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Health Accounts Estimates of the Philippines for CY 2012 Based on the 2011 System of Health Accounts

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ABSTRACT

The System of Health Accounts (SHA) 2011 is the current international standard for health accounting. An expanded health accounts was estimated for the Philippines using 2012 health expenditures data and applying the SHA 2011. The SHA-based health accounts estimates consist of 11 tables, 10 tables on current health expenditures, and 1 table on health capital formation. Twelve health expenditure classifications were incorporated into the tables. This paper reports findings from the pilot 2012 SHA-based health accounts—on health care financing, provision, and consumption in the Philippines. Applying the criteria in the SHA 2011 to determine the inclusions or the boundary of health accounts, the total current health expenditures (CHE) in 2012 is estimated at PHP 465.2 billion while another PHP 7.8 billion is estimated to have been spent

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for fixed capital formation, health research, and training of health personnel. The two aggregates taken together constitute 4.48 percent of the gross domestic product. Findings on health care financing include the following: (i) household out-of-pocket still accounted for the largest share of CHE at 62.1 percent, (ii) national and local government at 19.5 percent, and (iii) PhilHealth (all programs) at 11.1 percent. Findings on health-care provision include the following: (i) 14.7 percent of CHE is spent for care in public hospitals and 21.8 percent for care in private hospitals, and (ii) 32.9 percent of CHE is spent for health human resources while 43.6 percent is for pharmaceuticals. Findings on health-care consumption include the following: (i) 51.5 percent of CHE is for curative care while 9.4 percent is for preventive care, (ii) 57.3 percent of government spending went to the care of the two lowest income quintile groups, (iii) 39.0 percent of CHE was for noncommunicable diseases health care, (iv) per capita spending by region generally ranged from PHP 4,000–PHP 6,500, (iv) per capita health spending of males and females at different ages were generally similar except at ages 15-49 years or during women's reproductive ages, and (v) per capita health spending of the young and the elderly were generally higher compared to other population age groups.

INTRODUCTION

The System of Health Accounts (SHA) 2011 is the current international standard for health accounting (OECD, Eurostat, and WHO 2011). The Department of Health (DOH) with technical assistance support from the World Health Organization (WHO), initiated the pilot application of the SHA 2011 in Philippine health accounting to demonstrate that (i) the expanded health accounts can be produced using existing data and that (ii) the additional information generated from an expanded health accounts would be relevant and would address the increasing data needs for health policymaking (DOH 2013a, 2013b). Thus, a pilot set of health accounts was estimated for the Philippines using 2012 data and applied the SHA 2011. The SHA-based Philippine National Health Accounts (PNHA-SHA) consist of a total of 11 tables, 10 tables on current health expenditures (CHE), and 1 table on health capital formation. The 11 tables contain 12 health expenditure classifications defined as follows (where SHA 2011 classification codes are indicated in parenthesis):

- *Institutional units of financing sources (FSRI)*: Institutional units that provide revenues to health financing schemes (a "Reporting Item" or RI under the Financing Sources or FS dimension).
- *Financing sources (FS)*: The revenues of the health financing schemes received or collected through specific contribution mechanisms.
- *Financing schemes (HF)*: components of a country's health financial system that channel revenues received and use those funds to pay for, or purchase health care goods, services, and activities.
- *Financing agents (FA)*: Institutional units that manage health financing schemes.
- *Providers (HP)*: Entities that receive money in exchange for, or in anticipation of producing health-care services and activities.
- *Factors of provision (FP)*: The types of inputs used in producing health-care goods, services, and activities.

- *Functions (HC)*: The types of health-care goods, services, and activities.
- *Beneficiary characteristics* of those who receive the health-care goods and services or benefit from those activities—four classifications of characteristics in the PNHA-SHA include disease group (*DIS),* income quintile group (*INC)*, age/sex group *(AGE/SEX)* and region of residence (*REG*).
- *Capital formation (HK)*: The types of assets that health providers have acquired during the accounting period and that are used repeatedly or continuously for more than one year in the production of health services.

This paper presents key findings from the 2012 PNHA-SHA, drawing from Racelis, Dy-Liacco, David, and Nievera (2014). Estimates of the 11 full PNHA-SHA tables are presented in the Annex so that readers and health accounts users can readily look up any additional detail and do the analysis for their own specific needs. As a background, the designs of the existing Philippine national health accounts (referred to as the PNHA) and the PNHA-SHA are briefly compared, and the overall PNHA-SHA financing framework is described. Procedures and data used in estimating the 2012 PNHA-SHA are documented in DOH (2014).

THE PNHA AND THE PNHA-SHA

The PNHA has been compiled by the Philippine Statistics Authority/National Statistical Coordination Board (PSA/NSCB) on an annual basis for the past two decades. The latest release is for calendar year (CY) 2012 (PSA/NSCB 2014a). Annual estimates of the PNHA are available at the following link: http://www.nscb.gov.ph/stats/pnha/default.asp A number of papers also discusses the history, development, and continuing work on the Philippine health accounts as a system. These include Herrin et al. (1996), PSA/NSCB (1998), Racelis and Herrin (2001), Racelis et al. (2006), Racelis et al. (2007), Racelis et al. (2013), Racelis (2014), and PSA/NSCB (2014b); its institutionalization discussed by Herrin and Racelis (2003) and Racelis (2009); and the PNHA estimates discussed by Racelis and Herrin (1994), Solon et al. (1999), PSA/NSCB (2003), PSA/NSCB (2013a), and PSA/NSCB (2014a).

The PNHA as reported by the PSA/NSCB uses the sources-and-uses framework. The PNHA-SHA, on the other hand, uses the financing-provision-consumption or tri-axial framework of the SHA. The criteria used to determine inclusion of an expenditure item in the PNHA are (i) the primary purpose of the expenditure (expenditures on goods and services consumed by or provided to the human population with the primary purpose of improving health) and (ii) persons consuming health care or benefiting from the health expenditure are residents of the Philippines. In the PNHA-SHA, following the SHA 2011, expenditures are included based on four criteria (two of which are similar to those in the PNHA) with the following order of importance: (1) primary intent or purpose—activity must be intended to improve, maintain, and prevent the deterioration of the health status of persons and to mitigate consequences of ill health; (2) qualified health knowledge—qualified knowledge and skills are needed to carry out the function or activity; (3) resident persons—the consumption must be for the final use of health-care goods and services of the resident population; and (4) transacted—there is transaction for the health goods and services.

The PNHA and the PNHA-SHA also differ in terms of health expenditure aggregates estimated, the number of expenditure classifications or breakdown reported, and the number of summary tables produced (Table 1).

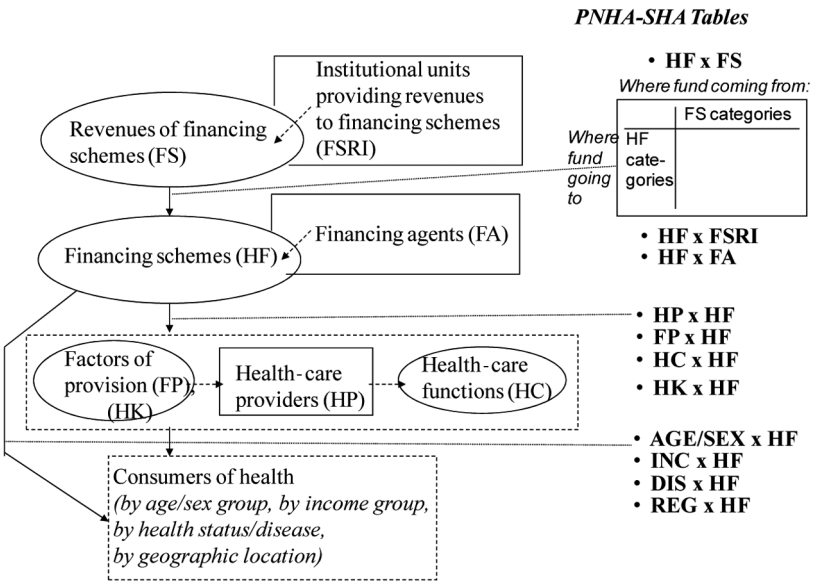
Table 1. Expenditure aggregates, classifications, and tables of PNHA and PNHA-SHA

Design Feature	PNHA	PNHA-SHA
Aggregate(s)	Total health expenditures (THE) (include both current health expenditures and capital formation expenditures)	Two parts: - Current health expenditures, CHE (main PHA-SHA tables) - GRoss capital formation (health capital accounts table)
Health expenditure classifications	Two (2)	Twelve (12)
Tables	One (1)	Eleven (11)

Source: Racelis et al. (2014)

In general, the PNHA-SHA tables incorporate the various health expenditure classifications along its rows and columns. The choices of classifications to use for the columns and rows of the PNHA-SHA tables generally follow the logic of the SHA financing framework illustrated in Figure 1: "where funds are coming from" listed along the columns and "where funds are going to" listed along the rows. Figure 1 lists the health accounts tables included in the 2012 PNHA-SHA. These tables provide information on health expenditures at different points of the health sector flow-of-funds

Figure 1. Adapted SHA 2011 Financing Framework and the PNHA-SHA tables



Source: Racelis et al. (2014)

and also correspond to the three aspects or dimensions of the health sector, namely (i) financing dimension (HF x FS, HF x FSRI and HF x FA); (ii) provision dimension (HP x HF, FP x HF and HK x HF); and (iii) consumption dimension (HC x HF, INC x HF, AGE/SEX x HF, DIS x HF and REG x HF).

A wide range of questions about the financing, provision, and consumption of health care in the Philippines can be answered using information from the 2012 PNHA-SHA tables. The succeeding discussions are organized around some of these questions.

FINANCING OF HEALTH CARE

How much was spent for health in 2012?

Applying the criteria in the SHA 2011 to determine the inclusions or the boundary of health accounts, the total current health expenditures (CHE) in 2012 is estimated at PHP 465.2 billion or 4.40 percent of the gross domestic product (GDP) (Table A1). Another PHP 7.8 billion is estimated to have been spent for fixed capital formation, health research, and training of health personnel (Table A11) or 0.08 percent of the GDP.

The 2012 PNHA official estimates were released in August 2014 by the PSA. Total health expenditures, as reported in the PNHA, was PHP 467.8 billion, covering both CHE and health capital outlays (PSA/NSCB 2014a). The PNHA and the PNHA-SHA estimates for 2012 differ by about PHP 5 billion, which is about 1 percent of the PNHA estimate. There are bigger differences, however, in specific components. The differences between the two health accounts estimates basically reflect the differences in the rules on scope and the methods used to arrive at the estimates (Racelis et al. 2014).

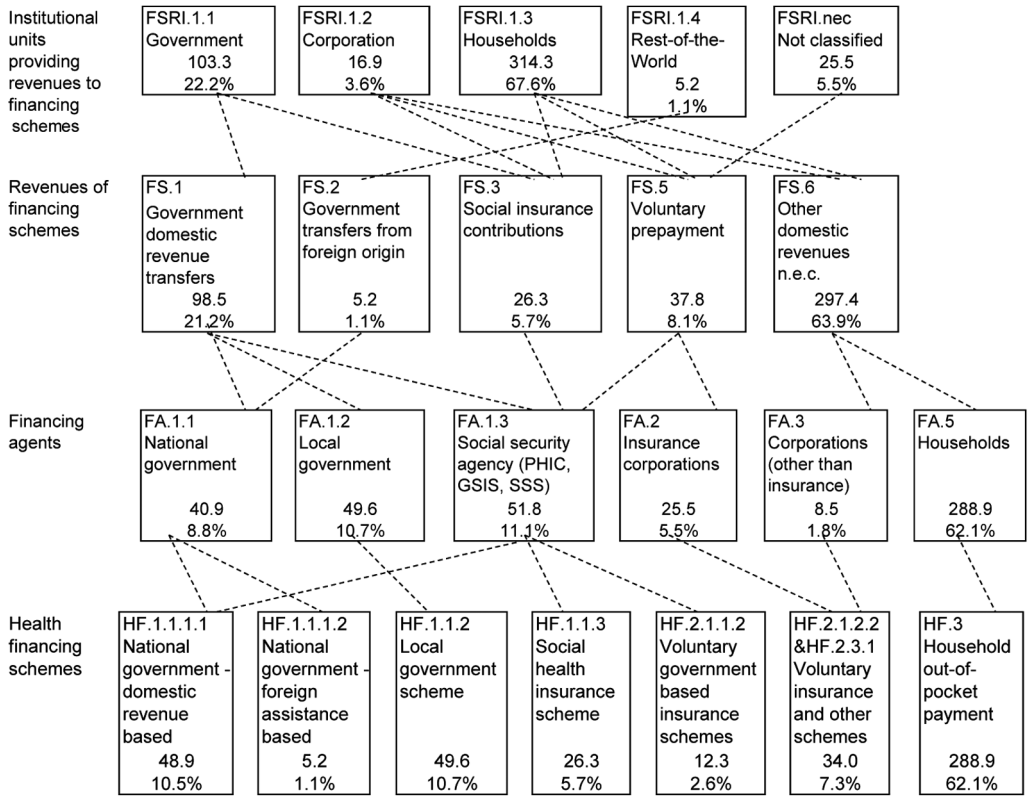
How much funds were mobilized from the institutions providing revenues to schemes, and how much were channeled through the different types of mechanisms/revenues, financing agents, and financing schemes?

Following Figure 1, the financing aspect of the health expenditures for 2012 in the amount of PHP 465.2 billion is traced in Figure 2 through the funds flows from the institutional sources of revenues all the way to the financing schemes that eventually paid for CHE or the final consumption of health-care goods and services. The amounts are indicated for each entity or scheme in billion pesos along with their percentage shares to CHE. Figure 2 was constructed based on Tables A1 to A3.

All health funds are traced to four institutional units that provide revenues to financing schemes (Figure 2). Household is the largest source at 67.6 percent followed by the government at 22.2 percent, corporations at 3.6 percent, and the rest of the world (ROW) at 1.1 percent. These institutional units provided health funds through various mechanisms or types of revenues. The government, for example, provided funds through domestic revenue transfer and social health insurance contributions. Corporations and households provided funds through contributions to social health insurance, voluntary prepayment, and other domestic revenues (direct expenditures of households and corporations).

There are six main categories of revenues of financing schemes in the SHA 2011 but only five were applied in the PNHA-SHA. Of these categories, the "other domestic revenues from households and corporations" (FS.6) accounted for the largest share at 63.9 percent, followed by "transfers from

Figure 2. Health funds flows: Revenues of schemes and institutional units, financing agents, and financing schemes, Philippines, 2012



Source: Authors' construction

government domestic revenues" (FS.1.2) at 21.2 percent of CHE. Social insurance contributions and voluntary prepayments together made up 13.0 percent. Transfers by government from foreign origin (FS.2) make up 1.1 percent of CHE.

Financing agents or institutions through which funds are channeled and which managed financing schemes accounted for the next largest share of health funds at 11.1 percent of CHE—next to households, and social security agencies including the Philippine Health Insurance Corporation (PhilHealth) (FA.1.3). These were followed closely by local governments (FA.1.2) at 10.7 percent of CHE. National government (DOH and other national government agencies) accounted for 8.8 percent while commercial insurance companies accounted for another 5.5 percent of health expenditures. Financing agents managing insurance-based health financing schemes (FA.1.3 and FA.2.1) together accounted for a total of 25.6 percent of CHE.

Among the health financing schemes, household out-of-pocket payment (HF.3) paid for more than half of CHE at 62.1 percent. Following out-of-pocket payments, government schemes and compulsory contributory schemes (HF.1) accounted for 27.9 while voluntary health-care payments schemes (HF.2) accounted for 10.0 percent of CHE.

Each health financing scheme generally relied on one specific type of revenue (Table A1). Domestic revenue-based central government schemes (HF.1.1.1.1) and local government schemes (HF.1.1.2), for example, relied mainly on internal transfers and grants (FS.1.1). Social health insurance schemes relied on social insurance contributions (FS.3). Life and nonlife insurance schemes (HF.2.1.2.2.1) and managed health-care schemes (HF.2.1.2.2.2) were funded by voluntary prepayment (FS.5).

PROVISION OF HEALTH CARE

How much was spent and which financing schemes paid for care in each type of health provider?

Expenditures for care in private hospitals took 21.8 percent (PHP 102 billion) while public hospitals accounted for 14.7 percent (PHP 68 billion) of CHE in 2012, or a total of 36.5 percent spent for both types of hospitals (Table A.4). Ambulatory and preventive care providers accounted for 12.0 percent (PHP 56 billion) and 9.4 percent (PHP 44 billion) of health expenditures, respectively.

As expected, expenditures for public hospital care (HP.1.1.1) were funded heavily at 47.5 percent by national and local government schemes (HF.1.1.1 and HF.1.1.2) (Table A.4). Another major source was household out-of-pocket payment (HF.3), which paid for 39.9 percent. In contrast, expenditures for private hospital care (HP.1.1.2) were funded mostly, at 75.0 percent, by household out-of-pocket payments and the rest by social health insurance (HF1.1.3) and voluntary health-care payment (HF.2) schemes. The spending for care in ambulatory providers was funded mostly by household out-of-pocket at 74.8 percent.

What inputs were used in the provision of health care and what were the costs?

The two main categories of costs of health care provision in the Philippines in 2012 were labor costs, including compensation of employees (FP.1) and remuneration of self-employed health professionals (FP.2), which amounted to PHP 153 billion or 32.9 percent of CHE, while drugs, medicines, and other medical products (FP.3.2.1) amounted to PHP 203 billion or 43.6 percent of CHE (Table A.6). The percentage of drugs and medicines cost (FP.3.2.1) to total health spending in Table A.6 is larger compared to the percentage for retailers of medical goods (30.4 percent for HP.5) in Table A.4. This is because the former includes not only cost of direct purchases of households (which is HP.5 in Table A.4) but also the estimates of the cost of pharmaceuticals used in the provision of hospital care (HP.1), ambulatory health care (HP.3), and other health-care services. Households paid for 88 percent of medical products cost.

How much did government spend on health capital formation and how was this spent?

Health capital formation expenditures reported in the 2012 PNHA-SHA totaling PHP 7,829 million included only those reported by the national government—from both domestic revenue-based and foreign-assisted (HF.1.1.1.1 and HF.1.1.1.2), the local government (HF.1.1.2), and government corporations such as the Philippine Amusement and Gaming Corporation (PAGCOR) and Philippine Charity Sweepstakes Office (PCSO) (HF.2.3.1). Expenditures for capital formation include PHP 6,532.2 million for fixed capital such as hospital upgrading and purchase of equipment (HK.1.1), PHP 65.5 million for health research (HK.R.4), PHP 55.0 million for training of health personnel (HK.R.5), and PHP 1,172.6 million for capital outlays not specified by type (Table A11).

CONSUMPTION OF HEALTH CARE

How much was spent and which financing schemes paid for each type of health-care services and activities?

Based on Table A5, the current health spending for 2012 was used for curative care (HC.1) at 51.5 percent (PHP 240 billion), medical goods (HC.5) at 30.4 percent (PHP 141 billion), preventive care at 9.4 percent (PHP 44 billion), and governance and health financing administration (HC.7) at 6.7 percent (PHP 31 billion). Other health services paid for included rehabilitative care (HC.4) such as drug rehabilitation, and ancillary services (HC.4) such as diagnostic laboratory services.

Curative care was paid primarily from household out-of-pocket payments (HF.3) at 61.1 percent. The rest were paid for by central government schemes (HF1.1.1) at 13.0 percent and by social health and voluntary government-based insurance schemes (HF.1.2.1 and HF.2.1.1.2) at 14.4 percent (Table A.5). Preventive care, on the other hand, was funded by central government schemes (HF.1.1.1) at 39.2 percent and by local government schemes (HF.1.1.2) at 60.8 percent. Medical goods (HC.5) purchased directly from retailers or pharmacies were funded almost entirely by household out-of-pocket payments (HF.3).

How much was spent and which financing schemes paid for care by type of disease or health condition of the care consumer?

Consumers of care for noncommunicable diseases (DIS.4) took the largest share of in 2012 at PHP 181 billion or 39.01 percent of CHE (Table A7). Shares of the other major disease groups or health conditions were as follows: (i) infectious and parasitic diseases (DIS.1) at PHP 124 billion or 26.60 percent share, (ii) reproductive health (DIS.2) at PHP 81 billion or 17.45 percent share, (iii) injuries (DIS.5) at PHP 29 billion or 6.33 percent share, and (iv) nutritional deficiencies (DIS.3) at PHP 3 billion or 0.64 percent share. The scopes of the last two categories of expenditures shown in Table A7 are as follows: DIS.6 – expenditures on general administration, which are considered nondisease specific; and (ii) DIS.nec – expenditures intended to prevent or treat diseases but the diseases are not specified.

HIV/AIDS and malaria were heavily supported by foreign assistance (HF.1.1.1.2), accounting for 85 percent of expenditures (Table A7). Expenditures for TB came mainly from the central government (HF.1.1.1) at 19.8 percent, and household out-of-pocket (HF.3) at 69.4 percent. Financing schemes under PhilHealth (HF.1.2.1 and HF.2.1.1.2) and local government (HF.1.1.2) together accounted for another 8.5 percent of expenditures on TB. Note that TB expenditures also include hospitalization costs. Expenditures for vaccine-preventable diseases (DIS.1.7) came mainly from the local government (HF.1.1.2) at 83.6 percent, and the central government (HF.1.1.1.1) at 16.1 percent. Household out-of-pocket spending for vaccinations could not yet be estimated because of lack of data.

Large portions of expenditures on maternal conditions (DIS.2.1) at 57.4 percent, and perinatal conditions (DIS.2.2) at 76.2 percent were paid for by household out-of-pocket payments (HF.3) as reported in Table A7. Local government (HF.1.1.2), social health insurance (HF.1.2.1), and government-based voluntary insurance (HF.2.1.1.2) combined to pay for another 19.4 percent of maternal conditions cost and 17.1 percent of perinatal conditions cost. A higher share of other reproductive health (DIS.2.nec) costs was paid for by the national government (HF.1.1.1) at 33.9 percent (contraceptives were included here) but a large share still came from household out-of-pocket payments (HF.3) at 40.2 percent.

Expenditures on nutritional deficiency conditions were shouldered mostly by the local government (HF.1.1.2) at 61.4 percent and by household out-of-pocket (HF.3) at 26.9 percent.

Expenditures for all types of noncommunicable diseases (DIS.4.1 to 4.6) and for injuries (DIS.5) were paid for mostly by household out-of-pocket payments (HF.3), and the remaining portions were spread over the other financing schemes.

What is the per capita health spending? Which financing schemes paid for health care of each income quintile group?

Per capita total and out-of-pocket health expenditures (computed based on Table A9) are progressively higher—moving from the first income quintile group (bottom) to the fifth income quintile group (top). Per capita CHE for the bottom to the top quintile groups are PHP 2,093, PHP 2,528, PHP 3,358, PHP 5,945, and PHP 14,007, respectively. Per capita out-of-pocket health spending for the bottom to the top quintile group are PHP 424, PHP 932, PHP 1,741, PHP 4,211, and PHP 11,640, respectively. The per capita total spending of the top quintile is around 7 times that of the bottom quintile. However, per capita out-of-pocket spending of the top income quintile is 27 times more compared to that of the bottom income quintile.

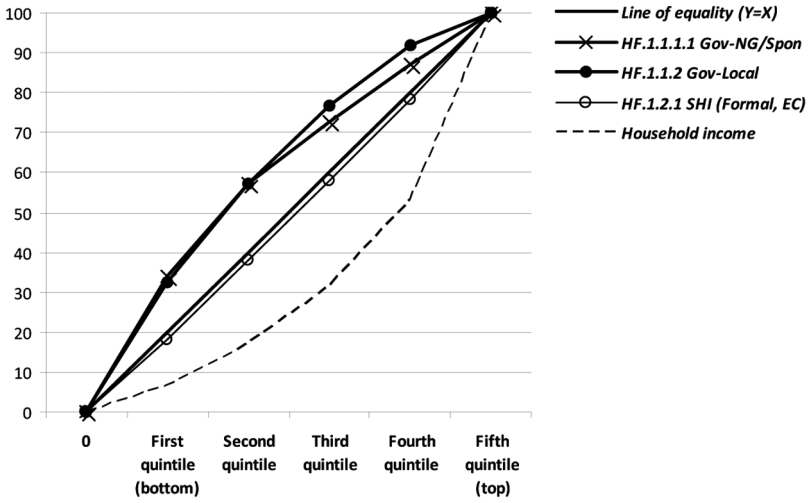
The financing schemes that paid for health expenditures varied across income groups (Table A9). The shares of government-based schemes (HF.1.1.1, HF.1.1.2, HF.1.2.1, and HF.2.1.1.2) went down, while the share of household out-of-pocket payment went up—moving from the first to the fifth income quintile. Significant portions of expenditures of the first quintile were paid for by government-based schemes at 73.3 percent, and the second quintile at 59.0 percent. In contrast, the corresponding shares for the fourth and fifth quintiles were 22.6 percent and 9.4 percent, respectively. Out-of-pocket payments (HF.3) accounted for 20.3 percent of the health spending of the first quintile and 36.9 percent for the second quintile, while the corresponding share is 70.8 percent for the fourth quintile and 83.1 percent for the fifth quintile.

How are funds of different health financing schemes distributed across income quintile groups?

The cumulative distribution of health expenditures across income groups are plotted based on Table A9 for each type of health financing scheme in Figure 3 (government-based schemes) and Figure 4 (voluntary schemes and out-of-pocket). The plots of the distributions, referred to as concentration curves, show the relative concentration of spending of specific financing schemes in specific income groups. If expenditures for a financing scheme is distributed relatively equal across the income groups then the distribution for that scheme should lay close to the line of equality, labeled Y=X in Figures 3 and 4. However, when the distribution for a scheme falls below or above the line of equality, this indicates inequality: if below, expenditures of the scheme are distributed more toward the higher income groups; or if above, expenditures of the scheme are distributed more toward the lower income groups. The cumulative distribution of household income by quintile for 2012 (taken from the 2012 Family Income and Expenditure Survey) is also plotted to provide another reference, in addition to the line of equality. As may be observed, household income is distributed more toward the higher income groups.

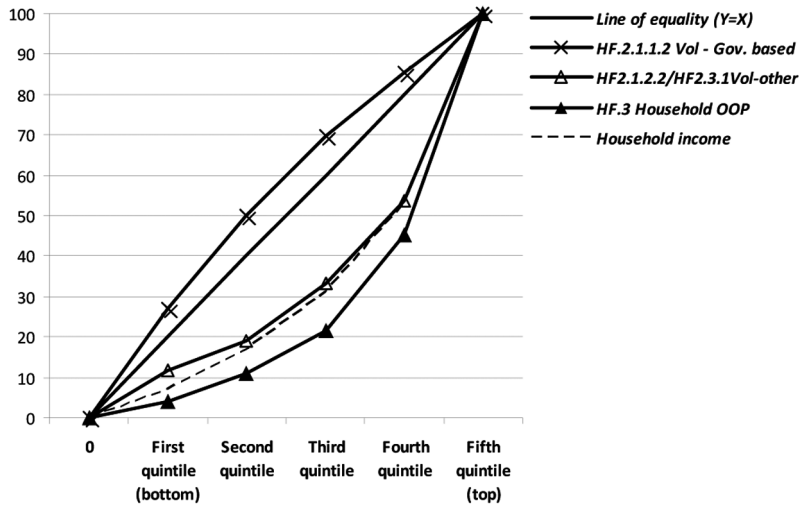
Health expenditures of government-based schemes (Figure 3) are distributed either relatively equal across income groups, as in the case of social health insurance (HF.1.2.1), or distributed more toward the lower income groups, as in the case of national and local government schemes (HF.1.1.1 and HF.1.1.2). The distribution of expenditures from voluntary government-based insurance schemes (HF.2.1.1.2) across income groups (Figure 4) has the same profile as the other government schemes shown in Figure 3—that is, favoring the lower income groups. In contrast, household out-of-pocket payments for health (HF.3) and expenditures of private insurance and health maintenance organizations (HMOs) (HF.2.1.2.2) are distributed more toward the higher income groups, similar to the distribution of household income by income group.

Figure 3. Cumulative distribution of health expenditures by income quintile group for government-based health financing schemes: Philippines, 2012 (%)



Source: Racelis et al. (2014)

Figure 4. Cumulative distribution of health expenditures by income quintile group for voluntary health-care payment schemes and household out-of-pocket payments: Philippines, 2012 (%)



Source: Racelis et al. (2014)

What comprised the per capita health spending and which financing schemes paid for health care in the different regions of the country?

The per capita 2012 CHE for the country was PHP 4,858 while CHE in the regions ranged from PHP 1,976 in the Autonomous Region in Muslim Mindanao (ARMM) to PHP 6,662 in the National Capital Region (NCR) (computed based on Table A10). Per capita health spending in the other regions were as follows: PHP 3,500–PHP 4,500 in Regions 3, 4A, 5, 7, 9, 10, and 11; PHP 4,501–PHP 5,500 in Regions 1, 2, and 6; and PHP 5,501 or higher in Regions 4B, 8, 12, Caraga, and the Cordillera Administrative Region (CAR). When compared to a health outcome indicator by region, i.e., infant mortality rate (IMR) (PSA/NSCB 2013a), ARMM, which has the lowest per capita health expenditure, is found to have the highest IMR. However, when the per capita spending and IMR of the other regions were examined, no clear indication can be found that more spending for health means better outcomes. For example, among the six regions with the highest per capita health spending (CAR, NCR, Caraga, Region 12 or Soccsargen, Region 4B, Mimaropa, and Region 8 or Eastern Visayas), four of them had generally low IMR but the IMR in the other two regions ranked second and fourth highest among the regions.

The regions have similar patterns in terms of health financing schemes that pay for regional health expenditures, except for ARMM (Table A10). For ARMM, the national government schemes (HF1.1.1) accounted for 27.2 percent of regional health spending, more than double compared to the other regions. Government health service provision in the ARMM is not decentralized as in the other regions. In all regions, however, household out-of-pocket payment (HF.3) accounted for more than half of the region's CHE.

What comprised the per capita health spending and which financing schemes paid for the health care of the different sex/age groups?

The per capita health expenditure profile across age groups (computed based on Table A8) generally followed the J-shape for both males and females, high at the very young age of less than 1 year (at PHP 12,843 for males and PHP 13,071 for females), lowest at ages 10–14 years (PHP 2,238 for males and PHP 2,344 for females), and even higher at ages 60 years or more (at PHP 17,929 for males and PHP 16,107 for females). Per capita health expenditures of females, however, become higher compared to those for males—starting at age 15 years up to 49 years. That is, during the female reproductive ages, the female per capita spending exceeds those for males and the difference is highest at 30–39 years with PHP 2,846 for males and PHP 4,894 for females. At ages other than 15–49 years, the ratios of male to female per capita health spending are mostly close to 1.0 indicating no apparent gender bias in health spending.

The patterns of financing the CHE of males and females of the same age group are generally similar except for some slight variation for certain age groups (Table A8). The share of out-of-pocket payments in the health expenditures of women of reproductive age (15–49 years) was discernibly higher compared to the share for men of the same age group. Government support, especially by LGUs, is higher at the young ages compared to other age groups. The share of out-of-pocket payments is relatively higher at older ages.

SUMMARY AND CONCLUSION

The 2012 PNHA-SHA contains new information about health-care financing, provision, and consumption in the Philippines. A number of key results from the 11 PNHA-SHA tables are

summarized in the form of indicators and these include the following: (i) CHE plus capital outlay at 4.48 percent of GDP; (ii) financing from out-of-pocket payments at 62.1 percent and social health insurance at 11.1 percent of CHE; (iii) preventive care at 9.4 percent of CHE; (iv) hospital care at 37.0 percent of CHE; (v) health human resource cost at 32.9 percent of CHE; (vi) drugs and medicine costs (as factor of provision) at 43.6 percent of CHE; (vii) spending for noncommunicable diseases at 39.0 percent of CHE; (viii) spending for bottom and top income quintiles at 33.2 and 10.5 percent, respectively, of total national and local government spending; (ix) spending for bottom and top income quintile at 3.9 percent and 54.8 percent of total out-of-pocket spending; (x) national per capita CHE at PHP 4,858; (xi) ARMM per capita CHE at PHP 6,662 and NCR at PHP 1,976; (xii) per capita CHE of age group 0-4 years at PHP 6,888, and those for 60 years or older at PHP 16,912; and (xiii) per capita CHE of males at PHP 4,440 and of females at PHP 5,098.

Data from the PNHA served two basic functions for the Philippine government in the past two decades: for policymaking (e.g., for formulating health sector reform agenda), and for monitoring the effects of new policies and policy changes implemented. Findings from the expanded health accounts reveal a number of financing-related issues that can now be examined further by research and eventually addressed by health policies. To conclude this paper, a few of these issues identified during a presentation of the 2012 PNHA-SHA findings to DOH officials and other health sector stakeholders are listed in the form of policy questions. These are as follows:

- Should we worry about the high out-of-pocket payment percentage relative to CHE? The high percentage is primarily driven by the health spending of the top income quintile. Household out-of-pocket payment accounted for 62 percent of CHE and 55 percent of this is attributable to spending by the top income quintile.
- Should the National Health Insurance Program increase outpatient benefit packages to reduce spending for in-patient care? What else can be done to reduce in-patient care spending? How much more resources should government allocate to preventive care? How can the private sector be involved in preventive care? Curative care accounted for 52 percent of CHE in 2012 and 71 percent of this was for hospital care.
- How can the burden on households for cost of drugs and medicines be reduced? Should the National Health Insurance Program cover cost of outpatient care drugs and medicines? What more can be done to reduce the cost of drugs and medicines? Expenditures on pharmaceuticals took 43 percent of CHE in 2012 and households paid 87 percent of this cost.
- Is the amount of resources for the health care of the first and second quintile income groups sufficient? Should the government further raise the resources, including benefits from PhilHealth, for the health care of the first and second income quintiles? Per capita spending of the two lowest quintiles is 1/7 of that for the top quintile.
- Where can domestic-based support for HIV/AIDS and malaria be sourced in the event that foreign assistance is withdrawn? Of the funding for these two diseases in 2012, 85 percent came from foreign assistance.
- Who should pay for the vaccinations of the first and second quintile groups? Most of the cost for vaccine-preventable diseases in 2012 came from the national and local governments.
- Should the high percentage of noncommunicable diseases' health-care cost that is being paid from out-of-pocket payments be addressed by the government? More than 60 percent of noncommunicable diseases' health-care cost was paid by household out-of-pocket.
- Should the government and PhilHealth increase support for elderly health care? Close to 80 percent of elderly health care was paid by household out-of-pocket.

ANNEX

Full Health Accounts Tables (see next page)

Table A1.National Health Accounts based on the System of Health Accounts (SHA 2011) by revenues of financing scheme (FS) and financing schemes (HF), Philippines, 2012

Reported currency: Philippine Pesos

Financing schemes	*Million Pesos*	Revenues of financing schemes													
		FS.1		FS.2	FS.3				FS.5			FS.6			All FS
			FS.1.1			FS.3.1	FS.3.2	FS.3.4		FS.5.1	FS.5.3		FS.6.1	FS.6.2	
		Transfers from government domestic revenue (allocated to health purposes)	Internal transfers and grants	Transfers distributed by government from foreign origin	Social insurance contribu-tions	Social insurance contri-butions from employees	Social insurance contribu-tions from employers	Other social insurance contribu-tions	Voluntary pre-payment	Voluntary prepayment from individuals/ households	Other voluntary prepaid revenues	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other rev-enues from corporations n.e.c.	
HF.1	Government schemes and compulsory contributory health-care financing schemes	98,510	98,510	5,216	26,303	11,129	11,129	4,044							130,028
HF.1.1	Government schemes														
HF.1.1.1	Central government schemes														
HF.1.1.1.1	Domestic revenue-based central government schemes	48,950	48,950												48,950
HF.1.1.1.2	Foreign assistance-based central government schemes			5,216											5,216
HF.1.1.2	State/regional/local government schemes	49,560	49,560												49,560
HF.1.2	Compulsory contributory health insurance schemes														
HF.1.2.1	Social health insurance schemes				26,303	11,129	11,129	4,044							26,303
HF.2	Voluntary health-care payment schemes								37,785	12,282	25,503	8,514		8,514	46,300
HF.2.1	Voluntary health insurance schemes														
HF.2.1.1	Primary/substitutory health insurance schemes														
HF.2.1.1.2	Government-based voluntary insurance								12,282	12,282					12,282
HF.2.1.2	Complementary/supplementary insurance schemes														
HF.2.1.2.2	Other complementary/ upplementary insurance														
HF.2.1.2.2.1	Life and nonlife insurance schemes								6,782		6,782				6,782
HF.2.1.2.2.2	Managed health-care schemes (HMOs)								18,721		18,721				18,721
HF.2.3	Enterprise financing schemes														
HF.2.3.1	Enterprises (except health-care providers) financing schemes											8,514		8,514	8,514
HF.3	Household out-of-pocket payment											288,913	288,913		288,913
All HF		98,510	98,510	5,216	26,303	11,129	11,129	4,044	37,785	12,282	25,503	297,428	288,913	8,514	465,241

Source: Racelis et al. (2014)

Table A2. National Health Accounts based on the System of Health Accounts (SHA 2011) by institutional units providing revenues to financing schemes (FS.RI) and financing schemes (HF), Philippines, 2012

Reported currency: Philippine Pesos

Financing schemes	*Million Pesos*	Memorandum items							
		Revenues by institutional units							
					FS.RI.1				
					FS.RI.1.1	FS.RI.1.2	FS.RI.1.3	FS.RI.1.5	FSRI.nec
				Institutional units providing revenues to financing schemes	Government	Corporations	Households	Rest of the world	Other institutional units providing revenues to financing schemes (n.e.c.)
HF.1	Government schemes and compulsory contributory health-care financing schemes			130,028	103,298	8,363	13,152	5,216	
HF.1.1	Government schemes								
HF.1.1.1	Central government schemes								
HF.1.1.1.1	Domestic revenue-based central government schemes			48,950	48,950				
HF.1.1.1.2	Foreign assistance-based central government schemes			5,216				5,216	
HF.1.1.2	State/regional/local government schemes			49,560	49,560				
HF.1.2	Compulsory contributory health insurance schemes								
HF.1.2.1	Social health insurance schemes			**26,303**	**4,788**	**8,363**	**13,152**		
HF.2	**Voluntary health-care payment schemes**			46,300		8,514	12,282		25,503
HF.2.1	Voluntary health insurance schemes								
HF.2.1.1	Primary/substitutory health insurance schemes								
HF.2.1.1.2	Government-based voluntary insurance			12,282			12,282		
HF.2.1.2	Complementary/supplementary insurance schemes								
HF.2.1.2.2	Other complementary/supplementary insurance								
HF.2.1.2.2.1	Life and nonlife insurance schemes			6,782					6,782
HF.2.1.2.2.2	Managed health care schemes (HMOs)			18,721					18,721
HF.2.3	Enterprise financing schemes								
HF.2.3.1	Enterprises (except health-care providers) financing schemes			**8,514**		**8,514**			
HF.3	**Household out-of-pocket payment**			288,913			288,913		
HF.3.nec	Other household out-of-pocket payment (n.e.c.)			**288,913**			**288,913**		
All HF				**465,241**	**103,298**	**16,878**	**314,347**	**5,216**	**25,503**

Source: Racelis et al. (2014)

Table A3. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing agents (FA) and financing schemes (HF), Philippines, 2012

Reported currency: Philippines Pesos (in millions)

Financing schemes		FA.1						FA.2		FA.3		FA.5	All FA
			FA.1.1		FA.1.2	FA.1.3			FA.2.1		FA.3.2		
			FA.1.1.1	FA.1.1.2		FA.1.3.1	FA.1.3.2						
		General government	Department of Health	Other ministries and public units (belonging to central government)	State/ Regional/ Local government	Social Health Insurance Agency (PHIC)	Other social security agency (GSIS, SSS)	Insurance corporations	Commercial insurance companies	Corporations (other than insurance corporations)	Corporations (other than providers of health services)	Households	
HF.1	**Government schemes and compulsory contributory health-care financing schemes**	**130,028**	**30,677**	**10,231**	**49,560**	**39,472**	**88**						**130,028**
HF.1.1	Government schemes												
HF.1.1.1	Central government schemes												
HF.1.1.1.1	Domestic revenue-based central government schemes	48,950	26,337	9,355		13,258							48,950
HF.1.1.1.2	Foreign assistance-based central government schemes	5,216	4,339	876									5,216
HF.1.1.2	State/regional/local government schemes	49,560			49,560								49,560
HF.1.2	Compulsory contributory health insurance schemes												
HF.1.2.1	Social health insurance schemes	26,303				26,215	88						26,303
HF.2	**Voluntary health care payment schemes**	**12,282**				**12,278**	**4**	**25,503**	**25,503**	**8,514**	**8,514**		**46,300**
HF.2.1	Voluntary health insurance schemes												
HF.2.1.1	Primary/substitutory health insurance schemes												
HF.2.1.1.2	Government-based voluntary insurance	12,282				12,278	4						12,282
HF.2.1.2	Complementary/supplementary insurance schemes												
HF.2.1.2.2	Other complementary/supplementary insurance												
HF.2.1.2.2.1	Life and nonlife insurance schemes							6,782	6,782				6,782
HF.2.1.2.2.2	Managed health-care schemes (HMOs)							18,721	18,721				18,721
HF.2.3	Enterprise financing schemes									8,514	8,514		8,514
HF.2.3.1	Enterprises (except health-care providers) financing schemes									8,514	8,514		8,514
HF.3	**Household out-of-pocket payment**											**288,913**	**288,913**
HF.3.nec	Other household out-of-pocket payment (n.e.c.)											288,913	288,913
All HF		**142,311**	**30,677**	**10,231**	**49,560**	**51,750**	**92**	**25,503**	**25,503**	**8,514**	**8,514**	**288,913**	**465,241**

Source: Racelis et al. (2014)

Table A4. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing schemes (HF) and health-care providers (HP), Philippines, 2012

Reported currency: Philippines Pesos (in millions)													
Health-care providers		Financing scheme											
		HF.1					HF.2					HF.3	All HF
			HF.1.1			HF.1.2		HF.2.1			HF.2.3		
			HF.1.1.1		HF.1.1.2	HF.1.2.1		HF.2.1.1	HF.2.1.2		HF.2.3.1		
			HF.1.1.1.1	HF.1.1.1.2				HF.2.1.1.2	HF.2.1.2.2				
									HF.2.1.2.2.1	HF.2.1.2.2.2			
		Government schemes and compulsory contributory health-care financing schemes	Domestic revenue-based central government schemes	Foreign assistance-based central government schemes	State/ regional/ local government schemes	Social health insurance schemes	Voluntary health-care payment schemes	Government-based voluntary insurance	Life and non-life insurance schemes	Managed health-care schemes (HMOs)	Enterpri-ses (except health-care providers) financing schemes	Household out-of-pocket payment	
HP.1	**Hospitals**	**56,066**	**26,178**		**9,368**	**20,519**	**12,642**	**9,014**		**2,099**	**1,529**	**103,448**	**172,156**
HP.1.1.1	Public general hospitals	**38,038**	23,153		9,368	5,517	**3,090**	2,757			333	**27,273**	**68,401**
HP.1.1.2	Private general hospitals	**17,891**	2,889			15,002	**7,447**	6,254			1,193	**76,175**	**101,514**
HP.1.1.nec	Other General hospitals						**2**				2		**2**
HP.1.nec	Other hospitals (n.e.c.)	**136**	136				**2,102**	3		2,099			**2,238**
HP.3	**Providers of ambulatory health care**	**7,830**	**4,397**			**3,433**	**6,193**	**2,190**		**1,868**	**2,135**	**41,662**	**55,685**
HP.4	**Providers of ancillary services**	**143**	**142**			**1**						**3,554**	**3,696**
HP.5	**Retailers and other providers of medical goods**	**9**				**9**	**1,027**				**1,027**	**140,249**	**141,285**
HP.6	**Providers of preventive care**	**43,799**	**11,959**	**5,216**	**26,624**		**1**				**1**		**43,799**
HP.7	**Providers of health-care system administration and financing**	**21,301**	**5,393**		**13,567**	**2,341**	**9,733**	**1,078**	**3,963**	**4,692**			**31,034**
HP.nec	**Other health-care providers (n.e.c.)**	**881**	**880**				**16,705**		**2,819**	**10,062**	**3,824**		**17,585**
All HP		**130,028**	**48,950**	**5,216**	**49,560**	**26,303**	**46,300**	**12,282**	**6,782**	**18,721**	**8,514**	**288,913**	**465,241**

Source: Racelis et al. (2014)

Table A5. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing schemes (HF) and health-care functions (HC), Philippines, 2012

Reported currency: Philippines Pesos (in millions)

Health-care functions		Financing scheme					HF.2					HF.3	All HF
		HF.1	HF.1.1			HF.1.2		HF.2.1			HF.2.3		
			HF.1.1.1		HF.1.1.2	HF.1.2.1		HF.2.1.1	HF.2.1.2		HF.2.3.1		
			HF.1.1.1.1	HF.1.1.1.2				HF.2.1.1.2	HF.2.1.2.2				
									HF.2.1.2.2.1	HF.2.1.2.2.2			
		Government schemes and compulsory contributory health-care financing schemes	Domestic revenue-based central government schemes	Foreign assistance-based central government schemes	State/ regional/ local government schemes	Social health insurance schemes	Voluntary health-care payment schemes	Government-based voluntary insurance	Life and non-life insurance schemes	Managed health-care schemes (HMOs)	Enterprises (except health-care providers) financing schemes	Household out-of-pocket payment	
HC.1	**Curative care**	**64,561**	**31,240**		**9,368**	**23,953**	**29,916**	**11,204**	**2,819**	**14,029**	**1,864**	**145,110**	**239,587**
HC.1.1	Inpatient curative care	55,930	26,043		9,368	20,519	**10,543**	9,014			1,529	**103,448**	**169,921**
HC.1.3	Outpatient curative care	7,830	4,397			3,433	**4,383**	2,190		1,858	335	**41,662**	**53,875**
HC.1.nec	Other curative care (n.e.c.)	800	800			0	**14,990**		2,819	12,171			**15,791**
HC.2	**Rehabilitative care**	**216**	**216**										**216**
HC.4	**Ancillary services (nonspecified by function)**	**143**	**142**			**1**						**3,554**	**3,696**
HC.5	**Medical goods (nonspecified by function)**	**9**				**9**	**1,027**				**1,027**	**140,249**	**141,285**
HC.6	**Preventive care**	**43,799**	**11,959**	**5,216**	**26,624**		**1**				**1**		**43,799**
HC.7	**Governance, and health system and financing administration**	**21,301**	**5,393**		**13,567**	**2,341**	**9,733**	**1,078**	**3,963**	**4,692**			**31,034**
HC.9	**Other health care services not elsewhere classified (n.e.c.)**						**5,623**				**5,623**		**5,623**
All HC		**130,028**	**48,950**	**5,216**	**49,560**	**26,303**	**46,300**	**12,282**	**6,782**	**18,721**	**8,514**	**288,913**	**465,241**

Source: Racelis et al. (2014)

Table A6. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing schemes (HF) and factors of provision (FP), Philippines, 2012

Reported currency: Philippines Pesos (in millions)

Factors of provision		Financing scheme											All HF
		HF.1					HF.2					HF.3	
			HF.1.1			HF.1.2		HF.2.1			HF.2.3		
			HF.1.1.1		HF.1.1.2	HF.1.2.1		HF.2.1.1	HF.2.1.2		HF.2.3.1		
			HF.1.1.1.1	HF.1.1.1.2				HF.2.1.1.2	HF.2.1.2.2				
									HF.2.1.2.2.1	HF.2.1.2.2.2			
		Government schemes and compulsory contributory health-care financing schemes	Domestic revenue-based central government schemes	Foreign assistance-based central government schemes	State/ regional/local government schemes	Social health insurance schemes	Voluntary health-care payment schemes	Government-based voluntary insurance	Life and nonlife insurance schemes	Managed health-care schemes (HMOs)	Enterpri-ses (except health-care providers) financing schemes	Household out-of-pocket payment	
FP.1.1	Compensation of employment (includes self-employment remuneration)	**68,207**	24,415		30,340	13,452	**6,438**	6,438				**78,540**	**153,186**
FP.3.2.1	Pharmaceuticals	**22,128**	11,195		4,122	6,811	**3,065**	3,065				**177,793**	**202,987**
FP.3.nec	Other materials and services used	**33,168**	12,901		15,098	5,169	**2,371**	2,371				**32,580**	**68,119**
FP.nec	Factors of provision not elsewhere classified	**6,526**	439	5,216		871	**34,424**	407	6,782	18,721	8,514	-	**40,950**
All FP		**130,028**	**48,950**	**5,216**	**49,560**	**26,303**	**46,300**	**12,282**	**6,782**	**18,721**	**8,514**	**288,913**	**465,241**

Source: Racelis et al. (2014)

Table A7. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing schemes (HF) and classifications of diseases/conditions (DIS), Philippines, 2012

Reported currency: Philippines Pesos (in millions)

Disease group		Financing scheme											All HF
		HF.1					HF.2					HF.3	
			HF.1.1			HF.1.2		HF.2.1			HF.2.3		
			HF.1.1.1		HF.1.1.2	HF.1.2.1		HF.2.1.1	HF.2.1.2		HF.2.3.1		
			HF.1.1.1.1	HF.1.1.1.2				HF.2.1.1.2	HF.2.1.2.2				
									HF.2.1.2.2.1	HF.2.1.2.2.2			
		Government schemes and compulsory contributory health-care financing schemes	Domestic revenue-based central government schemes	Foreign assistance-based central government schemes	State/ regional/ local government schemes	Social health insurance schemes	Voluntary health-care payment schemes	Government-based voluntary insurance	Life and nonlife insu-rance schemes	Managed health-care schemes (HMOs)	Enterpri-ses (except health-care providers) financing schemes	House-hold out-of-pocket payment	
DIS.1.1	HIV/AIDS	**195**	3	190		2	**4**	1	1	2		**24**	**224**
DIS.1.2	Tuberculosis	**2,299**	1,609	156	367	167	**190**	78	30	82		**5,641**	**8,130**
DIS.1.3	Malaria	**323**	3	297	22	2	**1**	1				**24**	**348**
DIS.1.4	Respiratory infections	**8,756**	3,142	44	1,624	3,945	**5,708**	1,842	1,028	2,838		**38,506**	**52,969**
DIS.1.5	Diarrheal diseases	**3,660**	1,106		993	1,562	**2,249**	729	404	1,116		**10,634**	**16,544**
DIS.1.6	Neglected tropical diseases	**1,875**	782		276	817	**1,465**	382	288	796		**6,063**	**9,403**
DIS.1.7	Vaccine preventable diseases	**11,878**	1,948		9,930							-	**11,878**
DIS.1.nec	Other infectious and parasitic diseases (n.e.c.)	**2,191**	1,523	14	179	475	**704**	222	128	354		**21,386**	**24,281**
DIS.2.1	Maternal conditions	**11,203**	4,529	427	2,808	3,439	**6,069**	1,606	1,187	3,276		**23,293**	**40,565**
DIS.2.2	Perinatal conditions	**6,211**	1,178		4,286	746	**1,300**	349	253	698		**24,065**	**31,576**
DIS.2.nec	Other reproductive health conditions (n.e.c.)	**4,715**	3,064	92	1,149	410	**684**	191	131	361		**3,636**	**9,035**
DIS.3	Nutritional deficiencies	**2,146**	282	3	1,830	31	**35**	14	5	15		**802**	**2,983**
DIS.4.1	Neoplasms	**3,246**	2,047		99	1,100	**1,368**	513	227	627		**10,635**	**15,249**
DIS.4.2	Endocrine disorders	**840**	432		118	290	**322**	136	50	137		**3,066**	**4,228**
DIS.4.3	Cardiovascular diseases	**8,938**	5,134		892	2,913	**3,518**	1,360	574	1,584		**34,984**	**47,440**
DIS.4.5	Respiratory - noncommunicable diseases	**2,771**	1,415	9	352	994	**1,365**	464	239	661		**10,141**	**14,277**
DIS.4.6	Nephritis	**4,030**	1,812		178	2,040	**2,126**	953	312	861		**9,326**	**15,482**
DIS.4.9	Other noncommunicable diseases (n.e.c.)	**17,663**	8,140	1	3,714	5,808	**8,455**	2,712	1,527	4,216		**58,698**	**84,816**
DIS.5	Injuries	**3,785**	2,194		461	1,130	**1,665**	528	302	835		**24,007**	**29,458**
DIS.6	Non-disease specific	**27,635**	4,120	3,380	20,135								**27,635**
DIS.nec	Other diseases/conditions (n.e.c.)	**5,666**	4,487	602	145	432	**9,073**	202	95	262	8,514	**3,980**	**18,720**
All DIS		**130,028**	**48,950**	**5,216**	**49,560**	**26,303**	**46,300**	**12,282**	**6,782**	**18,721**	**8,514**	**288,913**	**465,241**

Source: Racelis et al. (2014)

Table A8. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing schemes (HF) and age-sex group (AGE), Philippines, 2012

Reported currency: Philippines Pesos (in millions)												
	Financing scheme											All HF
	HF.1					HF.2					HF.3	
		HF.1.1			HF.1.2		HF.2.1			HF.2.3		
		HF.1.1.1		HF.1.1.2	HF.1.2.1		HF.2.1.1	HF.2.1.2		HF.2.3.1		
		HF.1.1.1.1	HF.1.1.1.2				HF.2.1.1.2	HF.2.1.2.2				
								HF.2.1.2.2.1	HF.2.1.2.2.2			
Age-sex group	Government schemes and compulsory contributory health-care financing schemes	Domestic revenue-based central government schemes	Foreign assistance-based central government schemes	State/regional/ local government schemes	Social health insurance schemes	Voluntary health-care payment schemes	Government-based voluntary insurance	Life and nonlife insurance schemes	Managed health-care schemes (HMOs)	Enterprises (except health-care providers) financing schemes	Household out-of-pocket payment	
0 Male	**4,271**	1,301	-	2,109	862	**1,392**	403	263	726	-	**8,317**	**13,980**
0 Female	**4,740**	1,382	-	2,026	1,332	**1,349**	622	193	534	-	**7,194**	**13,283**
1-4 Male	**6,872**	1,483	-	4,659	730	**1,971**	341	424	1,170	37	**15,743**	**24,586**
1-4 Female	**5,747**	1,242	-	4,038	467	**1,538**	218	342	945	32	**13,354**	**20,639**
5-9 Male	**4,569**	1,500	-	2,634	435	**1,220**	203	228	629	160	**9,851**	**15,640**
5-9 Female	**5,105**	1,813	-	2,586	705	**1,185**	329	188	519	149	**8,553**	**14,843**
10-14 Male	**4,909**	2,294	-	1,613	1,003	**1,155**	468	123	341	223	**5,977**	**12,041**
10-14 Female	**5,423**	2,582	-	1,684	1,157	**1,135**	540	95	262	237	**5,350**	**11,907**
15-19 Male	**5,690**	3,018	-	1,202	1,470	**1,483**	686	88	243	465	**5,316**	**12,488**
15-19 Female	**5,953**	2,720	-	1,278	1,955	**1,713**	913	105	290	405	**6,246**	**13,912**
20-29 Male	**7,788**	4,357	-	2,040	1,391	**2,143**	650	280	773	440	**9,275**	**19,206**
20-29 Female	**5,315**	2,075	-	2,616	624	**3,867**	291	898	2,479	199	**20,629**	**29,811**
30-39 Male	**4,945**	2,007	-	1,857	1,081	**2,263**	505	351	968	439	**11,697**	**18,904**
30-39 Female	**4,526**	1,638	-	2,285	602	**3,823**	281	900	2,484	157	**23,253**	**31,602**
40-49 Male	**3,283**	1,265	-	1,657	361	**1,843**	169	288	794	593	**13,005**	**18,132**
40-49 Female	**4,918**	1,725	-	2,631	561	**1,979**	262	380	1,050	286	**16,790**	**23,686**
50-59 Male	**8,115**	3,299	-	2,556	2,261	**2,452**	1,056	247	681	468	**15,858**	**26,425**
50-59 Female	**9,276**	3,774	-	2,916	2,586	**2,316**	1,208	217	599	292	**15,713**	**27,305**
60-64 Male	**5,038**	2,162	-	1,302	1,574	**2,377**	735	388	1,071	183	**19,132**	**26,547**
60-64 Female	**4,849**	1,964	-	1,432	1,453	**1,832**	679	281	775	98	**15,886**	**22,567**
65 over Male	**4,929**	1,749	-	1,606	1,574	**1,471**	735	133	367	236	**17,829**	**24,229**
65 over Female	**8,551**	3,599	-	2,834	2,118	**2,532**	989	370	1,020	153	**23,946**	**35,029**
Age/sex not specified	**5,216**	-	5,216	-	-	**3,263**	-	-	-	3,263	-	**8,478**
All age-sex groups	**130,028**	48,950	5,216	49,560	26,303	**46,300**	12,282	6,782	18,721	8,514	**288,913**	**465,241**

Source: Racelis et al. (2014)

Table A9. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing schemes (HF) and income quintile (INC), Philippines, 2012

Reported currency: Philippines Pesos (in millions)													
Income quintile		Financing scheme											All HF
		HF.1					HF.2					HF.3	
			HF.1.1			HF.1.2		HF.2.1			HF.2.3		
			HF.1.1.1		HF.1.1.2	HF.1.2.1		HF.2.1.1	HF.2.1.2		HF.2.3.1		
			HF.1.1.1.1	HF.1.1.1.2				HF.2.1.1.2	HF.2.1.2.2				
									HF.2.1.2.2.1	HF.2.1.2.2.2			
		Government schemes and compulsory contributory health-care financing schemes	Domestic revenue-based central government schemes	Foreign assistance-based central government schemes	State/ regional/local government schemes	Social health insurance schemes	Voluntary health-care payment schemes	Government-based voluntary insurance	Life and nonlife insurance schemes	Managed health-care schemes (HMOs)	Enterprises (except health-care providers) financing schemes	Household out-of-pocket payment	
INC.1	First quintile (bottom)	**37,403**	16,548		16,109	4,746	**6,886**	3,331	631	1,741	1,184	**11,268**	**55,557**
INC.2	Second quintile	**29,085**	11,529		12,283	5,274	**5,075**	2,827	315	871	1,062	**19,935**	**54,096**
INC.3	Third quintile	**22,430**	7,464		9,718	5,248	**6,825**	2,393	946	2,612	875	**31,492**	**60,747**
INC.4	Fourth quintile	**19,778**	7,163		7,353	5,262	**8,182**	1,933	1,420	3,918	911	**67,895**	**95,854**
INC.5	Fifth quintile (top)	**16,117**	6,246		4,097	5,774	**16,080**	1,799	3,470	9,580	1,231	**158,325**	**190,521**
INC.nec	Not elsewhere classified	**5,216**		5,216			**3,251**				3,251		**8,467**
All INC		**130,028**	48,950	5,216	49,560	26,303	**46,300**	12,282	6,782	18,721	8,514	**288,913**	**465,241**

Source: Racelis et al. (2014)

Table A10. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing schemes (HF) and region (REG), Philippines, 2012

Reported currency: Philippines Pesos (in millions)

Region		Financing scheme											All HF
		HF.1					HF.2					HF.3	
			HF.1.1			HF.1.2		HF.2.1			HF.2.3		
			HF.1.1.1		HF.1.1.2	HF.1.2.1		HF.2.1.1	HF.2.1.2		HF.2.3.1		
			HF.1.1.1.1	HF.1.1.1.2				HF.2.1.1.2	HF.2.1.2.2				
									HF.2.1.2.2.1	HF.2.1.2.2.2			
		Government schemes and compulsory contributory health-care financing schemes	Domestic revenue-based central government schemes	Foreign assistance-based central government schemes	State/ regional/local government schemes	Social health insurance schemes	Voluntary health-care payment schemes	Government-based voluntary insurance	Life and nonlife insurance schemes	Managed health-care schemes (HMOs)	Enterprises (except health-care providers) financing schemes	Household out-of-pocket payment	
REG.1	Ilocos	**5,992**	1,450	-	3,053	1,489	**695**	695	-	-	-	**12,221**	**18,908**
REG.2	Cagayan	**3,540**	1,002	-	1,804	734	**343**	343	-	-	-	**9,505**	**13,388**
REG.3	C. Luzon	**10,924**	2,316	-	5,744	2,864	**1,338**	1,338	-	-	-	**26,869**	**39,131**
REG.4	Calabarzon	**10,574**	1,733	-	6,468	2,373	**1,108**	1,108	-	-	-	**37,270**	**48,951**
REG.5	Bicol	**4,943**	1,288	-	2,751	905	**423**	423	-	-	-	**14,792**	**20,158**
REG.6	W. Visayas	**7,393**	1,869	-	3,459	2,065	**964**	964	-	-	-	**21,062**	**29,419**
REG.7	C. Visayas	**6,829**	1,696	-	3,781	1,352	**631**	631	-	-	-	**18,693**	**26,153**
REG.8	E. Visayas	**4,212**	904	-	2,656	652	**305**	305	-	-	-	**15,341**	**19,858**
REG.9	W. Mindanao	**3,133**	1,016	-	1,422	694	**324**	324	-	-	-	**7,367**	**10,824**
REG.10	N. Mindanao	**4,927**	1,704	-	1,323	1,899	**887**	887	-	-	-	**8,899**	**14,712**
REG.11	Davao	**5,667**	1,692	-	2,082	1,894	**884**	884	-	-	-	**9,621**	**16,172**
REG.12	Soccsargen	**5,400**	1,190	-	2,622	1,589	**742**	742	-	-	-	**16,208**	**22,350**
REG.13	Natl Capital Reg	**20,352**	8,134	-	7,558	4,661	**2,176**	2,176	-	-	-	**51,918**	**74,446**
REG.14	Cordillera AR	**3,763**	976	-	2,205	581	**271**	271	-	-	-	**14,966**	**19,000**
REG.15	AR Muslim Mindanao	**1,802**	1,278	-	-	523	**244**	244	-	-	-	**2,571**	**4,617**
REG.16	Caraga	**2,981**	708	-	1,695	579	**270**	270	-	-	-	**11,008**	**14,259**
REG.17	Mimaropa	**3,444**	1,058	-	937	1,449	**677**	677	-	-	-	**10,603**	**14,724**
REG.99	Nationwide	**18,937**	18,937	-	-	-	-	-	-	-	-	-	**18,937**
REG.nec	Region not specified	**5,216**	-	5,216	-	-	**34,018**	-	6,782	18,721	8,514	-	**39,233**
All REG		**130,028**	48,950	5,216	49,560	26,303	**46,300**	12,282	6,782	18,721	8,514	**288,913**	**465,241**

Source: Racelis et al. (2014)

Table A11. National Health Accounts based on the System of Health Accounts (SHA 2011) by financing schemes (HF) and health capital formation (HK), Philippines, 2012

Reported currency: Philippines Pesos (in millions)								
		Financing scheme						All HF
		HF.1				HF.2		
			HF.1.1				HF.2.3	
			HF.1.1.1		HF.1.1.2		HF.2.3.1	
			HF.1.1.1.1	HF.1.1.1.2				
Capital formation		Government schemes and compulsory contributory health-care financing schemes	Domestic revenue-based central government schemes	Foreign assistance-based central government schemes	State/regional/ local government schemes	Voluntary health-care payment schemes	Enterprises (except health-care providers) financing schemes	
HK.1	Gross capital formation	**6,514**	6,252	262		**19**	19	**6,532**
HK.1.1	Gross fixed capital formation							
HK.1.1.1	Infrastructure	**262**		262				**262**
HK.1.1.2	Machinery and equipment					**19**	19	**19**
HK.1.1.nec	Gross fixed capital formation n.e.c.	**6,252**						
HK.nec	Capital formation in health not elsewhere classified (also not specified by kind)	**1,173**	116					**1,173**
HKR.4	Research and development in health	**70**	70					**70**
HKR.5	Education and training of health personnel	**55**		55				**55**
ALL HK		**7,811**	6,437	317		**19**	19	**7,829**

Source: Racelis et al. (2014)

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