REPUBLIC OF ARMENIA

NATIONAL INSTITUTE OF HEALTH

NATIONAL HEALTH ACCOUNTS

NATIONAL REPORT 2023

YEREVAN 2023

Report

NATIONAL HEALTH ACCOUNTS OF ARMENIA - 2023

YEREVAN 2023

UDC 614.2(042.3)
ԳՄԴ 51.1
Ա 720

National Health Accounts: Armenia, 2023 / N. Davtyan, A. Bazarchyan, A. Aghazaryan, L. Hovhannisyan, S. Isahakyan, S. Khachatryan - Yerevan 2023: National Institute of Health after S. Avdalbekyan, RA MoH, 2023.- 143

UDC 614.2(042.3)
ԳՄԴ 51.1

ISBN 978-9939-879-79-6

National Health Accounts (NHA) describes the expenditure flow in health care from both public and private sectors. It represents the sources, use, and flow of health care funds.

In Armenia, health services are funded by the following sources: the RA state budget, local community budgets, foreign donor organizations (international organizations and other state governments), humanitarian aid funds, private insurance and non-insurance organizations, household resources, and other sources. These funds are directly or indirectly passed to the financing agents and from them to the final health care service providers.

World Health Organization (WHO), taking into account the need for international standardization of health expenditure accounting, in cooperation with the Organization of Economic Cooperation and Development (OECD) and European Statistical Service (Eurostat) has developed a methodological guideline for preparing NHA. Based on this methodology the National Health Accounts have been prepared in Armenia since 2005.

World Health Organization (WHO), in cooperation with the Organization of Economic Cooperation and Development (OECD) and European Statistical Service (Eurostat), has developed the new methodology for System of Health Accounts (SHA, 2011 Edition) as an international standardized methodology for the estimation of health care system expenditure.

In 2015, the RA Ministry of Health and the Headquarters of the World Health Organization (Geneva, Switzerland) signed the Support Memorandum for the Introduction of the System of Health Accounts New Methodology. In Armenia the National Health Accounts are prepared based on this new methodology starting from the year of 2014.

The report is intended for health care system managers, health care experts, and other professionals working and interested in the issues of the healthcare system.

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ISBN 978-9939-879-79-6

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SUMMARY

National Health Accounts (NHA) report summarizes the information on financial flows of RA health sector in 2022 and includes data on funding received from public and private sources and the funds received from various international organizations, as well as information about the main directions of resource allocation (functions) and the role of administrative bodies (financing agents) in these flows.

Based on the implementation of the Health Accounts System -2011 standard from 2015, the summary and main results also present the dynamics of current expenditures in the health sector in 2015-2022 (with figures).

According to funding sources, the actual current health care expenditures for 2017-2022 are

as follows:

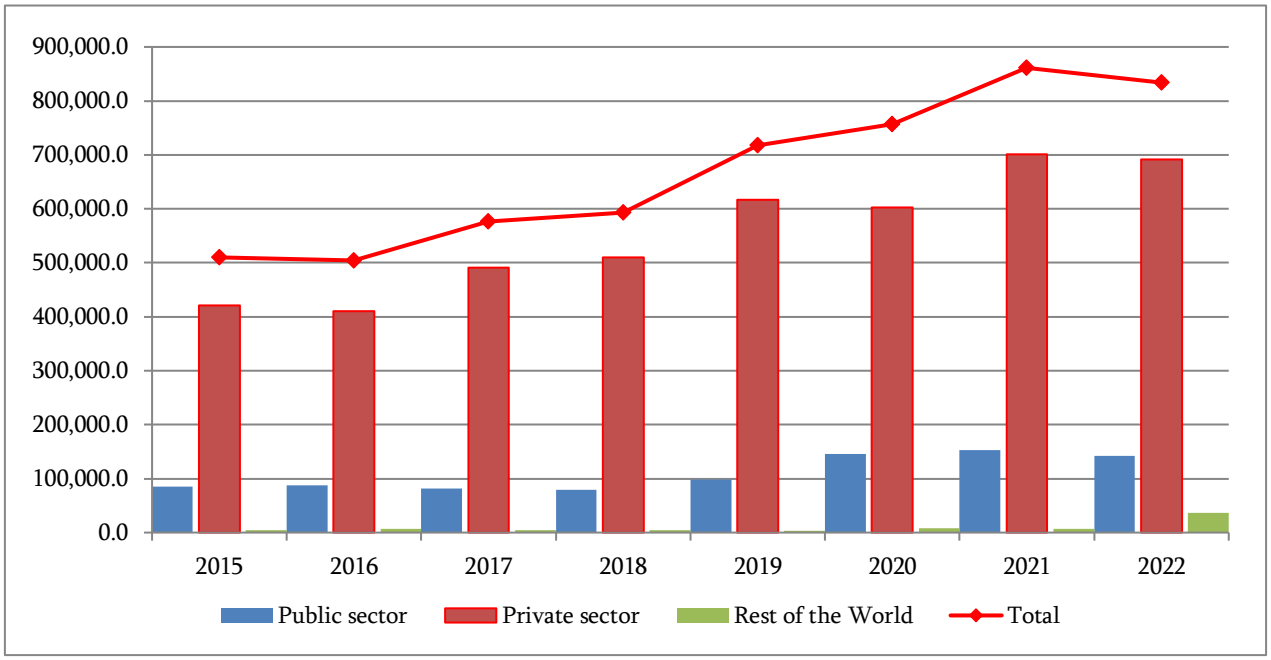
Table 1. The current expenditure of National Health Accounts 2017-2021, Million AMD

Financing Sources	2018		2019		2020		2021		2022	
	Amount (million AMD)	Proportional weight (percentage)	Amount (million AMD)	Proportional weight (percentage)	Amount (million AMD)	Proportional weight (percentage)	Amount (million AMD)	Proportional weight (percentage)	Amount (million AMD)	Proportional weight (percentage)
Public Sector	78,864.3	13.3	98,105.0	13.7	145,691.2	19.3	153,027.7	17.8	141,695.3	17
Private Sector	509,403.6	86.0	616,472.2	85.9	602,659.2	79.6	700,889.1	81.4	691,667.2	82.56
Rest of the World	4,334.2	0.7	3,249.7	0.5	8,349.3	1.1	7,366.4	0.9	3,652.6	0.44
Total	**592,602.1**	**100**	**717,826.9**	**100**	**756,699.7**	**100.0**	**861,283.2**	**100.0**	**833,362.4**	**100.0**

In monetary terms, in 2022, compared to the previous year's indicator, a reduction of current healthcare expenditures by 3.24% was recorded, which was mainly due to a 7.41% reduction in public sector expenditures, a significant reduction in private sector expenditures and funding from the outside world (the data on the funding of international organizations are preliminary, because data from some major donors have not yet been received).

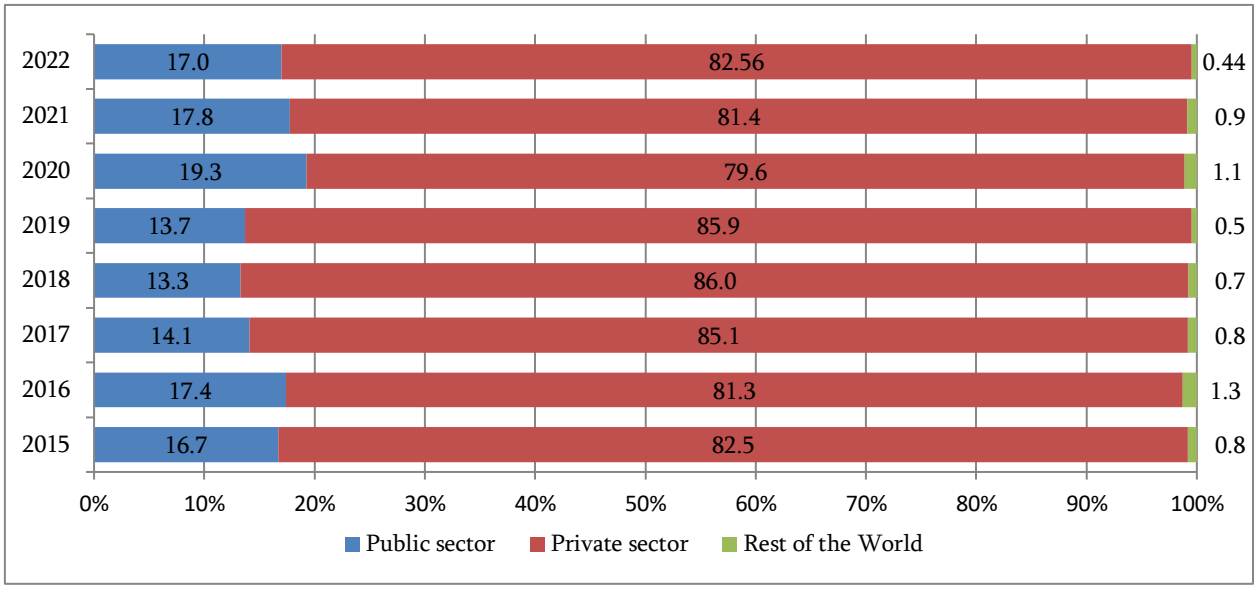
The decline in private sector expenditures was due to a reduction in direct household payments for medical services, although payments for drugs and medical goods increased. The third reason for the increase in expenditures is the significant (more than twice) increase in the volume of import of medical services compared to the indicator of the previous year.

Figure 1. The current healthcare expenditures 2015-2022 according National Health Accounts, million AMD



Changes in expenditure volumes of the main sources of health care financing have also affected the overall financing structure.

Figure 2. The structure of current healthcare expenditures 2015-2022 according to National Health Accounts, per cent



Due to the reduction of the state financing of healthcare, direct expenses of households and financing from the outside world, the share of state expenses in the structure of healthcare financing in 2020 was 17.0%, decreasing by 0.8 percentage points compared to the previous year. The share of private sector financing increased by 1.16 percentage points, and the share of foreign financing decreased by 0.46 percentage points compared to the previous year's indicator. Moreover, the volume of direct payments made by households made up 79.3% of the current healthcare expenditures.

In 2022, although the volumes of health care financing by the state were reduced compared to the previous year's indicator, they are still in line with the strategy and plans for the development of the health care system and the 2020-2022 plan of the RA government within the framework of the financing volume provided by the state medium-term expenditure program and correspond to the strategic guidelines of the state policy in the health sector.

ABBREVIATIONS:

NHA	National Health Accounts
HPIO	"Health Program Implementation Office" state institution of the RA Ministry of Health
WHO	World Health Organization
SNA	System of National Accounts
SPPA	Strategic plan for poverty alleviation
USA	United States of America
USAID	US Agency for International Development
MoH	RA Ministry of Health
MLSA	RA Ministry of Labor and Social Affairs
MoJ	RA Ministry of Justice
MC	Medical center
MoESCS	RA Ministry of Education, Science, Culture and Sport
ANHA	Armenian National Health Accounts
WB	World Bank
RA	Republic of Armenia
ArmStat	Statistical Committee of the Republic of Armenia
PSRA	Program of Social Reforms of Armenia
P	Providers or implementers of health care functions
UNDP	United Nations Development Program
UN	United Nations
IC	Interdepartmental Commission
SHA	State Health Agency MoH RA
HH	Household
F	Function or Health Function
FS	Financing Source
FA	Financing Agent
MoF	RA Ministry of Finances
ILCS	Integrated Living Conditions Survey

CHAPTER 1. THE IMPORTANCE AND ROLE OF NHA IN ARMENIA

1.1 National Health Accounts in Armenia

The NHA report is intended for health system policy makers and managers to improve health system performance and management. The information included in the NHA is useful in the decision-making process as it provides an opportunity to evaluate the utilization of available resources and can be used for comparative analysis of health system of the country with the health systems of other countries. If applied regularly, the NHA provides an opportunity to identify the health expenditure trends, which are important for the health financing system monitoring and evaluation. Moreover, the NHA methodology can also be used for predicting health system financial needs.

By combining the information in the NHA with non-financial data, such as the morbidity rate, the level of utilization of resources by health care providers, the policy makers have a tool for making justified strategic decisions and avoid potential unfavorable developments.

It is important to note that the NHA is not only a tool for the policy makers in decision-making process but is also an important tool for the research specialists and the public to evaluate the outcomes of the strategic decisions made by policy makers.

1.2. The Objective of National Health Accounts

The main objective of the National Health Accounts preparation is the organization of the collection of information about the health system expenditures and other expenditures, its systematization and presentation, in order to facilitate the process of planning, policy development and efficiency assessment within the sector.

Moreover, the present report, which includes the comparison of the NHA data of several years, enables to assess the following:

- How does the distribution among the financing sources change in parallel with the increase of the state budget allocations? Does the financial burden of population decrease and for which services?
- Does the implementation of the state guarantee for the population's improvement in parallel with the increase of the state budget allocations, i.e., do medical care or specific types of health care services actually become free of charge for the population?
- Structural flexibility of the NHA also gives an opportunity to analyze the obtained results by population target groups or by activities, which are related to specific programs and diseases.

1.3. Methodology of National Health Accounts

Main definitions and terms in the NHA methodology are based on the terms and definitions of the "System of Health Accounts" developed by the Organization of Economic Cooperation and Development (OECD). The OECD-developed "System of Health Accounts" Manual defines the international classification of Health Accounts, where all types of health expenditures are divided by categories.

Despite the fact that the NHA is based on the international classification of the "System of Health Accounts", it also involves sub-categories which come from distinctive characteristics of the health care system of RA. Such flexibility allows the NHA to take the diversity of Armenia's health system structure and performance into account.

1.4. Definition of National Health Expenditure

In accordance with NHA definitions, national health expenditures are all the expenditures related to economical activities and are aimed at maintaining and improving health care, changing life systems or financing such activities.

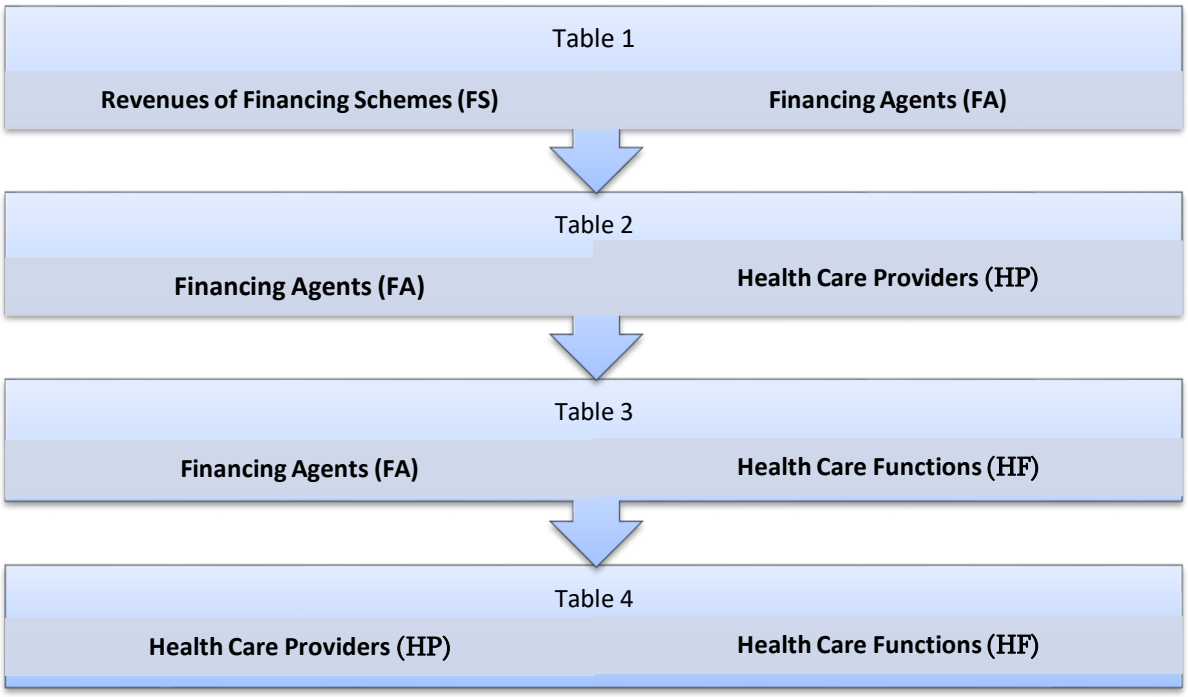
This definition applies to all types of facilities and organizations providing or financing health care services. For instance, the NHA provides an opportunity to include in the health care expenditure estimates the funds allocated by the Ministry of Education and Science for the education and training of medical personnel. In a similar way, not all the activities implemented by the Ministry of Health fall under the definitions of health expenditures and are included in the NHA. Thus, the NHA report is developed based on the aforementioned differentiations and exceptions.

The health functions related to the citizens and residents of the country have been considered when preparing the NHA and not the geographical boundaries of the country. Thus, for instance, the NHA includes health care expenditures made for the citizens and residents temporarily residing abroad and excludes health care expenditures made by the foreign citizens in the country. Health care expenditures made by the international organizations, medical goods and services meant for the residents of the recipient country are also included in the national health expenditures.

1.5. The Structure and Classification of National Health Accounts

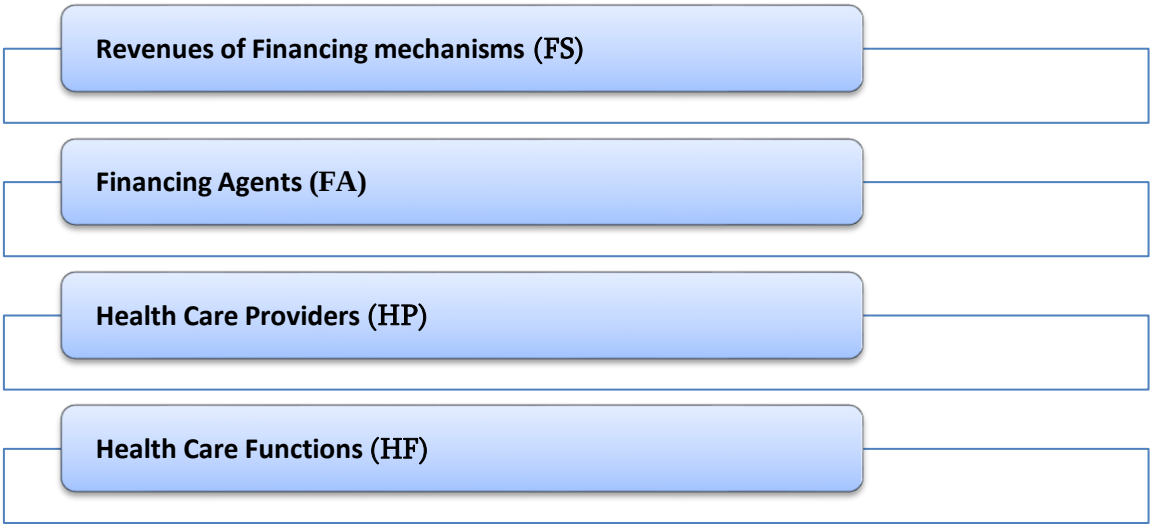
In our country the NHA by its structure describes the health expenditures and is grouped into four main tables. All tables are two-dimensional and reflect financial flows from one category of health care participants to another, i.e., they describe how much has been spent by each participant of the health system and where the funds were directed to. See the structure of NHA tables below:

Figure 1.1 The Structure of NHA tables



NHA differentiates four main categories of health system participants.

Figure 1.2 Four main categories of National health accounts' participants



1. **Revenues of Financing mechanisms (FS).** answers to the following question: "Where do the funds come from?" For instance, from RA state budget, households, and donor organizations.
2. **Financing agents (FA)** (also called financial intermediaries): receive funds from financing sources and use them to finance health care services, medical goods (for instance drugs) and activities. This category addresses the following question: "Who controls and organizes the flow of funds?" For instance, if the annual RA State Budget (financing

source) provides funds to RA Ministry of Health, then the latter, in its turn, decides on how to distribute the received funds. For this reason, RA Ministry of Health is considered a financial intermediary.

3. **Health Care Providers (HP).** are the final users of health system funds. This category addresses the following question: "Whom the funds are allocated to?" Providers are the organizations that provide health care services. For instance, private and public hospitals, polyclinics, rural ambulatories and health centers, pharmacies, etc.
4. **Health Care Functions (HF).** are the provided services and implemented activities by the providers within the received funds. This category addresses the following question: "Which type of service, product or activity has been actually provided or implemented?" Examples are medical care, long-term nursing care, medical goods (for instance drugs), preventive activities and health administration.

The main cluster of tables describes the financial flows between the above mentioned health system categories.

Moreover, financial flows can be very complex and involve numerous types of participants and links between them.

1.6. The Process of National Health Accounts' preparation

The preparation of NHA includes the following stages:

1. Collection of data on health expenditures,
2. Comparison, evaluation and analysis of data and information collected from all sources,
3. Entering data into the NHA software and extracting output tables,
4. NHA Data analysis,
5. Preparation of NHA report, dissemination of the obtained results.

CHAPTER 2. ANALYSIS AND DESCRIPTION OF THE SITUATION

2.1 General Description, Composition and Structure of the Health System

2.1.1 Description and Management of Health Sector

RA health sector includes:

1. RA Ministry of Health,
2. Other RA Public Administrative bodies implementing health services,
3. The system of health care facilities under RA regional administrative bodies,
4. Health care facilities under the local self-governance bodies,
5. Private health care facilities,
6. Local and foreign benevolent organizations and non-governmental organizations (NGOs) implementing projects in the health care sector,
7. Donor countries and international organizations implementing projects in the health care sector.

2.2. Health Care Financing

The health system of the Republic of Armenia is financed by the following main internal sources:

1. RA state budget and local budgets,
2. Direct (out-of-pocket) payments of citizens (households), including non-official payments,
3. Official co-payments of the RA health care system,
4. Voluntary medical insurance.

The external sources of health financing are the following expenditures in the RA health system made by other state governments, international organizations, benevolent and/or other non-governmental organizations, individual philanthropists and other funders in a non-centralized manner (not reflected on RA state budget):

a. Import and distribution of goods received from the outside world and qualified as benevolent/ humanitarian goods,
b. Works and services provided within the scope of programs qualified as benevolent and financed by the rest of the world,
c. Expenditures made by international donor organizations in the health system of RA.

CHAPTER 3. INFORMATION COLLECTION METHODS AND DATA SOURCES

3.1 The main approaches and methods

Data sources in different countries have various characteristics. For Armenia the following main sources have been used:

- Annual reports of the state reporting system (annual budget execution report presented to the approval of RA National Assembly, data from the National statistical committee reports, etc.),
- ARMED electronic health system data on state financing according to medical service providers, types of medical services, groups of diseases and gender and age of dependents,
- Official reports of organizations providing health care service and registered in the State Health Agency database,
- Financial and economic reports of commercial organizations providing free medical care and services guaranteed by the state (outpatient, hospital, laboratory-instrumental diagnostic services and dental services)
- Meeting protocols of RA government's coordination committee of charitable programs and the annual summary report,
- Data from Integrated living conditions survey report regularly carried out by the RA Statistical Committee, as well as statistics on the volume of health care services,
- Special sample survey results (2012, 2015, 2022) conducted in order to gather information on health expenditures by households
- Records of the national, regional and local bodies of the health system,
- Records maintained by insurance companies (including the services provided within the "Social Package" framework), RA Central bank reports,
- Records of healthcare service providers,
- Data on assistance provided by donor organizations.

From 2020, when compiling the National Health Accounts, two additional sources of information are used.

1. RA MoH annual administrative statistical report form N 20 "On the main indicators of revenues and expenditures of the organization" on the financial and economic activity of legal entities providing medical care and service introduced on 2021 in National Institute of Health Named after Academician S. Avdalbekyan.

2. "Financial and economic report of medical organizations providing guaranteed free medical care and service" confirmed by the decision 1058-N of the RA government and collected by RA Ministry of Health which contains data on the financial and economic activity of primary health care, dental clinics and hospitals.

The information available in ARMED e-Health and the two reports mentioned above made it possible to evaluate

- ✓ the financing structure of the health care system according to funding sources, main services and groups of diseases,
- ✓ current and capital expenditure structure of healthcare organizations,
- ✓ other indicators of financial and economic activity of healthcare organizations.

3.2 State and external funding

The evaluation of health care expenditures carried out by the state administration and local self-government bodies, as well as by the outside world, is carried out on the basis of the information sources available in the existing reporting systems. State expenditures are reflected in various quarterly and annual reports of the budget system according to program budgeting and economic and operational classification.

Information on current and capital expenditures carried out by the outside world is collected from the report on the implementation of the RA state budget, the report of the humanitarian aid coordination commission, as well as with the help of research conducted among the Armenian representative offices of international organizations and non-profit organizations operating in the healthcare system.

3.3 Sample surveys and household expenditure estimation methodology

During the preparation of Armenia's National Health Accounts (ANHA), the main methodological target is the assessment of the health expenditures of households and their distribution by providers, functions and the major groups of diseases.

Over the years, the summary indicators of household health expenses, as well as the sources of information on the structure of providers and functions, have been the data of special sample surveys conducted among households and comprehensive surveys of the living conditions of households regularly conducted by the Statistical Committee of the Republic of Armenia.

According to the methodology of the preparation of ANHA, for the calculation of the summary indicators of expenditures incurred by households for medical services in 2005-2013 the basis was the share of the average monthly health care expenditure per capita in the structure of consumer expenditure of households and its structure according to the type of medical institution and medical care services, specialists and payment purposes, calculated by the results of the Integrated Living Conditions Survey.

Before the NHA 2011 standards introduction, when preparing NHA for Armenia the total amount of household's health expenditures and its structure was calculated based on data from the NSC "Households' diary" by multiplying the average per capita health expenditure and the number of average annual population. Other official statistics on the volume of health services

were also used as additional information.

In 2019, the Statistical Committee of the Republic of Armenia radically changed the content of Integrated Living Conditions Survey research tools, in particular, the health care module was removed from the "Diary", and the health care section of the questionnaire was somewhat edited.

As a result of this change, that survey database can no longer be used to estimate the structure of household expenditures by type of medical services and by gender-age composition of major disease groups and dependents.

Instead, the ARMED e-health database became available for the first time during the development of the 2022 NHA, which made it possible to calculate and distribute state funding according to the format and main classifications required by the NHA 2011 standard.

NHA 2011 recommends a new methodology for the calculation of health expenditures of households, which has been used for preparing the National Health Accounts since 2015. According to this methodology, the country's official statistics are considered as necessary sources of information for calculating the household's private spending, in particular:

1. The indicator of the gross output of health services (data) in the gross domestic product structure in accordance with the methodology of National Accounts System of Armenia.
2. Final consumption expenditure index (data) of households in the structure of gross national disposable income (final consumption) in accordance with the methodology of the national accounts' system of Armenia
3. Import and export data of health services in the balance of payments.
4. The share of health care expenditures, according to the "Classification of Individual Consumption According to Purpose" (COICOP), in the structure of per capita monthly average consumption expenditure of households calculated by the results of the households' Integrated Living Conditions Survey (ILCS).

A household sample survey was conducted in 2022 with the financial support of the World Bank. The size of the sample was 2000 households, it referred to health care expenses incurred by households in 2021. It also enabled the collection of information on household expenditures for medical care, testing, laboratory and instrumental diagnostics, drugs, and medical goods in 2020 and 2021 related to the COVID-19 pandemic.

The statistical-analytical report "Social Snapshot and Poverty in Armenia, 2023'' summarizing the results of the Integrated Living Conditions Survey conducted by the Statistical Committee of the Republic of Armenia in 2022 presents the structure of average monthly nominal consumption expenditures per capita of households, grouped according to goals, in monetary terms and percentage. According to the results of the research, the average monthly healthcare

expenditure per capita of households in 2022 was 5,142 AMD, of which 5,437 AMD in urban areas and 4,688 AMD in rural areas.

Table 3.1 The structure of household nominal consumption expenditures, average per capita per month, grouped according by purposes*), 2021-2022, AMD [1]

Expenditure items	Country total		Including			
			Urban communities		Rural communities	
	2021	2022	2021	2022	2021	2022
Consumption expenditure	**49 999**	**52 679**	**56 540**	**57 081**	**40 913**	**45 907**
Including						
Food and non-alcoholic beverages	22 661	23 429	24 385	24 538	20 267	21 723
Alcoholic beverages and tobacco	2 352	2 558	2 250	2 520	2 494	2 618
Clothing and footwear	1 616	1 669	2 000	1 697	1 082	1 627
Housing, water, electricity, gas and fuels	7 490	8 255	8 874	9 681	5 568	6061
Furnishings, household equipment and routine household maintenance	2 146	2 248	2 539	2 301	1 601	2 167
Health	4 268	5 142	5 024	5 437	3 219	4 688
Transport	3 476	3 058	3 656	3 086	3 225	3 017
Communication	1 457	1 329	1 752	1 552	1 049	986
Recreation and culture	231	221	346	276	71	136
Education	995	1 044	1 143	1 181	790	834
Restaurants and hotels	878	1 071	1 403	1 605	152	250
Other Services	2 429	2 655	3 171	3 207	1 395	1 800

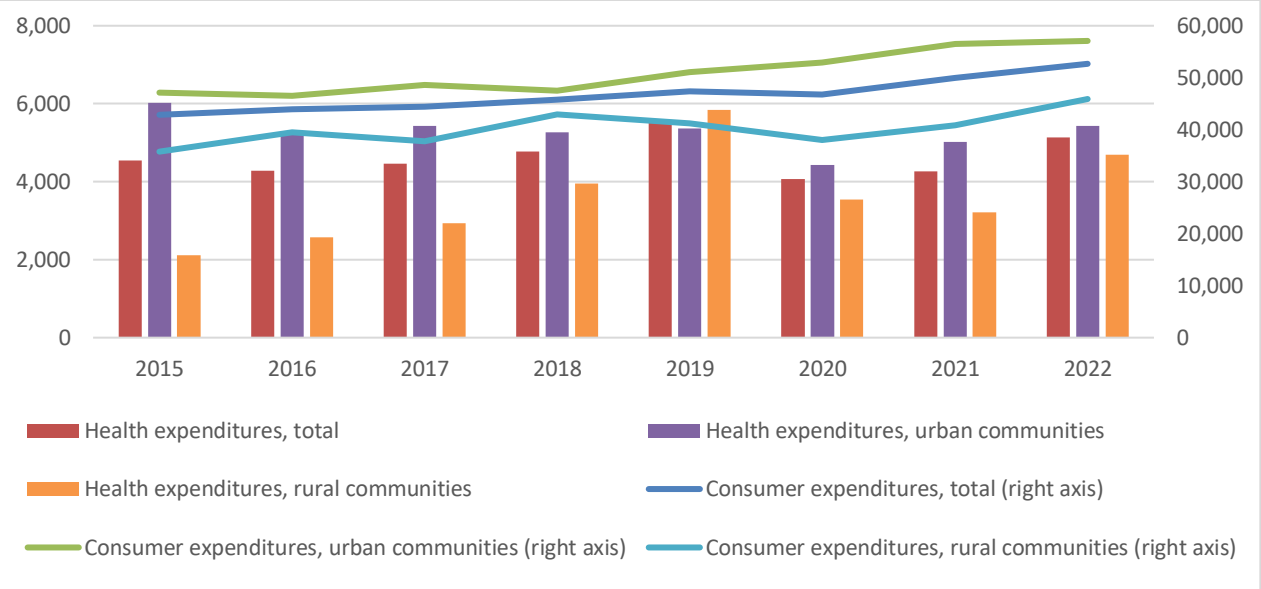
Source: ILCS 2021 and 2022

* According to the national classification of "Individual consumption by objectives", harmonized with the classification of individual consumption by objectives of the European Union (COICOP-HBS).

In 2022, compared to the previous year, in parallel with the average monthly per capita household's expenditure the household's health expenditures have also increased. Moreover, the increase in expenditures was due to the increase in average monthly health care expenditures per capita of households in both urban and rural areas.

[1] "Social Snapshot and Poverty in Armenia, 2023», Statistical - analytical report, ArmStat, Y. 2023, page 85.

Figure 3.1 The dynamics of average monthly consumer and healthcare expenditures per capita of households in 2015-2022, AMD



In 2022, the share of health expenditures in the structure of household expenditures was 9.8%, of which - 9.5% in urban areas and - 10.2% in rural areas.

Table 3.1.2 The structure of Household Nominal Consumption Expenditure, 2021-2022 (Average Monthly per Capita Expenditures, grouped by Purpose), Percentage [2]

Expenditure items	Country Total		Including			
			Urban communities		Rural communities	
	2021	2022	2021	2022	2021	2022
Consumption expenditure	**100**	**100**	**100**	**100**	**100**	**100**
Including						
Food and non-alcoholic beverages	45.3	44.5	43.1	43.0	49.5	47.3
Alcoholic beverages and tobacco	4.7	4.9	4.0	4.4	6.1	5.7
Clothing and footwear	3.2	3.2	3.5	3.0	2.6	3.6
Housing, water, electricity, gas and fuels	15.0	15.7	15.7	17.0	13.6	13.2
Furnishings, household equipment and routine household maintenance	4.3	4.3	4.5	4.0	3.9	4.7
Health	8.5	9.8	8.9	9.5	7.9	10.2
Transport	7.0	5.8	6.5	5.4	7.9	6.6
Communications	2.9	2.5	3.1	2.7	2.6	2.1
Recreation and culture	0.5	0.4	0.6	0.5	0.2	0.3
Education	2.0	2.0	2.0	2.1	1.9	1.8
Restaurants and hotels	1.8	2.0	2.5	2.8	0.4	0.5

[2] "Social Snapshot and Poverty in Armenia, 2023, Statistical-analytical report, According to the results of Integrated Living Conditions Survey in 2021, ArmStat, Y. 2023, page 85.

Expenditure items	Country Total		Including			
			Urban communities		Rural communities	
	2021	2022	2021	2022	2021	2022
Other services	4.8	4.9	5.6	5.6	3.4	4.0

Source: ILCS 2021 and 2022

* According to the national classification of "Individual consumption by objectives", harmonized with the classification of individual consumption by objectives of the European Union (COICOP-HBS).

Based on the presented information, the total amount of healthcare expenditures by households, according to the methodology used by WHO, can be calculated by the ratio of healthcare expenditures to the total final consumption expenditures of households in the country. According to the national accounts of Armenia, the final consumer expenditures of households in 2022 amounted to **5,630,421.1 million AMD**[3], and the share of healthcare expenses in the consumer basket was 9.8%, according to which, the entire healthcare expenses of households (both medical care services and medicines and medical products) will amount to **551 781.3 million AMD** if evaluated by this method.

The main limitation of this method is the assessment of the healthcare expenditure obtained from the household surveys, which is subject to the potential impact of sample size, household characteristics included in the sample, possible expenditure and other factors and can be changed continuously.

At the same time, it is necessary to take into account the following two circumstances:

First, the average monthly consumer expenditure per household member changes each year from the previous year by the consumer price index (inflation) and ignores the amount of actual spending by households.

Second, the Statistical Committee of the Republic of Armenia, with the assistance of World Bank experts, regularly (every 10 years) recalculates the structure of household consumption expenditures, as a result of which the structure of the basket remains constant for the following years (we are talking about "food products", "non-food products" and the "services" groups). As a result, for example, the sum of shares of services included in the consumer basket cannot exceed the index of the share of "services" originally determined.

The second limitation concerns the household final consumption expenditure index, which can change significantly from year to year and thus affect the household health expenditure index.

The third limitation refers to the fact that since 2019, the Statistical Committee of the RA has changed the content of the instruments of the comprehensive survey of living conditions of households - the questionnaire and the diary - in terms of health expenditures. In particular,

[3] RA National Accounts – 2021, https://www.armstat.am/file/article/hah_21_6.pdf

the health module (medical services, drugs and medical goods by type) was removed from the diary, and a small number of other questions were included in the questionnaire. As a result, after 2019, there is no longer any information on household health expenditures by services and types of drugs and medical goods.

The fourth limitation is that when preparing the National Accounts of Armenia the RA Statistical Committee does not provide any information (or does not calculate) on the structure of final consumption expenditures of households, it refers to SHA 2011 standard.

As a result, the information collected by the Integrated Living Conditions Survey does not, in fact, meet the requirements for the development of the National Health Accounts and can perhaps only be used as information describing general trends.

The aforementioned is also justified as a result of the combination of two key data: according to the national accounts of Armenia, the volume of gross output of healthcare services in 2021 increased by about 38.9% compared to the previous year's index, and the average monthly healthcare expenditure per capita of households, according to the mentioned research, by only 5.1%. In 2022, the opposite trends are already noticeable. A decrease in both the volume (both gross output and value added) and the share of healthcare in the GDP structure, while according to the results of the household survey, the population's health expenditure has increased.

In addition, there is a certain inconsistency in the data published by the RA Statistical Committee. Thus, in the structure of nominal consumption expenditures of households, the average monthly healthcare expenditure per capita was 5,142 AMD or 9.8% of the total. However, in the "Social Snapshot and Poverty of Armenia" report, we see another information: *According to ILCS 2022 data the expenditures incurred for medical services made up 5.9% of HH consumer expenditures or 2,966 AMD on average. Among the expenditures of the investigated HHs, the expenditures incurred for the purchase of medicines made* ***4.4%.*** *The monthly expenditures for the purchase of medicines were only 2,176 AMD per capita.*

In absolute terms, the average monthly health expenditure per capita of households is again 5,142 AMD, but the share of the average monthly expenditure per capita in the structure of nominal consumer expenditures is already **10.3%.**

It is worth noting the fact that, according to the balance of payments data of Armenia, the export volume of healthcare services exceeded the import index by **1.9 times.**

Therefore, based on the methodological guarantees of the SHA 2011 standard, the data on the gross output of healthcare services in the structure of GDP production in the national accounts of Armenia, as well as the export and import of healthcare services in the RA Balance of Payments, were used to calculate the healthcare expenditures of households, combining added

value, intermediate consumption and revenue with data on the main components of the revenue formation.

According to the GDP production account of the national accounts of Armenia, the output of health and social services of the population at basic prices in 2022 amounted to **663 004.1 million AMD**, of which the output of healthcare services is approximately **654 616.4 million AMD.** Indicator is presented either at main or producer price. In order to calculate the volume of health services at purchaser price we need to take into account the production taxes and other taxes on production excluding subsidies, commercial and transportation markups. By taking into account the volume of import and export of health services, as well as the expenditure made by the volumes of payments made by private commercial organizations (non-insurance), insurance companies, household service organizations, the public sector and the rest of the world for the year 2022, the volume of actual expenditures incurred by households for medical services amounted to 465,858.7 million AMD.[4]

Table 3.1.3 Main indicators used for the calculation of current expenditures on health care services by households, million AMD

	2022
Issuance of health care services at basic prices according to the national accounts of Armenia	642 784.4
Import of health services	73 248.1
Export of health services	138 550.2

In addition to medical services, household health care costs include the cost of drugs and medical goods, information on which is available in the summary report of Integrated Living Conditions Survey.[5]

Based on the data of the Integrated Living Conditions Survey, as well as the volumes of production, import and export of drugs and medical goods, the total cost of drugs and medical goods was estimated at **194 535.9 million AMD**.

As a result, in 2022 all current healthcare expenses of Armenian households, including co-payment, amounted to 660,394.6 million AMD.

Table 3.1.4 The structure of current health expenditures of households, 2021

Expenditure accounts	2022

[4] Household expenditure = health services at buyer's prices + imports - exports - organization fees - insurance company fees - public sector expenditure - external world expenditure.

[5] According to the National Classification of "Individual Consumption by Objectives", harmonized with the Classification of Individual Consumption by Objectives of the European Union (COICOP-HBS).

	Million AMD	%
Households expenditure on medical services	465 858.7	75.41%
Households' expenditure on drugs and medical goods	194 535.9	29.46%
Households' total health expenditure	**660 394.6**	**100.0**

CHAPTER 4. THE MAIN RESULTS OF NHA 2022

4.1 Summary results of NHA

In 2017 the current health expenditure of all financing sources (public and private sectors, rest of the world), amounted to **835,758.4 million AMD**, and the capital expenditures (investments) were **42,976.4 million AMD.**

Table 4.1.1 Current and capital healthcare expenditures in 2022, million AMD

Types of expenditures	2022
Current health care expenditures	**835,758.4**
Capital health care expenditures	**42,976.4**

Compared to the previous year's figure, there was a reduction in current healthcare expenditures by 2.96%, which was mainly due to a 7.41% reduction in public sector expenditures, a significant reduction in private sector costs and funding from the outside world (data on funding from international organizations is preliminary, as data from some major donors have not yet been received).

The decline in private sector spending was due to a reduction in direct household payments for medical services, although payments for drugs and medical goods increased. The third reason for the increase in costs is the significant (more than twice) increase in the volume of import of medical services compared to the previous year.

The main indicators of the National Health Accounts for 2022 are presented in Table 4.1.2.

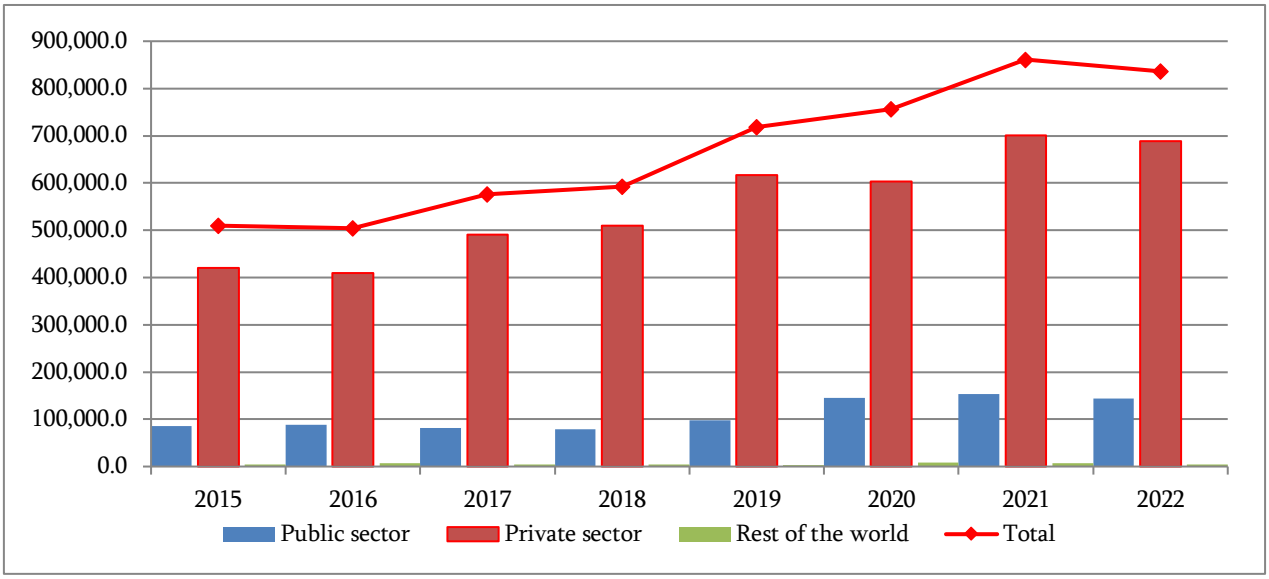
Table 4.1.2 The main indicators of the National Health Accounts

Group	Indicator	Volume (Million AMD)	The share of health expenditure in GDP
Healthcare functions	Medical care expenditures, of which	520,822.7	62.32%
	Hospital care expenditures	365,448.1	43.73%
	Outpatient medical expenditures	140,084.5	16.76%
	Rehabilitative care expenditures	15,583.3	1.86%
	Healthcare expenditures for long-term care	4,160.8	0.50%
	Expenditures of ancillary services	67,983.2	8.13%
	Expenditures of drugs and medical goods	196,211.6	23.48%
	Preventive care expenditures	16,675.9	2.00%
Financing schemes	State health schemes and compulsory paid health insurance schemes	146,506.9	17.53%
	Voluntary health insurance schemes	28,193.2	3.37%

Group	Indicator	Volume (Million AMD)	The share of health expenditure in GDP
	Out-of-pocket health expenditures from households	660,394.6	79.02%
	Rest of the world financing schemes (non-resident)	663.7	0.08%
Providers	Hospitals	365,779.5	43.77%
	Long-term care entities	800.4	0.10%
	Outpatient health care providers	121,360.6	14.52%
	Ancillary service providers	42,677.0	5.11%
	Retailers and other providers of medical goods	195,414.7	23.38%
	Preventive care service providers	16,307.1	1.95%
	Healthcare system management and financing providers	13,668.9	1.64%
	The rest of the economy	6,519.4	0.78%
	The rest of the world	73,230.8	8.76%
Revenue generating institutional units	Public financing of health care expenditures	143,300.7	17.15%
	Private financing of health care expenditures	688,121.2	82.33%
	External financing of health care expenditures	4,336.5	0.52%
Accumulation of capital	Capital expenditures of public administration and local self-government bodies	3,215.5	7.48%
	Private sector capital expenditures	37,297.7	86.79%
	Capital expenditures of the outside world	2,463.2	5.73%

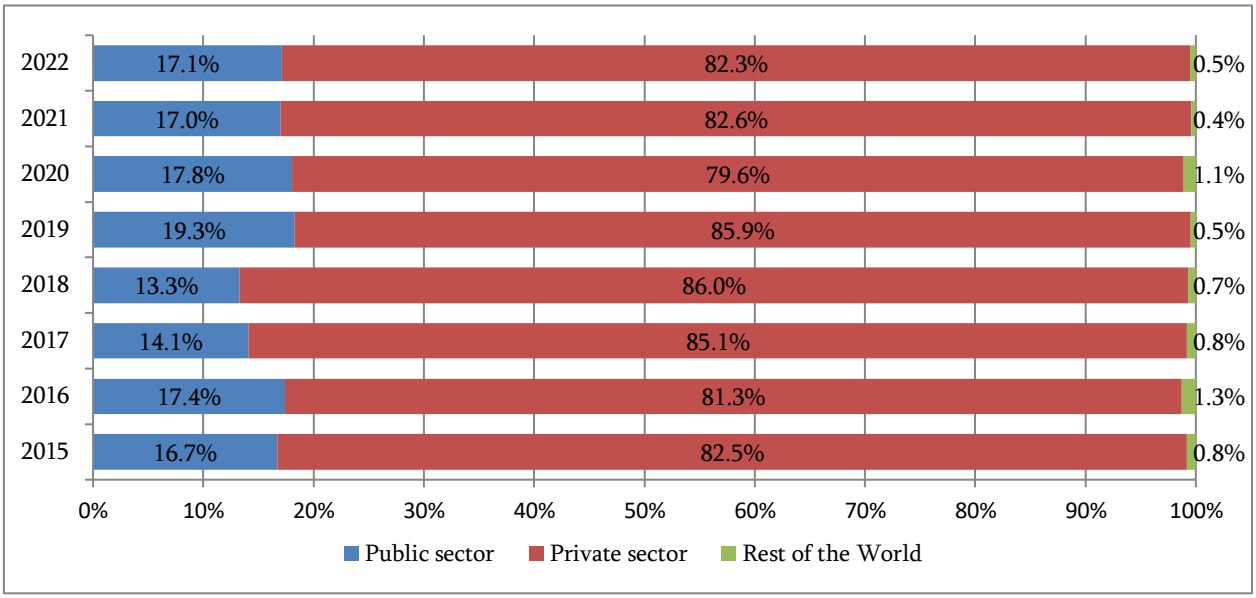
Changes in spending volumes of the main sources of health care financing have also affected the overall financing structure.

Figure 4.1.1 Current healthcare expenditures in 2015-2022 according to National Health Accounts, million AMD



Changes in spending volumes of the main sources of health care financing have also affected the overall financing structure.

Figure 4.1.2 The structure of current healthcare expenditures in 2015-2022 according to the National Health Accounts, *percent*



As a result of the reduction of the state financing of health care, household direct expenditures and financing from the outside world in different proportions, the share of state expenditures in the structure of health care financing in 2022 was 17.1%, increasing by 0.1 percentage point compared to the previous year. The share of private sector financing decreased by 0.3 percentage points, and the share of external financing increased by 0.1 percentage points

compared to the previous year. Moreover, the volume of direct payments made by households made up 79.02% of the current health expenditures.

In 2022, although the volumes of health care financing by the state were reduced compared to the previous year's indicator, they are still in line with the strategy and plans for the development of the health care system and the 2020-2022 plan of the RA government within the framework of the financing volume provided by the state medium-term expenditure program and correspond to the strategic guidelines of the state policy in the health sector. The reduction in expenditures is due mainly to a decrease in the number of registered cases.

4.2 Comparative analysis of health expenditure indicators

To have a more comprehensive understanding of current health expenditures, as well as to make a relevant analysis it is essential to have comparative and comparable cost indicators such as expenditure as share of GDP, per capita expenditure, etc. (see Table 4.2.1). The more important nationwide comparative indicator of healthcare expenditure is the ratio of expenditure to GDP.

In 2022 the ratio of current health expenditure to GDP amounted to 9.83% and decreased by about 2.5 percentage points compared to the previous year.

State financing made up 1.69% of GDP, which is less than last year by 0.61 percentage points.

Direct payments made by households accounted for 7.77% of GDP and decreased by about 2 percentage points compared to the previous year's indicator.

At first glance, the current healthcare expenditure as share of GDP seems to be fairly large and inexplicable for a middle-income country, as it is typical for industrialized countries. However, such apparent inequality is reasonable and explicable, as:

Firstly, The growth of the current health expenditure of the structural resident units of the country is equivalent to the real growth rate of the GDP. In addition, in the structure of the GDP calculated by the production method, the share of the volume of the gross output of health care to the GDP at basic prices was 7.8%.

Secondly, the impact of the net foreign revenue and net current transfers on the revenue and consumption expenses of the population is significant.

Thirdly, the increase in the volume of state financing of health care continues, which has reached the most significant proportions, especially since 2019.

Fourth, in recent years there has been a continuous increase in the real prices of medical services, drugs and medical goods (price growth exceeds the rate of inflation), which, even with the same volume of services, is an additional factor in increasing nominal costs.

These and a number of other factors can be used to analyse, explain, and justify, in particular, the size and dynamics of household expenditure.

Table 4.2.1 Comparable indicators of current health expenditures

	2016	2017	2018	2019	2020	2021	2022
The share of current health expenditure in GDP (%)	9.9%	10.4%	9.8%	11.0%	12.2%	12.3%	9.83%
The share of direct payments of households in GDP (%)	8.0%	8.8%	8.2%	9.2%	9.5%	9.7%	7.77%
The share of public expenditure in GDP (%)	1.7%	1.5%	1.3%	1.5%	2.4%	2.3%	1.69%
Average annual per capita current health expenditure, AMD	168,536	193,540	199,597	242,305	255,361	290,743	282,126.8
Average monthly per capita current health expenditure, AMD	14,045	16,128	16,633	20,192	21,280	24,229	23,510.6
Average annual per capita direct payments of households, AMD	135,343	163,247	167,181	203,555	198,793	228,764	222,929.3
Average monthly per capita direct payments of households, AMD	11,279	13,604	13,932	16,963	16,566	19,064	18,577.4
Average annual per capita current health expenditure, USD	350.8	400.9	413.3	504.3	522.2	577.1	647.5
Average monthly per capita current health expenditure, USD	29.2	33.4	34.4	42.0	43.5	48.1	54.0
Average annual per capita direct payments of households, USD	281.7	338.2	346.1	423.7	406.5	454.1	511.7
Average monthly per capita direct payments of households, USD	23.5	28.2	28.8	35.3	33.9	37.8	42.6

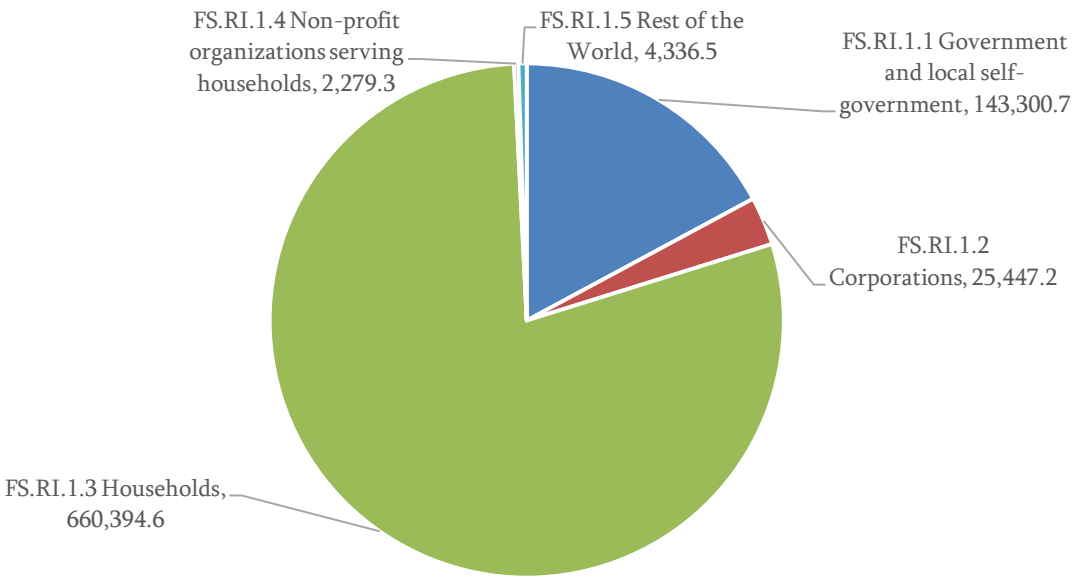
4.3 Analysis of NHA results

4.3.1 Institutional units providing revenue to financing schemes and sources of health financing *(FS.RIx FS)*

These accounts give an idea of what the sources of financing or revenue (institutional body or sector) were for each of the financing mechanisms in the health system. The table presents the cash flows between the institutional units providing revenues for the financing schemes and the sources of financing (See: Section 4.4, Table 4.4.1).

In 2022, the total amount of revenues generated from all sources of financing, and according to institutional units and financing schemes, the total amount of current health care expenses amounted to **835,758.4 million AMD** (in 2021: **861,283.2 million AMD**), which is 2.96% less than the previous year's indicator.

Figure 4.3.1 (FS.RI) Institutional units providing revenue to financing schemes in 2022, million AMD



4.3.2 Types of revenues according to revenue financing schemes *(HFxFS)*

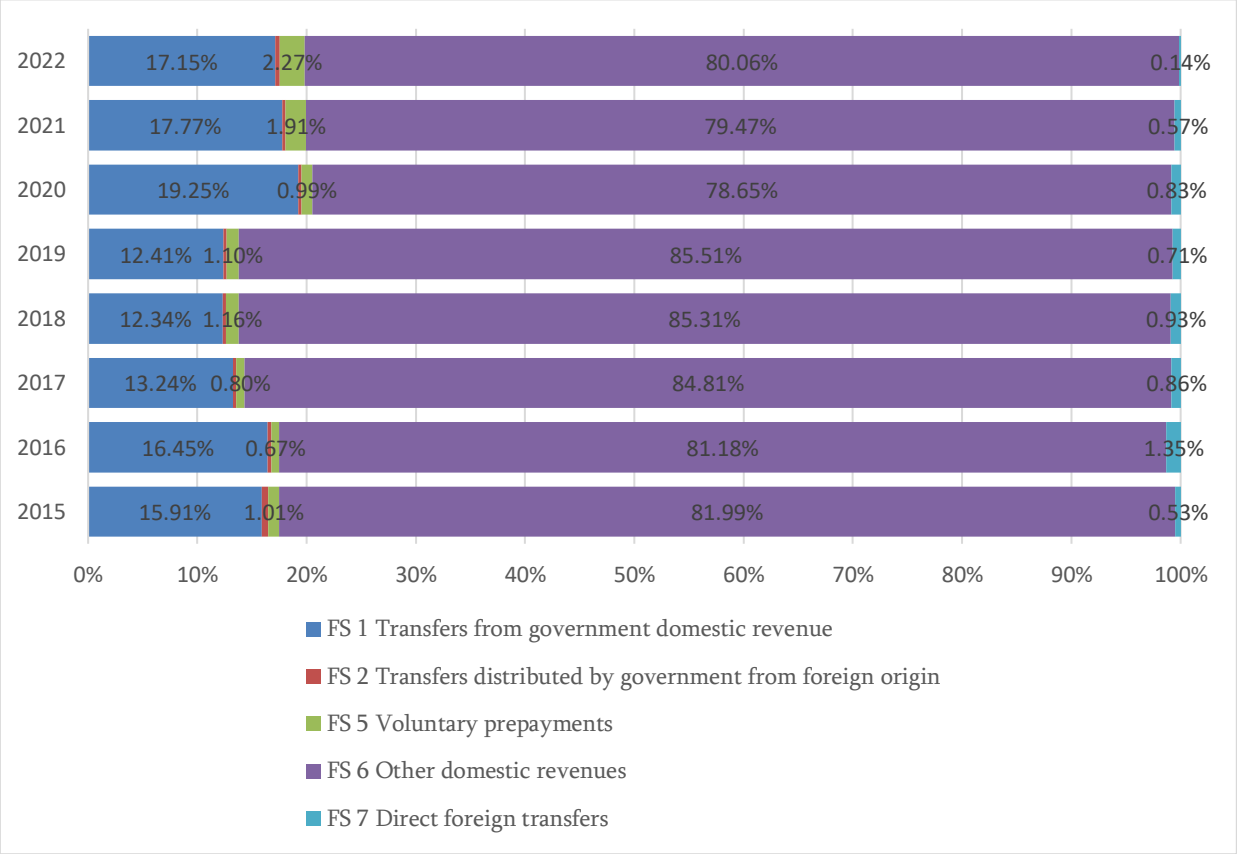
This table shows the financing flows of the various schemes.
In fact, the funds used to finance the schemes are collected by individual institutional units.

The table answers the question "where do the funds come from?" by showing the types of revenue for each financing scheme. The table also shows the relative importance of each type of revenue in the financing and total operating costs of each financing scheme.

The sources of revenue for financing schemes are: FS.1 Transfers from government domestic revenue, FS.2 Transfers distributed by government from foreign origin, FS.5 voluntary

prepayments, FS.6 other domestic revenues, FS.7 direct foreign transfers, FS.nec Unspecified revenues of health care financing schemes.

Figure 4.3.2 The revenues of health financing schemes by category 2015-2022, million, AMD



Starting from 2019, 77-78% of the structure of financing schemes was made up of direct payments by households, including co-payment. At the same time, in 2020-2021 due to the increase in the volume of state financing, the share of the mechanisms of state administration bodies and mandatory health care payments was almost 20%.

As a result of the different rates of reduction of financing volumes from different sources in 2022, the specific shares of financing scheme categories are also continuously changing.

As a result of the change in financing volumes, in 2022, compared to the indicators of the previous year, the ratio of financing schemes in the overall structure has again changed somewhat.

Figure 4.3.3 The structure of HF Financing schemes by category 2015-2022, per cent

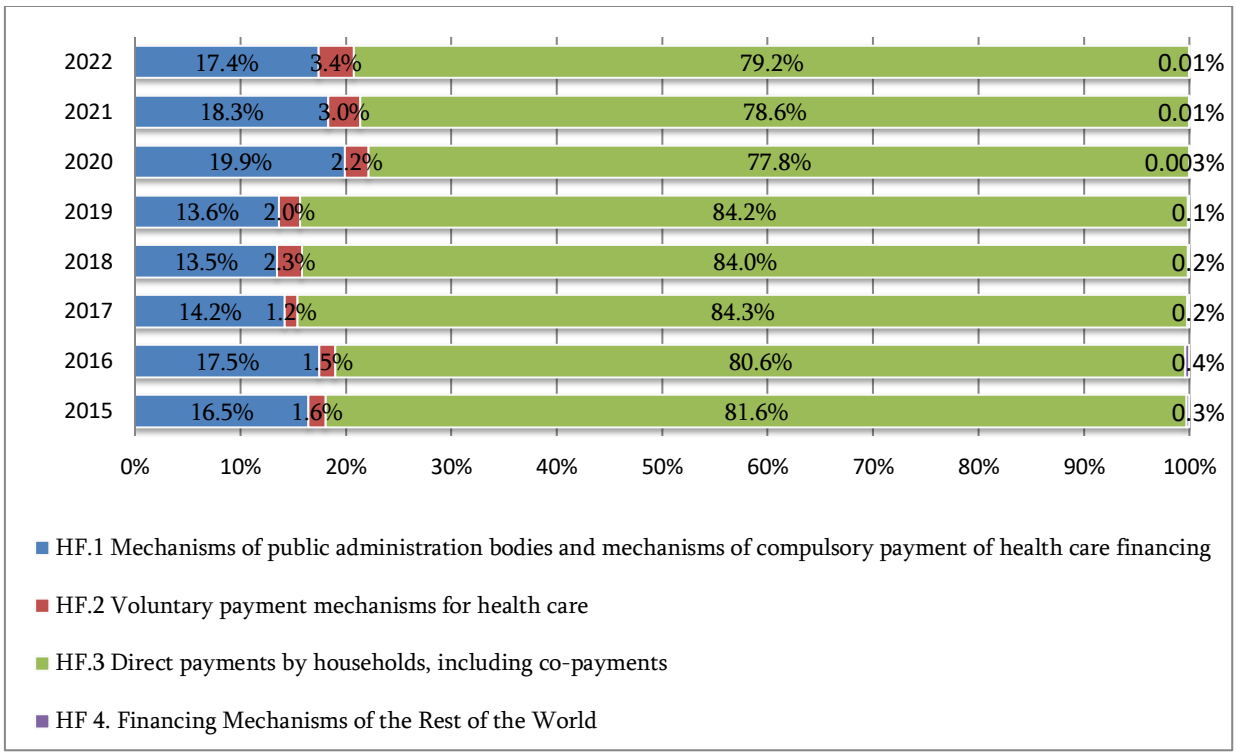


Table 4.3.1 Healthcare expenditures by financing schemes and sources of financing (HFxFS), 2022, million AMD

Financing schemes	Revenues from health financing mechanisms	FS.1 Transfers from government domestic revenues (allocated for health purposes)	FS.2 Transfers distributed by government from foreign origin	FS.5 Voluntary prepayments	FS.6 Other domestic revenues	FS.7 Direct foreign transfers	Total
HF.1	Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments	143,300.7	3,206.1				**146,506.9**
HF.2	Voluntary healthcare payment mechanisms			18,971.6	8,754.9	466.7	**28,193.2**
HF.3	Direct payments by households (OOP)				660,394.6		**660,394.6**
HF.4	Financing Mechanisms of the rest of the world (non-resident)					663.7	**663.7**
Total		**143,300.7**	**3,206.1**	**18,971.6**	**669,149.6**	**1,066.8**	**835,758.4**

Source: NHA-2023

4.3.3 The account of financing agents and financing schemes (*HFxFA*)

This account presents the distribution of funds by financing schemes and financing agents.

This table shows the institutional structure of health financing, indicating the relationships between schemes and agents. The table answers the question "who controls which payment scheme?" Financing agents are generally the starting point for tabulating financing schemes, as they are the relevant data sources for the purpose.

Funds received from financial sources are provided through appropriate financing schemes to financing agents who manage these funds, or in other words, pay providers of health and related services. In some cases, the source of financing and the financial agent are the same, as in the case of households. In other cases, for example, the RA Ministry of Health can be a financing agent for managing (spending) the grant funds provided by an international donor organization.

Funds allocated by the financing schemes are distributed to the following financing agents, FA.1 General government and local self-government bodies (according to ministries and other departments), FA.2 Insurance corporations, FA.3 Corporations (other than insurance corporations), FA.4 Non-profit institutions serving households, FA.5 Households, and FA.6 Rest of the world (See Section 4.4, Table 4.4.2).

Figure 4.3.4 Volumes of financing by categories of financing agents in 2015-2022, million AMD

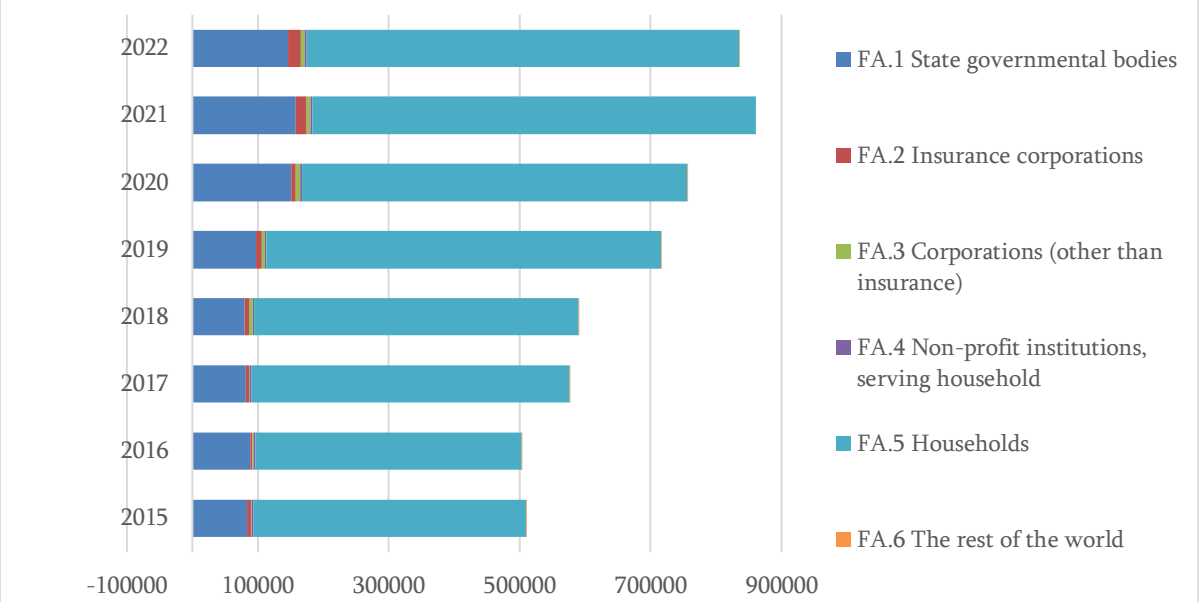
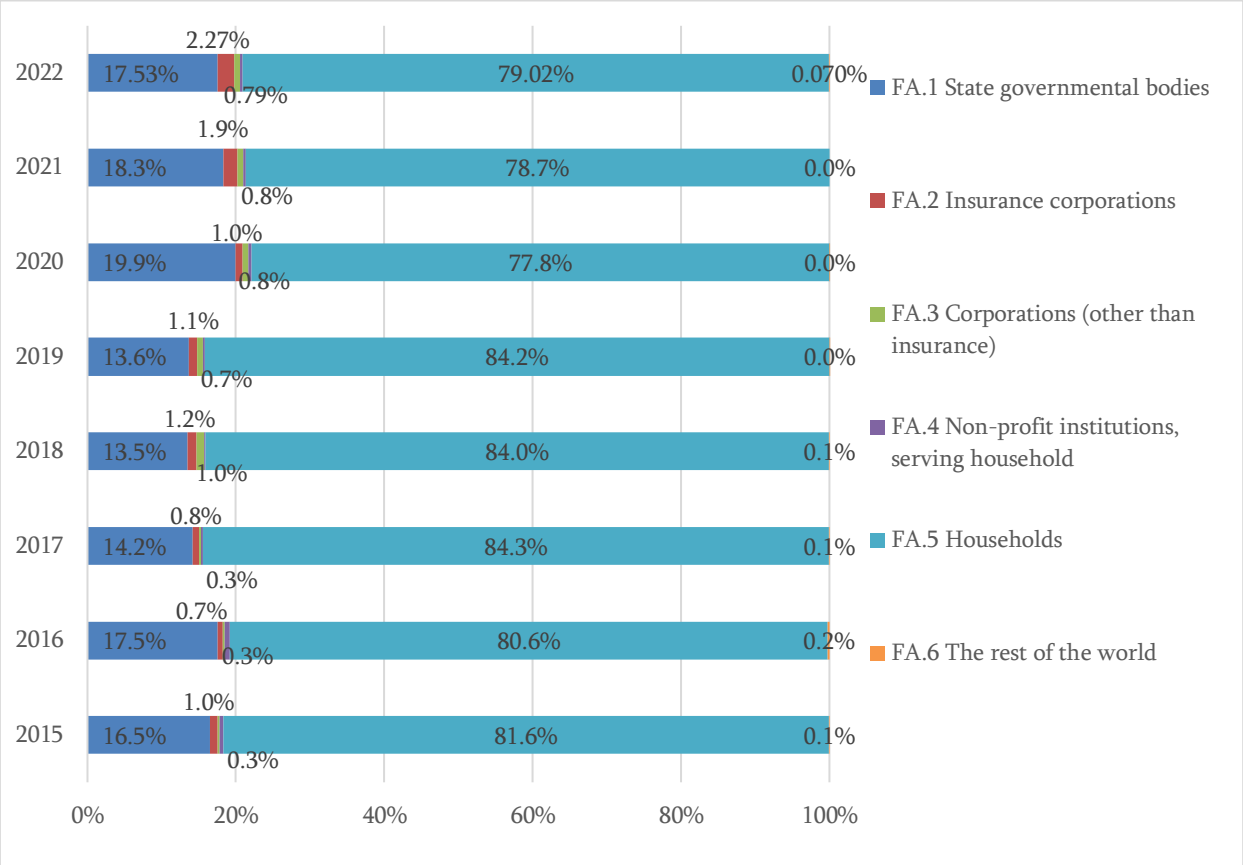


Figure 4.3.5 The structure of financing by categories of financing agents in 2015-2022, percent



4.3.4 Health expenditures by financing scheme and function *(HCxHF)*

The table shows health expenditures by financing scheme and type of function, describes the general and specific distribution of resources by main types of health services and financing schemes.

It answers the question "who funds what" and allows us to determine both the functions in which resources are concentrated and their main financing flows.

Experience has shown that this table is important for verifying current health care demand estimates.

According to this account, financial resources by main groups of health functions, in 2022 were distributed as follows: more than half of the funding, 61.6%, went to medical aid services, and 23.45% to drugs and medical goods. The third group with a share of 8.15% is ancillary medical services or laboratory-instrumental diagnostic services (See: Section 4.4, Table 4.4.4).

Figure 4.3.6 The distribution of funds by health care functions 2015-2022, million AMD

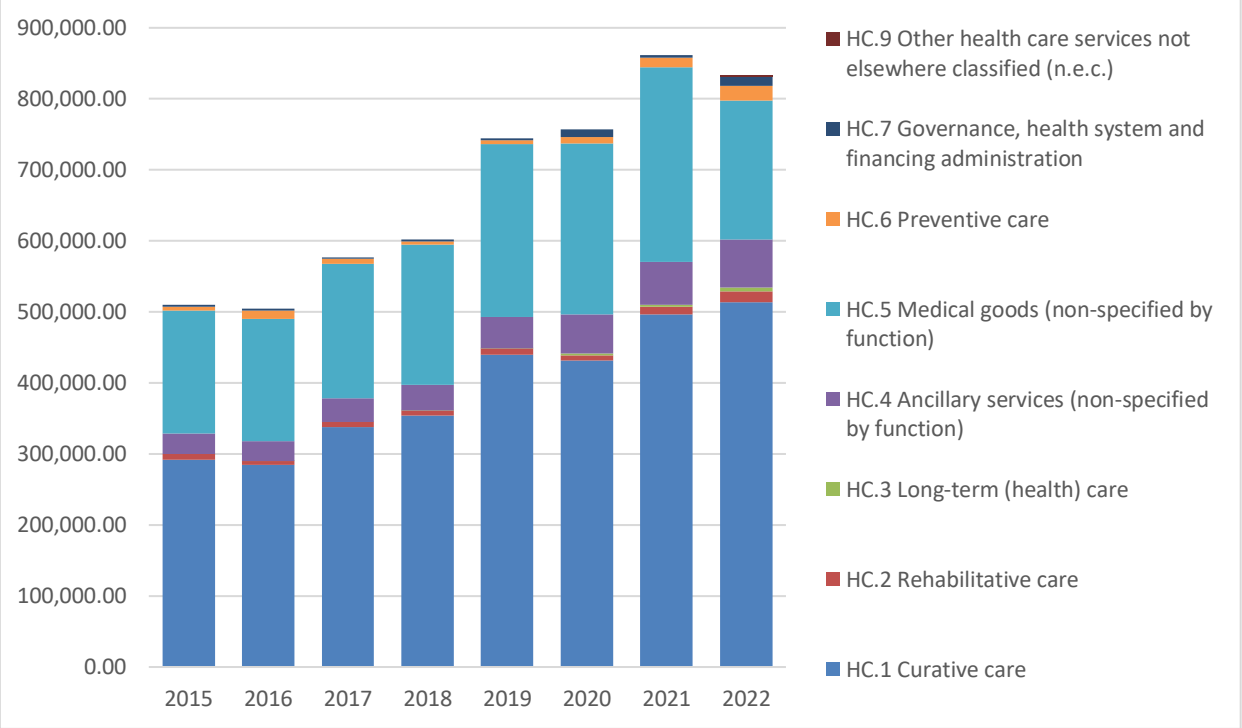
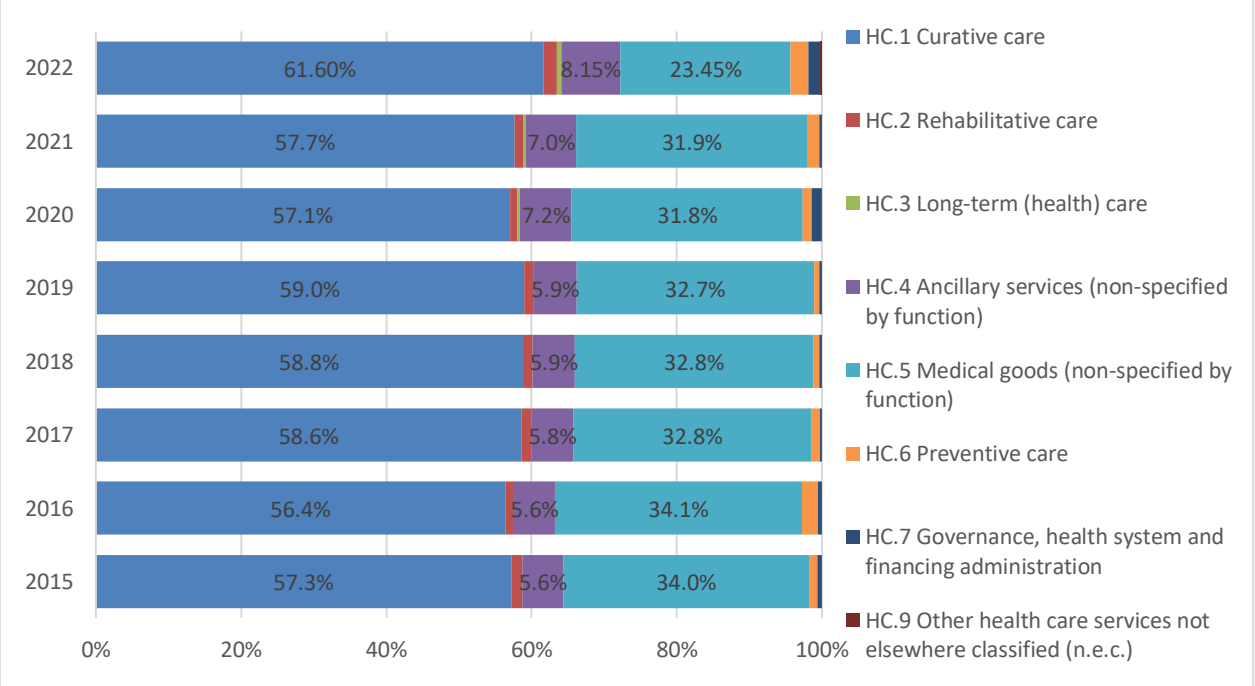


Figure 4.3.7 The structure of the distribution of financial resources by types of health services 2015-2022, percent



4.3.5 Health Care Expenditures by Provider Type and Function *(HCxHP)*

The table shows current health care expenditures by provider type and function and describes how expenditures for different health care functions flow through different types of providers.

In other words, it tells the user "who provides what". This table provides a brief overview of the country's healthcare market ie. what is the structure of health care needs and who are the providers?

4.3.6 Account of Financing Schemes and Health Service Providers *(HPxHF)*

This account provides information on how funds received from financing sources have been distributed to health and related service providers by financing agents and through appropriate financing mechanisms.

The distribution of health care expenditures by providers was carried out on the basis of the the collected information from the Form N 20 annual administrative statistical report "On the main indicators of the organization's income and expenses" by the National Institute of Health and the "Financial and economic report of medical organizations providing guaranteed free medical care and service" by the Ministry of Health of the Republic of Armenia, which was also combined with the data of the comprehensive household living standard survey conducted by the RA Statistical Committee and the Integrated Living Conditions Survey conducted in 2022 with the financial support of the World Bank.

This method was also used to recalculate the corresponding data from the 2015-2019 National Health Accounts. The new method made it possible to significantly improve the quality of data characterizing healthcare expenditures, as the shares of costs "unclassified and not included in any main group of costs" of the relevant accounts were significantly reduced. The recalculations and revisions relate specifically to the classification of expenditures by service providers, disease groups, and factors of service production. The distribution of expenditures according to production factors, apart from the above-mentioned information sources, is based on two more important statistical sources: the "National Accounts of Armenia" and "Financial Statistics of Armenia" collections published by the Statistical Committee of the Republic of Armenia.

In 2022, the distribution of healthcare costs by providers of medical care and related services was as follows.

Figure 4.3.9 The distribution of funds by healthcare providers 2022, percent

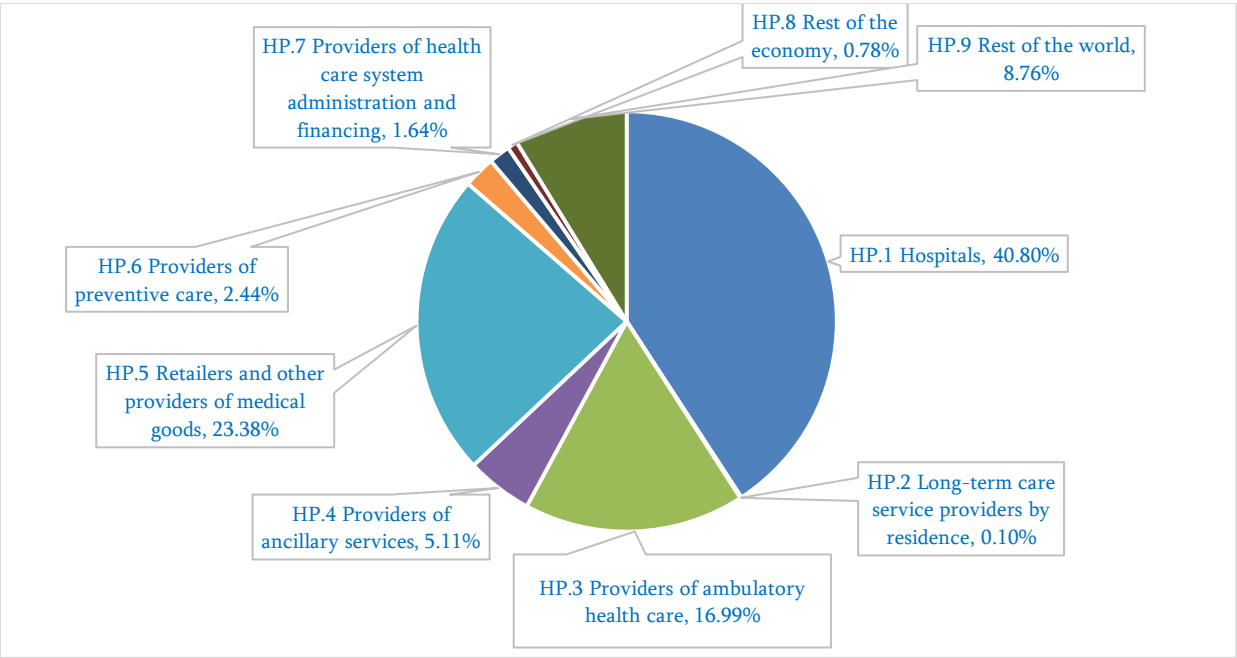
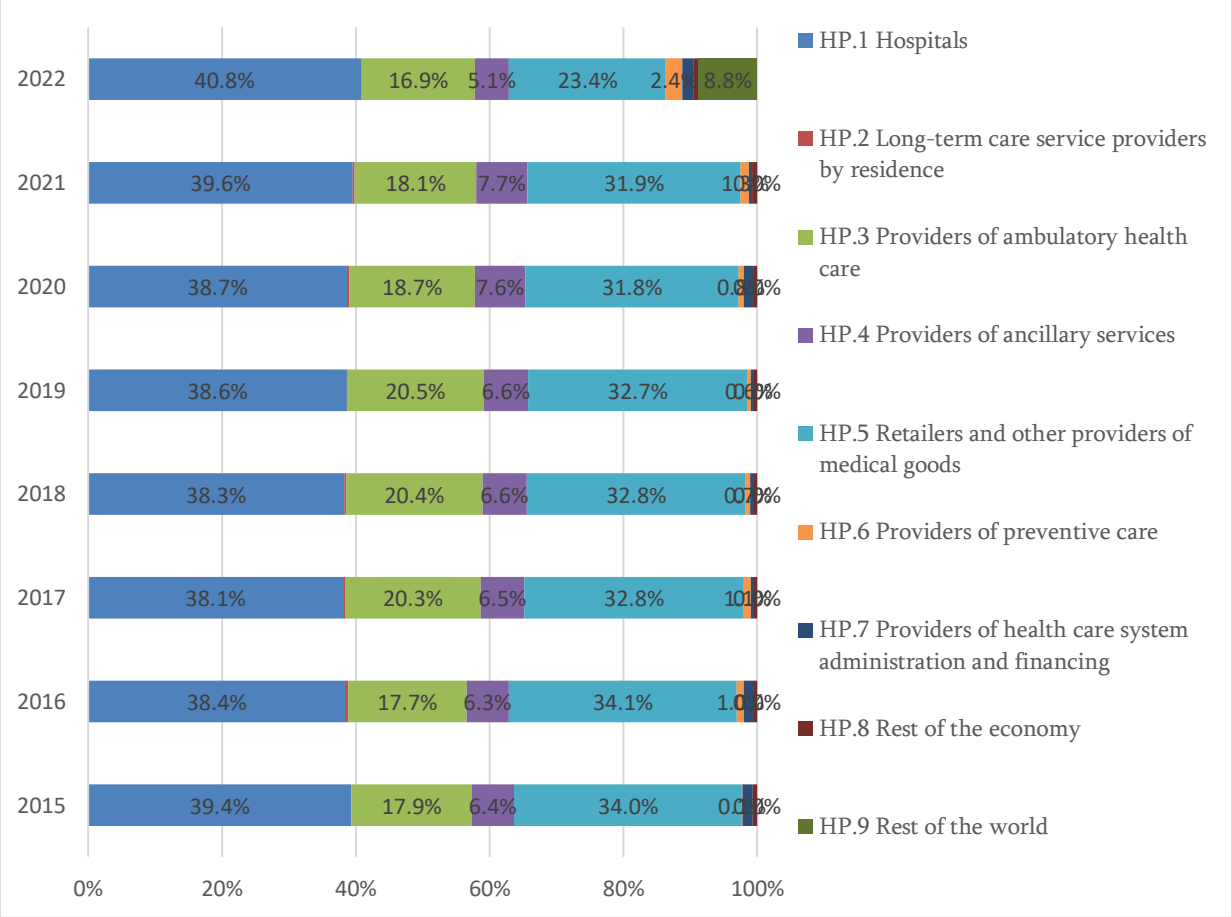


Figure 4.3.10 The distribution of funds by healthcare providers 2015 - 2022, percent*



*Data for 2022 are not comparable with previous years

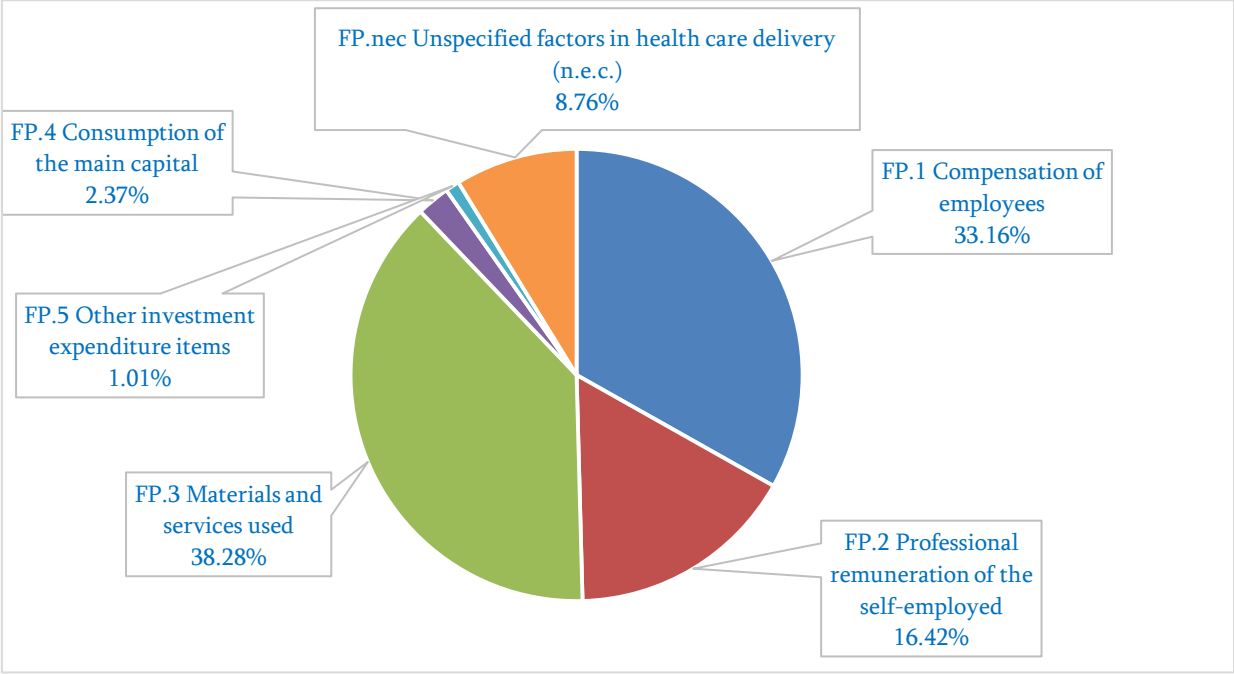
4.3.5 Factors of production by provider type (HPxFP), by function type (HCxFP) and by financing scheme (HFxFP)

Information about the combination of production factors is the main monitoring tool for determining the overall performance of the system and provides a basis for analyzing the efficiency of production and resource use.

Factors of production can be grouped into three other classifications: HP, HC, and HF. The first table shows the distribution of factors by provider for the different types of inputs used in the production of healthcare goods and services.

HPxFP table represents "what resources are used in the provision process and by which groups of providers". The second version - HCxFP, shows the distribution of different types of factors among different types of healthcare goods and services (grouped by function). The question the table answers is "what resources are invested in providing specific goods and services?". A third possible table shows how the various factors used in the provision of health care are financed. The question that the HFxFP table answers is "who pays for the various resources used in the provision of services".

Figure 4.3.10 Distribution of health care expenditures by factors of production of goods and services (FP)*



* According to the System of Health Accounts-2011 Guidelines, the article FP.2 Professional remuneration of the self-employed includes both the remuneration of independent and visiting medical specialists, as well as the profit of medical organizations as a balancing item.

4.3.6 The account of Financing Agents (FA) and Diseases (DIS)

The information on public expenditure by the major groups of diseases was received from the State Health Agency.

The distribution of health care expenditures by providers was carried out on the basis of the the collected information from the Form N 20 annual administrative statistical report "On the main indicators of the organization's income and expenses" by the National Institute of Health and the "Financial and economic report of medical organizations providing guaranteed free medical care and service" by the Ministry of Health of the Republic of Armenia, which was also combined with the data of the comprehensive household living standard survey conducted by the RA Statistical Committee and the Integrated Living Conditions Survey conducted in 2022 with the financial support of the World Bank.

Based on this method, the corresponding data of the 2015-2021 National Health Accounts will also be recalculated in order to ensure the comparability of the set of indicators.

The new method made it possible to significantly improve the quality of data characterizing healthcare expenditures, because the share of expenditures of the corresponding accounts "Other and unspecified diseases and conditions (not classified in other classes)" decreased significantly due to the classification of the expenditures on drugs and medical goods by disease groups.

When classifying expenditures by groups of diseases, the data on the morbidity of the population and their dynamics, the number of performed medical interventions, etc., were also used as orientating information.

The number of cases and dynamics of morbidity with different illnesses give an understanding about the structure of health expenditures by major disease groups.

Below are presented a number of statistical data reflecting the morbidity of the population for the groups of diseases with the largest share of expenditures. In particular, it refers to infectious and parasitic diseases, endocrine system, circulatory system, cardiovascular diseases and reproductive health.

Table 4.3.2 General morbidity by major disease groups, 2022

	Adults and adolescents		0–14 age children		Total, unit	Per 100 000 population
	Total, unit	15 years and older per 100 000 population	Total, unit	0-14 years per 100 000 population		
Infectious and parasitic diseases	105 660	4 453.5	30 670	5 139.9	136 330	4 591.4
Of which						
COVID-19[1]	52 654	2 219.3	3 369	564.6	56 023	1 886.8

[1] *Cases registered in outpatient medical care organizations.*

Tumors	65 557	2 763.2	1 275	213.7	66 832	2 250.8
Diseases of the endocrine system, nutritional and metabolic disorders	160 133	6 749.5	5 755	964.5	165 888	5 586.9
Individual disorders of blood and hematopoietic organs with involvement of blood immune mechanisms	15 469	652.0	8 224	1 378.2	23 693	797.9
Mental and behavioral disorders	65 784	2 772.8	3 026	507.1	68 810	2 317.4
Diseases of the nervous system	54 602	2 301.5	7 387	1 238.0	61 989	2 087.7
Diseases of the eye and its supporting apparatus	126 569	5 334.8	30 616	5 130.9	157 185	5 293.8
Diseases of the ear and mastoid antrum	39 547	1 666.9	16 135	2 704.0	55 682	1 875.3
Diseases of the blood circulation system	268 679	11 324.7	631	105.7	269 310	9 070.0
Respiratory diseases	251 119	10 584.6	154 559	25 902.3	405 678	13 662.6
Diseases of digestive organs	69 814	2 942.6	17 346	2 907.0	87 160	2 935.4
Diseases of the urogenital system	97 094	4 092.5	6 857	1 149.2	103 951	3 500.9
Complications of pregnancy, childbirth and the postpartum period[2]	19 457	2 616.6	X	X	19 457	2 616.6
Skin and subcutaneous tissue diseases	48 657	2 050.9	19 737	3 307.7	68 394	2 303.4
Diseases of the musculoskeletal system and connective tissues	59 675	2 515.3	4 926	825.5	64 601	2 175.7
Congenital deviations (developmental defects)	2 477	104.4	4 625	775.1	7 102	239.2
Symptoms, signs and deviations from the norm	8 986	378.8	4 102	687.4	13 088	440.8
Individual conditions occurring in the perinatal period[3]	X	X	1 884	315.7	1 884	315.7
Injuries and poisoning	40 954	1 726.2	12 118	2 030.8	53 072	1 787.4
Total	**1 500 233**	**63 234.3**	**329 873**	**55 282.7**	**1 830 106**	**61 635.3**

Source: Social situation of the RA, 2023, Statistical collection, ArmStat, page 187

Information on expenditures by disease groups and subgroups is presented in the Report Section 4 (Table 4.4.6).

[2] The rate per 100,000 population is calculated per women of childbearing age

[3] The indicator per 100,000 population is calculated per children aged 0-14.

Figure 4.3.10 The distribution of health expenditures by major disease groups 2022, per cent

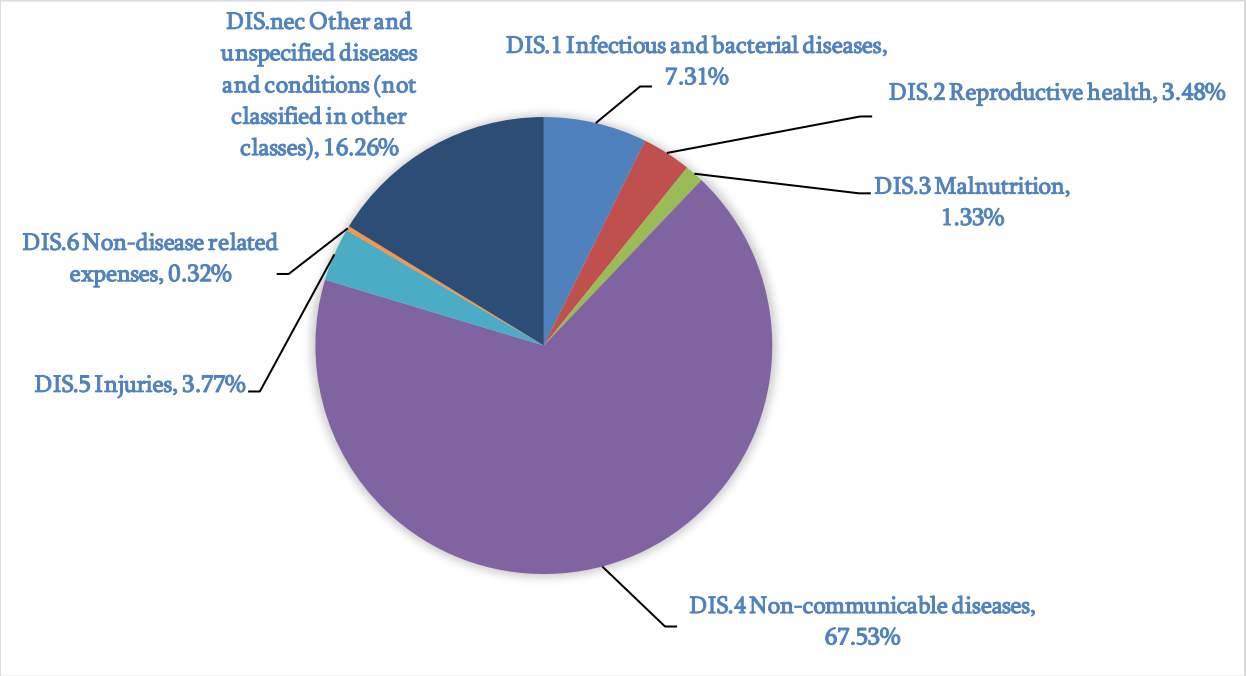


Table 4.3.3 Distribution of healthcare expenditures by major diseases groups in 2022, million AMD

ID	DIS Classification of diseases / conditions	2022
DIS.1	Infectious and bacterial diseases	61,053.0
DIS.2	Reproductive health	29,070.3
DIS.3	Malnutrition	11,127.1
DIS.4	Non-communicable diseases	564,462.3
DIS.5	Injuries	31,471.2
DIS.6	Non-disease related expenses	2,663.3
DIS.nec	Other and unspecified diseases and conditions (not classified in other classes)	135,911.3
Total		835,758.4

4.3.7 Financing volumes by disease type and patients' age

In 2022, as in previous years, in the group of children aged 0-4 years, the largest expenditures were made in two groups of diseases (without unspecified diseases): Infectious and bacterial diseases and Non-communicable diseases. In the 5 and above age group, non-communicable diseases dominated the expenditure. The information provided by the State Health Agency, as well as the data collected by the e-healthcare and NIH information center on the morbidity of the population, are the basis for the distribution of expenses incurred by the major types of diseases according to age groups.

Table 4.3.4 The funding distribution by disease groups and age of patients, 2022, million AMD

ID	DIS Classification of diseases / conditions	Age		
		AGE.1	AGE.2	Total
		0-4 years old	5 years old and above	
				Financing volumes, million AMD
DIS.1	Infectious and bacterial diseases	4,491.6	56,561.3	**61,053.0**
DIS.2	Reproductive health	1,191.2	27,879.1	**29,070.3**
DIS.3	Malnutrition	499.3	10,627.7	**11,127.1**
DIS.4	Non-communicable diseases	12,115.8	552,346.5	**564,462.3**
DIS.5	Injuries	1,671.9	29,799.2	**31,471.2**
DIS.6	Non-disease related expenses	158.0	2,505.2	**2,663.3**
DIS. nec	Other and unspecified diseases and conditions (not classified in other classes)	2,790.6	133,120.7	**135,911.3**
Total		**22,918.5**	**812,838.7**	**835,758.4**
				Financing structure, %
DIS.1	Infectious and bacterial diseases	7.36%	92.64%	**100,00%**
DIS.2	Reproductive health	4.10%	95.90%	**100,00%**
DIS.3	Malnutrition	4.49%	95.51%	**100,00%**
DIS.4	Non-communicable diseases	2.15%	97.85%	**100,00%**
DIS.5	Injuries	5.31%	94.69%	**100,00%**
DIS.6	Non-disease related expenses	5.93%	94.07%	**100,00%**
DIS. nec	Other and unspecified diseases and conditions (not classified in other classes)	2.05%	97.95%	**100,00%**
Total		**2.74%**	**97.26%**	**100,00%**

4.3.8 Financing volumes by disease groups and patients' gender

In 2022 as well, if we ignore the share of unspecified diseases in the expenditure structure, then, according to the gender of the population, it is noticeable that the majority of the expenditures in women fell on non-communicable diseases, followed by reproductive health and infectious and bacterial diseases. The Injuries and Malnutrition condition groups have a smaller share of expenditures.

Among men, again, non-communicable diseases accounted for the majority of expenditures, followed by infectious and bacterial diseases and malnutrition.

For the distribution of expenditures by gender and disease groups information provided by the State Health Agency, as well as the data collected by the e-health and NIH information center on the morbidity of the population were the basis of calculation.

Table 4.3.5 The financing distribution by disease groups and by gender of patients, 2022, million AMD

ID	DIS Classification of diseases / conditions	Gender		
		GEN.1	GEN.2	Total

		Female	Male	
				Financing volumes, million AMD
DIS.1	Infectious and bacterial diseases	30,090.7	30,962.3	**61,053.0**
DIS.2	Reproductive health	18,234.3	10,836.0	**29,070.3**
DIS.3	Malnutrition	5,825.5	5,301.6	**11,127.1**
DIS.4	Non-communicable diseases	292,117.1	272,345.2	**564,462.3**
DIS.5	Injuries	15,816.0	15,655.2	**31,471.2**
DIS.6	Non-disease related expenses	1,308.9	1,354.3	**2,663.3**
DIS. nec	Other and unspecified diseases and conditions (not classified in other classes)	74,064.6	61,846.7	**135,911.3**
Total		**437,457.1**	**398,301.3**	**835,758.4**
				Financing structure, %
DIS.1	Infectious and bacterial diseases	49.29%	50.71%	**100,00%**
DIS.2	Reproductive health	62.72%	37.28%	**100,00%**
DIS.3	Malnutrition	52.35%	47.65%	**100,00%**
DIS.4	Non-communicable diseases	51.75%	48.25%	**100,00%**
DIS.5	Injuries	50.26%	49.74%	**100,00%**
DIS.6	Non-disease related expenses	49.15%	50.85%	**100,00%**
DIS. nec	Other and unspecified diseases and conditions (not classified in other classes)	54.49%	45.51%	**100,00%**
Total		**52.34%**	**47.66%**	**100,00%**

4.4. NHA Main Accounts 2022

Table 4.4.1 The account of health financing mechanism revenues and financing schemes, 2022, Million AMD *(HFxFS)*

Financing schemes				*AMD, million*	Revenues of health care financing schemes												
					FS.1		**FS.2**	**FS.5**		**FS.6**				**FS.7**			**All FS**
						FS.1.1			FS.5.1		FS.6.1	FS.6.2	FS.6.3		FS.7.1	FS.7.2	
					Transfers from government domestic revenue (allocated to health purposes)	Domestic transfers and grants	Transfers distributed by government from foreign origin	Voluntary prepayments	Voluntary prepayments paid by individuals/households	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Direct foreign transfers	Direct foreign transfers	Direct foreign aid in kind	Transfers from the government's internal revenues (for health purposes)	**Total**
HF.1				**Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments**	**143,300.7**	**143,300.7**	**3,206.1**										146,506.9
	HF.1.1			Mechanisms of state administration bodies	**143,300.7**	143,300.7	**3,206.1**										146,506.9
		HF.1.1.1		Schemes of central bodies of state administration	**142,842.7**	142,842.7	**3,206.1**										146,048.8
			HF.1.1.1.1	RA Ministry of Health	**137,416.2**	137,416.2	**3,206.1**										140,622.3
			HF.1.1.1.2	RA Ministry of Labor and Social Affairs	**2,761.9**	2,761.9											2,761.9
			HF.1.1.1.6	RA Ministry of Justice	**742.9**	742.9											742.9
			HF.1.1.1.7	RA National Security Service	**34.8**	34.8											34.8
			HF.1.1.1.8	RA Police	**560.9**	560.9											560.9
			HF.1.1.1.9	RA Ministry of Emergency Situations	**0.2**	0.2											0.2
			HF.1.1.1.nec	Schemes of other public administration bodies	**1,325.8**	1,325.8											1,325.8
		HF.1.1.2		Schemes of state/regional/local self-government bodies	**458.1**	458.1											458.1
HF.2				**Voluntary healthcare payment mechanisms**				**18,971.6**	**18,971.6**	**8,754.9**		**6,475.6**	**2,279.3**	**466.7**	**403.1**	**63.6**	**28,193.2**
	HF.2.1			Voluntary health insurance schemes				**18,971.6**	18,971.6								18,971.6

Financing schemes				AMD, million	Revenues of health care financing schemes												
					FS.1		FS.2	FS.5		FS.6				FS.7			All FS
						FS.1.1			FS.5.1		FS.6.1	FS.6.2	FS.6.3		FS.7.1	FS.7.2	
					Transfers from government domestic revenue (allocated to health purposes)	Domestic transfers and grants	Transfers distributed by government from foreign origin	Voluntary prepayments	Voluntary prepayments paid by individuals/households	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Direct foreign transfers	Direct foreign transfers	Direct foreign aid in kind	Transfers from the government's internal revenues (for health purposes)	Total
		HF.2.1.nec		Unspecified personal health insurance mechanisms n.e.c.				**18,971.6**	18,971.6								18,971.6
	HF.2.2			Financing schemes for non-commercial organizations serving households						**2,279.3**			2,279.3	**369.2**	305.6	63.6	2,648.6
		HF.2.2.1		Financing schemes of non-commercial organizations serving households (except for HF.2.2.2)						**2,279.3**			2,279.3	**63.6**		63.6	2,343.0
		HF.2.2.2		Resident Foreign Government Development Agency Schemes										**305.6**	305.6		305.6
	HF.2.3			Enterprise financing schemes						**6,475.6**		6,475.6		**97.5**	97.5		6,573.1
		HF.2.3.1		Financing schemes for enterprises (other than health service providers)						**6,475.6**		6,475.6					6,475.6
		HF.2.3.2		Financing schemes for health service providers										**97.5**	97.5		97.5
HF.3				**Direct payments by households (OOP)**						**660,394.6**	**660,394.6**						**660,394.6**
	HF.3.1			Direct payments (OOP) other than co-payments						**657,760.4**	657,760.4						657,760.4
	HF.3.2			Co-payment with third-party payers						**2,634.2**	2,634.2						2,634.2
		HF.3.2.1		Government co-payment schemes and health insurance compulsory contribution schemes						**2,634.2**	2,634.2						2,634.2

Financing schemes				*AMD, million*	Revenues of health care financing schemes												
					FS.1		**FS.2**	**FS.5**		**FS.6**				**FS.7**			**All FS**
						FS.1.1			FS.5.1		FS.6.1	FS.6.2	FS.6.3		FS.7.1	FS.7.2	
					Transfers from government domestic revenue (allocated to health purposes)	Domestic transfers and grants	Transfers distributed by government from foreign origin	Voluntary prepayments	Voluntary prepayments paid by individuals/households	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Direct foreign transfers	Direct foreign transfers	Direct foreign aid in kind	Transfers from the government's internal revenues (for health purposes)	**Total**
HF.4				**Financing schemes of the rest of the world (non-resident)**										**663.7**	**663.7**		**663.7**
	HF.4.2			Voluntary schemes (non-resident)										**663.7**	663.7		663.7
		HF.4.2.2		Other schemes (non-resident)										**663.7**	663.7		663.7
			HF.4.2.2.1	Humanitarian / international NGO schemes										**50.4**	50.4		50.4
			HF.4.2.2.2	Overseas Development Agency Schemes										**33.8**	33.8		33.8
			HF.4.2.2.3	Enclave schemes (eg international organizations or embassies)										**579.5**	579.5		579.5
All HF/ Total					**143,300.7**	**143,300.7**	**3,206.1**	**18,971.6**	**18,971.6**	**669,149.6**	**660,394.6**	**6,475.6**	**2,279.3**	**1,130.4**	**1,066.8**	**63.6**	**835,758.4**

Table 4.4.2 The Account of FA Financing Agents and HF Financing schemes, 2022 Million AMD

Financing schemes				AMD (million)	Financing agents													
					FA.1						**FA.2**		**FA.3**			**FA.4**	**FA.5**	**FA.6**	**All FA**
						FA.1.1				FA.1.2		FA.2.1		FA.3.1	FA.3.2				
							FA.1.1.1	FA.1.1.2	FA.1.1.nec										
					General government and local self-government bodies	Central bodies of state administration	RA Ministry of Health	Other ministries and public departments (belonging to the central government)	Central Government Unspecified Agents (n.e.c.)	State/ regional/ local self-governing bodies	Insurance corporations	Insurance corporations	**Corporations (other than insurance corporations) (part of HF.R1.1.2)**	Healthcare management and provider corporations	Corporations (except health care providers)	**Non-Profit Institutions Serving Households (NPISH)**	**Households**	**Rest of the world**	**Total**
HF.1				**Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments**	**146,506.9**	**146,048.8**	**140,622.3**	**4,100.6**	**1,325.8**	**458.1**									
	HF.1.1			Mechanisms of state administration bodies	**146,506.9**	146,048.8	140,622.3	4,100.6	1,325.8	458.1									146,506.9
		HF.1.1.1		Schemes of central bodies of state administration	**146,048.8**	146,048.8	140,622.3	4,100.6	1,325.8										146,048.8
			HF.1.1.1.1	RA Ministry of Health	**140,622.3**	140,622.3	140,622.3												140,622.3
			HF.1.1.1.2	RA Ministry of Labor and Social Affairs	**2,761.9**	2,761.9		2,761.9											2,761.9
			HF.1.1.1.6	RA Ministry of Justice	**742.9**	742.9		742.9											742.9
			HF.1.1.1.7	RA National Security Service	**34.8**	34.8		34.8											34.8
			HF.1.1.1.8	RA Police	**560.9**	560.9		560.9											560.9

Financing schemes				AMD (million)	Financing agents													
					FA.1						**FA.2**		**FA.3**			**FA.4**	**FA.5**	**FA.6**	**All FA**
						FA.1.1				FA.1.2		FA.2.1		FA.3.1	FA.3.2				
							FA.1.1.1	FA.1.1.2	FA.1.1.nec										
					General government and local self-government bodies	Central bodies of state administration	RA Ministry of Health	Other ministries and public departments (belonging to the central government)	Central Government Unspecified Agents (n.e.c.)	State/ regional/ local self-governing bodies	Insurance corporations	Insurance corporations	**Corporations (other than insurance corporations) (part of HF.RI.1.2)**	Healthcare management and provider corporations	Corporations (except health care providers)	**Non-Profit Institutions Serving Households (NPISH)**	**Households**	**Rest of the world**	**Total**
			HF.1.1.1.9	RA Ministry of Emergency Situations	**0.2**	0.2		0.2											0.2
			HF.1.1.1.nec	Schemes of other public administration bodies	**1,325.8**	1,325.8			1,325.8										1,325.8
		HF.1.1.2		Schemes of state/regional/local self-government bodies	**458.1**					458.1									458.1
HF.2				**Voluntary healthcare payment mechanisms**							**18,971.6**	**18,971.6**	**6,573.1**	**97.5**	**6,475.6**	**2,648.6**			**28,193.2**
	HF.2.1			Voluntary health insurance schemes							**18,971.6**	18,971.6							18,971.6
		HF.2.1.nec		Unspecified voluntary health insurance mechanisms n.e.c.							**18,971.6**	18,971.6							18,971.6
	HF.2.2			Financing schemes for non-profit organizations serving households												**2,648.6**			2,648.6
		HF.2.2.1		Financing schemes of non-profit organizations serving households (except HF.2.2.2)												**2,343.0**			2,343.0
		HF.2.2.2		Resident Foreign Government Development Agency Schemes												**305.6**			305.6

Financing schemes				AMD (million)	Financing agents													
					FA.1						**FA.2**		**FA.3**			**FA.4**	**FA.5**	**FA.6**	**All FA**
						FA.1.1				FA.1.2		FA.2.1		FA.3.1	FA.3.2				
							FA.1.1.1	FA.1.1.2	FA.1.1.nec										
					General government and local self-government bodies	Central bodies of state administration	RA Ministry of Health	Other ministries and public departments (belonging to the central government)	Central Government Unspecified Agents (n.e.c.)	State/ regional/ local self-governing bodies	Insurance corporations	Insurance corporations	**Corporations (other than insurance corporations) (part of HF.RI.1.2)**	Healthcare management and provider corporations	Corporations (except health care providers)	**Non-Profit Institutions Serving Households (NPISH)**	**Households**	**Rest of the world**	**Total**
	HF.2.3			Enterprise financing schemes									**6,573.1**	97.5	6,475.6				6,573.1
		HF.2.3.1		Enterprise financing schemes (other than healthcare providers).									**6,475.6**		6,475.6				6,475.6
		HF.2.3.2		Financing schemes for healthcare providers									**97.5**	97.5					97.5
HF.3				**Direct payments by households (OOP)**													**660,394.6**		**660,394.6**
	HF.3.1			Direct payments (OOP) other than co-payments													**657,760.4**		657,760.4
	HF.3.2			Co-payment with third-party payers													**2,634.2**		2,634.2
		HF.3.2.1		Government co-payment schemes and health insurance mandatory contribution schemes													**2,634.2**		2,634.2
HF.4				**Financing mechanisms of the rest of the world (non-resident)**												**50.4**		**613.2**	**663.7**
	HF.4.2			Voluntary schemes (non-resident)												**50.4**		**613.2**	663.7
		HF.4.2.2		Other schemes (non-resident)												**50.4**		**613.2**	663.7

Financing schemes				AMD (million)	Financing agents													
					FA.1						**FA.2**		**FA.3**			**FA.4**	**FA.5**	**FA.6**	**All FA**
						FA.1.1				FA.1.2		FA.2.1		FA.3.1	FA.3.2				
							FA.1.1.1	FA.1.1.2	FA.1.1.nec										
					General government and local self-government bodies	Central bodies of state administration	RA Ministry of Health	Other ministries and public departments (belonging to the central government)	Central Government Unspecified Agents (n.e.c.)	State/ regional/ local self-governing bodies	Insurance corporations	Insurance corporations	**Corporations (other than insurance corporations) (part of HF.RI.1.2)**	Healthcare management and provider corporations	Corporations (except health care providers)	**Non-Profit Institutions Serving Households (NPISH)**	**Households**	**Rest of the world**	**Total**
			HF.4.2.2.1	Humanitarian / international NGO schemes												**50.4**			50.4
			HF.4.2.2.2	Overseas Development Agency Schemes														**33.8**	33.8
			HF.4.2.2.3	Enclave schemes (e.g. international organizations or embassies)														**579.5**	579.5
All HF /Total					**146,506.9**	146,048.8	140,622.3	4,100.6	1,325.8	458.1	**18,971.6**	18,971.6	**6,573.1**	97.5	6,475.6	**2,699.0**	**660,394.6**	**613.2**	835,758.4

Table 4.4.3 The Account of HF Financing schemes and HP Health care providers, 2022 Million AMD *(HPxHF)*

Health care providers			AMD (Million)	Financing schemes									
				HF.1			HF.2				HF.3	HF.4	All HF
					HF.1.1			HF.2.1	HF.2.2	HF.2.3			
						HF.1.1.2							
				Schemes of public administration bodies and compulsory payment schemes for healthcare financing	Government Schemes	Schemes of state/ regional/ local self-governing bodies	Voluntary healthcare payment schemes	Voluntary healthcare payment schemes	Financing schemes for non-profit organizations serving households	Enterprise financing schemes	Household Direct Payments (OOP)	Rest of the World Financing Schemes (Non-Resident)	Total
HP.1			**Hospitals**	**102,113.4**	**102,113.4**	**2.2**	**11,770.4**	**5,615.6**	**1,621.9**	**4,532.9**	**251,895.6**		**365,779.5**
	HP.1.1		Multidisciplinary hospitals	**69,359.3**	69,359.3	2.2	**6,692.6**	3,671.0	735.7	2,285.9	**152,209.1**		228,261.0
	HP.1.2		Psychiatric hospitals	**3,301.2**	3,301.2						**1,448.8**		4,750.0
	HP.1.3		Specialized hospitals (other than psychiatric hospitals)	**28,789.3**	28,789.3		**5,077.9**	1,944.6	886.3	2,247.0	**98,237.7**		132,104.9
	HP.1.nec		Unspecified hospitals n.e.c.	**663.6**	663.6								663.6
HP.2			**Long-term care service providers by residence**	**590.8**	**590.8**		**159.1**		**159.1**			**50.4**	**800.4**
	HP.2.1		Long-term nursing care facilities				**7.8**		7.8				7.8
	HP.2.2		Mental health and substance abuse facilities	**590.8**	590.8								590.8
	HP.2.9		Other residential long-term care facilities				**151.3**		151.3			**50.4**	201.7
HP.3			**Providers of ambulatory health care**	**16,355.3**	**16,355.3**	**401.6**	**1,592.3**	**768.3**	**385.6**	**438.4**	**102,799.8**	**613.2**	**121,360.6**
	HP.3.1		Medical care	**1,602.0**	1,602.0	145.5					**592.7**		2,194.7
		HP.3.1.1	Offices of general medical practitioners	**1,560.9**	1,560.9	145.5					**592.7**		2,153.6
		HP.3.1.2	Offices of psychiatrists	**41.1**	41.1								41.1
	HP.3.2		Dental practice	**473.3**	473.3		**1,191.0**	768.3	273.1	149.6	**83,306.7**		84,971.0

Health care providers			AMD (Million)	Financing schemes									
				HF.1			HF.2				HF.3	HF.4	All HF
					HF.1.1			HF.2.1	HF.2.2	HF.2.3			
						HF.1.1.2							
				Schemes of public administration bodies and compulsory payment schemes for healthcare financing	Government Schemes	Schemes of state/ regional/ local self-governing bodies	**Voluntary healthcare payment schemes**	Voluntary healthcare payment schemes	Financing schemes for non-profit organizations serving households	Enterprise financing schemes	**Household Direct Payments (OOP)**	**Rest of the World Financing Schemes (Non-Resident)**	**Total**
	HP.3.4		Outpatient treatment centers	**14,280.0**	14,280.0	256.1	**362.3**		73.4	288.8	**18,900.4**	**579.5**	34,122.1
		HP.3.4.1	Family planning centers	**638.8**	638.8								638.8
		HP.3.4.2	Outpatient mental health and substance abuse centers	**47.5**	47.5								47.5
		HP.3.4.4	Dialysis care centers	**3,558.1**	3,558.1								3,558.1
		HP.3.4.9	All other outpatient centers	**10,035.5**	10,035.5	256.1	**362.3**		73.4	288.8	**18,900.4**	**579.5**	29,877.7
	HP.3.5		Home-based health care providers				**39.0**		39.0				39.0
	HP.3.nec		Unspecified ambulatory health care providers n.e.c.									**33.8**	33.8
HP.4			Ancillary service providers	**5,722.9**	**5,722.9**		**2,775.3**	**1,734.0**	**99.1**	**942.2**	**34,178.8**		**42,677.0**
	HP.4.1		Patient transport and emergency rescue service providers	**4,648.8**	4,648.8						**3,951.3**		8,600.1
	HP.4.2		Medical and diagnostic laboratories	**435.1**	435.1		**2,775.3**	1,734.0	99.1	942.2	**29,766.5**		32,976.9
	HP.4.9		Other providers of ancillary services	**639.0**	639.0						**461.0**		1,099.9
HP.5			Retailers and other providers of medical goods				**878.9**		**316.8**	**562.1**	**194,535.9**		**195,414.7**
	HP.5.1		Pharmacies				**878.9**		316.8	562.1	**193,284.6**		194,163.5
	HP.5.2		Retailers and other providers of durable medical goods and equipment								**1,251.2**		1,251.2

Health care providers			AMD (Million)	Financing schemes									
				HF.1			HF.2				HF.3	HF.4	All HF
					HF.1.1			HF.2.1	HF.2.2	HF.2.3			
						HF.1.1.2							
				Schemes of public administration bodies and compulsory payment schemes for healthcare financing	Government Schemes	Schemes of state/ regional/ local self-governing bodies	Voluntary healthcare payment schemes	Voluntary healthcare payment schemes	Financing schemes for non-profit organizations serving households	Enterprise financing schemes	Household Direct Payments (OOP)	Rest of the World Financing Schemes (Non-Resident)	Total
HP.6			**Providers of preventive care**	**16,143.5**	**16,143.5**		**163.5**		**66.1**	**97.5**			**16,307.1**
HP.7			**Providers of health care system administration and financing**	**2,815.3**	**2,815.3**	**54.3**	**10,853.7**	**10,853.7**					**13,668.9**
	HP.7.1		State health administration agencies	**2,815.3**	2,815.3	54.3							2,815.3
	HP.7.3		Other administration agencies				**10,853.7**	10,853.7					10,853.7
HP.8			**Rest of the economy**	**2,765.6**	**2,765.6**						**3,753.7**		**6,519.4**
	HP.8.1		Households as providers of home-based health care								**2,304.9**		2,304.9
	HP.8.2		All other sectors as secondary healthcare providers	**2,765.6**	2,765.6						**1,448.8**		4,214.4
HP.9			**Rest of the world**								**73,230.8**		**73,230.8**
All HP / Total				146,506.9	146,506.9	458.1	28,193.2	18,971.6	2,648.6	6,573.1	660,394.6	663.7	835,758.4

Table 4.4.4 Account of Financing Sources and Health Service Functions, 2022, Million AMD *(FSxHC)*

Health care functions			AMD (Million)	Revenues of health care financing schemes												
				FS.1	**FS.2**	**FS.5**	**FS.6**				**FS.7**				**All FS**
								FS.6.1	FS.6.2	FS.6.3		FS.7.1		FS.7.2	
													FS.7.1.2		
				Transfers from government domestic revenue (for health purposes)	**Transfers distributed by the government f rom foreign origin**	**Voluntary prepayments**	**Other internal revenues n.e.c.**	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other irevenues from non-profit organizations serving households n.e.c.	**Direct foreign transfers**	Direct overseas financial transfers	Direct multilateral financial transfers	Foreign direct aid in kind	**Total**
HC.1			**Medical care**	**111,669.4**	**2,498.8**	**5,914.4**	**400,058.4**	**393,282.8**	**4,971.3**	**1,804.3**	**681.6**	**618.0**	**483.6**	**63.6**	**520,822.7**
	HC.1.1		Inpatient medical care	75,806.0	2,037.8	5,146.1	282,368.8	276,352.2	4,532.9	1,483.8	89.4	89.4			365,448.1
		HC.1.1.1	General inpatient care	15,318.7		2,283.4	42,340.2	41,682.1		658.1					59,942.2
		HC.1.1.2	Specialized inpatient care	60,487.3	2,037.8	2,862.7	240,028.6	234,670.1	4,532.9	825.6	1.4	1.4			305,417.8
		HC.1.1.nec	Unspecified inpatient care (n.e.c.)								88.1	88.1			88.1
	HC.1.2		Medical daycare	4,769.9			2,500.8	2,453.3		47.5					7,270.7
		HC.1.2.1	General medical daycare	351.2			223.0	223.0							574.2
		HC.1.2.2	Specialized medical daycare	824.4			2,277.8	2,230.3		47.5					3,102.1
		HC.1.2.nec	Unspecified medical daycare (n.e.c.)	3,594.4											3,594.4
	HC.1.3		Ambulatory care	27,528.7	461.1	768.3	110,734.3	110,022.8	438.4	273.1	592.1	528.5	483.6	63.6	140,084.5
		HC.1.3.1	General ambulatory care	26,051.8			15,759.9	15,669.1	90.9						41,811.7
		HC.1.3.2	Dental outpatient care	473.3		768.3	83,927.3	83,306.7	347.5	273.1					85,169.0
		HC.1.3.3	Specialized ambulatory care	933.1	461.1		11,047.1	11,047.1			70.6	7.0		63.6	12,511.8

Health care functions			AMD (Million)	Revenues of health care financing schemes												
				FS.1	FS.2	FS.5	FS.6				FS.7				All FS
								FS.6.1	FS.6.2	FS.6.3		FS.7.1		FS.7.2	
													FS.7.1.2		
				Transfers from government domestic revenue (for health purposes)	Transfers distributed by the government f rom foreign origin	Voluntary prepayments	Other internal revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other irevenues from non-profit organizations serving households n.e.c.	Direct foreign transfers	Direct overseas financial transfers	Direct multilateral financial transfers	Foreign direct aid in kind	Total
		HC.1.3.nec	Unspecified ambulatory care n.e.c.	70.5							521.5	521.5	483.6		592.0
	HC.1.4		Home-based curative care	3,559.6			2,149.6	2,149.6							5,709.2
	HC.1.nec		Unspecified curative care n.e.c.	5.2			2,304.9	2,304.9							2,310.2
HC.2			**Rehabilitative care**	**2,231.5**	**41.1**	**469.5**	**12,639.5**	**12,639.5**			**201.7**	**201.7**			**15,583.3**
	HC.2.1		Inpatient rehabilitative care	1,809.7		469.5	11,870.2	11,870.2			201.7	201.7			14,351.1
	HC.2.2		Rehabilitative daycare	12.4											12.4
	HC.2.3		Outpatient rehabilitative care	409.4			769.2	769.2							1,178.7
	HC.2.4		Home-based rehabilitative care		41.1										41.1
HC.3			**Long-term (health) care**	**3,717.7**			**396.3**	**396.3**			**46.9**	**46.9**			**4,160.8**
	HC.3.1		Inpatient long-term (health) care	200.2											200.2
	HC.3.2		Long-term (health) daycare	387.7			163.4	163.4							551.1
	HC.3.3		Outpatient long-term (health) care	0.6			19.3	19.3							19.8
	HC.3.4		Home-based long-term (health) care	3,129.3			213.6	213.6							3,342.8
	HC.3.nec		Unspecified long-term (health) care								46.9	46.9			46.9

Health care functions			AMD (Million)	Revenues of health care financing schemes											
				FS.1	FS.2	FS.5	FS.6				FS.7				All FS
								FS.6.1	FS.6.2	FS.6.3		FS.7.1		FS.7.2	
													FS.7.1.2		
				Transfers from government domestic revenue (for health purposes)	Transfers distributed by the government f rom foreign origin	Voluntary prepayments	Other internal revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other irevenues from non-profit organizations serving households n.e.c.	Direct foreign transfers	Direct overseas financial transfers	Direct multilateral financial transfers	Foreign direct aid in kind	Total
HC.4			**Ancillary health care services (non-specified by function)**	**7,116.5**		**1,734.0**	**59,132.7**	**58,091.4**	**942.2**	**99.1**					**67,983.2**
	HC.4.1		Laboratory services	2,229.5		334.0	13,257.2	12,915.2	309.4	32.5					15,820.7
	HC.4.2		Diagnostic services	3,159.0		1,400.0	42,611.1	41,911.7	632.8	66.5					47,170.1
	HC.4.3		Transportation of patients	1,089.2			2,803.5	2,803.5							3,892.7
	HC.4.nec		Unspecified ancillary services n.e.c.	638.8			461.0	461.0							1,099.8
HC.5			**Medical goods (non-specified by function)**				**196,211.6**	**195,332.7**	**562.1**	**316.8**					**196,211.6**
	HC.5.1		Pharmaceuticals and other medical non-durable goods				193,624.2	193,284.6	217.2	122.4					193,624.2
		HC.5.1.1	Prescribed medicines				16,139.3	16,139.3							16,139.3
		HC.5.1.2	Over-the-counter medicines				176,576.5	176,236.9	217.2	122.4					176,576.5
		HC.5.1.3	Other non-durable medical goods				908.4	908.4							908.4
	HC.5.2		Curative appliances and other medical goods				1,790.5	1,251.2	344.9	194.4					1,790.5
		HC.5.2.1	Glasses and other vision products				372.6	372.6							372.6
		HC.5.2.2	Hearing aids				104.5	104.5							104.5

Health care functions			AMD (Million)	Revenues of health care financing schemes												
				FS.1	FS.2	FS.5	FS.6				FS.7				All FS
								FS.6.1	FS.6.2	FS.6.3		FS.7.1		FS.7.2	
													FS.7.1.2		
				Transfers from government domestic revenue (for health purposes)	Transfers distributed by the government f rom foreign origin	Voluntary prepayments	Other internal revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other irevenues from non-profit organizations serving households n.e.c.	Direct foreign transfers	Direct overseas financial transfers	Direct multilateral financial transfers	Foreign direct aid in kind	Total
		HC.5.2.3	Other orthopaedic appliances and prosthetics (excluding glasses and hearing aids)				400.3	400.3							400.3
		HC.5.2.9	All other medical durables, including medical technical devices				913.1	373.9	344.9	194.4					913.1
	HC.5.nec		Unspecified medical goods n.e.c.				796.8	796.8							796.8
HC.6			**Preventive care**	**15,798.0**	**618.5**		**59.2**			**59.2**	**200.2**	**200.2**	**200.2**		**16,675.9**
	HC.6.1		Information, education and counseling (IEC) programmes	52.2	84.8		59.2			59.2	3.6	3.6	3.6		199.9
		HC.6.1.1	Addictive substances IEC programmes	52.2	61.6										113.8
		HC.6.1.nec	Other and unspecified IEC programmes n.e.c.		23.2		59.2			59.2	3.6	3.6	3.6		86.0
	HC.6.2		Immunisation programmes	3,245.5							47.9	47.9	47.9		3,293.5
	HC.6.3		Early disease detection programmes	646.0	104.1						6.0	6.0	6.0		756.0
	HC.6.4		Healthy condition monitoring programmes	2,277.9							47.9	47.9	47.9		2,325.8
	HC.6.5		Epidemiological surveillance and risk and disease control programmes	9,218.7	429.6										9,648.3
		HC.6.5.4	Interventions		429.6										429.6
		HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programmes n.e.c.	9,218.7											9,218.7

Health care functions			AMD (Million)	Revenues of health care financing schemes											
				FS.1	FS.2	FS.5	FS.6				FS.7				All FS
								FS.6.1	FS.6.2	FS.6.3		FS.7.1		FS.7.2	
													FS.7.1.2		
				Transfers from government domestic revenue (for health purposes)	Transfers distributed by the government f rom foreign origin	Voluntary prepayments	Other internal revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other irevenues from non-profit organizations serving households n.e.c.	Direct foreign transfers	Direct overseas financial transfers	Direct multilateral financial transfers	Foreign direct aid in kind	Total
	HC.6.6		Preparation of disaster and emergency response plans	357.7											357.7
	HC.6.nec		Unspecified preventive care n.e.c.								94.8	94.8	94.8		94.8
HC.7			**Health system and financing management**	**2,767.6**	**47.7**	**10,853.7**									**13,668.9**
	HC.7.1		Health system management	2,734.7											2,734.7
		HC.7.1.1	Planning & Management	1,154.6											1,154.6
		HC.7.1.2	Monitoring & Evaluation (M&E)	254.3											254.3
		HC.7.1.nec	Unspecified governance, and health system administration n.e.c.	1,325.8											1,325.8
	HC.7.2		Health care financing management	32.9	6.9	10,853.7									10,893.4
	HC.7.nec		Unspecified governance, health system and financing administration n.e.c.		40.8										40.8
HC.9			**Other health care services not elsewhere classified n.e.c.**				**652.0**	**652.0**							**652.0**
All HC / Total				**143,300.7**	**3,206.1**	**18,971.6**	**669,149.6**	**660,394.6**	**6,475.6**	**2,279.3**	**1,130.4**	**1,066.8**	**683.9**	**63.6**	**835,758.4**

Table 4.4.5 The Account of HF Financing schemes and HC Health care functions *(HCxHF)*, 2022, (Million AMD)

Health care functions				AMD (Million)	Financing schemes									
					HF.1			**HF.2**				**HF.3**	**HF.4**	**All HF**
						HF.1.1			HF.2.1	HF.2.2	HF.2.3			
							HF.1.1.2							
					Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments	Government Schemes	Schemes of state/regional/local self-governing bodies	**Voluntary healthcare payment mechanism**	Voluntary healthcare payment schemes	Financing schemes of non-profit organizations serving households	Enterprise financing schemes	**Direct payments by households (OOP)**	**Financing schemes of the rest of the world (non-resident)**	**Total**
HC.1				**Medical care**	**114,168.2**	**114,168.2**	**403.8**	**12,854.2**	**5,914.4**	**1,968.5**	**4,971.3**	**393,282.8**	**517.4**	**520,822.7**
	HC.1.1			Inpatient medical care	**77,843.8**	77,843.8	2.2	**11,252.2**	5,146.1	1,573.2	4,532.9	**276,352.2**		365,448.1
		HC.1.1.1		General inpatient care	**15,318.7**	15,318.7	2.2	**2,941.5**	2,283.4	658.1		**41,682.1**		59,942.2
		HC.1.1.2		Specialized inpatient care	**62,525.1**	62,525.1		**8,222.6**	2,862.7	827.0	4,532.9	**234,670.1**		305,417.8
		HC.1.1.nec		Unspecified inpatient care n.e.c.				**88.1**		88.1				88.1
	HC.1.2			Medical daycare	**4,769.9**	4,769.9		**47.5**		47.5		**2,453.3**		7,270.7
		HC.1.2.1		General medical daycare	**351.2**	351.2						**223.0**		574.2
		HC.1.2.2		Specialized medical daycare	**824.4**	824.4		**47.5**		47.5		**2,230.3**		3,102.1
		HC.1.2.nec		Unspecified medical daycare n.e.c.	**3,594.4**	3,594.4								3,594.4
	HC.1.3			Ambulatory care	**27,989.7**	27,989.7	401.6	**1,554.6**	768.3	347.9	438.4	**110,022.8**	**517.4**	140,084.5
		HC.1.3.1		General ambulatory care	**26,051.8**	26,051.8	401.6	**90.9**			90.9	**15,669.1**		41,811.7

Health care functions				AMD (Million)	Financing schemes									
					HF.1			HF.2				HF.3	HF.4	All HF
						HF.1.1			HF.2.1	HF.2.2	HF.2.3			
							HF.1.1.2							
					Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments	Government Schemes	Schemes of state/regional/local self-governing bodies	Voluntary healthcare payment mechanism	Voluntary healthcare payment schemes	Financing schemes of non-profit organizations serving households	Enterprise financing schemes	Direct payments by households (OOP)	Financing schemes of the rest of the world (non-resident)	Total
		HC.1.3.2		Dental outpatient care	**473.3**	473.3		**1,389.0**	768.3	273.1	347.5	**83,306.7**		85,169.0
		HC.1.3.3		Specialized ambulatory care	**1,394.2**	1,394.2		**70.6**		70.6		**11,047.1**		12,511.8
		HC.1.3.nec		Unspecified ambulatory care n.e.c.	**70.5**	70.5		**4.2**		4.2			**517.4**	592.0
	HC.1.4			Home-based curative care	**3,559.6**	3,559.6						**2,149.6**		5,709.2
	HC.1.nec			Unspecified curative care n.e.c.	**5.2**	5.2						**2,304.9**		2,310.2
HC.2				**Rehabilitative care**	**2,272.6**	**2,272.6**		**620.8**	**469.5**	**151.3**		**12,639.5**	**50.4**	**15,583.3**
	HC.2.1			Inpatient rehabilitative care	**1,809.7**	1,809.7		**620.8**	469.5	151.3		**11,870.2**	**50.4**	14,351.1
	HC.2.2			Rehabilitative daycare	**12.4**	12.4								12.4
	HC.2.3			Outpatient rehabilitative care	**409.4**	409.4						**769.2**		1,178.7
	HC.2.4			Home-based rehabilitative care	**41.1**	41.1								41.1
HC.1+HC.2				Curative care and rehabilitative care	**116,440.8**	**116,440.8**	**403.8**	**13,475.0**	**6,383.9**	**2,119.8**	**4,971.3**	**405,922.3**	**567.8**	**536,406.0**
	HC.1.1+HC.2.1			Inpatient curative and rehabilitative care	**79,653.4**	79,653.4	2.2	**11,873.0**	5,615.6	1,724.5	4,532.9	**288,222.4**	**50.4**	379,799.2

Health care functions				AMD (Million)	Financing schemes									
					HF.1			HF.2				HF.3	HF.4	All HF
						HF.1.1			HF.2.1	HF.2.2	HF.2.3			
							HF.1.1.2							
					Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments	Government Schemes	Schemes of state/regional/local self-governing bodies	Voluntary healthcare payment mechanism	Voluntary healthcare payment schemes	Financing schemes of non-profit organizations serving households	Enterprise financing schemes	Direct payments by households (OOP)	Financing schemes of the rest of the world (non-resident)	Total
	HC.1.2+HC.2.2			Curative and rehabilitative daycare	**4,782.3**	4,782.3		**47.5**		47.5		**2,453.3**		7,283.1
	HC.1.3+HC.2.3			Outpatient curative and rehabilitative care	**28,399.1**	28,399.1	401.6	**1,554.6**	768.3	347.9	438.4	**110,792.0**	**517.4**	141,263.2
	HC.1.4+HC.2.4			Home-based curative and rehabilitative care	**3,600.7**	3,600.7						**2,149.6**		5,750.3
	HC.1.nec + HC.2.nec			Other curative and rehabilitative care	**5.2**	5.2						**2,304.9**		2,310.2
HC.3				**Long-term (health) care**	**3,717.7**	**3,717.7**		**46.9**		**46.9**		**396.3**		**4,160.8**
	HC.3.1			Inpatient long-term (health) care	**200.2**	200.2								200.2
	HC.3.2			Long-term (health) daycare	**387.7**	387.7						**163.4**		551.1
	HC.3.3			Outpatient long-term (health) care	**0.6**	0.6						**19.3**		19.8
	HC.3.4			Home-based long-term (health) care	**3,129.3**	3,129.3						**213.6**		3,342.8
	HC.3.nec			Unspecified long-term (health) care				**46.9**		46.9				46.9
HC.4				**Ancillary health care services (non-specified by function)**	**7,116.5**	**7,116.5**		**2,775.3**	**1,734.0**	**99.1**	**942.2**	**58,091.4**		**67,983.2**
	HC.4.1			Laboratory services	**2,229.5**	2,229.5		**675.9**	334.0	32.5	309.4	**12,915.2**		15,820.7

Health care functions				AMD (Million)	Financing schemes									
					HF.1			HF.2				HF.3	HF.4	All HF
						HF.1.1			HF.2.1	HF.2.2	HF.2.3			
							HF.1.1.2							
					Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments	Government Schemes	Schemes of state/regional/local self-governing bodies	Voluntary healthcare payment mechanism	Voluntary healthcare payment schemes	Financing schemes of non-profit organizations serving households	Enterprise financing schemes	Direct payments by households (OOP)	Financing schemes of the rest of the world (non-resident)	Total
	HC.4.2			Diagnostic services	**3,159.0**	3,159.0		**2,099.4**	1,400.0	66.5	632.8	**41,911.7**		47,170.1
	HC.4.3			Transportation of patients	**1,089.2**	1,089.2						**2,803.5**		3,892.7
	HC.4.nec			Unspecified ancillary services n.e.c.	**638.8**	638.8						**461.0**		1,099.8
HC.5				**Medical goods (non-specified by function)**				**878.9**		**316.8**	**562.1**	**195,332.7**		**196,211.6**
	HC.5.1			Drugs and other medical non-durable goods				**339.6**		122.4	217.2	**193,284.6**		193,624.2
		HC.5.1.1		Prescribed medicines								**16,139.3**		16,139.3
		HC.5.1.2		Over-the-counter medicines				**339.6**		122.4	217.2	**176,236.9**		176,576.5
		HC.5.1.3		Other non-durable medical goods								**908.4**		908.4
	HC.5.2			Curative appliances and other medical goods				**539.3**		194.4	344.9	**1,251.2**		1,790.5
		HC.5.2.1		Glasses and other vision products								**372.6**		372.6
		HC.5.2.2		Hearing aids								**104.5**		104.5
		HC.5.2.3		Other orthopaedic appliances and prosthetics (excluding glasses and hearing aids)								**400.3**		400.3

Health care functions				AMD (Million)	Financing schemes									
					HF.1			HF.2				HF.3	HF.4	All HF
						HF.1.1			HF.2.1	HF.2.2	HF.2.3			
							HF.1.1.2							
					Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments	Government Schemes	Schemes of state/regional/local self-governing bodies	**Voluntary healthcare payment mechanism**	Voluntary healthcare payment schemes	Financing schemes of non-profit organizations serving households	Enterprise financing schemes	**Direct payments by households (OOP)**	**Financing schemes of the rest of the world (non-resident)**	**Total**
		HC.5.2.9		All other medical durables, including medical technical devices				**539.3**		194.4	344.9	**373.9**		913.1
	HC.5.nec			Unspecified medical goods n.e.c.								**796.8**		796.8
HC.6				**Preventive care**	**16,416.5**	**16,416.5**		**163.5**		**66.1**	**97.5**		**95.9**	**16,675.9**
	HC.6.1			Information, education and counseling (IEC) programmes	**137.1**	137.1		**62.8**		62.8				199.9
		HC.6.1.1		Addictive substances IEC programmes	**113.8**	113.8								113.8
			HC.6.1.1.1	Tobacco IEC programmes	**52.2**	52.2								52.2
			HC.6.1.1.nec	Other and unspecified addictive substances IEC programmes n.e.c.	**61.6**	61.6								61.6
		HC.6.1.nec		Other and unspecified IEC programmes (n.e.c.)	**23.2**	23.2		**62.8**		62.8				86.0
	HC.6.2			Immunisation programmes	**3,245.5**	3,245.5							**47.9**	3,293.5
	HC.6.3			Early disease detection programmes	**750.0**	750.0		**6.0**		1.2	4.8			756.0
	HC.6.4			Healthy condition monitoring programmes	**2,277.9**	2,277.9							**47.9**	2,325.8

Health care functions				AMD (Million)	Financing schemes									
					HF.1			HF.2				HF.3	HF.4	All HF
						HF.1.1			HF.2.1	HF.2.2	HF.2.3			
							HF.1.1.2							
					Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments	Government Schemes	Schemes of state/regional/local self-governing bodies	Voluntary healthcare payment mechanism	Voluntary healthcare payment schemes	Financing schemes of non-profit organizations serving households	Enterprise financing schemes	Direct payments by households (OOP)	Financing schemes of the rest of the world (non-resident)	Total
	HC.6.5			Epidemiological surveillance and risk and disease control programmes	**9,648.3**	9,648.3								9,648.3
		HC.6.5.4		Interventions	**429.6**	429.6								429.6
			HC.6.5.4.nec	Other and unspecified interventions n.e.c.	**429.6**	429.6								429.6
		HC.6.5.nec		Unspecified epidemiological surveillance and risk and disease control programmes n.e.c.	**9,218.7**	9,218.7								9,218.7
	HC.6.6			Preparation of disaster and emergency response plans	**357.7**	357.7								357.7
	HC.6.nec			Unspecified preventive care n.e.c.				**94.8**		2.1	92.7			94.8
HC.7				**Health system and financing management**	**2,815.3**	**2,815.3**	**54.3**	**10,853.7**	**10,853.7**					**13,668.9**
	HC.7.1			Health system management	**2,734.7**	2,734.7	54.3							2,734.7
		HC.7.1.1		Planning & Management	**1,154.6**	1,154.6	54.3							1,154.6
		HC.7.1.2		Monitoring & Evaluation (M&E)	**254.3**	254.3								254.3
		HC.7.1.nec		Unspecified governance, and health system administration n.e.c.	**1,325.8**	1,325.8								1,325.8

Health care functions				AMD (Million)	Financing schemes									
					HF.1			HF.2				HF.3	HF.4	All HF
						HF.1.1			HF.2.1	HF.2.2	HF.2.3			
							HF.1.1.2							
					Mechanisms of state administration bodies and mechanisms of mandatory health care financing payments	Government Schemes	Schemes of state/regional/local self-governing bodies	Voluntary healthcare payment mechanism	Voluntary healthcare payment schemes	Financing schemes of non-profit organizations serving households	Enterprise financing schemes	Direct payments by households (OOP)	Financing schemes of the rest of the world (non-resident)	Total
	HC.7.2			Health care financing management	**39.8**	39.8		**10,853.7**	10,853.7					10,893.4
	HC.7.nec			Unspecified governance, health system and financing administration n.e.c.	**40.8**	40.8								40.8
All HC /Total					**146,506.9**	**146,506.9**	**458.1**	**28,193.2**	**18,971.6**	**2,648.6**	**6,573.1**	**660,394.6**	**663.7**	**835,758.4**

Table 4.4.6 The Account of HP Health care providers and HC Health care functions *(HCxHP)*, 2022 (Million AMD)

Health care functions				AMD (Million)	Health care providers									
					HP.1	HP.2	HP.3	HP.4	HP.5	HP.6	HP.7	HP.8	HP.9	All HP
					Hospitals	Long-term care facilities by place of residence	Outpatient medical service providers	Ancillary service providers	Retailers and other providers of other medical goods	Preventive health service providers	Healthcare system administration and financing providers	Rest of the economy	Rest of the world	Total
HC.1				**Medical care**	**320,522.2**	**512.1**	**119,465.7**	**4,707.6**				**2,384.2**	**73,230.8**	**520,822.7**
	HC.1.1			Inpatient medical care	291,626.9	511.1						79.3	73,230.8	365,448.1
		HC.1.1.1		General inpatient care	59,863.0							79.3		59,942.2
		HC.1.1.2		Specialized inpatient care	231,675.9	511.1							73,230.8	305,417.8
		HC.1.1.nec		Unspecified inpatient care n.e.c.	88.1									88.1
	HC.1.2			Medical daycare	3,073.8		4,196.9							7,270.7
		HC.1.2.1		General medical daycare	574.2									574.2
		HC.1.2.2		Specialized medical daycare	2,463.3		638.8							3,102.1
		HC.1.2.nec		Unspecified medical daycare n.e.c.	36.2		3,558.1							3,594.4
	HC.1.3			Ambulatory care	25,817.3		114,267.0	0.2						140,084.5
		HC.1.3.1		General ambulatory care	16,795.5		25,016.2							41,811.7
		HC.1.3.2		Dental outpatient care			85,169.0							85,169.0
		HC.1.3.3		Specialized ambulatory care	9,021.9		3,489.9							12,511.8
		HC.1.3.nec		Unspecified ambulatory care n.e.c.			591.8	0.2						592.0
	HC.1.4			Home-based curative care			1,001.7	4,707.5						5,709.2
	HC.1.nec			Unspecified curative care n.e.c.	4.2	1.1						2,304.9		2,310.2
HC.2				**Rehabilitative care**	**14,542.2**	**201.7**	**839.4**							**15,583.3**
	HC.2.1			Inpatient rehabilitative care	14,149.4	201.7								14,351.1

Health care functions				AMD (Million)	Health care providers									
					HP.1	HP.2	HP.3	HP.4	HP.5	HP.6	HP.7	HP.8	HP.9	All HP
					Hospitals	Long-term care facilities by place of residence	Outpatient medical service providers	Ancillary service providers	Retaillers and other providers of other medical goods	Preventive health service providers	Healthcare system administration and financing providers	Rest of the economy	Rest of the world	Total
	HC.2.2			Rehabilitative daycare	12.4									12.4
	HC.2.3			Outpatient rehabilitative care	380.4		798.3							1,178.7
	HC.2.4			Home-based rehabilitative care			41.1							41.1
HC.1+HC.2				Curative care and rehabilitative care	335,064.4	713.8	120,305.1	4,707.6				2,384.2	73,230.8	536,406.0
	HC.1.1+HC.2.1			Inpatient curative and rehabilitative care	305,776.3	712.8						79.3	73,230.8	379,799.2
	HC.1.2+HC.2.2			Curative and rehabilitative daycare	3,086.2		4,196.9							7,283.1
	HC.1.3+HC.2.3			Outpatient curative and rehabilitative care	26,197.7		115,065.3	0.2						141,263.2
	HC.1.4+HC.2.4			Home-based curative and rehabilitative care			1,042.8	4,707.5						5,750.3
	HC.1.nec + HC.2.nec			Other curative and rehabilitative care	4.2	1.1						2,304.9		2,310.2
HC.3				**Long-term (health) care**	**1,175.0**	**86.5**	**212.9**					**2,686.3**		**4,160.8**
	HC.3.1			Inpatient long-term (health) care	200.2									200.2
	HC.3.2			Long-term (health) daycare	472.4	78.7								551.1
	HC.3.3			Outpatient long-term (health) care	0.4		19.4							19.8
	HC.3.4			Home-based long-term (health) care	502.0		154.5					2,686.3		3,342.8

Health care functions				AMD (Million)	Health care providers									
					HP.1	HP.2	HP.3	HP.4	HP.5	HP.6	HP.7	HP.8	HP.9	All HP
					Hospitals	Long-term care facilities by place of residence	Outpatient medical service providers	Ancillary service providers	Retailers and other providers of other medical goods	Preventive health service providers	Healthcare system administration and financing providers	Rest of the economy	Rest of the world	Total
	HC.3.nec			Unspecified long-term (health) care		7.8	39.0							46.9
HC.4				**Ancillary health care services (non-specified by function)**	**29,358.0**		**655.9**	**37,969.3**						**67,983.2**
	HC.4.1			Laboratory services	7,066.5		398.5	8,355.7						15,820.7
	HC.4.2			Diagnostic services	22,291.5		257.4	24,621.2						47,170.1
	HC.4.3			Transportation of patients				3,892.7						3,892.7
	HC.4.nec			Unspecified ancillary services n.e.c.				1,099.8						1,099.8
HC.5				Drugs and other medical non-durable goods					**195,414.7**			**796.8**		**196,211.6**
	HC.5.1			Prescribed medicines					193,624.2					193,624.2
		HC.5.1.1		Over-the-counter medicines					16,139.3					16,139.3
		HC.5.1.2		Other non-durable medical goods					176,576.5					176,576.5
		HC.5.1.3		Curative appliances and other medical goods					908.4					908.4
	HC.5.2			Glasses and other vision products					1,790.5					1,790.5
		HC.5.2.1		Hearing aids					372.6					372.6
		HC.5.2.2		Other orthopaedic appliances and prosthetics (excluding glasses and hearing aids)					104.5					104.5
		HC.5.2.3		Other orthopaedic appliances and prosthetics (excluding glasses and hearing aids)					400.3					400.3

Health care functions				AMD (Million)	Health care providers									
					HP.1	HP.2	HP.3	HP.4	HP.5	HP.6	HP.7	HP.8	HP.9	All HP
					Hospitals	Long-term care facilities by place of residence	Outpatient medical service providers	Ancillary service providers	Retaillers and other providers of other medical goods	Preventive health service providers	Healthcare system administration and financing providers	Rest of the economy	Rest of the world	Total
		HC.5.2.9		All other medical durables, including medical technical devices					913.1					913.1
	HC.5.nec			Unspecified medical goods n.e.c.								796.8		796.8
HC.6				**Preventive care**	**182.2**		**186.7**			**16,307.1**				**16,675.9**
	HC.6.1			Information, education and counseling (IEC) programmes						199.9				199.9
		HC.6.1.1		Addictive substances IEC programmes						113.8				113.8
			HC.6.1.1.1	Tobacco IEC programmes						52.2				52.2
			HC.6.1.1.nec	Other and unspecified addictive substances IEC programmes n.e.c.						61.6				61.6
		HC.6.1.nec		Other and unspecified IEC programmes n.e.c.						86.0				86.0
	HC.6.2			Immunisation programmes			47.9			3,245.5				3,293.5
	HC.6.3			Early disease detection programmes	182.2		90.8			483.0				756.0
	HC.6.4			Healthy condition monitoring programmes			47.9			2,277.9				2,325.8
	HC.6.5			Epidemiological surveillance and risk and disease control programmes						9,648.3				9,648.3
		HC.6.5.4		Interventions						429.6				429.6

Health care functions				AMD (Million)	Health care providers									
					HP.1	HP.2	HP.3	HP.4	HP.5	HP.6	HP.7	HP.8	HP.9	All HP
					Hospitals	Long-term care facilities by place of residence	Outpatient medical service providers	Ancillary service providers	Retailers and other providers of other medical goods	Preventive health service providers	Healthcare system administration and financing providers	Rest of the economy	Rest of the world	Total
			HC.6.5.4.nec	Other and unspecified interventions n.e.c.						429.6				429.6
		HC.6.5.nec		Unspecified epidemiological surveillance and risk and disease control programmes n.e.c.						9,218.7				9,218.7
	HC.6.6			Preparation of disaster and emergency response plans						357.7				357.7
	HC.6.nec			Unspecified preventive care n.e.c.						94.8				94.8
HC.7				**Governance, health system and financing administration**							**13,668.9**			**13,668.9**
	HC.7.1			Health system management							2,734.7			2,734.7
		HC.7.1.1		Planning & Management							1,154.6			1,154.6
		HC.7.1.2		Monitoring & Evaluation (M&E)							254.3			254.3
		HC.7.1.nec		Unspecified governance, and health system administration n.e.c.							1,325.8			1,325.8
	HC.7.2			Health care financing management							10,893.4			10,893.4
	HC.7.nec			Unspecified governance, and health system and financing administration n.e.c.							40.8			40.8

Health care functions				AMD (Million)	Health care providers									
					HP.1	HP.2	HP.3	HP.4	HP.5	HP.6	HP.7	HP.8	HP.9	All HP
					Hospitals	Long-term care facilities by place of residence	Outpatient medical service providers	Ancillary service providers	Retaillers and other providers of other medical goods	Preventive health service providers	Healthcare system administration and financing providers	Rest of the economy	Rest of the world	Total
HC.9				Other health care services n.e.c.								652.0		652.0
All HC					365,779.5	800.4	121,360.6	42,677.0	195,414.7	16,307.1	13,668.9	6,519.4	73,230.8	835,758.4

Table 4.4.7 Factors of production by provider type (HPxFP), by function type (HCxFP) and by financing scheme (HFxFP), 2022 Million AMD

Health care providers			AMD (Million)	Factors of health care provision											
				FP.1	FP.2	FP.3						FP.4	FP.5	FP.nec	All FP
							FP.3.1	FP.3.2	FP.3.3	FP.3.4	FP.3.nec				
				Compensation of employees	Professional remuneration of the self-employed	Materials and services used	Health services	Health care goods	Non-health services	Non-health goods	Other materials and services used n.e.c.	Consumption of main capital	Other investment expenditure items	Unspecified factors in health care delivery n.e.c.	Total
HP.1			Hospitals	175,269.0	68,744.0	103,240.8	9,367.5	44,180.6	23,556.8	12,561.9	13,574.0	15,918.0	2,607.6		365,779.5
	HP.1.1		Multidisciplinary hospitals	110,607.3	43,005.1	63,000.7	5,586.1	25,851.2	15,410.0	7,892.9	8,260.5	9,996.3	1,651.6		228,261.0
	HP.1.2		Psychiatric hospitals	2,185.4	946.8	1,391.4	113.7	729.2	257.2	139.5	151.9	192.7	33.7		4,750.0
	HP.1.3		Specialized hospitals (other than psychiatric hospitals)	61,852.5	24,792.1	38,808.9	3,667.7	17,600.3	7,867.1	4,512.3	5,161.6	5,729.0	922.4		132,104.9

Health care providers			AMD (Million)	Factors of health care provision											
				FP.1	FP.2	FP.3						FP.4	FP.5	FP.nec	All FP
							FP.3.1	FP.3.2	FP.3.3	FP.3.4	FP.3.nec				
				Compensation of employees	Professional remuneration of the self-employed	Materials and services used	Health services	Health care goods	Non-health services	Non-health goods	Other materials and services used n.e.c.	Consumption of main capital	Other investment expenditure items	Unspecified factors in health care delivery n.e.c.	Total
	HP.1.nec		Unspecified hospitals n.e.c.	623.8		39.8			22.6	17.3					663.6
HP.2			**Long-term care facilities by place of residence**	**325.2**	**120.8**	**320.7**	**16.1**	**214.9**	**47.4**	**18.6**	**23.8**	**29.1**	**4.5**		**800.4**
	HP.2.1		Long-term nursing care facilities			7.8			7.8						7.8
	HP.2.2		Mental health and substance abuse facilities	280.5	120.8	155.9	16.1	63.6	36.0	16.3	23.8	29.1	4.5		590.8
	HP.2.9		Other residential long-term care facilities	44.7		157.0		151.3	3.5	2.3					201.7
HP.3			**Providers of ambulatory medical services**	**52,053.3**	**41,306.7**	**25,752.1**	**1,176.7**	**18,074.0**	**3,023.0**	**1,723.6**	**1,754.8**	**1,176.6**	**1,072.0**		**121,360.6**
	HP.3.1		Medical practice	1,013.5	374.9	769.5	23.9	620.9	54.9	69.7		23.7	13.1		2,194.7
		HP.3.1.1	Offices of general medical practitioners	972.4	374.9	769.5	23.9	620.9	54.9	69.7		23.7	13.1		2,153.6
		HP.3.1.2	Offices of psychiatrists	41.1											41.1
	HP.3.2		Dental practice	34,416.2	35,375.3	13,351.7	635.5	9,551.8	1,210.0	250.3	1,704.2	916.6	911.2		84,971.0
	HP.3.4		Outpatient treatment centers	16,623.5	5,556.4	11,558.1	517.3	7,867.5	1,719.1	1,403.6	50.6	236.3	147.8		34,122.1
		HP.3.4.1	Family planning centers	524.8		114.0			87.6	26.4					638.8
		HP.3.4.2	Outpatient mental health and substance abuse centers	19.2	8.5	19.2	0.5	15.6	1.3	1.7		0.3	0.2		47.5
		HP.3.4.4	Dialysis care centers	3,315.1		243.0			76.1	166.9					3,558.1
		HP.3.4.9	All other outpatient centers	12,764.4	5,547.9	11,181.8	516.8	7,851.9	1,554.1	1,208.6	50.6	236.0	147.6		29,877.7
	HP.3.5		Home health care providers			39.0			39.0						39.0
	HP.3.nec		Unspecified ambulatory health care providers (n.e.c.)			33.8		33.8							33.8
HP.4			**Ancillary service providers**	**22,210.0**	**9,599.1**	**9,139.2**	**72.8**	**2,268.1**	**5,387.1**	**404.5**	**1,006.8**	**1,480.2**	**248.3**		**42,677.0**
	HP.4.1		Patient transport and emergency rescue service providers	3,960.4		4,420.5		774.0	3,371.3	275.2		206.4	12.9		8,600.1
	HP.4.2		Medical and diagnostic laboratories	17,225.0	9,599.1	4,643.5	72.8	1,493.9	1,992.3	77.7	1,006.8	1,273.8	235.4		32,976.9

Health care providers			AMD (Million)	Factors of health care provision											
				FP.1	FP.2	FP.3						FP.4	FP.5	FP.nec	All FP
							FP.3.1	FP.3.2	FP.3.3	FP.3.4	FP.3.nec				
				Compensation of employees	Professional remuneration of the self-employed	Materials and services used	Health services	Health care goods	Non-health services	Non-health goods	Other materials and services used n.e.c.	Consumption of main capital	Other investment expenditure items	Unspecified factors in health care delivery n.e.c.	Total
	HP.4.9		Other providers of ancillary services	1,024.7		75.3		0.2	23.5	51.6					1,099.9
HP.5			**Retailers and other providers of medical goods**	**9,591.1**	**13,751.9**	**167,156.9**	**15.3**	**160,241.4**	**434.1**	**315.6**	**6,150.5**	**514.1**	**4,400.8**		**195,414.7**
	HP.5.1		Pharmacies	9,533.0	13,664.2	166,082.8	15.3	159,211.1	431.6	313.7	6,111.1	510.9	4,372.6		194,163.5
	HP.5.2		Retailers and other providers of durable medical goods and equipment	58.1	87.7	1,074.1		1,030.3	2.5	1.9	39.4	3.1	28.3		1,251.2
HP.6			**Providers of preventive health services**	**5,328.9**	**12.1**	**10,853.1**	**2,858.8**	**4,223.9**	**671.5**	**168.5**	**2,930.5**	**100.1**	**12.9**		**16,307.1**
HP.7			**Healthcare system administration and financing providers**	**7,547.2**	**2,219.6**	**3,266.6**	**295.7**	**1,170.4**	**835.2**	**414.9**	**550.4**	**548.5**	**87.1**		**13,668.9**
	HP.7.1		State health administration agencies	2,395.0		403.4	0.5	1.5	173.1	115.4	113.0	13.4	3.5		2,815.3
	HP.7.3		Other administration agencies	5,152.2	2,219.6	2,863.2	295.2	1,168.9	662.1	299.6	437.4	535.1	83.6		10,853.7
HP.8			**Rest of the economy**	**4,842.0**	**1,448.8**	**228.5**		**79.3**	**84.6**	**64.7**					**6,519.4**
	HP.8.1		Households as providers of home health care	2,304.9											2,304.9
	HP.8.2		All other sectors as secondary healthcare providers	2,537.1	1,448.8	228.5		79.3	84.6	64.7					4,214.4
HP.9			**Rest of the world**											**73,230.8**	**73,230.8**
All HP / Total				277,166.6	137,203.1	319,957.9	13,802.8	230,452.6	34,039.6	15,672.2	25,990.8	19,766.6	8,433.3	73,230.8	835,758.4

Table 4.4.8 The Account of FS Financing schemes and DIS classification of diseases/conditions, 2022 million AMD

Classification of diseases / conditions				AMD (Million)	Revenues of health care financing schemes					
					FS.1	FS.2	FS.5	FS.6	FS.7	All FS
					Transfers from government domestic revenue (allocated to health purposes)	Transferss distributed by government from foreign origin	Voluntary prepayments	Other domestic revenues n.e.c.	Direct foreign transfers	Total
DIS.1				**Infectious and parasitic diseases**	**26,627.9**	**2,911.6**	**470.5**	**30,630.1**	**412.8**	**61,053.0**
	DIS.1.1			HIV/AIDS and Other Sexually Transmitted Infections (STIs)	1,090.3	883.3		122.0	1.2	2,096.8
		DIS.1.1.1		HIV/AIDS and Opportunistic Infections (OIs)	278.3	883.3			1.2	1,162.7
			DIS.1.1.1.1	HIV/AIDS	278.3	868.8				1,147.0
			DIS.1.1.1.2	TB/HIV		14.5				14.5
			DIS.1.1.1.nec	Unspecified HIV/AIDS and OIs n.e.c.					1.2	1.2
		DIS.1.1.2		STIs other than HIV/AIDS	812.0			122.0		934.0
		DIS.1.1.nec		Unspecified HIV/AIDS and other STIs n.e.c.					0.1	0.1
	DIS.1.2			Tuberculosis (TB)	1,119.9	1,976.0		495.7	0.1	3,591.6
		DIS.1.2.1		Pulmonary TB	53.8	462.0				515.7
			DIS.1.2.1.nec	Unspecified Pulmonary TB n.e.c.	53.8	462.0				515.7
		DIS.1.2.2		Extra Pulmonary TB	25.5					25.5
		DIS.1.2.nec		Unspecified TB n.e.c.	1,040.7	1,514.0		495.7	0.1	3,050.4
	DIS.1.4			Respiratory infections	3,987.9		195.4	12,269.1	4.1	16,456.5
	DIS.1.5			Diarrheal diseases	1,204.4			4,102.6		5,307.0

	DIS.1.6			Neglected tropical diseases	2.8					2.8
	DIS.1.7			Vaccine preventable diseases	3,248.4				2.1	3,250.5
	DIS.1.9			Public health emergencies of international concern (PHEIC)	10,845.5	52.4		41.1	405.2	11,344.2
		DIS.1.9.2		Disease from the coronavirus SARS-CoV-2 (COVID-19)	10,845.5	52.4		41.1	405.2	11,344.2
	DIS.1.nec			Other and unspecified infectious and parasitic diseases n.e.c.	5,128.7		275.1	13,599.7	0.1	19,003.6
DIS.2				**Reproductive health**	**10,917.8**		**1,673.3**	**16,321.8**	**157.4**	**29,070.3**
	DIS.2.1			Maternal conditions	6,300.9		1,673.3	11,927.2		19,901.3
	DIS.2.2			Perinatal conditions	3,318.3			3,134.7		6,453.0
	DIS.2.nec			Unspecified reproductive health conditions n.e.c.	1,298.6			1,259.9	157.4	2,716.0
DIS.3				**Malnutrition**	**4,054.5**			**6,994.1**	**78.4**	**11,127.1**
DIS.4				**Noncommunicable diseases**	**71,624.6**	**294.5**	**12,902.6**	**479,523.0**	**117.7**	**564,462.3**
	DIS.4.1			Tumors	9,248.0	74.9	5,780.6	114,591.9	12.6	129,708.0
	DIS.4.2			Endocrine and metabolic disorders	4,517.4		734.2	19,770.8	63.6	25,086.0
		DIS.4.2.1		Diabetes	37.5			2,616.5	63.6	2,717.6
		DIS.4.2.nec		Other and unspecified endocrine and metabolic disorders n.e.c.	4,479.9		734.2	17,154.4		22,368.5
	DIS.4.3			Cardiovascular diseases	17,196.4		1,578.4	73,701.8		92,476.6
		DIS.4.3.1		Hypertensive diseases	130.8			7,626.9		7,757.7
		DIS.4.3.nec		Other and unspecified cardiovascular diseases n.e.c.	17,065.6		1,578.4	66,074.9		84,718.9
	DIS.4.4			Mental & behavioural disorders, and neurological conditions	7,829.6		1,094.7	25,495.0		34,419.3
		DIS.4.4.1		Mental (psychiatric) disorders	5,106.6			1,991.2		7,097.9
		DIS.4.4.2		Behavioural disorders	1,291.2			1,504.4		2,795.6
		DIS.4.4.3		Neurological conditions	1,295.3		1,094.7	15,548.6		17,938.6
		DIS.4.4.nec		Unspecified mental & behavioural disorders and neurological conditions n.e.c.	136.5			6,450.8		6,587.2
	DIS.4.5			Respiratory diseases	3,061.0		275.1	12,986.0		16,322.2
	DIS.4.6			Diseases of the digestive system	3,982.7		1,070.0	34,897.3		39,950.0
	DIS.4.7			Diseases of the genito-urinary system	9,708.4		946.7	36,006.3	34.5	46,695.9

	DIS.4.8			Sense organ disorders	5,303.4			25,852.9		31,156.3
	DIS.4.9			Oral diseases	528.2		739.9	90,772.3		92,040.3
	DIS.4.nec			Other and unspecified noncommunicable diseases n.e.c.	10,249.5	219.6	683.0	45,448.7	7.0	56,607.6
DIS.5				**Injuries**	**8,610.9**		**2,048.9**	**20,626.4**	**185.0**	**31,471.2**
DIS.6				**Non-disease specific expenditures**	**2,132.2**			**531.1**		**2,663.3**
DIS.nec				**Other and unspecified diseases/conditions n.e.c.**	**19,332.9**		**1,876.3**	**114,523.1**	**179.0**	**135,911.3**
All DIS / Total					**143,300.7**	**3,206.1**	**18,971.6**	**669,149.6**	**1,130.4**	**835,758.4**

Table 4.4.9 Financing volumes by types of diseases and age of patients, 2022 Million AMD

Classification of diseases / conditions				AMD (Million)	Age		
					AGE.1	AGE.2	All AGE
					Below 5 years	Above 5 years	Total
DIS.1				**Infectious and parasitic diseases**	4,491.6	56,561.3	61,053.0
	DIS.1.1			HIV/AIDS and Other Sexually Transmitted Infections (STIs)	54.7	2,042.1	2,096.8
		DIS.1.1.1		HIV/AIDS and Opportunistic Infections (OIs)	1.2	1,161.5	1,162.7
			DIS.1.1.1.1	HIV/AIDS	1.2	1,145.8	1,147.0
			DIS.1.1.1.2	TB/HIV		14.5	14.5
			DIS.1.1.1.nec	Unspecified HIV/AIDS and OIs n.e.c.		1.2	1.2
		DIS.1.1.2		STIs other than HIV/AIDS	53.5	880.5	934.0
		DIS.1.1.nec		Unspecified HIV/AIDS and other STIs n.e.c.		0.1	0.1
	DIS.1.2			Tuberculosis (TB)	59.8	3,531.9	3,591.6
		DIS.1.2.1		Pulmonary TB	13.8	501.9	515.7
			DIS.1.2.1.nec	Unspecified Pulmonary Tuberculosis n.e.c.	13.8	501.9	515.7
		DIS.1.2.2		Extra Pulmonary TB	1.6	23.9	25.5

Classification of diseases / conditions				AMD (Million)	Age		
					AGE.1	AGE.2	All AGE
					Below 5 years	Above 5 years	Total
		DIS.1.2.nec		Unspecified tuberculosis n.e.c.	44.4	3,006.1	3,050.4
	DIS.1.4			Respiratory infections	1,356.3	15,100.1	16,456.5
	DIS.1.5			Diarrheal diseases	169.5	5,137.5	5,307.0
	DIS.1.6			Neglected tropical diseases	0.2	2.7	2.8
	DIS.1.7			Vaccine preventable diseases	2,247.7	1,002.7	3,250.5
	DIS.1.9			Public health emergencies of international concern (PHEIC)	3.7	11,340.5	11,344.2
		DIS.1.9.2		Disease from the coronavirus SARS-CoV-2 (COVID-19)	3.7	11,340.5	11,344.2
	DIS.1.nec			Other and unspecified infectious and parasitic diseases n.e.c.	599.7	18,403.8	19,003.6
DIS.2				**Reproductive health**	1,191.2	27,879.1	29,070.3
	DIS.2.1			Maternal conditions	438.8	19,462.5	19,901.3
	DIS.2.2			Perinatal conditions	602.7	5,850.3	6,453.0
	DIS.2.nec			Unspecified reproductive health conditions n.e.c.	149.7	2,566.3	2,716.0
DIS.3				**Malnutrition**	499.3	10,627.7	11,127.1
DIS.4				**Noncommunicable diseases**	12,115.8	552,346.5	564,462.3
	DIS.4.1			Tumors	1,522.3	128,185.8	129,708.0
	DIS.4.2			Endocrine and metabolic disorders	728.5	24,357.6	25,086.0
		DIS.4.2.1		Diabetes	99.6	2,618.0	2,717.6
		DIS.4.2.nec		Other and unspecified endocrine and metabolic disorders n.e.c.	628.9	21,739.6	22,368.5
	DIS.4.3			Cardiovascular diseases	2,186.2	90,290.4	92,476.6
		DIS.4.3.1		Hypertensive diseases	173.0	7,584.6	7,757.7
		DIS.4.3.nec		Other and unspecified cardiovascular diseases n.e.c.	2,013.1	82,705.8	84,718.9

Classification of diseases / conditions				AMD (Million)	Age		
					AGE.1	AGE.2	All AGE
					Below 5 years	Above 5 years	Total
	DIS.4.4			Mental & behavioural disorders, and neurological conditions	1,139.1	33,280.3	34,419.3
		DIS.4.4.1		Mental (psychiatric) disorders	246.9	6,850.9	7,097.9
		DIS.4.4.2		Behavioural disorders	123.2	2,672.4	2,795.6
		DIS.4.4.3		Neurological conditions	535.7	17,403.0	17,938.6
		DIS.4.4.nec		Unspecified mental & behavioural disorders and neurological conditions n.e.c.	233.3	6,354.0	6,587.2
	DIS.4.5			Respiratory diseases	447.3	15,874.9	16,322.2
	DIS.4.6			Diseases of the digestive system	975.4	38,974.7	39,950.0
	DIS.4.7			Diseases of the genito-urinary system	1,303.4	45,392.5	46,695.9
	DIS.4.8			Sense organ disorders	929.8	30,226.5	31,156.3
	DIS.4.9			Oral diseases	1,415.6	90,624.7	92,040.3
	DIS.4.nec			Other and unspecified noncommunicable diseases n.e.c.	1,468.4	55,139.2	56,607.6
DIS.5				**Injuries**	1,671.9	29,799.2	31,471.2
DIS.6				**Non-disease specific expenditures**	158.0	2,505.2	2,663.3
DIS.nec				**Other and unspecified diseases/conditions n.e.c.**	2,790.6	133,120.7	135,911.3
All DIS / Total					22,918.5	812,839.9	835,758.4

Table 4.4.10 Financing volumes by types of diseases and gender of patients, 2022 Million AMD

Classification of diseases / conditions				AMD (Million)	Gender		
					GEN.1	GEN.2	All GEN
					Female	Male	Total
DIS.1				**Infectious and parasitic diseases**	30,090.7	30,962.3	61,053.0
	DIS.1.1			HIV/AIDS and Other Sexually Transmitted Infections (STIs)	813.6	1,283.2	2,096.8
		DIS.1.1.1		HIV/AIDS and Opportunistic Infections (OIs)	324.9	837.8	1,162.7
			DIS.1.1.1.1	HIV/AIDS	323.3	823.8	1,147.0
			DIS.1.1.1.2	TB/HIV	1.0	13.5	14.5
			DIS.1.1.1.nec	Unspecified HIV/AIDS and OIs n.e.c.	0.6	0.6	1.2
		DIS.1.1.2		STIs other than HIV/AIDS	488.7	445.4	934.0
		DIS.1.1.nec		Unspecified HIV/AIDS and other STIs n.e.c.	0.0	0.0	0.1
	DIS.1.2			Tuberculosis (TB)	1,148.8	2,442.8	3,591.6
		DIS.1.2.1		Pulmonary TB	143.8	372.0	515.7
			DIS.1.2.1.nec	Unspecified Pulmonary Tuberculosis n.e.c.	143.8	372.0	515.7
		DIS.1.2.2		Extra Pulmonary TB	13.4	12.1	25.5
		DIS.1.2.nec		Unspecified tuberculosis n.e.c.	991.7	2,058.8	3,050.4
	DIS.1.4			Respiratory infections	8,348.9	8,107.5	16,456.5
	DIS.1.5			Diarrheal diseases	2,880.7	2,426.4	5,307.0
	DIS.1.6			Neglected tropical diseases	1.5	1.3	2.8
	DIS.1.7			Vaccine preventable diseases	1,604.3	1,646.2	3,250.5
	DIS.1.9			Public health emergencies of international concern (PHEIC)	5,000.4	6,343.8	11,344.2
		DIS.1.9.2		Disease from the coronavirus SARS-CoV-2 (COVID-19)	5,000.4	6,343.8	11,344.2
	DIS.1.nec			Other and unspecified infectious and parasitic diseases n.e.c.	10,292.5	8,711.0	19,003.6
DIS.2				**Reproductive health**	18,234.3	10,836.0	29,070.3
	DIS.2.1			Maternal conditions	12,923.8	6,977.5	19,901.3
	DIS.2.2			Perinatal conditions	3,852.1	2,600.9	6,453.0

Classification of diseases / conditions				AMD (Million)	Gender		
					GEN.1	GEN.2	All GEN
					Female	Male	Total
	DIS.2.nec			Unspecified reproductive health conditions n.e.c.	1,458.4	1,257.6	2,716.0
DIS.3				**Malnutrition**	5,825.5	5,301.6	11,127.1
DIS.4				**Noncommunicable diseases**	292,117.1	272,345.2	564,462.3
	DIS.4.1			Tumors	65,531.6	64,176.4	129,708.0
	DIS.4.2			Endocrine and metabolic disorders	13,295.1	11,790.9	25,086.0
		DIS.4.2.1		Diabetes	1,391.9	1,325.6	2,717.6
		DIS.4.2.nec		Other and unspecified endocrine and metabolic disorders n.e.c.	11,903.2	10,465.3	22,368.5
	DIS.4.3			Cardiovascular diseases	47,702.6	44,774.0	92,476.6
		DIS.4.3.1		Hypertensive diseases	4,277.4	3,480.3	7,757.7
		DIS.4.3.nec		Other and unspecified cardiovascular diseases n.e.c.	43,425.2	41,293.7	84,718.9
	DIS.4.4			Mental & behavioural disorders, and neurological conditions	17,692.8	16,726.5	34,419.3
		DIS.4.4.1		Mental (psychiatric) disorders	3,605.9	3,491.9	7,097.9
		DIS.4.4.2		Behavioural disorders	1,380.1	1,415.5	2,795.6
		DIS.4.4.3		Neurological conditions	8,981.1	8,957.5	17,938.6
		DIS.4.4.nec		Unspecified mental & behavioural disorders and neurological conditions n.e.c.	3,725.7	2,861.6	6,587.2
	DIS.4.5			Respiratory diseases	8,394.2	7,928.0	16,322.2
	DIS.4.6			Diseases of the digestive system	20,775.3	19,174.7	39,950.0
	DIS.4.7			Diseases of the genito-urinary system	24,754.0	21,942.0	46,695.9
	DIS.4.8			Sense organ disorders	15,777.3	15,379.0	31,156.3
	DIS.4.9			Oral diseases	49,078.6	42,961.7	92,040.3
	DIS.4.nec			Other and unspecified noncommunicable diseases n.e.c.	29,115.7	27,492.0	56,607.6
DIS.5				**Injuries**	15,816.0	15,655.2	31,471.2
DIS.6				**Non-disease specific expenditures**	1,308.9	1,354.3	2,663.3
DIS.nec				**Other and unspecified diseases/conditions n.e.c.**	74,064.6	61,846.7	135,911.3
All DIS					437,457.1	398,301.3	835,758.4

DIS.3 Malnutrition includes the following diagnoctics

1. Thyroid disease associated with iodine deficiency,
2. Diffuse (endemic) goiter associated with iodine deficiency,
3. Multinodular goiter associated with iodine deficiency,
4. Iron deficiency anemia,
5. Vitamin B12 - deficiency anemia,
6. Anemia associated with food,
7. Protein-energy deficiency.

Table 4.4.11 Account of transactions with HK capital, 2022 Million AMD

Capital Account				AMD (Million)	Financing agents								
					FA.1					**FA.3**		**FA.4**	**All FA**
						FA.1.1			FA.1.2		FA.3.1		
							FA.1.1.1	FA.1.1.2					
					Public Administration	Government	Ministry of Health	Other ministries and public units (belonging to central government)	State/Regional/Local Self-Government	**Corporations (other than insurance corporations) (part of HF.RI.1.2)**	Corporations providing health care services	**Non-profit institutions serving households (NPISH)**	**Total**
HK.1				**Capital Expenditure (Gross Capital Accumulation/Investment), Total**	**5,579.1**	**5,561.2**	**5,149.1**	**412.1**	**17.9**	**36,991.9**	**36,991.9**	**99.6**	**42,670.6**
	HK.1.1			**Acquisition of Fixed Assets (Gross Accumulation of Fixed Capital), total**	**5,579.1**	**5,561.2**	**5,149.1**	**412.1**	**17.9**	**36,991.9**	**36,991.9**	**99.6**	**42,670.6**

Capital Account				AMD (Million)	Financing agents								
					FA.1					FA.3		FA.4	All FA
						FA.1.1			FA.1.2		FA.3.1		
							FA.1.1.1	FA.1.1.2					
					Public Administration	Government	Ministry of Health	Other ministries and public units (belonging to central government)	State/Regional/Local Self-Government	Corporations (other than insurance corporations) (part of HF.RI.1.2)	Corporations providing health care services	Non-profit institutions serving households (NPISH)	Total
		HK.1.1.1		**Infrastructure**	4,401.6	4,401.6	4,118.3	283.3		820.6	820.6	53.9	5,276.0
			HK.1.1.1.1	Residential and non-residential buildings	4,401.6	4,401.6	4,118.3	283.3		723.6	723.6	53.9	5,179.1
			HK.1.1.1.2	Other structures						97.0	97.0		97.0
		HK.1.1.2		**Machinery and equipment, total**	1,177.4	1,159.5	1,030.7	128.8	17.9	36,167.6	36,167.6	45.8	37,390.8
			HK.1.1.2.1	Basic medical goods and equipment	1,177.4	1,159.5	1,030.7	128.8	17.9	35,209.1	35,209.1	45.8	36,432.3
			HK.1.1.2.2	Transport equipment						48.5	48.5		48.5
			HK.1.1.2.3	Information communication and television communication equipment						18.6	18.6		18.6
			HK.1.1.2.4	Machinery and equipment n.e.c.						891.4	891.4		891.4
		HK.1.1.3		**Intellectual property products**						3.7	3.7		3.7
			HK.1.1.3.1	Computer software and databases						3.7	3.7		3.7
HK.2				**Non-productive non-financial assets**						**305.8**	**305.8**		**305.8**
	HK.2.1			Land						305.8	305.8		305.8
All HK / Total					**5,579.1**	**5,561.2**	**5,149.1**	**412.1**	**17.9**	**37,297.7**	**37,297.7**	**99.6**	**42,976.4**

5. SYSTEM OF HEALTH ACCOUNTS 2011

5.1. Introduction

Health accounts provide a systematic description of the financial flows associated with the consumption of health goods and services. Their goal is to describe the healthcare system in terms of expenditures. Health accounts are used in two main directions: international, where the emphasis is on selecting internationally comparable expenditure data, and national, where the emphasis is on more detailed analyses of health expenditures and comparisons over time.
When compiling the manual, a number of international manuals and guidelines for health expenditure accounts were taken into consideration, especially the system of health accounts: *A System of Health Accounts ("SHA 1.0")* (OECD, 2000); the *Guide to Producing National Health Accounts* ("The Producers Guide") (WHO, World Bank, USAID, 2003), and SHA Guidelines (Eurostat/UK ONS, 2003).

5.2. Objectives and principles of the health accounts system 2011

SHA 2011 provides a standard classification of health care expenditures according to three axes: consumption, provision and financing.
More specifically, the goals of the health accounts system 2011 are:

- to provide a framework of basic aggregates in line with international comparisons of health expenditure and health systems analysis;
- offer a tool that can provide useful data for health system monitoring and analysis,
- set internationally comparable healthcare boundaries to track consumption expenditures.

Principles of the health accounts system 2011

Consumption of services and goods by residents of a country or region is the starting point for SHA 2011. This affects the classification structure in the sense that when describing the system priority is given to final consumption by residents rather than production.

For example, health services provided and consumed outside the health sector defined by the SNA (such as occupational health services or long-term care medical services for residents) are part of the final consumption of health services by residents and are therefore included in the SHA.

Health systems and the SHA 2011

Health systems have complex, nationally determined frameworks that are heavily influenced by culture, politics, and economics.

Four components or functions are critical to achieving the ultimate goal and also serve as standards against which health system performance is measured:

1. Administration: system oversight, including policy development and appropriate regulation and monitoring.
2. Creation of resources: investment in personnel as well as capital investment, medical goods and technology (human resources, physical and knowledge).
3. Human resources: investment in high-performing health care staff.
4. Medical goods and technologies: production and provision of effective medical goods, drugs and knowledge.
5. Capital goods: investments in fixed and other types of capital to be used in future medical services,
6. Financing: raising revenue for healthcare, channeling resources and acquiring services.
7. Service provision: the goal is to produce the best and most efficient combination of personal and non-personal services and make them available (WHO, 2005a).

The four functions of the healthcare system (governance, resource generation, financing and service delivery) can be linked to the three axes of healthcare accounts: consumption, provision and financing.

The main health accounting standards are:

- Classification of health functions (HC).
- Classification of health care providers (HP).
- Classification of financing mechanisms (HF).

SHA 2011 defines additional standards compared to SHA 1.0, which allow to compile additional health system indicators:

- Classification of revenue types of health financing mechanisms (FS).
- Classification of health care delivery factors (FP).
- Classification of beneficiaries by age, gender, disease, socio-economic characteristics or region.
- Classification of human resources in healthcare using ISCO 2008.
- Classification of healthcare goods and services.

The data in the health accounts' tables show where the money comes from, who controls it, and how it is spent, which contributes to increasing the transparency and accountability of the health care system.

5.3. Accounting concepts and aggregates of SHA

Health accounts refer to summary accounts of expenditures on healthcare for a specific economic area or nation, aggregating the various actors serving this purpose. The system of health accounts is based on health-related accounts of individual units and organizations, as well as individual aggregates that are part of national accounts. Accounts that relate to national accounts are known as ancillary accounts of national accounts.

Because the system of health accounts focuses on current health expenditure for consumption purposes and is three-dimensional (linking consumption with provision and financing), it does not qualify as a fully ancillary account of the system of national accounts. In order for SHA to become an ancillary account of SNA, additional information about health production sectors is needed.

Consumption, access and use of medical goods and services

All the goods and services available in the country's health sector were either provided by domestic providers or imported from the rest of the world. They can be used for various purposes, either to meet the health needs of the population or as raw materials in other healthcare goods and services. For example, a medical radiologist may provide consultation to patients who are residents of the country, foreign tourists, or other health care providers (eg, colleagues or hospitals). Healthcare goods or services produced, imported and used in the economic territory by the resident to satisfy individual or collective needs are classified as final consumption and are included in the health record.

The following cases are outside the scope of SHA accounts:

- If the user is a non-resident, the goods are considered exports;
- If health care goods and services are used by other health care providers, they are considered a provision factor (intermediate consumption goods);
- If health care goods are stocked for future use, they are accounted for as a change in inventory or goods' inventory.

Intermediate use consists of medical goods and services that are consumed (or transformed) during the production process. An example is a radiology consultation provided by another health care provider. To avoid double counting from a consumption perspective, only final goods and services are counted.

Within the final consumption category, household final consumption expenditure consists of resident households' individual consumption expenditure on goods and services, including consumption expenditure on goods and services purchased abroad.

Government final consumption expenditures consist of expenditures made by state self-government bodies, which can be divided into two types: expenditures for the benefit of households (individuals) and expenditures for the benefit of the community as a whole or large segments of the community (collective).

Collective health services mainly refer to certain services that contribute to the promotion of preventive and health care services, and also conditionally cover the management and administrative services of the health care system.

Final consumption expenditures, as described above, are considered from a "who incurs" perspective. But total final consumption can also be considered from the perspective of "who

consumes". Thus, actual final household consumption measures the value of all individual consumer goods and services purchased by resident households, regardless of who incurred the expenditure.

Major Aggregates of Health Expenditure

Total Health Expenditure (SHA 1.0)

According to the approach used in SHA 1.0, the two aggregates Current Health Expenditure and Gross Capital Accumulation were added together to obtain Total Health Expenditure. But using the aggregate "Total Health Expenditure" is misleading. "Current health expenditure" refers to final consumption, which is the demand for health goods and services by households, government, and non-profit organizations, while "Gross Capital Accumulation" refers to the demand for capital goods by health care providers. Therefore the two aggregates cannot be added directly because they refer to different periods of consumption, since capital formation implies future provision. For this reason, the above two aggregates should be kept separately in the SHA 2011, and the total health expenditure aggregate should not be used.

Current health care expenditures

When measuring expenditure on healthcare goods and services, current health expenditure can be defined as:

Current health expenditure *= final consumption expenditure incurred by resident units on healthcare goods and services.*

In addition, the SHA applies only to the consumption of healthcare goods and services by resident units, regardless of where the consumption took place (within the economic area or the rest of the world) or who actually paid. Therefore, exports of healthcare goods and services (provided to non-resident units) are not included, while imports of healthcare goods and services for final consumption (for example, goods and services consumed by our residents abroad) are included.

Expenditures of Gross Capital Accumulation in the Health Care System

In the healthcare sector, gross capital formation is defined as the acquisition of produced assets, that is, assets intended to be used in the production of other goods and services over a period of one or more years. It is the sum of the values of the following three components:

- Gross capital accumulation,
- Changes in inventory,
- Acquisitions of valuables minus disposals.

The only category of healthcare providers for which capital gains will not be recorded is the rest of the world, as capital gains by a non-resident provider will be recorded in its country of residence.

Thus, the definition of "capital accumulation" is as follows:

Gross fixed capital formation in the health care system is measured by the total value of main assets acquired by providers during the reporting period and used regularly or continuously in the provision of health services for more than one year (minus the cost of disposal of main assets).

Research and development

In SNA 2008, research and development (R&D) is considered an intellectual property product and as such is included as part of capital accumulation.

Research and development (R&D) results consist of the value of expenditure on creative work systematically carried out to increase the stock of knowledge, including knowledge of people, culture and society, and to use this stock of knowledge in developing new projects. The cost of research and development (R&D) must be determined in terms of expected future economic benefits.

Although according to the SNA healthcare providers' R&D should be recognized as part of capital accumulation, for practical reasons the SHA recognizes healthcare R&D as a capital-related expenditure and therefore should be recorded as a capital account – in off-balance sheet items.

Rest of the world

The interaction with the rest of the world must be taken into account when calculating the final consumption expenditure of residents. Imports and exports of goods and services are defined as the sale, exchange, donation and other transactions of goods and services between residents and non-residents. Given the importance of trade in health goods and services, a consistent and comparable aggregate of health expenditure is needed.

In this regard, it is important to clarify the concept of residency and clarify what should be included in imports and exports. A resident can be any person, business or other entity ordinarily residing in that country.

Healthcare goods and services purchased by non-residents from resident providers are considered exports. For example, the provision of health services to non-resident tourists is considered an export. In the Health Accounts System, the Rest of the World category, which refers to non-resident units, is specified in the classifications of providers and financing schemes. However, with regard to the import and export of health goods and services, it is important to clarify that we are more interested in the provision of health services to non-resident entities rather than their financing. For example, if a foreign government or non-resident non-governmental organization (NGO) pays for health services received by residents, but these services are actually provided by a domestic provider, then these services are actually financed by the rest of the world but are not classified as imports. However, if these services are provided to the resident by foreign countries, they are indeed counted as imports.

Transactions in the health sector

SHA offers a standard SNA/ESA approach when it comes to healthcare transactions. Therefore, a transaction can be defined as an economic flow or formal relationship between different units working in the health sector, i.e. between consumers and providers, providers and financing units, or consumers and financing units. It usually takes the form of an agreement or contract that clearly spells out the details of the transaction: quantity, price (or fee), and quality.

Calculation time

The timing of accounting for final consumption expenditures within the framework of SHA has two components:

- Calendar year or fiscal year,
- Billing or cash accounting.

First, you must select the specific time period within which the activity occurred. For international comparability, the calendar year is preferred. In this case, the health accountant should adjust the reported data to be used in one period only (Producers Guide - provides practical guidance).

The second element of the time limit is the difference between when the activity occurred and when the transaction payment occurred. In practice, it involves choosing between accrual accounting and cash flow accounting. Healthcare accounting must use the **accrual method,** according to which the costs are attributed to the period during which the economic value is created, rather than the **cash flow method of accounting**, whereby expenses are recognized when actual payment occurs.

The same approach should be used for imports and exports: these are recorded when a service is provided or, in the case of goods, when there is a change in ownership of real assets.

Measurement of consumption and output, market and non-market production

Conventionally, final use is valued at prices agreed between the parties to the transaction. These prices are described as market prices or acquisition prices. In the case of full direct payments by households, they correspond to the price paid to health service providers (e.g. hospital, doctor or pharmacy). End-use prices include non-refundable value-added tax (VAT), other taxes applied to goods (such as sales taxes and special taxes), transportation and marketing costs.

However, there is a wide range of activities for which the concept of selling does not exist, especially in the healthcare sector. They constitute the non-market sector, and include services provided mainly by public sector and non-commercial institutions.

5.4. Global boundaries of healthcare

Functional Classification of Healthcare (ICHA-HC) identifies the boundaries of healthcare activities from an international perspective. Following the concept behind the design of the ICHA-HC classification, these boundaries include all activities that improve, maintain and

prevent the deterioration of the health status of individuals, as well as mitigate the consequences of morbidity through the use of quality health knowledge (the knowledge of doctors, medical staff and nurses, including: technologies and traditional, complementary and alternative medicine (TCAM)) are the primary goal. The following health care groups pursue this primary goal:

- health promotion and prevention,
- diagnosis, treatment and rehabilitation of disease,
- care of persons with chronic diseases,
- care of persons with disabilities,
- palliative care,
- implementation of community health programs,
- management and administration of the healthcare system.

Functional classification distinguishes separate categories of management and administration of the healthcare system:

- Governance and health system administration (HC 7.1), which is necessary for the design, implementation, management and control of health policy,
- Administration of health care financing (HC 7.2), which is necessary for managing the health care financing process.

The main dividing lines between health care functions are individual and community healthcare goods and services, primary goals of care (e.g., medical care, rehabilitative care, long-term care), and modes of delivery (e.g. inpatient, outpatient). SHA 2011 (like SHA 1.0) distinguishes health functions (HC) and certain health-related functions (HCR). The latter may be closely related to health care in terms of operations, facilities, and personnel but should be excluded as far as possible when measuring activities belonging to healthcare functions. Activities such as the control of food hygiene and drinking water, environmental protection and the promotion of healthy lifestyles in various areas known to be determinants of health should generally be considered health-related functions (HCR) and not healthcare functions (HC), except in some cases where there is a strong connection to preventive health programs.

It is necessary to delineate the common boundaries of the health care system, which will allow international comparisons to be made regarding the amount and structure of expenditures for health care goods and services. In general, SHA 2011 distinguishes three main groups of classifications:

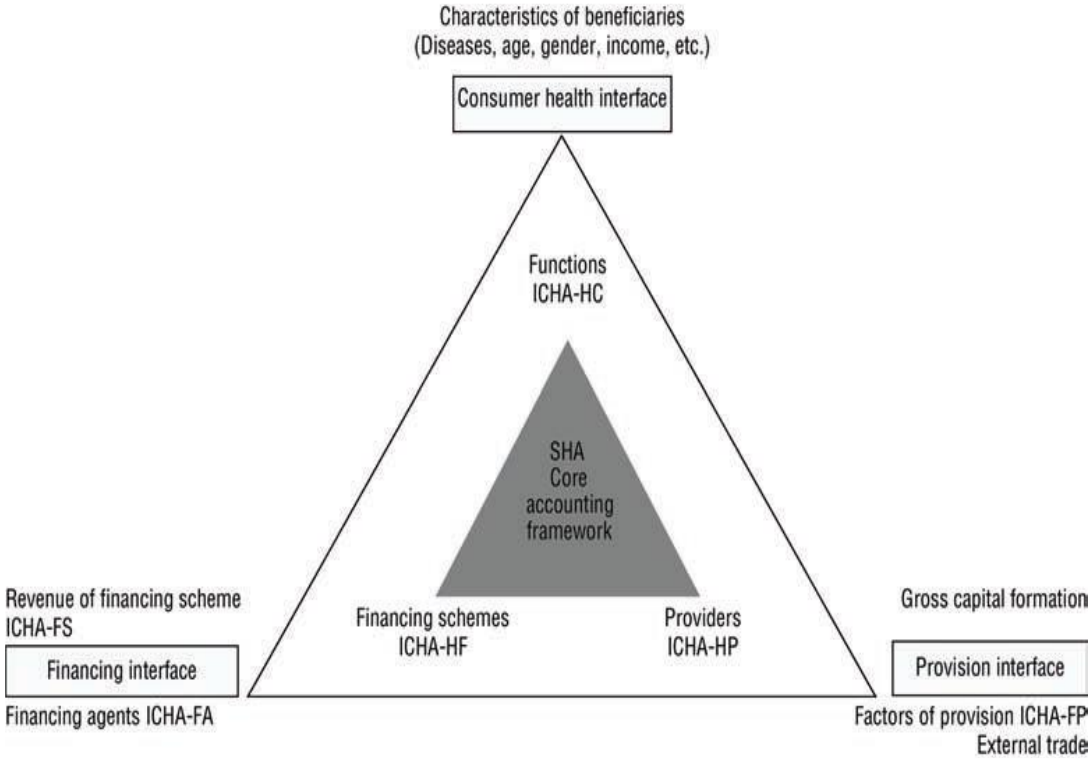
- a core framework that includes three classifications that measure current health expenditures by function (ICHA-HC), provision (ICHA-HP) and financing mechanisms (ICHA-HF),
- accumulation of capital, by classification of assets related to it,
- and other classifications that allow to make additional indicators in addition to

the basic accounting framework.

The three main classifications mentioned in the first point address the following three main questions:

1. What kind of health care goods and services are consumed?,
2. Which health care providers provide these goods and services?,
3. What financing mechanism pays for these goods and services?

Figure 5.4.1 National Health Expenditure Accounts of SHA 2011



Four main criteria were defined to determine whether a given activity should be included in the main expenditure account of the SHA. They are listed below in order of importance:

- The primary purpose of the activity is to improve, maintain, or prevent deterioration of the health status of individuals, population groups, or the population as a whole,
- Qualified medical or health care knowledge and skills are required to perform the function, or it can be performed under the supervision of individuals with such knowledge, or the function is the management, administration and financing of the health care system,
- Consumption is the final use of health care goods and services by residents,
- There is a transaction for health services or goods.

The functional classification ICHA-HC (ICHA - International Classification of Health Accounts) distinguishes at the second-digit level between different types of settings, the so-called mode of delivery, in which services are provided: inpatient care, day care, ambulatory

care and home-based care.

SHA's current health expenditure account focuses on final rather than intermediate consumption of goods and services to avoid double counting.

The consumption of healthcare goods and services is often accompanied by informal unrecorded payments ("envelope payments" or "under-the-table payments"), which on the one hand increase the revenue of healthcare providers, and on the other hand increase the financial burden on the consumer. It is very important to try to estimate the overall consumption of health care, even if it cannot always be distinguished as such.

Households belong to the private sector, so out-of-pocket payments to purchase health care goods and services are considered private financing. However, social health insurance contributions by households are considered part of public financing, unlike voluntary health insurance premiums, which are considered part of private financing.

5.5. Classification of Healthcare Functions (ICHA-HC)

Classification of functions refers to groups of healthcare goods and services consumed by end users (households) for specific health purposes. Consumers of health services can be individuals or collective groups. Because health concerns individuals, individuals are the consumers of most health services, and thus health services are linked to private consumption and individual needs.

Features of SHA 2011 functional classification

"What is consumed, has been provided and financed." The following adjustments were made in the functional classification of the SHA 2011:

- *Functional nomenclature:* An attempt has been made to extend the functional approach in the names and definitions of the first-level target categories. In that regard, individual consumption categories previously linked to the mode of provision category have been renamed on a more functional basis, although the content has remained unchanged (e.g. medical goods (HC.5) and ancillary services (HC.4)).
- *Current expenditures.* Capital accumulation is acquired as a means of production and is an investment. In order to focus on the measurement of final consumption, the costs associated with capital accumulation have been moved to a separate capital account. Restructuring also includes the formation of human resources and R&D services that are not relevant to the purpose of final consumption and are therefore excluded from this classification.
- *Prevention:* The functional category was better aligned with the purpose of consumption, that is, one of the most important reasons for visiting the health care entities is to receive preventive care. "Preventive Care and Public Health" has been renamed to Preventive Care, which is easier to distinguish.
- *Off-balance sheet items (Memorandum items).* Created to allow further analysis of

policy and resource allocation. Presented in two groups based on their content:

1. *Reporting Items:* Covers relevant policy categories that are not defined by a specific HC class, although their content falls within the scope of health care, for example, general expenditures on drugs (including inpatient), or alternative groupings of healthcare goods and services that are not distinguished in the main HC classification, such as Traditional, Complementary and Alternative Medicines (TCAM).
2. *Healthcare-related classes:* Include relevant policy areas that are related to healthcare but fall outside the boundaries of healthcare. This applies, for example, to programs related to long-term social care.

- *R&D - Research and development:* are not part of the final consumption of public health. It has been removed from the health-related classes and is now an off-balance sheet item in the SHA 2011 capital account.
- *Education and training of human resources for health.* It is not part of final health consumption and has also been removed from the health-related classes and is now an off-balance sheet item in the SHA 2011 capital account.

Healthcare consumption categories by purpose

The categories of the first level of functional classification aim to divide healthcare consumption according to the type of consumer need (e.g. treatment, care, prevention, etc.).

Provision Form Categories

The categories related to treatment, rehabilitation and long-term care (HC.1-HC.3) are classified according to the mode of provision (MoP), which is based on the specific organizational and technical characteristics of the services consumed.

The categories of provision are inpatient, daycare, outpatient, and home-based care.

- Inpatient and daycare include formal admission to a health facility, outpatient and home-based care do not.
- Inpatient care involves an overnight stay after admission, while daycare involves the patient being discharged on the same day.
- Outpatient and home-based care differ in where the care is provided; home-based care is provided in the patient's home and ambulatory care is provided in a health care facility.
- Home-based care consists of medical, ancillary, and nursing services consumed by the patient in his or her own home and includes the physical presence of the provider.

Table 5.5.2. Classification of healthcare functions (full)

Code	(ICHA-HC) functions
HC.1	**Medical care**
HC.1.1	Inpatient medical care
HC.1.1.1	General inpatient care
HC.1.1.2	Specialized inpatient care
HC.1.2	Inpatient daycare
HC.1.2.1	General inpatient daycare
HC.1.2.2	Specialized inpatient daycare
HC.1.3	Ambulatory care
HC.1.3.1	General outpatient care
HC. 1.3.2	Dental outpatient care
HC.1.3.3	Specialized outpatient care
HC.1.4	Home-based care
HC.2	**Rehabilitative care**
HC.2.1	Inpatient rehabilitative care
HC.2.2	Inpatient rehabilitative daycare
HC.2.3	Outpatient rehabilitative care
HC.2.4	Home-based rehabilitative care
HC.3	**Long-term (health) care**
HC.3.1	Long-term inpatient (health) care
HC.3.2	Long-term (health) daycare
HC.3.3	Long-term outpatient (health) care
HC.3.4	Home-based long-term (health) care
HC.4	**Ancillary health care services (unclassified by function)**
HC.4.1	Laboratory services
HC.4.2	Diagnostic services
HC.4.3	Transportation of patients
HC.5	**Medical goods (not classified by function)**
HC.5.1	Drugs and other medical non-durable goods
HC.5.1.1	Prescribed medicines
HC.5.1.2	Over-the-counter medicines
HC.5.1.3	Other non-durable medical goods
HC. 5.2	Curative appliances and other medical goods
HC.5.2.1	Glasses and other vision products
HC.5.2.2	Hearing aids
HC.5.2.3	Other orthopaedic appliances and prosthetics (excluding glasses and hearing aids)
HC.5.2.9	All other medical durables, including medical technical devices
HC.6	**Preventive health services**
HC.6.1	Information, education and counseling (IEC) programmes
HC.6.2	Immunisation programmes
HC.6.3	Early disease detection programmes
HC.6.4	Healthy condition monitoring programmes
HC 6.5	Epidemiological surveillance and risk and disease control programmes

HC.6.6	Preparation of disaster and emergency response programmes
HC.7	**Health system and financing management**
HC.7.1	Health system management
HC.7.2	Health care financing management
HC. 9	**Other health services n.e.c.**
Off-balance sheet items	
HC.RI	**Reporting points**
HC.R.I.1	Total pharmaceutical expenditures
HC.R.I.2	Traditional, complementary and alternative medicine
HC.R.I.3	Prevention and public health services (according to SHA 1.0)
HC.R.I.3.1	Maternal and child health, family planning and counseling (according to SHA 1.0)
HC.R.I.3.2	Medical services in schools (according to SHA 1.0)
HC.R.I.3.3	Prevention of infectious diseases (according to SHA 1.0)
HC.R.I.3.4	Prevention of non-infectious diseases (according to SHA 1.0)
HC.R.I.3.5	Occupational health services (according to SHA 1.0)
HC.R.I.3.9	All other public health services
HCR	**Health-related classes**
HCR.1	Long-term (social) care
HCR.1.1	Long-term social item-based care
HCR.1.2	The monetary benefits of long-term social care
HCR.2	A multidisciplinary approach to health promotion
HCR.2.1	Food and drinking water measures
HCR.2.2	Environmental measures (except measures related to food and drinking water)
HCR.2.3	Other multidisciplinary health promotion

Explanations of the classification of ICHA-HC health functions

HC.1 Medical care

Medical care includes health care visits, during which the main purpose is to relieve the symptoms of an illness or injury, to reduce the severity of an illness or injury, to prevent the complication and deterioration of an illness and/or injury that may threaten life or the normal course of life. Includes all components of medical treatment of injury or illness, performance of surgery, diagnostic and therapeutic procedures, and obstetric services.

Medical care according to the form of provision

The second level of classification refers to the way medical care is provided. The following second levels of functionality are distinguished:

- HC.1.1 Inpatient medical care
- HC.1.2 Inpatient medical daycare
- HC.1.3 Ambulatory care
- HC.1.4 Home-based care

HC.2 Rehabilitative care

Rehabilitation is an integrative strategy that aims to improve the health status of people who have disability or may get a disability, to help them achieve optimal functioning, a dignified quality of life and inclusion in society.

The scope of rehabilitation is wide and includes psychological, assistive technology, neurological, orthopedic, pediatric rehabilitation and other directions.

- Includes consumption of services designed to achieve, restore, and/or maintain optimal physical, sensory, intellectual, psychological, and social functioning levels resulting from illness, disorder, or injury.
- Does not include primary social, recreational, or occupational rehabilitation services.

HC.3 Long-term (health) care

Long-term (health) care consists of a range of medical and personal care services that are consumed with the primary goal of helping to reduce pain and suffering in patients requiring long-term care and prevent their health from deteriorating.

HC.4 Ancillary health care services (non-specified by function)

Ancillary health care services are often an integral part of a package of services aimed at diagnosis and monitoring.

HC.5 Medical goods (non-specified by function)

Medicines and other medical products are often part of a package of services aimed at preventive, curative, rehabilitative and long-term care goals.

HC.6 Preventive health services

The goal of prevention is to avoid or reduce the number or severity of injuries and illnesses and their complications. Prevention is based on a health promotion strategy, which involves a process that allows people to improve their health through monitoring.

- Primary prevention includes specific health-oriented measures that prevent diseases and risk factors in order to reduce the occurrence of new cases of disease, the possibility of disease exacerbation, etc.
- Secondary prevention involves specific interventions aimed at early detection of disease and then therapy as long as possible, for example through screening. Examples are disease screening programs for tuberculosis, diabetes, and breast cancer.
- Tertiary prevention aims to reduce the negative impact of an already existing disease or injury in an attempt to avoid worsening and complications.

In SHA 2011, Preventive Health Services (HC.6) are limited to primary and secondary prevention.

HC.7 Health system financing management

These services focus on the health care system, rather than on health care directly, and are considered collective because they are not directed at specific individuals but are distributed to all users of the health care system. They guide and support the functioning of the health care system. These services maintain and increase the efficiency of the healthcare system and can increase its capital.

HC.9 Other health services (n.e.c.)

This element includes all health services not included in HC.1 to HC.7.

Off-balance sheet items

HC.RI. Reporting points

HC.RI.1 Total pharmaceutical costs

Medicines are one of the most commonly used technological products for all health purposes. Total expenditure on drugs accounts for about one-third of current health care spending.

HC.RI.2 Traditional, complementary and alternative medical care (TCAM)

Broadly speaking, healthcare can be divided into modern (mainstream, orthodox, western, or allopathic) and traditional (local, complementary, alternative, or integrative), with different divisions in different countries. The most common types of traditional, complementary and alternative medicine are:

- Alternative healthcare systems, the most common of which are acupuncture, homeopathy, manual therapy, osteopathy,
- Complementary treatments such as Alexander therapy, aromatherapy, Bach therapy and other flower therapies, bodywork therapy, herbal medicine, nutritional therapy, yoga and spa therapy,
- Alternative treatments such as crystal therapy etc.

HC.RI.3 Prevention and public health services (according to SHA 1.0)

In SHA 1.0, HC.6 Prevention and public health services content was organized either by program type, or by beneficiary group, or by consumption type.

Classification in SHA 2011 includes the following changes: a) organization by type of service, b) focuses on prevention, which allows clear boundaries to be defined, c) personal preventive care is excluded and must be reported in HC.1, d) the integration of certain preventive medicine components previously classified in HC.R.3 and HC.R.4, e) blood banks act as an ancillary service, complementary to preventive, curative or rehabilitative care.

HCR Health related classes

HCR.1 Long-term (social) care

This element includes social care, low-cost services to help with activities of daily living. As the long-term care components of health are contained in HC.3, the complementary social components are included as categories related to health, which in turn is divided into in-kind and monetary components. The health and social care components, HC.3 and HC.R.1, can be summed to obtain the total cost of long-term care.

HCR.2 A multidisciplinary approach to health promotion

Health is the result of the interaction of a wide range of determinants. It includes: *HCR.2.1 Food and drinking water activities, HCR.2.2 Environmental activities (except food and drinking water activities) HCR.2.3 Other multisectoral health promotion.*

5.6. Classification of health care providers (ICHA-HP)

The main objective of the classification of health care providers is to ensure comprehensive and complete coverage, which means covering all involved organizations and participants. All providers must be classified according to their main characteristics, which guarantees the connection with health functions (HC) and health financing mechanisms (HF).

Since many organizations in the domestic economy may provide certain health services, the classification of health service providers should include all, regardless of whether health care is their primary or secondary activity.

Primary providers are those whose primary activity is the provision of health care goods and services. Examples of primary providers are general and specialty physician offices, emergency services departments, psychiatric hospitals, health centers, laboratories, nursing care facilities, pharmacies, and others. Within the ICHA-HP classification, primary health care providers are grouped into six categories (HP.1-HP.6).

Secondary providers are those who provide health care services in addition to their primary activities, which may or may not be related to health care at all. Examples of secondary providers are domiciliary care facilities whose main activity may be (along with other social services) the provision of medical care, supermarkets that sell over-the-counter medicines, and health facilities/professionals that provide health services to limited population groups, such as home-based professional medical care for employees, or health services provided in prisons (HP.8.2).

To complete the picture, any industry that carries out health-related activities but is not directly involved in the provision of health goods and services to patients (either as a primary or secondary activity) can be registered under HP.8.9 Other industries (not classified in other classes) category. Industries involved in the provision of medical equipment, health R&D, or education and training of health professionals may be registered under HP.8.9 Other industries (not classified in other classes) category.

In order to broadly group national health service providers (primary and secondary), it is necessary to distinguish between the health and non-health activities they perform. As to the

healthcare activities, the following operating rules apply:

- An organization with health outcomes, for which more than 50% of added value is derived from health activities, must be classified and included in any of the categories HP.1-HP.6.
- Those whose added value is less than 50% derived from health activities should be classified and included in HP.8.2 "All other sectors as secondary providers of health care" category.

In all cases where value added is not available, it is recommended to use another alternative measure:

- Output-based proxies, such as cost of production or turnover, attributable to the goods or services associated with each activity.
- Input-based proxies, such as wages or hours of work, attributable to different activities.

Table 5.6.1. Classification of ICHA-HP health care providers

HP.1	**Hospitals**
HP.1.1	Multidisciplinary hospitals
HP.1.2	Psychiatric hospitals
HP.1.3	Specialized hospitals (except psychiatric hospitals)
HP.2	**Long-term care facilities by place of residence**
HP.2.1	Long-term nursing care facilities
HP.2.2	Psychiatric hospitals and narcological clinics
HP.2.9	Other long-term care facilities by residence
HP.3	**Providers of ambulatory medical services**
HP.3.1	Doctors' offices
HP.3.1.1	Offices of multidisciplinary doctors
HP.3.1.2	Psychiatrists' offices
HP.3.1.3	Offices of specialists (except psychiatric offices)
HP.3.2	Dental offices
HP.3.3	Offices of other health professionals
HP.3.4	Outpatient treatment centers
HP.3.4.1	Family planning centers
HP.3.4.2	Outpatient psychiatric hospitals and narcological clinics
HP.3.4.3	Separate outpatient surgical care centers
HP.3.4.4	Dialysis centers
HP.3.4.9	All other outpatient centers
HP.3.5	Home-based health care providers
HP.4	**Ancillary service providers**
HP.4.1	Patient transport and emergency care providers
HP.4.2	Medical and diagnostic laboratories
HP.4.9	Other providers of ancillary services
HP.5	**Retailers and other providers of medical goods**
HP.5.1	Pharmacies

HP.5.2	Retailers and other providers of durable medical goods and medical equipment
HP.5.9	All other sellers and providers of drugs and medical goods
HP.6	**Providers of preventive health services**
HP.7	**Providers of health system management and financing**
HP.7.1	State health administration agencies
HP.7.2	Social health insurance agencies
HP.7.3	Private health insurance management agencies
HP.7.9	Other administration agencies
HP.8	**Rest of the economy**
HP.8.1	Households as providers of home-based health care
HP.8.2	All other sectors as secondary healthcare providers
HP.8.9	Other areas (not classified in other classes)
HP.9	**Rest of the world**

5.7. Classification of ICHA-HF healthcare financing mechanisms

The purpose of the health financing accounting framework is to present a clear and transparent picture of the country's main financial transactions (flows) and the structure of the health financing system.

The main concepts describing the structure of the financing system and the main transactions in the SHA 2011 are:

- *Healthcare financing mechanisms:* as the basis of the functional structure of the country's healthcare financing system,
- *Types of revenue for health financing mechanisms*, which help to identify, classify and measure the revenue sources of each financing mechanism.
- *Institutional units of the healthcare financing system*, which may act as revenue providers to financing mechanisms (such as households and corporations), and/or as financial agents that manage one or more financing mechanisms. Financing agents are institutional units that practically manage health financing mechanisms. They collect revenue and/or procure services. For example, local governments, private insurance companies, non-profit organizations, etc.

Health accounts tables can provide information on how the funds of the health financing mechanisms were distributed, what services were consumed by individuals or communities, what growth was recorded in the revenues of the health financing mechanisms, etc.

The main criteria for distinguishing between different health financing mechanisms are:

- Resident or non-resident mechanisms with mandatory or voluntary participation,
- Jurisdiction,
- Mandatory or voluntary payments,
- Payments made in advance or at the time of use of the service,
- Different people are united in one fund, whether the fund is individual or designed for a family,

- Is obtaining insurance necessary or not?

From the policy point of view, the main distinguishing features are:

- whether participation is required by law (or government regulation) or voluntary,
- whether eligibility is based on payment or other criteria, such as residency, income level, etc.

ICHA-HF Explanations of classification of health financing mechanisms

Table 5.7.1. ICHA-HF Classification of health financing mechanisms

HF.1	**Mechanisms of public administration bodies and mechanisms of compulsory payment of health care financing**
HF.1.1	Mechanisms of state administration bodies
HF.1.1.1	Mechanisms of central bodies of state administration
HF.1.1.2	Mechanisms of state/regional/local self-government bodies
HF.1.2	Mandatory payment mechanisms for health insurance
HF.1.2.1	Mechanisms of social health insurance
HF.1.2.2	Compulsory private insurance mechanisms
HF.1.3	Mandatory Medical Savings Accounts
HF.2	**Voluntary payment mechanisms for health care**
HF.2.1	Voluntary health insurance mechanisms
HF.2.1.1	Mechanisms of primary health insurance
HF.2.1.1.1	Employer-provided insurance (other than enterprise mechanisms)
HF.2.1.1.2	Voluntary insurance provided by the government
HF.2.1.1.3	Other primary link mechanisms
HF.2.1.2	Additional insurance mechanisms
HF.2.1.2.1	Insurance provided by the community
HF.2.1.2.2	Other additional insurance
HF.2.2	Financing Mechanisms for Non-Profit Organizations Serving Households
HF.2.2.1	Financing mechanisms for non-profit organizations serving households (except HF.2.2.2)
HF.2.2.2	Mechanisms for resident foreign government development agencies
HF.2.3	Enterprise financing mechanisms
HF.2.3.1	Financing mechanisms for enterprises (other than health care providers)
HF.2.3.2	Financing mechanisms for health care providers
HF.3	**Direct payments by households (OOP)**
HF.3.1	**Direct payments (OOP) other than co-payments**
HF.3.2	Co-payment with third-party payers
HF.3.2.1	Co-payment mechanisms with the government and mandatory health insurance payment mechanisms
HF.3.2.2	Co-payment mechanisms with voluntary insurance
HF.4	**Rest of the World Financing Mechanisms (Non-Resident)**
HF.4.1	Mandatory mechanisms (non-resident)
HF.4.1.1	Compulsory health insurance mechanisms (non-resident)
HF.4.1.2	Other mandatory mechanisms (non-resident)
HF.4.2	Voluntary mechanisms (non-resident)
HF.4.2.1	Voluntary health insurance mechanisms (non-resident)
HF.4.2.2	Other mechanisms (non-resident)
HF.4.2.2.1	Mechanisms of humanitarian / international NGOs

HF.4.2.2.2	Mechanisms of foreign development agencies
HF.4.2.2.3	Mechanisms of narrow groups (e.g. international organizations or embassies)
Off-balance sheet items	
	Financing agents for managing financing mechanisms
HF.RI.1.1	Government
HF.RI.1.2	Corporations
F.RI.1.3	Households
HF.RI.1.4	Non-profit organizations serving households
HF.RI.1.5	Rest of the world
	Financing mechanisms with co-payments
HF.RI.2	Governance Mechanisms and Mandatory Payment Mechanisms for Health Insurance with Co-Payment (HF.1 + HF.3.2.1)
HF.RI.3	Voluntary health insurance mechanisms with co-payment (HF.2+HF.3.2.2)

HF.1 Mechanisms of public administration bodies and mechanisms of compulsory payment of health care financing

This category includes all mechanisms aimed at ensuring access to basic health care for the entire society, most of it, or at least some of its vulnerable groups. Included are mechanisms of public administration, social health insurance, mandatory private insurance, and mandatory medical savings accounts.

HF.2 Voluntary payment mechanisms for health care (except out-of-pocket payments for households)

This category includes all domestic pre-payment health financing mechanisms whereby access to health services is at the discretion of private actors (although this "discretion" can be and often is influenced by government laws and regulations). Included are: voluntary health insurance, financing mechanisms for non-profit organizations and financing mechanisms for businesses.

HF.4 Financing Mechanisms of the Rest of the World

This category includes all non-resident institutional health financing units that collect and procure health goods and services on behalf of residents without the mediation of a resident mechanism.

The financing mechanisms of the rest of the world are determined according to the following characteristics:

- the form of participation: 1) mandatory, for example, based on employment conditions, or 2) voluntary,
- grounds of jurisdiction 1) contract between insurance company and individual or 2) discretion of private entity (charitable foundation, employer, foreign entity),
- the main method of collecting funds - funds are collected abroad,
- coverage: foreign units are generally liberal in terms of benefits.

The rest of the world can support health financing in the form of international aid and other cash flows, channeling them through government or resident non-profit organizations.

Off-balance sheet items

To ensure continuity with SHA 1.0 and to reflect the importance of financial agents in the financing system, category HF.RI.1 covers financing agents managing financing mechanisms. Financing agents are grouped into the institutional sectors of the System of National Accounts: HF.RI.1.1 Government, HF.RI.1.2 Corporations, HF.RI.1.3 Households, HF.RI.1.4 Non-profit organizations serving households, and HF.RI.1.5 The rest of the world.

The relationship between financing mechanisms and financing agents

Financing agents are institutional units that manage one or more financing mechanisms, collect revenues and/or purchase services in accordance with the rules of a given health financing mechanism(s). It includes households as financing agents of out-of-pocket payments.

5.8. Revenue Classification of Health Financing Mechanisms (ICHA-FS)

Key to policy analysis is the following information:

- How much revenue was collected,
- how was it collected,
- from which institutional units of the economy were the revenues collected for each financing mechanism,
- to which financing mechanism these revenues were directed.

Classification of revenues enables accurate interpretation of public and private finances. There is no one-to-one correspondence between the institutional units of the health care system - public-private separation - and the means used to finance health care - public-private separation. Social health insurance contributions paid by households are considered an element of public finances, and voluntary health insurance contributions paid by households are considered an element of private finances.

The size of the total participation of each institutional unit of the economy is also key information, as it indicates the respective financial burden of each unit. For this reason, it is proposed to include the institutional sectors (using the System of National Accounts categories) as off-balance sheet items of the FS classification.

Revenue definition of health financing mechanisms

Revenue is the increase in the funds of health financing mechanisms through certain investment mechanisms. Classification categories are a specific type of transaction through which funding mechanisms obtain their revenues.

The purpose of this classification is to group the revenues of health financing mechanisms into

mutually exclusive classes. The revenue category has subcategories determined by who (or which institutional unit) provides the given revenue (for example, the voluntary advances category has subcategories: voluntary advances by households, voluntary advances by employers, etc.). Revenues can also come in the form of in-kind transfers (eg in-kind external support to public financing mechanisms).

ICHA-FS Explanations of the revenue classification of health financing mechanisms

Table 5.8.2. ICHA-FS Revenue Classification of Health Financing Mechanisms

FS.1:	**Transfers from government domestic revenue (allocated for health purposes)**
FS.1.1	Domestic transfers and grants
FS 1.2	Government transfers on behalf of special groups
FS.1.3	Subsidies
FS.1.4	Other transfers of the Government from domestic revenues
FS.2:	**Transfers distributed by government from foreign origin**
FS.3:	**Social safety fees**
FS.3.1	Social safety fees paid by employees
FS.3.2	Social safety fees paid by employers
FS.3.3	Social safety fees paid by self-employed
FS.3.4	Other social safety fees
FS.4:	**Mandatory prepayments (except: from FS.3)**
FS.4.1	Mandatory prepayments paid by individuals/households
FS.4.2	Mandatory prepayments paid by employers
FS.4.3	Other mandatory prepaid revenues
FS.5:	**Voluntary prepayments**
FS.5.1	Voluntary prepayments paid by individuals/households
FS.5.2	Voluntary prepayments paid by employers
FS.5.3	Other voluntarily prepaid revenues
FS.6	**Other: internal revenues n.e.c.**
FS.6.1	Other revenues from households n.e.c.
FS.6.2	Other revenues from corporations n.e.c.
FS.6.3	Other revenues from non-profit organizations serving households n.e.c.
FS.7	**Direct foreign transfers**
FS.7.1	Direct foreign financial transfers
FS.7.1.1	Direct bilateral financial transfers
FS.7.1.2	Direct versatile financial transfers
FS.7.1.3	Other direct foreign financial transfers
FS.7.2	Direct in-kind foreign aid
FS.7.2.1	Direct in-kind foreign aid
FS.7.2.1.1	Direct bilateral in-kind aid
FS.7.2.1.2	Direct versatile in-kind aid
FS.7.2.1.3	Other direct in-kind foreign aid
FS.7.2.2	Direct in-kind foreign aid in the form of services (including technical support)
FS.7.3	Other direct foreign transfers n.e.c.
Off-balance sheet items	

	Reporting elements
FS.RI.1:	Institutional units providing revenue to financing mechanisms
FS.RI.1.1	Government
FS.RI.1.2	Corporations
FS.RI.1.3	Households
FS.RI.1.4	Non-profit organizations serving households
FS.RI.1.5	Rest of the world
FS.RI.2	Total foreign revenue (FS.2 +FS.7)
	Elements related to financing sources
FSR.1:	Loans
FSR.1.1	Loans taken by the Government
FSR.1.2	Loans taken by private organizations
FSR.2:	In-kind aid with a price defined by donor

FS.1 Transfers from government domestic revenue (allocated for health purposes)

This category refers to funds allocated from the domestic revenue of the government for health purposes.

FS.1.1 Domestic transfers and grants

This category refers to internal transfers of central government bodies, in countries with a decentralized tax system (where regional/local governments also collect taxes), domestic transfers of regional/local governments, as well as grants from central government bodies to local governments. Domestic transfers are the main components of public administration mechanisms for health financing (HF.1.1).

FS.1.2 Government transfers on behalf of special groups

This point applies mainly to social health insurance contributions. In some countries, the government pays on behalf of certain groups of the population (such as children, the elderly, certain groups of the unemployed, etc.) to guarantee insurance coverage for them.

FS.1.3 Subsidies

This item refers to funds allocated from domestic state revenue to financing mechanisms operated by institutional units, except for public bodies or non-profit organizations serving households.

FS.1.4 Other transfers from government's domestic revenue

This item includes government transfers to funding mechanisms for non-profit organizations serving households. These transfers are usually intended to cover the costs of non-profit organizations serving households or to provide funds from which non-profit organizations serving households can make current transfers to households (for example, to treat sick children in other countries). This category also includes in kind transfers.

FS.2 Government-distributed transfers of foreign origin

Transfers of foreign origin (bilateral, multilateral or other types of foreign funding) distributed through central government agencies are recorded here. Transactions involving revenue from foreign entities through the government can take the following main forms:

- *Foreign financial targeted health care revenues*: These revenues usually come in the form of grants to the government from international agencies or foreign governments.
- *Foreign financial non-targeted health care revenues*: These revenues are grants and voluntary transfers (other than grants) received by the government without specifying the details of their use by the foreign agency.

FS.3 Social safety fees

Social safety fees for health care are revenues paid either by employers on behalf of their employees, or by employees, self-employed or unemployed persons on their own behalf.

FS.4 Mandatory prepayments (except FS.3)

This category includes mandatory private insurance premiums and mandatory Medical Savings Account (MSA) contributions. Compulsory private insurance premiums are payments received by the insured or by another institutional unit on behalf of the insured, which are authorized by the government and guarantee the right to use compulsory health insurance mechanisms.

FS.5 Voluntary prepayments

This category includes voluntary private insurance premiums. Voluntary private insurance premiums are payments received from the insured or another structural unit on behalf of the insured, which guarantee the right to use voluntary health insurance mechanisms.

FS.6 Other domestic revenues n.e.c.

This category includes domestic revenues from financing mechanisms not included in FS.1 to FS.5. Subcategories are defined by institutional units implementing voluntary transfers.

FS.7 Direct foreign / external transfers

The main ways in which revenues are received directly (through transfers) from foreign entities through health financing mechanisms are as follows:

- *direct foreign financial healthcare revenues*: These revenues are usually grants from international agencies or foreign governments, or voluntary transfers (donations) from foreign NGOs and individuals that directly contribute to the financing of domestic health financing mechanisms.
- *direct foreign in kind aid* (health care goods and services).

Off-balance sheet elements

FSR.1 Loans

Table 5. 8.3. Proposed loan reports as off-balance sheet items for FS classification

FSR.1:	Loans

FSR.1.1	Loans taken by the Government
FSR.1.1.1	Loans from international organizations
FSR.1.1.1.1	Privileged
FSR.1.1.1.1	Non-privileged
FSR.1.1.2	Other loans taken by the Government
FSR.1.2	Loans taken by private organizations

By definition, loans are changes in financial assets or liabilities (ie, loans are not included in revenue). Loans are mainly intended to cover the expenses of the state budget, which are not balanced by domestic revenues. There are also special loans for investments in the healthcare sector. It is recommended to present the amount of loans "used" in the reporting period as an off-balance sheet element. It can be clearly different from the loans "taken" during the same period. In some low-income countries, the role of foreign loans in financing the health system may be important.

Households can also take out loans for health services. This, however, is ignored and not included in the off-balance sheet items, as its estimation is very difficult.

Institutional units providing revenue to financing mechanisms

The second group of off-balance sheet elements consists of institutional units that provide revenue for financing mechanisms. Includes the following subcategories:

- government,
- corporations,
- households,
- non-profit organizations serving households,
- rest of the world.

These categories allow for the assessment and analysis of revenue collection transactions in terms of the institutional units of the economy from which health financing mechanisms derive their revenues.

5.9. Classification of Factors in the Provision of Health Services (ICHA-FP)

In the SHA, supply factors are defined as inputs used in the process of providing health services.

Provision includes factors of production (labour, capital and materials) and external services (to provide healthcare goods and services).

Table 5.9.1 shows the provision factors of health services according to the SHA 2011 classification.

Table 5.9.1. Classification of health service provision factors

FP.1	Workers compensation
FP.1.1	Fees and salaries
FP.1.2	Social allocations
FP.1.3	Other employee related expenses

FP.2	Income or profit of an individual entrepreneur
FP.3	Materials and services used
FP.3.1	Health services
FP.3.2	Health goods
FP.3.2.1	Drugs
FP.3.2.2	Other health products
FP.3.3	Non-health services
FP.3.4	Non-health goods
FP.4	Consumption of gross capital
FP.5	Other expenditure items on resources
FP.5.1	Taxes
FP.5.2	Other cost items

Households (HP 8.1) provide health services mainly for their own consumption. Within health services, this provision is included only if the transaction is documented.

Explanations of ICHA-FP classification of health service delivery factors

FP.1 Employee compensation

Compensation to employees refers to the total remuneration paid by the organization to the employees in cash or in kind for the work performed by the latter during the reporting period. The employee compensation category measures the compensation of all employees employed by health care providers, whether or not they are healthcare professionals.

FP.2 Income or profit of an individual entrepreneur

Class FP.2 is intended for self-employed professionals/health care workers. This class covers remuneration for activities of independent health workers, income of non-tenured self-employed health workers and additional income from independent activities of full-time health workers, which is specific to the health systems of many countries.

The income of a non-tenure-track self-employed health worker is the remuneration for his/her work minus other expenses incurred during his/her work, including rent, interest, capital expenditure, etc.

FP.3 Materials and services used

This category includes the total cost of goods and services purchased from other providers and other sectors of the economy used to provide health care goods and services. All materials and services must be fully consumed in the production process.

Services consumed usually refer to general services provided by sectors other than healthcare, such as security, rental payments for buildings and equipment, and maintenance and cleaning fees. One of the most important types of substances from a policy perspective is drugs, for which a special subcategory has been created.

FP.4 Consumption of gross capital

Consumption of gross capital is a cost of production. It can generally be defined as the decline in the current value of a producer's fixed assets stock during the accounting period due to physical deterioration/wear and tear, moral wear and tear, normal or accidental damage. It excludes losses due to war or natural disasters.

FP.5 Other expenditure items on inputs

This item includes all financial expenses such as loan interest payments, taxes, etc.

5.10. Healthcare Expenditure by Beneficiary Characteristics

Beneficiaries consist of disjoint groups of individuals, each classified on the basis of some unique characteristic, or disjoint groups of recipients who benefit from disjointed expenditures, either of which may be directed at individuals.

It is recommended that the per-beneficiary cost analysis be limited to current health care costs (HC.1-HC. 9) with the option to analyze and report capital costs per beneficiary separately.

Classification of beneficiaries

Taking into account the need for analyses of patient characteristics in the international context and the experience of recent years, the beneficiaries can be classified according to the following main characteristics:

- Age and gender
- The type and condition of the disease,
- Socio-economic status,
- Geographical region.

5.11. Accumulation of capital in the healthcare system

"Gross capital accumulation" is measured as the sum of three components:

1. Gross fixed capital accumulation (e.g. hospital buildings or ambulance cars),
2. Changes in supplies (e.g. keeping vaccines in storage);
3. Acquisitions minus disposals of valuables (e.g. works of art)

Gross fixed capital formation is generally the most important component. It is defined as follows:

Aggregate capital accumulation in the health care system is *measured by the total cost of fixed assets acquired by providers during the reporting period and used regularly or continuously in the provision of health services for more than one year (minus the cost of disposal of fixed assets).*

Assets are defined as a "store of value" or a means of transferring value from one period to another. Owners of assets may receive benefits from the possession or use of the assets. Assets qualify as "fixed assets" only when they can be used periodically or continuously for more than one year. Goods that can be used only once (e.g. coal), even if they are physically durable, cannot be considered fixed assets. Examples of fixed assets in healthcare are hospital buildings,

ambulances, and X-ray machines.

The principle of recording gross fixed capital in health accounts is the legal ownership of assets by health care providers. In capital accumulation only assets legally owned by health care providers are included.

SHA 2011 records the value of assets acquired and disposed by all (other than those classified under rest of the world) providers of health services. The rest of the world exclusion allows to avoid registering the same assets in two countries at the same time.

The value of the various components of gross capital formation is calculated by subtracting the value of disposals from the value of acquisitions. Acquisitions include the full value of fixed assets purchased, acquired through barter, or received as in-kind capital transfers, plus the value of fixed assets produced and held by health care providers for their own use. Disposals include the full value of existing fixed assets sold or transferred through barter and in-kind capital transfers.

Consumption of fixed capital

Over time, capital goods lose their value. This can be due to both physical and moral wear and tear. Loss of value of capital goods due to natural wear and tear or moral wear and tear is called depreciation of fixed capital or capital depletion. Capital consumption is a notional expense and not an actual expense. In other words, it is a non-cash expense.

Difference between capital accumulation and fixed capital consumption

Capital accumulation is equated with the value of assets acquired during the reporting period (for example, new ambulances acquired during the period or newly built hospitals), while fixed capital consumption refers to all available capital (which includes not only newly acquired assets, but also all assets that still exist, regardless of the period of their acquisition) to loss of value (due to natural or moral depreciation).

Difference between gross and net capital accumulation

A measure that accurately characterizes the amount of value added to the existing capital stock during the accounting period should take into account the loss of value of the existing capital goods that has arisen as a result of use or moral wear and tear. Such a precise measure is called net capital accumulation and is obtained by subtracting capital consumption from gross capital accumulation.

Investment

Although gross capital accumulation is an investment, not all investments can be classified as gross capital accumulation. For example, the purchase of a financial product is an investment, even though it is not included in gross capital accumulation.

Table 5.11.1. Classification of Gross Fixed Capital Accumulation in Health Systems by Asset Type

HK.1.1.1	Infrastructures
HK.1.1.1.1	Residential and non-residential buildings
HK.1.1.1.2	Other structures
H K.1.1.2	Machinery and equipment
HK.1.1.2.1	Medical equipment
HK.1.1.2.2	Vehicles and equipment
HK.1.1.2.3	Information, computer and telecommunication equipment

HK.1.1.2.4	Machinery and equipment n.e.c.
HK.1.1.3	Intellectual property products
HK.1.1.3.1	Computer software packages and databases
HK.1.1.3.2	Intellectual property products n.e.c.

The difference between gross capital accumulation and intermediate consumption

Healthcare providers require a variety of products and services that they use to deliver healthcare. Some products and services are used in their entirety (e.g. electricity, water, fuel, surgical masks, protective clothing). Other products are transformed or incorporated into the final service provided (e.g. bandages). Those categories of goods and services whose economic life ends in the reporting period are classified as intermediate consumption.

These products and services are significantly different from others that are used periodically or continuously in the production of health services more than a year, such as hospital infrastructure and road ambulances. Only this category is classified as capital accumulation.

Table 5.11.2. Capital account

SHA Capital account		Healthcare of services suppliers								
		HP.1	HP.2	HP.3	HP.4	HP.5	HP.6	HP.7	HP.8	Total
		Hospitals	Long-term care service providers by residence	Providers of ambulatory health care	Providers of ancillary services	Retailers and other providers of medical goods	Providers of preventive care	Providers of health care system administration and financing	Rest of the economy	
Code:	**Classification of Gross Fixed Capital Accumulation in Health Systems by Asset Type**									
HK.1:	**Accumulation of gross capital**									
HK.1.1	**Accumulation of gross fixed capital**									
HK.1.1.1	Infrastructures									
HK.1.1.1.1	Residential and non-residential buildings									
HK.1.1.1.2	Other structures									
H K.1.1.2	Machinery and equipment									
HK.1.1.2.1	Medical equipment									
HK.1.1.2.2	Vehicles and equipment									
HK.1.1.2.3	Information, computer and telecommunication equipment									
HK.1.1.2.4	Machinery and equipment n.e.c.									
HK.1.1.3	Intellectual property products									
HK.1.1.3.1	Computer programs and databases									
HK.1.1.3.2	Intellectual property products n.e.c.									
HK.1.2	Change in commodity inventories									
HK.1.3	Acquisitions minus disposals of valuables									
HK.1.1.c:	Consumption of fixed capital									
HK.1. 1. n	Net capital accumulation									
HK.2:	**Non-productive, non-financial assets**									
HK.2.1:	land									
HK.2.2	Other non-productive, non-financial assets									
HKF.1:	Net savings									
HKF.2	Capital transfers									

HKF.2r	Accounts receivable									
HKF. 2.1:	Investment Grants:									
	From FA.1									
	From FA.2									
	From FA.6									
HKF.2.2	Other capital transfers									
HKF.2p	Accounts payable									
	Net Lending (+) / Net Borrowings (–)									
	Off-balance sheet items									
HKR.1:	Loans:									
HKR.2	Accumulated savings									
HKR.3:	Public-private partnership									
HKR.4:	Scientific research and experimental works in the field of healthcare (financed by:)									
	by FA.1									
	by FA.2									
	....									
	by FA.6									
	That's all									
HKR.5:	Education and training of health personnel (funded by)									
	by FA.1									
	by FA.2									
	....									
	by FA.6									
	That's all									

5. 12. Trade in health care

The SHA measures the final consumption of health goods and services by residents, regardless of where it takes place and by whom it is financed. This means that imports must be included and exports excluded in order to determine total health expenditure.

Table 5.12.1. Costs of health care imports by function

HC.M.1-4	Medical/ rehabilitative/ long-term care and ancillary services
HC.M.1.1/2.1/3.1	Inpatient care
HC.M.1.3/2.3/3.3	Ambulatory care
HC.M.1.3.2	Dental services
HC.M.5	Medical goods (not classified by function)
HC.M.6	Preventive care
HC.M.7	Governance, management and administration of the healthcare system
HC.M.9	Other health care services n.e.c.
	Off-balance sheet items
HC.RI.M. 2:	Traditional, complementary and alternative medicine

Table 5.12.2. Healthcare export spending by function

HC.X.1-4	Medical/ rehabilitative/ long-term care and ancillary services
HC.X.1.1/2.1/3.1	Inpatient care
HC.X.1.3/2.3/3.3	Ambulatory care
HC.X.1.3.2	Dental services
HC.X.5	Medical goods (not classified by function)
HC.X.6	Preventive care

HC.X.7	Governance, management and administration of the healthcare system
HC.X.9	Other health care services n.e.c.
	Off-balance sheet items
HC.RI.X. 2:	Traditional, complementary and alternative medicine

5.1 3 . Presentation of results, tables and key indicators

The rows and columns of health accounts' tables contain different classifications. Classifications or measures of health care costs include:

- Functions (HC): types of goods and services provided and work performed under health care accounts.
- Providers (HP): entities that receive money for providing health services under health accounts.
- Financing mechanisms (HF): components of a country's health care financial system that channel revenues and use those funds to pay for health care services or purchase health care products under health accounts.
- Financing agents (FA): institutional units that manage healthcare financing mechanisms.
- Financing sources (FS): healthcare financing mechanisms' revenues.
- Factors of provision (FP): the types of inputs used in the production or performance of goods and services within health accounts.
- Beneficiaries:characteristics of those who receive healthcare goods and services (beneficiaries can be classified by age, gender, socioeconomic status, health status, location, etc.).
- Capital accumulation (HK): types of assets that health care providers acquired during the reporting period and that are regularly or continuously used in the production of health care services for more than one year.
- Trade in healthcare: imports of health care goods and services provided by non-resident providers to residents and exports of health care goods and services provided by resident providers to non-residents.

APPENDIX 2: Subsidiary (Satellite) Healthcare Accounts

Health care as a type of economic activity has a significant socio-economic significance in the economies of many countries, taking into account the volumes of the latter's turnover and the amount of human and material resources involved. The new economic output created in the health sector is reflected in various statistical accounting systems, such as the National Accounts System, Health Accounts System, Public Finance Statistics, Balance of Payments, etc.

The system of national accounts is an accounting standard containing complete and complex information about the country's economy, which also enables the development of auxiliary accounting systems for individual sectors of the economy. As such, satellite or subsidiary accounts are provided in the National Accounts System.

Satellite accounts are a set of accounts and tables reflecting the state of a specific sector of the economy, which contain information on production, revenue formation, redistribution, expenditures, savings, capital investments and other financial flows in that sector and are closely related to the central structure of the National Accounts System.

Satellite accounts contain additional and more detailed statistical data on individual sectors of the economy, acting, first, as a tool for statistical analysis, and, second, as a mechanism supporting the regulation of economic processes. Satellite accounts are used as analytical systems in fields such as education, healthcare, tourism, environmental protection, etc.

From the point of view of correlation with the national accounts system, two types of satellite accounts are distinguished.

The first group of satellite accounts is based on the main concepts and principles of the National Accounts System, while assuming a certain restructuring of the main concepts and the introduction of additional accounting elements. Such accounts relate to healthcare, education, culture, tourism and environmental protection, where the functions performed are of a somewhat different nature from other types of economic activity. The distinguishing feature of accounting and complex analysis of economic activities, products and incurred expenses in these areas determines the operational orientation of the accounts and the uniqueness of the goals. The result of economic activity in these areas goes beyond the purely economic scope and includes broader and comprehensive goals.

In the second group of satellite accounts, alternative approaches to the concepts of the National Accounts System are used. Here, it is allowed to change the interpretations of production limits, concepts of consumption and accumulation, scope of inclusion of assets, etc. An example of such accounts is the system of ecological-economic accounts.

Health care is one of the most important branches of the service sector, because the progressive development of technologies in the field of medicine, the increase in demand for quality medical services, and the aging of the population make the implementation of reforms in the field of

health care an urgent issue. The problems faced by the health care force the governments of the countries to make such reforms that will enable more rational and effective use of resources in order to provide quality medical services to all segments of the population.

In order to achieve these goals, public administration bodies, medical service providers, and researchers need reliable and complete information on the availability and use of human, material and financial resources in the health sector, the types, volume and value of services provided, as well as the activities and role of various institutional structures.

To develop satellite accounts of health, it is first necessary to have a system of accounts of health in the country, which contains the majority of the information required for satellite accounts. The System of Health Accounts 2011 contains four categories of information: Operational classification of healthcare, information on healthcare providers, healthcare costs and healthcare financing.

The main subject of study in the system of healthcare accounts is the expenditure on healthcare in the national economy, and the answers to the following questions are obtained when compiling the accounts:

- Which goods and services relate to the healthcare sector?
- Who provides those goods and services?
- Who finances the consumption costs of these goods and services?

The System of Health Accounts generally uses the methodology of the System of National Accounts, but is not bound to apply the same concepts, interpretations of concepts and scope or boundaries of activities. In health accounts, the main focus is on issues specific to health care and looks at current expenses incurred for the consumption of medical services. Since the key concept in the Health Accounts is consumption and expenditure, and production in the National Accounts, the System of Health Accounts by itself cannot be considered as a satellite account and provide a complete picture of the economic processes in health from production to consumption and investment.

Moving from health accounts to health satellite accounts requires additional information on resource use, production, revenue generation, distribution, redistribution, investment, and other economic processes in the health sector.

The National Accounts System Standard provides for the following steps to transition from the Health Accounts System to Satellite Accounts:

1. An exhaustive list of all goods and services that are characteristic and typical for the production of services in health care should be clearly defined.
2. Production boundaries must be specified to determine total health care costs. This means having a list of all types of economic activity that by definition or concept are considered

health activities.

3. All types of activities, on the basis of which accumulations (investments) will be calculated, must be specified.
4. Characteristics or core functions must be defined.
5. A detailed analysis of transfers should be carried out, which is necessary when calculating the costs of final consumption of health services and the volumes of actual final consumption.
6. End-users (consumers) and end-units spending in health care should be specified.

At the same time, it is necessary to have four additional accounts to switch from the Healthcare Accounts System to satellite accounts:

1. Account of Production and Value Added in Health Sectors,
2. Account of intermediate costs of production (consumption) by types of costs in health care industries,
3. Account of the gross capital stock in the health industries,
4. "Cost - Output" tables.

Examples of healthcare satellite account tables are provided below:

Table 1. Expenditures of the national economy on health care by user category

Users *Cost components*	*Market makers*	*Non-market producers*	*Public administration*	*Households*	*Outer world*	*Total*
1. Consumption of goods and services typical of healthcare by residents						
1.1 Actual Final Consumption						
1.1.1 Market Products						
1.1.2 Non-Market Products						
1.1.2.1 Individual consumption						
1.1.2.2 Collective consumption						
1.2 Intermediate consumption						
1.2.1 Counted in the structure of national accounts						
1.2.2 Not counted in the structure of national accounts						
2. Accumulation of capital in health care specific goods and services						
3. Accumulation of capital in non-characteristic products for the healthcare sector						
4. Net acquisition of non-productive non-financial assets in the healthcare sector						
5. Characteristic current transfers (not corresponding to Article 1)						
6. Characteristic capital transfers (not corresponding to Articles 2 and 3)						
7. Total healthcare costs of residents (1+2+3+4+5)						
8. Residents' current expenses financed by the outside world						
9. Resident capital expenditure financed by the outside world						
10. National economy spending on healthcare (7-8-9)						

Table 2. Expenditures of the national economy on health care by financing sectors

Funding sectors / *Cost components*	*Market producers*	*State administrative bodies*	*TTSOAK:*	*Households*	*Financial organizations*	*Rest of the world*	*Total*
1. Consumption of goods and services typical of healthcare by residents							
1.1 Actual Final Consumption							
1.1.1 Market Product							
1.1.2 Non-Market Products							
1.1.2.1 Individual consumption							
1.1.2.2 Collective consumption							
1.2 Intermediate consumption							
1.2.1 Counted in the structure of national accounts							
1.2.2 Not counted in the structure of national accounts							
2. Accumulation of capital in healthcare specific goods and services							
3. Accumulation of capital in non-characteristic products for the healthcare sector							
4. Net acquisition of non-productive non-financial assets in the healthcare sector							
5. Characteristic current transfers (not corresponding to Article 1)							
6. Characteristic capital transfers (not corresponding to Articles 2 and 3)							
7. Total healthcare costs of residents (1+2+3+4+5)							
8. Residents' current expenses financed by the outside world							
9. Resident capital expenditure financed by the outside world							
10. National economy spending on healthcare (7-8-9)							

Table 3: Example of a typical manufacturer's healthcare account

Production and Revenue formation account

Usage:	*Resources:*
Intermediate consumption	Product release.
- according to the types of main activities	- main product
- according to other activity types	- other products
Remuneration for the work of a hired worker	
- according to the types of main activities	
- according to other activity types	
Other production taxes	
Other production subsidies (-)	
Gross profit and mixed income	
- according to the types of main activities	
- according to other activity types	

Other accounts of current functions

Usage:	*Resources:*
Income paid from property	Gross profit and mixed income
Income, property and other current taxes	Income from property
Social allocations	Social Security Deductions
Other current transfers	Other current transfers
Collective consumption	
Gross savings	

Accumulation accounts

Change in assets	*Changes in liabilities and net capital flows*
Gross accumulation of fixed capital	Gross savings
- according to the types of main activities	Capital transfers received
- according to other activity types	Capital transfers paid (-)
Consumption of fixed capital (-)	
Change in inventory of material working capital	
Net acquisition of values	
Net acquisition of non-productive non-financial assets	
Net acquisition of financial assets	Net acceptance of financial liabilities
	- in order to finance the types of main activities
	- other
Other changes in assets	Other Changes in Commitments
	Changes in net worth of capital

Table 4: Table of resources and use for healthcare

Resources:	Resources at buyer's prices	Commercial transport supervisor	Product taxes	Product subsidies (-)	Main producers			Ot manu e
					on market	non-market	total	
Main product								
1.								
2.								
...								
Similar products								
1.								
2.								
...								
Other products								
Total resources								

Table 4: Table of resources and use for healthcare (continued)

Usage:	Use at buyer's cost	Main manufacturers			Other - exporters _	Only intermediate consumption	Final consumption cos	
		There are on the market	there are non-market ones	only			Households	State administration - bodies
Main product								
1.								
2.								
...								
Similar products								
1.								
2.								
...								
Other products								
Just use								

Table 4: Table of resources and use for healthcare (continued)

	Main manufacturers			Other manufacturers	Total
	market	non-market	total		
Salary for work					
Other areas of production					
Other production subsidies (-)					
Gross profit and mixed income					
Gross value added					
Labor costs					
Gross accumulation of fixed capital					
Fixed assets					

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