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Health Care Financing in Eight Latin American and Caribbean Nations: The First Regional National Health Accounts Network

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ABSTRACT

This paper presents summary results of the results of eight national health accounts (NHA) studies conducted in the Latin America and Caribbean region. The work was carried out by national teams using a common methodology. Substantial cooperation among the national groups was fostered through a regional network, which organized meetings and coordinated technical assistance to each team. The results show that comprehensive NHA studies are feasible in lower income countries and can significantly increase the accuracy and detail of health expenditures relative to previous studies. There are large differences across countries in the level of health spending and in its composition. In many of the countries, private sector financing intermediaries comprise a large share of total health spending. Hospitals and public health services are mainly supported by government funders, while ambulatory treatment services are primarily supported by private sector funders. The paper concludes with a discussion of policy applications of NHA and issues in applying the NHA methodology in lower income countries.

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ACRONYMS

GDP	Gross Domestic Product
IADB	Inter-American Development Bank
ILO	International Labor Organization
IMF	International Monetary Fund
LAC	Latin America and the Caribbean
MOH	Ministry of Health
NGO	Non-governmental Organization
NHA	National Health Accounts
OECD	Organization for Economic Cooperation and Development
PAHO	Pan American Health Organization
PHR	Partnerships for Health Reform
USAID	United States Agency for International Development
WHO	World Health Organization

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1. INTRODUCTION

The Latin America and Caribbean National Health Accounts (LACNHA) network is a collaboration between the Partnerships for Health Reform Project, the Pan American Health Organization (PAHO), and national teams in eight countries in the Latin American and Caribbean region: Bolivia, Dominican Republic, Ecuador, El Salvador, Guatemala, Mexico, Nicaragua, and Peru. Funding for this project was provided by the United States Agency for International Development (USAID).

The objective of the LACNHA network was the development of consistent and comparable national health accounts estimates in the participating countries. The network also emphasized capacity building in the countries. In each country, NHA teams comprised specialists with different areas of expertise in health system and expenditure analysis, representing different governmental and non-governmental institutions. Typically, these included the Ministry of Health, the Ministry of Finance, national statistical authorities, and research or policy institutes. The network provided training and technical assistance. Through three network meetings, country teams developed their skills, shared experience in process and interim results, and worked to standardize methods and classifications.

Following the third network workshop, each country team produced a final NHA report for their own country. These reports were preceded by a national policy seminar in which results were presented to decision makers and their policy implications discussed. While the focus has been on country-based capacity and the usefulness of NHA for national authorities, the success of the network in using similar allows for a comparison of the country results.

This paper presents the first comparison of the LACNHA results. Its focus is breadth of comparison rather than an in-depth look at specific health expenditure estimates or health care system issues. It covers the major elements of the NHA framework to convey the range of what can be analyzed. This paper describes a number of substantial differences across the LACNHA countries in the level of health sector spending and its composition. Since this is the first time such detailed comparisons have been possible, and since they are based on the first application of a new methodology, readers should be cautious in interpreting these results. While this paper discusses explanations and implications of the estimates reported, it seeks more to provoke questions and further inquiry rather than to provide comprehensively reasoned explanations for similarities and differences.

Section 2 of the paper discusses recent international experience with comparative analysis of health expenditure. The following section (3) compares LACNHA estimates of total health expenditure in dollar and share-of-gross domestic product (GDP) terms with other recent estimates for the network countries, explaining some of the sources of differences with previous figures. Subsequent sections then look at specific results across the LACNHA countries. This includes key aggregate system-level results linking total health spending to health outcomes and levels of insurance coverage (Section 4), the public-private mix of spending (5), resource allocation to specific types of health care services (6), and who finances specific types of providers and services (7). Section 8 presents results of resource use in terms of specific types of expenditures, such as salaries, drugs, and capital investment items. Section 9 reviews the main results and their implications. Finally, Section 10 reviews the limitations of the LACNHA results and proposes follow-up steps for the LACNHA countries and others in the region.

2. COMPARATIVE ANALYSIS OF HEALTH EXPENDITURE: WHAT CAN WE LEARN?

International comparative studies of health expenditure began in the early part of this century and have gained increasing currency in the last 30 years. The movement to create standardized, comparable national health expenditure estimates appears in the work of the International Labor Organization (ILO) and the World Health Organization (WHO) in the 1950s and 1960s (Abel-Smith, 1963). Today, the Organization for Economic Cooperation and Development (OECD) compiles comparable health expenditure statistics annually for its member countries and provides public access to a computerized data set covering over 30 years of such information (OECD, 1998).

For advanced countries, mainly OECD members, comparing the level, composition, and trends in national health spending with other countries is often a starting place for national debates on health sector policies and reform. Hurst (1992) highlighted many of the key issues in his comparison of health spending data for OECD countries. He noted, for example, the generally rising share of national income going to health care, the different rates in expenditure growth across countries with similar levels of health and health insurance coverage, and the differences in how money was being spent on different types of health care services. Such comparisons address a number of important questions for national policy, including:

- What is an appropriate level of spending on health care?
- What return in health improvement can a nation expect from spending more or less or from altering the composition of its spending?
- What health care system factors explain the rate of growth in health spending and differences across countries in that growth? Can health care system policies be adjusted to achieve a desired or feasible rate of growth?

Lower and middle income countries have lagged behind in developing comparable estimates of national health expenditure, although given their poorer health conditions and more limited resources, these and other questions might be seen to be even more important than in the advanced countries. There have been comparative studies of health expenditure in the lower income countries, but these have been constrained by coverage and data problems.

Regional comparative studies were produced for developing nations covering periods in the 1980s: Vogel (1993) for Africa, McGreevey (1990) and Suares et al. (1995) for Latin America, and Griffin (1992) for Asia. These studies generally pulled together data from available international statistics and country reports. They provided cross-national comparisons for one year within a recent range. They estimated total and per capita national health spending and the composition of total spending in terms of public and private financing intermediaries. Partial estimates of the uses of funds were sometimes possible, for example, showing the break-up of public spending in terms of hospital and non-hospital services.

These studies provided a first benchmark comparison of what poorer countries were spending on health care and how those funds were organized in terms of public and private payers. They highlighted several key points:

- There was wide variation in spending levels in lower income countries. Health spending and

health outcomes rose as income rose, but there was not a strong positive correlation between spending and outcomes for countries at similar levels of income.

- Private health spending was a large share of national totals, even in countries striving to achieve a comprehensive public sector finance and delivery system.

- Government spending on primary level services was lower than on hospital services in many lower income countries despite official policy to give priority to primary care.

In 1993, the World Bank and WHO published the first truly global estimate of health spending with estimates for 140 countries including total spending and public and private shares of spending (World Bank, 1993; Murray et al., 1994). No estimates of the composition of health spending in terms of different uses were carried out. For a significant number of countries, private health spending data were not available and had to be estimated based on the link between national income and health spending in countries for which data were available.

These country studies addressed questions similar to the regional comparative analyses but with wider coverage. They highlighted the positive correlation between total spending and national income. They also noted that there was not a close link between national spending as a share of income and health outcomes. This "noise" in the relationship between spending and health suggests that other factors are important. These other factors probably include both health care system factors and other dimensions of social and economic development.

All of these studies suffered from serious data limitations. Even where data were available, a common framework to organize and categorize the information was lacking. This is no different from where the OECD countries were in the 1960s, when they initiated a coordinated effort to develop comparable health expenditure statistics. The development of comparable NHA methods for lower income countries (Berman, 1997), such as those now available for the LACNHA network countries, is an important step in this direction.

This first round of NHA estimates for eight LAC countries cannot address all or even most of the relevant questions. But it does reflect some of the lessons learned from international experience with health expenditure comparisons. The estimates are based on a comprehensive framework of national health spending—boundaries are defined, and missing or inadequate information can be identified. Spending attributed to the public and private sector is clearly defined in terms of sources and financing intermediaries. The composition of health expenditure in terms of several important uses classifications has been estimated.

Based on this framework, as applied in LAC and other countries, one can start to answer some additional important questions for lower and middle income countries:

- In terms of total health expenditure, comprehensive estimates are reporting higher levels of spending than previously measured and indicating that for some lower income countries health spending is already at a high level relative to income (Berman, 1999). What factors account for these different levels of spending and how might they be affected by reforms in finance and organization now being contemplated in the region?

- Much of this higher total spending is related to higher private health spending, especially out-of-pocket spending by households. There are several examples of this in the LACNHA results. How is this burden distributed? Are the benefits in terms of health and welfare commensurate with the costs?

- The influence of public sector spending on the health care system can be gauged in part from different views of the composition of total spending. Which providers and which services are being funded from public financing intermediaries? Can the state achieve health, efficiency, and equity objectives of reform primarily through interventions of state finance and provision? What role should be played by regulation of finance and provision in the non-government sector?

- Within the budget-financed sector, what explains differences in the shares of spending to specific types of inputs such as personnel and drugs? How efficient is the allocation of funds to these inputs?

To address some of these questions, which have captured international attention, lower income countries will ultimately need to be able to track health spending over time. This will require repeated implementation of NHA using a standard framework. The LACNHA network has taken the first steps in this direction.

3. HOW DO THE LACNHA ESTIMATES COMPARE WITH OTHER RECENT EFFORTS IN THE REGION?

Countries in the Latin American and Caribbean region have participated in efforts to estimate national health expenditures almost since such efforts began in the 1960s (see, for example, Abel-Smith, 1963). More recently, international organizations such as the PAHO and the World Bank, as well as USAID, have assembled available information to permit cross-country comparisons of the level and composition of health expenditure (Zschock, 1986; McGreevey, 1990; PAHO, 1994). In the 1990s, several region-wide estimates were developed that can be used for comparison with the current study. These include a careful set of estimates made for 1988 by PAHO (Suares et al., 1995), estimates assembled for the World Bank's *World Development Report 1993* and then revised (Govindaraj et al., 1997), and most recently preliminary results of a re-estimate by PAHO (1998).

Nevertheless, because the process of collecting and analyzing national health spending data in these other efforts was quite different from that of the LACNHA network, differences in the results should not be surprising. These other studies consist of national and international statistics assembled from secondary sources by small groups of external analysts working with the agencies sponsoring the reviews. The data may not have been developed for the purpose of estimating national health spending. They were sometimes incomplete or included elements that went beyond the agreed upon definition of health expenditure. For example, government spending might have been estimated from the International Monetary Fund's (IMF) statistics on central government expenditure, which do not include spending by state and local governments, but which might include non-health items of expenditure. Data may have been taken from different years and used to estimate spending in the study year. Finally, in assembling these data, it was very difficult to check for internal consistency and double-counting.

In contrast, the LACNHA data were collected by a team in each country based on a comprehensive and consistent framework that had been adopted by all the countries in the group (see Berman, 1997, for more detail on the content and advantages of this approach). The NHA methodology included a common definition of what should be included as health expenditure. Specific spending estimates were entered into a "sources and uses" matrix framework that helps the analyst ensure consistency and avoid double-counting. Estimates were reviewed and discussed by different institutions in each country, which helped identify problems.

A basic problem with comparisons of different estimates is that there is no "gold standard" against which to judge results—such standards will only emerge from more sustained efforts in the region to develop estimation methods and repeatedly apply them, testing the results over time against previous estimates and the standards of plausibility imposed by health finance experts. To overcome this problem, NHA takes a first step to apply a comprehensive methodology at the national level and to compare results with earlier, more ad hoc efforts. The approach for now, therefore, is to look at differences in these estimates and to attempt to explain, with the more detailed information that emerged from the LACNHA studies, why these differences would occur.

3.1 SOURCES OF DIFFERENCES BETWEEN HEALTH EXPENDITURE ESTIMATES

The figures displayed in Table 1 compare the recent estimates for health care expenditures in the LAC region. Some large differences are apparent across the estimates. For example, not only do the

estimates of the Dominican Republic's expenditure on health as a percentage of GDP increase substantially from 1988 to 1995, but the two per capita health expenditure estimates for 1995 differ significantly: US$164 according to the NHA report and US$77 according to PAHO.

TABLE 1. COMPARISON OF RECENT TOTAL HEALTH EXPENDITURE ESTIMATES IN THE LAC REGION

	BOLIVIA	DOMINICAN REPUBLIC	ECUADOR	EL SALVADOR	GUATEMALA	MEXICO	NICARAGUA	PERU
Total per capita health expenditure (US$1988)[1]	39	32	79	53	30	86	27	41
% GDP (1988)[1]	4.5	4.8	6.3	5	3.3	3.8	5	3.1
Total per capita health expenditure (US$1990)[2]	34	59	39	58	37	155	31	59
% GDP (1990)[2]	5.5	3.6	3.7	5.9	5.0	5.5	7.9	3.1
Total per capita health expenditure (US$1995)[3]	39	164*	71	135*	35	168	54	112
% GDP (1995)[3]	4.45	7.3*	4.6	7.4*	2.2	5.5	12.9	4.2
Total per capita health expenditure (US$1995)[4]	48	77	71	158	56	160	35	128
% GDP (1995) †	6	5.3	5.1	6.8	4.2	4.8	9.2	5.5

*Estimates are for the year 1996.
[1]Suarez, R. et al., 1995
[2]Govindraj, R. et al., 1997
[3]1998 NHA Reports
[4]PAHO, 1998.

As introduced above, several factors account for these differences. Different studies use different sources of data, and sometimes the data are inconsistent, for a number of reasons. The estimates of national health expenditures by international organizations may rely on internationally published data that may be several years older than those available to the in-country NHA teams. Making reliable projections based on such data depends on stable and predictable economic conditions and on the degree to which they apply to the health sector. One benefit of the NHA studies is the ability to examine health budgets and government accounts in detail and to access the most recent national data on health spending, including data from household surveys. Two examples of this are the Dominican Republic and Guatemala, where each country recently implemented a household survey that yielded data not available to the earlier studies. Using the surveys, the NHA teams were able to estimate current expenditures on health rather than project expenditures from older sources.

Another source of difference may arise from the revisions to macroeconomic data. GDP figures for a given year are often adjusted in later years as more information is obtained. Likewise, the choice of exchange rate (year-average or end-of-year rate) and population estimate also affects of these comparative figures.

Differences also result from changing the scope of what is counted as a health care expenditure. International classifications of government health care expenditures are based on definitions of the functions of governments taken from the standard United Nations classification systems. One source that regularly produces fiscal data on government health expenditures is the International Monetary Fund (IMF), in its annual yearbook on *Government Finance Statistics*. In Section 5 of the *Manual on Government Finance Statistics*, the IMF defines Health Affairs and Services as including:

- Hospital affairs and services,
- Clinics, and medical, dental and paramedical practitioners,

- Public health affairs and services,
- Medications, prostheses, medical equipment, and appliances or other prescribed health-related products,
- Applied research and experimental development related to the health and medical delivery system, and
- Health affairs and services not elsewhere classified.

In estimating government health expenditures, PAHO and the World Bank have drawn information from the *Government Finance Statistics*, as well as from a broad range of official government documents, country studies, and reports. These sources report what governments report to them, assuming consistent application of the classifications and definitions. The NHA country teams on the other hand, had the resources and time to perform a substantially more detailed analysis of expenditures. For example, the teams carefully scrutinized budgets of their ministries of health as well as other ministries and departments, and determined which expenditures were directly related to health care. Thus, although the PAHO/World Bank and NHA definitions of health expenditures may be similar, the two estimates sometimes differ dramatically.

When comparing health spending from the late 1980s to the mid-1990s, it is important to recognize the significant economic changes taking place in the region. At the end of the 1970s, most LAC countries were affected by serious economic crisis, which led to structural adjustment programs. Additionally, in 1982 the external debt burden brought to light the economies' vulnerability to world market fluctuations. The crisis led to a progressive decline in living conditions and the impoverishment of broad sectors of the population. A very important aspect of the crisis was the serious deterioration of quality and coverage of health services (in many countries not yet overcome), which in most cases relied heavily on budgets allocated by national governments. The economic crisis of the 1980s, stabilization, and structural adjustment programs have all had a profound impact on levels of national health expenditures and on the financing of the health sector, with declines in real health spending during the 1980s (Inter-American Development Bank [IADB], 1998; PAHO, 1998).

The LAC region began to show signs of recovery in the second half of the 1980s and the beginning of the 1990s, although serious political crises persisted in several countries. After four years of moderate expansion, with relative price stability and a large inflow of external capital, and an increase in GDP of more than five percent in 1994, the average annual rate of economic growth in the LAC region fell to 0.7 percent in 1995.[1] However, inflation continued to decrease in the region as a whole: the median rate of inflation (the inflation experienced by the typical LAC country) fell from 31 percent in 1990 to 17 percent in 1995. The fiscal consolidation that underpins this inflation decline strengthened during 1995; the average deficit of the region's economies fell to 1.2 percent of GDP, its lowest level in 20 years (IADB, 1998). These processes were accompanied by significant changes in the organization and role of the central governments, characterized in many cases by administrative decentralization and the privatization of public services. Even if LAC countries display considerable variations in central government expenditures as a percentage of GDP and in per capita health spending, it is possible to say that health expenditures recovered substantially during the 1990's (IADB, 1998; PAHO, 1998).

[1] This deceleration was attributable to the fact that Argentina and Mexico, two of the region's largest economies, fell into deep recession in the aftermath of the financial crisis that followed the Mexican devaluation of December 1994. In the rest of the region, growth in 1995 was, on balance, similar to that recorded in 1994.

3.2 SPECIFIC ANALYSIS OF DIFFERENCES BETWEEN ESTIMATES: A LOOK AT FOUR LAC COUNTRIES

To understand the differences in health care expenditure estimates, one has to look at particular countries of concern. A case analysis of each of the four countries in which estimates differ by more than 10 to 15 percent (Bolivia, the Dominican Republic, Guatemala, and Nicaragua) appears below.[2]

Preliminary to these discussions, Table 2 summarizes the size, direction, and sources of key differences in the country estimates. The most common differences were in the NHA teams' higher (and, in the opinion of the authors, more accurate) estimates of private spending, especially household out-of-pocket spending. In several cases, PAHO estimates of specific public spending sources were projections based on earlier estimates, which the national teams found to be incorrect when examined with up-to-date national data. Differences in GDP estimates were also important in two cases.

TABLE 2. EXPLANATION OF DIFFERENCES BETWEEN NHA AND PAHO HEALTH EXPENDITURE ESTIMATES

	YEAR OF ESTIMATE		DIFFERENCES IN TOTAL HEALTH EXPENDITURES (NHA-PAHO)		DIRECTION AND SOURCES OF DIFFERENCE (NHA-PAHO)						
					GDP ESTIMATE US$ PER CAPITA (NHA-PAHO)	PUBLIC SPENDING			PRIVATE SPENDING		
	PAHO	NHA	US$ PER CAPITA	% GDP		Central Govt.	Local Govt.	SOCIAL HEALTH INSURANCE	HH	PRIVATE INSURANCE	OTHER
Bolivia	1995	1995	–9	–1.55	–			–	+		
Dominican Republic	1995	1996	87	2	NA				+	+	
Guatemala	1995	1995	–21	–2	NA	–			+		
Nicaragua	1995	1995	19	3.7	+	+			+		

\+ NHA estimate significantly greater than PAHO estimate
\- NHA estimate significantly less than PAHO estimate

BOLIVIA

For Bolivia, PAHO estimates of per capita health expenditures in 1995 exceed NHA estimates by US$9. The share of GDP spent on health also is greater (1.55 percent) in the PAHO study. A small portion of this difference is accounted for by differences in the values for GDP used: the NHA team estimates a per capita GDP of US$395 while PAHO uses a per capita expenditure of US$421. However, this accounts for only a small fraction of the difference.

One major difference results from treatment of spending on social security health funds (*cajas de salud)*. In 1990 Bolivia reported that spending on the health funds was approximately 2 percent of GDP. PAHO projections for 1995 increased this expenditure. However, the Bolivian NHA team found that

[2] Complete NHA country reports for the four countries (as well as the additional four countries that comprise the LACNHA network) are available from the Partnerships for Health Reform and PAHO. See the Publications list at the back of this report for ordering information. A subset of NHA matrices from those reports is an annex to this report.

spending actually *decreased* for the health funds, to approximately 1.5 percent of GDP. This reduces the difference between the two estimates to within 1 percent of GDP.

With respect to private sector spending, both PAHO and the NHA team projected their estimates from the same household survey implemented in 1990. However, the Bolivian NHA team was able to supplement this information with data collected in the 1992 round of the survey. They were also able to capture more subtle expenditure trends by using data from the consumer price index to calibrate their household health expenditure estimates. The team also made an additional adjustment on out-of-pocket spending: when estimating expenditures on pharmaceutical products, the NHA team performed a careful analysis of total pharmaceutical production and purchases and found that the household surveys underestimated out-of-pocket purchases of medication. Their figures for out-of-pocket medical purchases were adjusted accordingly. Finally, the Bolivian NHA report is unique in that it discusses external aid funding in the private sector.

Dominican Republic

Although the NHA figures for the Dominican Republic are for 1996 and PAHO's are for 1995, the difference between the respective estimates is considerable. The NHA team estimated a per capita expenditure of US$164; PAHO estimated one of US$77. Additionally, the percent of GDP spent on health care differed—7.3 percent and 5.3 percent respectively.

The difference in the PAHO and the NHA estimates is accounted for almost completely by the use of different sources for private health expenditures. PAHO figures are based on a report (Hatton, 1996) that used data on final private consumption on health produced by the Central Bank. These figures do not include expenditures incurred through private insurance, a small but growing sector in the Dominican Republic. The report quotes a private expenditure of approximately 4 percent of GDP for 1994. Since the figures went only through 1994, PAHO estimated 1995 data using the income elasticity for health. The NHA team was able to utilize the *Encuesta Nacional de Demografía y Salud*, a household survey implemented in 1996 to determine private sector expenditures. The survey showed a private sector expenditure on health care of approximately 6 percent of GDP. This difference alone explains the 2 percent variance in GDP between the two sources.

Guatemala

The NHA team from Guatemala presented a 1995 health expenditure figure substantially lower—more than $20 per capita and 2 percent of GDP—than that of PAHO. Differences in the estimates for private expenditures account for about 1.2 percent of the GDP discrepancy; the remaining 0.6 percent is due to differences in estimates of public expenditure.

One explanation for the discrepancy stems from the source for private sector spending estimates. PAHO estimates are projections based on a 1981 household survey, the only survey available until recently. The NHA team, on the other hand, was able to utilize a 1997 household survey by the National Statistical Institute. The NHA team was also able to capture foreign aid in the private sector, with approximately 4 percent of total health expenditure occurring in non-governmental organizations (NGOs).

The reason for the difference in figures for public expenditures on health is less clear. The Guatemala NHA report dedicates an entire annex to the discussion of why previous estimates differ so significantly from NHA figures. The NHA team attributes the discrepancy to differences in the definition of health care activities, specifically, that previous estimates included activities related to water and sanitation as preventive health care expenditures. This is one area where further examination may need to be done.

Nicaragua

Of the eight LACNHA network countries, Nicaragua has the lowest GDP per capita and has experienced severe hyperinflation in the past decade (World Bank, 1997). With a GDP deflator for 1985-1995 of 961.6 percent, it is extremely difficult to accurately interpret survey results and budgets and convert to dollars. These kinds of problems can be found in the PAHO and NHA estimates where different values are used for GDP and population sizes. The NHA team reported a GDP per capita for 1995 of $448.5 while PAHO, using IMF data, reported one of $431.

The NHA team admittedly experienced difficulties obtaining official GDP figures for 1995 and 1996. This obstacle prohibited the team from consistently quoting a per capita health expenditure estimate. Thus, using the team's estimates for public and private sector spending, and the IMF's published GDP estimate for 1995, this report estimates that approximately 13 percent of GDP was spent on health care. The division between public and private expenditures was 68 percent and 32 percent respectively. This expenditure breakdown is consistent with the 1995 PAHO estimates, although estimates for both the public and private sectors are higher in the NHA study. In Nicaragua, the detailed examination of public expenditures, the inclusion of Ministry of Defense and Ministry of Governance figures, as well as the results of a 1996 household survey, all point to higher levels of expenditures than were previously suggested.

While the percentage of GDP dedicated to health expenditures appears high, in absolute terms, spending on health is relatively low for the region (US$54). Nicaragua also receives a substantial amount of foreign aid in the health sector, approximately 20 percent of total health expenditure.

These four cases help to demonstrate how and why health care expenditure estimates vary across sources. Still other factors that account for variations are different levels of GDP and inflation rates. Thus, while a country like Mexico may have a relatively average percentage GDP expenditure on health care (5.5 percent), in absolute terms, it has the highest expenditure per capita of any of the eight network countries. A final factor is illustrated in Table 3, which compares the public/private shares of total health expenditures as reported in the eight LACNHA studies. For Guatemala, the NHA report shows a division of 60:40 respectively while the PAHO figures show a 45:55 divide. As mentioned earlier, most, but not all of this difference is accounted for by the lower estimate of household spending resulting from the more recent survey.

TABLE 3. COMPARISON OF PUBLIC-PRIVATE PROPORTIONS OF TOTAL HEALTH EXPENDITURE (IN % OF TOTAL EXPENDITURE)

	BOLIVIA	DOMINICAN REPUBLIC	ECUADOR	EL SALVADOR	GUATEMALA	MEXICO	NICARAGUA	PERU
% Public (1990) [1]	32	31	40	26	52	38	74	35
% Private (1990)[1]	68	69	60	74	48	62	26	65
% Public (1990)[2]	29	34	63	30	33	56	62	34
% Private (1990) [2]	56	63	30	56	58	43	16	64
% Public (1995)–FA[3]	65	21	46	46	60	43	68	66
% Private (1995)–FA[3]	35	78	46	53	40	57	32	34
% Other (1995)-FA[3]		1	9					
% Public (1995) [4]	55	38	32	27	45	47	63	51
% Private (1995) [4]	45	62	68	73	55	53	37	49

[1]Suarez, R. et al., 1995
[2]Govindraj, R., et al., 1997
[3]1998 NHA Reports
[4]PAHO, 1998

Thus, it is important to keep the variances among estimates and across countries in mind during the discussion of the implications of the results of the eight NHA reports and in making cross-country comparisons.

4. INCOME, TOTAL HEALTH SPENDING, AND OUTCOMES

The estimate of total health expenditure in a nation that emerges from a comprehensive NHA study can be linked to a variety of other important national-level variables such as national income (total and per capita) and life expectancy. It is also instructive to explore how large health care system-level factors, such as the level of health insurance coverage in a country, may be associated with health spending.

Estimation of national income is fairly well standardized using the United Nations System of National Accounts. The exception among the LACNHA countries was Nicaragua, which by the time of the NHA study had not produced a reliable estimate of GDP since the early 1990s, when it was emerging from an extended period of civil conflict. Using the older GDP figure, Nicaragua reported health expenditure as 12.9 percent of GDP, a figure certainly well above the probable real level of current GDP. As a consequence of this problem, Nicaragua will be omitted from the comparisons in this section, which use national income figures.

Figures 1 and 2 show the relationship between LACNHA health care spending and life expectancy. This positive association exists whether health spending is expressed in share of GDP terms or in absolute per capita terms. However, as has been shown in analysis of similar relationships for larger groups of countries (World Bank, 1993) this link may not be a simple one. Increasing health care spending is related to better health, but the efficacy of increasing health expenditure per se in improving health depends on other national and health care system factors, as reflected in the distribution of points around the simple linear regression line.

FIGURE 1. LIFE EXPECTANCY AND PER CAPITA HEALTH EXPENDITURE

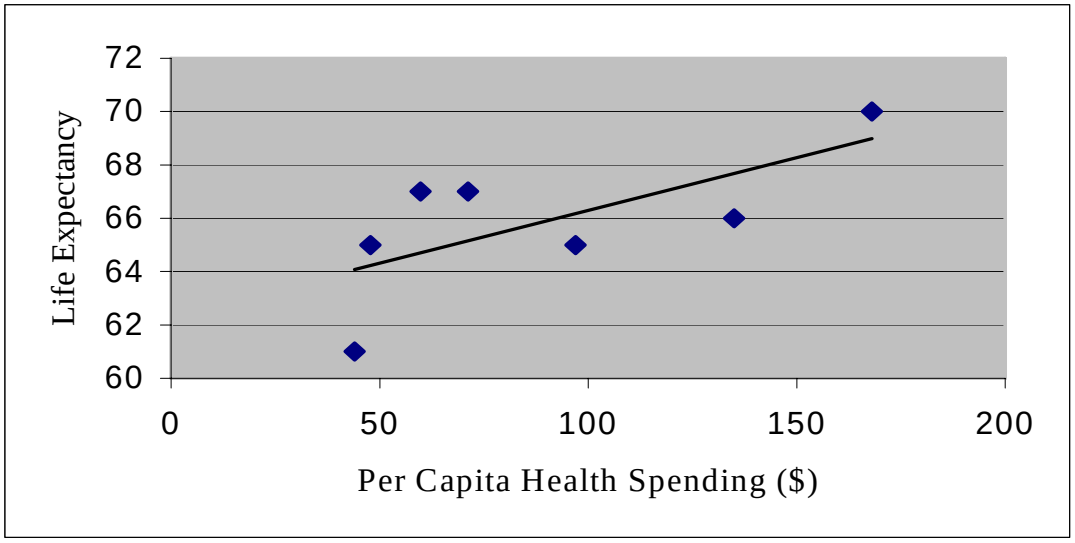
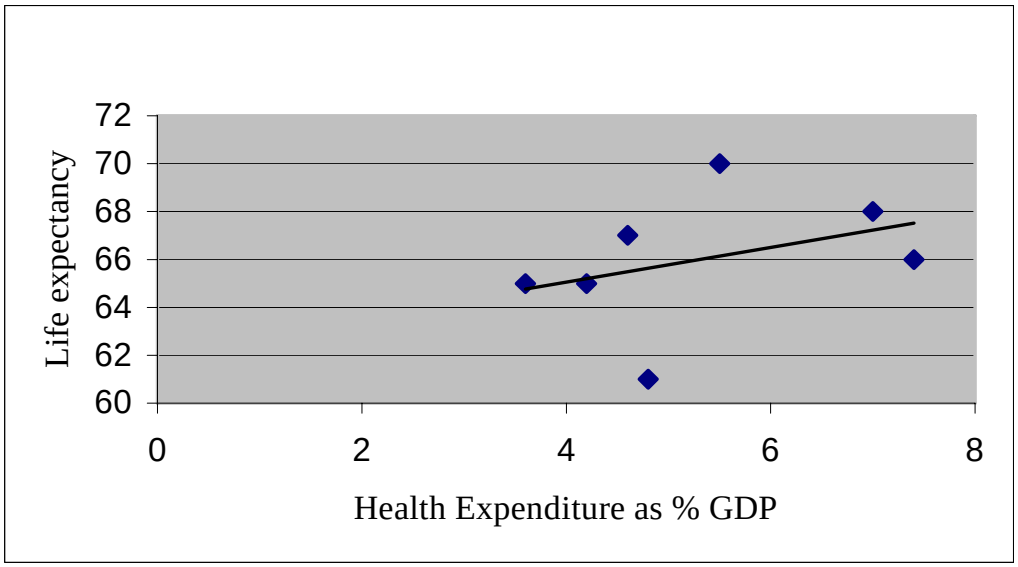


FIGURE 2. LIFE EXPECTANCY AND HEALTH EXPENDITURE IN GDP



Figures 3 and 4 show the link between national income and health spending. While Figure 3, which links actual per capita health spending and per capita GDP, suggests that better-off countries spend somewhat more in absolute terms, Figure 4 shows little trend and much variability across the LACNHA countries in the share of income devoted to health care.

FIGURE 3. GDP AND HEALTH SPENDING: ABSOLUTE VALUES

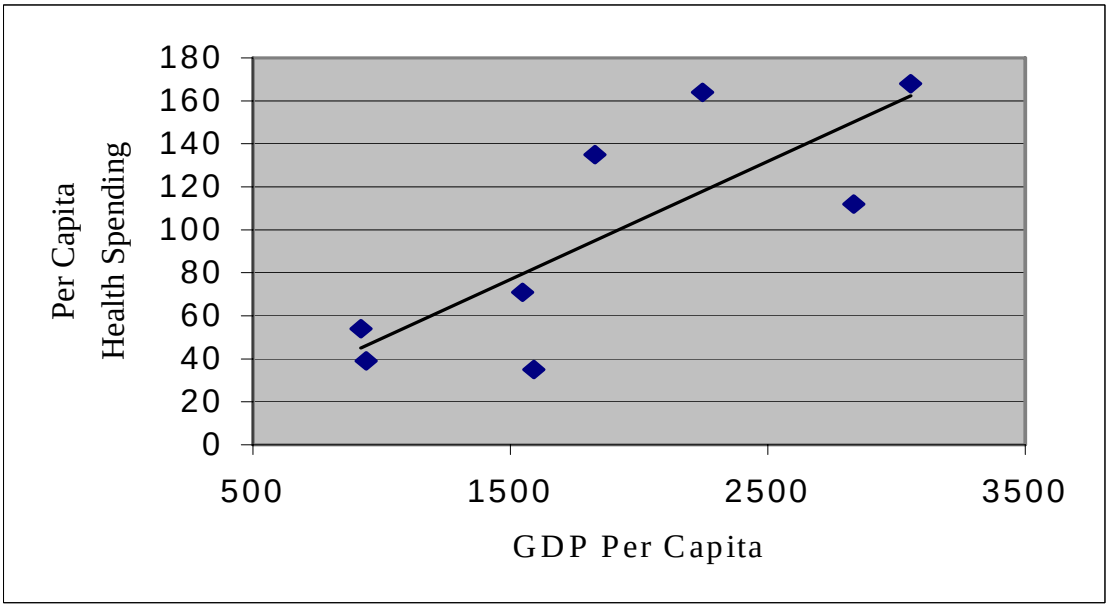


FIGURE 4. GDP PER CAPITA AND % TO HEALTH

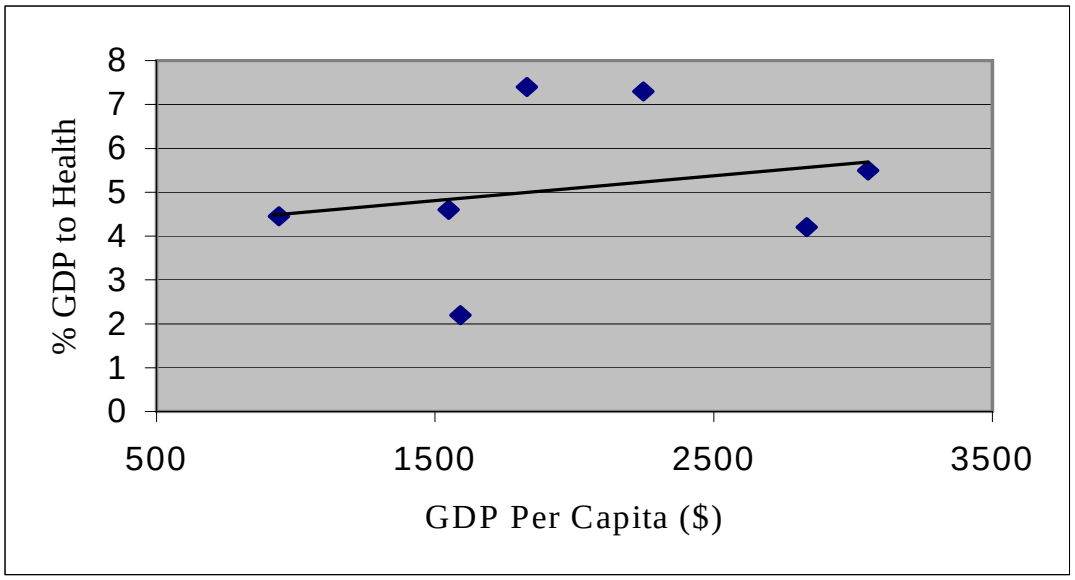
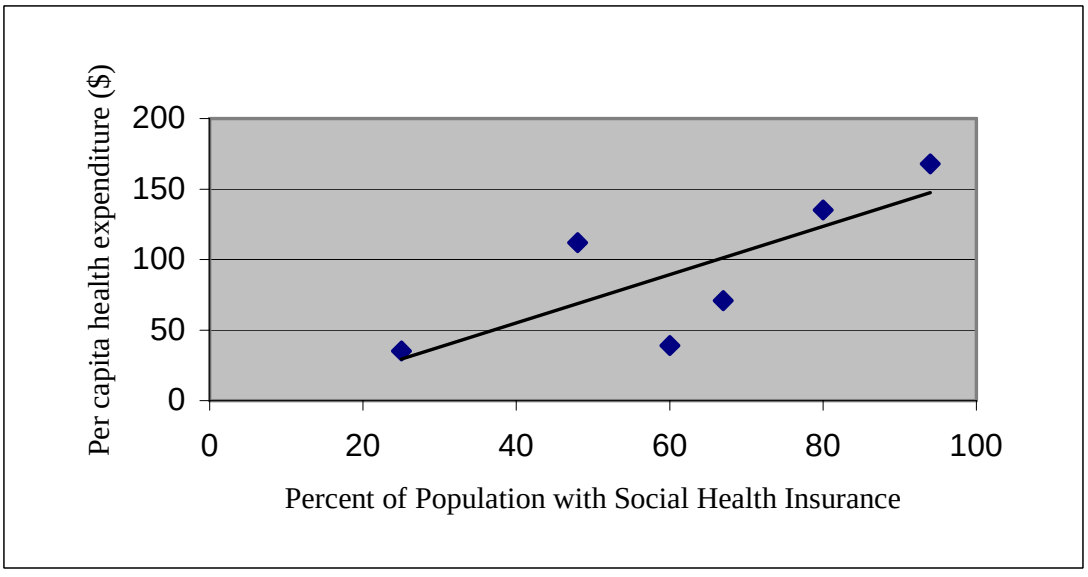


Figure 5 links health spending with the level of social health insurance coverage and indicates a strong positive relationship. There are several possible explanations for this. Per capita expenditure by social health insurance is generally higher than for government health services, which could be reflected in higher total health spending as insurance coverage increases. There is also evidence that insurance expenditure may not effectively replace household spending but rather supplement it, resulting in higher total spending.

FIGURE 5. SOCIAL HEALTH INSURANCE COVERAGE AND PER CAPITA HEALTH SPENDING



5. THE PUBLIC-PRIVATE MIX IN HEALTH CARE FINANCING

The NHA methodology provides two breakdowns of the public-private mix in health care financing. The first of these identifies public and private *sources* of financing, as defined in the NHA framework, where sources refers to entities who provide funds to those who are the final payers or purchasers of health care. The second breakdown relates to the public-private composition of expenditure by *financing agents or intermediaries*, the entities who receive funds from sources and use them to purchase or pay for health care services.

This approach differs from the usual presentation of the public-private mix in financing, which generally is drawn from analysis of financing intermediaries. For example, following on the practice of the health expenditure information reported by the Organization for Economic Cooperation and Development, public finance typically includes departments of government and social health insurance institutions, while private finance includes private health insurance, NGOs, direct payments for health care by private firms, and out-of-pocket payments by households.

One would expect the breakdown by sources to differ significantly from that by financing intermediaries. For instance, in many countries, social health insurance is largely financed by payments of private firms and workers through mandatory contributions. It is debatable whether social health insurance contributions should be called taxes or premiums, as they have some characteristics of both. But clearly they are different from general tax revenue collected by the state and not earmarked for health. The NHA methodology makes this distinction by identifying firms' and households' contributions to different financing intermediaries, including mandatory and voluntary insurance contributions and other payments, such as user charges. Of course, ultimately all health care financing is derived from "private" sources, if one considers who pays the taxes. The NHA methodology does not disaggregate sources of government financing according to who ultimately bears the burden.

Table 4 compares the public-private mix in terms of sources of financing with that of financing intermediaries. The sources breakdown includes three categories: public, including departments of government and state-owned enterprises: private, including private firms and households; and external aid, including foreign sources of funds. The financing intermediaries breakdown follows the usual convention, with public including departments of government, state-owned firms, and social health insurance, and private including private insurance, NGOs, private firms, and households.

TABLE 4. CONTRASTING VIEWS OF PUBLIC-PRIVATE MIX IN HEALTH CARE FINANCING: SOURCES AND FINANCING INTERMEDIARIES (% TOTAL EXPENDITURE)

	BOLIVIA	DOMINICAN REPUBLIC	ECUADOR	EL SALVADOR	GUATEMALA	MEXICO	NICARAGUA	PERU
Financing Intermediaries								
% Public	65	21	46	46	60	43	68	66
% Private	35	78	46	53	40	57	32	34
% Ext Aid		1	9					
Sources								
% Public	56	14	35	22	27	36	42	38
% Private	34	84	56	72	65	64	41	62
% Ext Aid	10	2	9	5	8	0	18	1

Source: See NHA Country Reports (Annexes)

In all eight LACNHA countries, the public share of spending is significantly higher for financing intermediaries than for sources. The difference in shares largely represents the importance of social health insurance and user fees in total expenditure, as public sector "payers" capture a larger share of total spending.

Table 5 presents in greater detail the shares of total health expenditure held by different types of financing intermediaries, with the totals for public and private corresponding to those in Table 4. Direct central government financing ranges from 9 to 32 percent of total expenditure in most of the countries, with Nicaragua an outlier at 58 percent of total spending. The LACNHA countries were not drawn from the wealthiest nations in the region, so that the levels of social insurance financing are relatively low. Private health insurance was generally below 5 percent of total expenditure, whereas households direct spending accounted for a third of the total in five countries and over 50 percent in two countries.

TABLE 5. DISTRIBUTION OF TOTAL HEALTH EXPENDITURE ACROSS THE MAJOR TYPES OF PAYERS OR FINANCING INTERMEDIARIES (IN % OF TOTAL EXPENDITURE)

TYPE OF PAYER/ INTERMEDIARY	BOLIVIA	DOMINICAN REPUBLIC	ECUADOR	EL SALVADOR	GUATEMALA	MEXICO	NICARAGUA	PERU
Central govt. depts.	23.9	16.1	23.5	23.0	31.3	9.1	57.5	31.6
Other govt. depts.	1.4		9.6	2.2				9.6
State-owned firms	2	.3			.2			NA
Social health insurance	37.7	4.8	21.5	20.5	27.8	34.3	10.5	24.6
Total Public	**65.0**	**21.2**	**54.6**	**45.7**	**59.3**	**43.4**	**68.0**	**65.8**
Private health insurance	2.5	7.5	10.3	1.1	3.9	1.4		3.1
Non-govt. organizations	4.0	1.9	1.3	.2	4.0			.8
Private firms' direct payments		42.7	.7					1.9
Households' direct payments	28.5	26.62	33.1	53.0	32.8	55.2	32.0	28.4
Total Private	**35.0**	**78.7**	**45.4**	**54.3**	**40.7**	**56.6**	**32.0**	**34.2**
Total	**100**	**99.9**	**100**	**100**	**100**	**100**	**100**	**100**
Health expenditure per capita (US $)	**39**	**164**	**71.2**	**135**	**35**	**168**	**54**	**112**

6. RESOURCE ALLOCATION IN THE HEALTH SECTOR: SPENDING ON MAJOR HEALTH CARE FUNCTIONS

All eight countries tried to develop a "financing intermediaries to functions" matrix, one of the core breakdowns of the NHA framework. This matrix shows the flow of funds to the main health care functions, classified as personal health services for inpatient and ambulatory illness treatment; preventive and promotive public health services, both personal and collective; general administration; and other (includes medical education and training, research, and other unallocable costs). Unfortunately, in four of the countries—Bolivia, Dominican Republic, Ecuador, and Peru—some of the data needed to complete these estimates were not available. In the Dominican Republic and Peru, it was not possible to separate inpatient and ambulatory treatment services. In Bolivia and Ecuador, general administration and "other" expenditures could not be adequately separated. The results as reported are shown in Table 6.

TABLE 6. SHARES OF TOTAL HEALTH EXPENDITURES ALLOCATED TO SPECIFIC FUNCTIONS (IN % OF TOTAL EXPENDITURE)

	BOLIVIA	DOMINICAN REPUBLIC	ECUADOR	EL SALVADOR	GUATEMALA	MEXICO	NICARAGUA	PERU
Inpatient curative care	30.01	67.04	42.60	42.10	46.98	28.49	35.42	76.02
Ambulatory curative care	31.41		20.80	31.13	33.30	50.67	42.63	
Individual and collective preventive and health promotion services	2.94	7.37	2.30	5.52	4.50	9.00	15.90	12.34
Administration and other	33.17	25.49	34.30	21.25	15.22	11.85	6.11	11.64
Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Source: See NHA Country Reports (Annexes)

Some interesting findings do emerge. Spending on personal illness care services ranged across all eight countries from 61 to 80 percent of total spending, with most values clustered nearer the higher number. Countries reporting the inpatient/ambulatory breakdown were evenly split as to which was higher. Preventive and promotive public health services accounted for less than 10 percent of total spending in six of eight countries and in no case more than 16 percent. Administration costs, which mainly include those of government and social health insurance, ranged from 4 percent to 15 percent of total spending in the six countries reporting.

The LACNHA country analysts generally reported difficulty with this type of functional breakdown of expenditures, especially with data from the public sector. Government departments, especially the ministries of health, tend to report expenditures according to budget categories. Often, a directorate of curative services funds both hospitals and clinics, with a significant share of publicly provided ambulatory care given by hospitals. In contrast, preventive and promotive public health services may be financed through budgets defined as such, although this may not include the fixed costs of personnel and facilities supporting these services. Social health insurance organizations may also directly finance their own providers with only limited purchasing of services from private or government providers. This is an important area for future work on national health expenditures.

The "financing intermediaries to function" matrices also can be used to analyze *who* finances different types of services. For example, are the funds available to government, social insurance, and private payers financing a similar mix of services or is there evidence of some type of financial division of responsibility for different types of health care? While the data from the LACNHA countries suffer

from estimation problems already mentioned, there is some indication of differential responsibilities in financing.

Table 7 shows the ratio of expenditure by public to private financing intermediaries for the main types of services: personal—inpatient and ambulatory treatment—and collective public health services. Government and social insurance financing is generally higher for inpatient services, while households direct payments pick up a significantly larger share of spending on ambulatory services. Governments are the largest financier of preventive services in most cases.

TABLE 7. RATIO OF PUBLIC TO PRIVATE FINANCING (FINANCING INTERMEDIARIES) FOR MAIN TYPES OF HEALTH CARE SERVICES (WHERE AVAILABLE)

	BOLIVIA	DOMINICAN REPUBLIC	ECUADOR	EL SALVADOR	GUATEMALA	MEXICO	NICARAGUA	PERU
Personal Health Services								
Inpatient Care	5.41	0.15	2.59	1.23	2.50	1.48	2.40	1.28
Ambulatory Care	2.84	NA	1.51	0.09	0.60	0.31	1.04	NA
Public Health Services (prevention and promotion)	23.50	0.03	all public	37.31	1.26	0.42	48.44	all public

Source: See NHA Country Reports (Annexes)

7. THE FLOW OF FUNDS TO DIFFERENT TYPES OF HEALTH CARE PROVIDERS

NHA estimates the distribution of total expenditures to different types of health care providers. If the data permit, providers can be classified according to ownership as well as types of facilities.

The primary analysis according to provider types displays the flow of funds from the different financing intermediaries to the different types of providers classified by ownership (government, social insurance, private-for-profit and not-for-profit) and if possible by level of provider (hospitals, health centers and clinics, individual private practitioners, pharmacies, etc.). All the LACNHA countries completed this matrix.

Health care financing in the LAC region is characterized by a high level of "verticality": that is, each type of financing intermediary—government, social insurance, private insurance, firms, and households—largely pays for health care from providers in that sector. In other words, government departments fund government-owned providers; social insurance agencies largely fund social insurance-owned hospitals and clinics; and private payers purchase health care from private providers.

The "financing agents to providers" matrices produced by the LACNHA countries reflect this characteristic. When the flow of funds from financing intermediaries cuts across sectors in terms of providers, it is usually households' direct payments that are the main source of such pluralism. This largely consists of household out-of-pocket payments to government and social insurance-owned facilities, usually in the form of user charges or co-payments. In the results reported by the LACNHA countries, this is typically not a large share of total expenditure or a large contribution to government or social insurance-owned providers. While expenditure from private sector financing intermediaries is sometimes a large share of total spending, it is mainly directed at private providers.

The "financing intermediaries to provider" matrix from Ecuador provides a useful example of this, as shown in Table 8.

TABLE 8. ECUADOR, 1995: FINANCING INTERMEDIARIES TO PROVIDERS MATRIX (IN % OF TOTAL EXPENDITURE)

FINANCING INTERMEDIARIES	PROVIDERS							
	GOVERNMENT HOSPITALS	GOVERNMENT CLINICS	OTHER GOVERNMENT PROVIDERS	SOCIAL SECURITY PROVIDERS	PRIVATE PROVIDERS	PHARMACIES	OTHER	TOTAL
Central govt.	11.7	10.3	1.6					**23.6**
Other govt.			0.9				8.7	**9.6**
Social security			0.4	20.9				**21.3**
Private Insurance					6.2	0.2		**6.4**
NGOs				4.8	.5			**5.3**
Private firms					0.7	<1.0		**.7**
Households	1.3	2.6			18.4	10.8		**33.1**
Total	**13.0**	**12.9**	**3.0**	**25.7**	**25.8**	**11.0**	**8.7**	**100**

Private expenditure accounts for about 45 percent of total spending, of which households' direct payments comprise more than three quarters. However, only 12 percent of these household payments (or about 4 percent of total health expenditure) is reported going to government providers. These funds comprise about 12 percent of total spending on services in government health centers and a quarter of total spending on services in government hospitals.

Ecuador reported no direct household spending on services provided by social insurance providers, and a number of the LACNHA countries reported no direct household spending on services at government providers. (NB: if a visit to a government provider resulted in outside purchase of pharmaceuticals this would not and should not be reported as spending at government providers in this breakdown.) The general results confirm that these type of cross-sectoral expenditures are very limited in the LACNHA countries. However, it is also possible that the available data do not record such payments, if they do occur and are illegal or not asked about.

Resource allocation across provider types provides another, sometimes significantly different picture of how health sector funds are being used. The breakdown by ownership categories, such as government-owned facilities, those owned by social health insurance organizations, and privately owned facilities, highlights the relative financial importance of the different sectors in delivering health care. The allocation across facility types, such as hospitals, clinics, and individual practitioners, shows where financial resources are consumed in the delivery system. Since facilities often provide a number of different types of services, the results may be different from the functional breakdowns shown in earlier sections of this paper.

Table 9 shows the allocation of expenditure across the major categories of providers classified by ownership—government, social insurance, and private providers. Government-owned providers accounted for less than 30 percent of total spending in six of the eight countries, the exceptions being Nicaragua and Peru. In Nicaragua, no social health insurance provider sector was reported, so that government facilities account for 62 percent of total spending. In the other seven countries, all of which reported a social health insurance provider sector—that is, hospitals and clinics owned and operated by the social insurance institutions—these facilities accounted for 20 percent to 40 percent of total spending. Private providers were the largest sector in five of the eight countries. In most of these countries private providers accounted for 35 percent to 55 percent of total spending, with the exception of the Dominican Republic where private provision was reported to consume almost four-fifths of total spending.

TABLE 9. HOW FUNDING FLOWS TO DIFFERENT TYPES OF PROVIDERS CLASSIFIED BY OWNERSHIP

	BOLIVIA	DOMINICAN REPUBLIC	ECUADOR	EL SALVADOR	GUATEMALA	MEXICO	NICARAGUA	PERU
Govt. provider	28.59	14.87	28.80	25.12	28.82	9.51	62.60	41.22
Insurance provider	38.21	5.59	20.90	20.54	30.54	33.20		24.59
Private providers	33.20	79.53	41.30	54.35	36.02	57.40	37.40	34.19
Unspecified			8.70		4.62			

Source: See NHA Country Report (Annexes)

Several of the LACNHA countries were able to estimate the flow of funds for total expenditures on specific types of services according to ownership of the providers delivering those services. For example, El Salvador highlights the sharp contrast in which providers (by ownership) deliver which types of services. Seventy percent of expenditures on inpatient curative services go to government and social security hospitals, while 91 percent of expenditures on outpatient curative services go to private providers. Preventive and promotive services expenditures go overwhelmingly to government-owned providers (78 percent) and to those owned by social insurance (almost 20 percent). Unfortunately, most of the other countries did not yet produce this type of "providers by functions" breakdown of expenditures.

8. EXPENDITURE SHARES TO DIFFERENT TYPES OF HEALTH CARE INPUTS

The allocation of funds to different types of health care inputs can be used as a marker of factors related to efficiency and quality in health care production. In comparing similar funding or provision organizations across countries, large differences in the shares of total spending to specific types of inputs, for example, drugs and supplies, can highlight problems in service delivery. Some of these comparisons are possible with the LACNHA data.

Table 10 presents the share of expenditure by two types of financing agents found in all participating countries, ministries of health and national social security organizations. Expenditures reported on personnel (mainly salaries) and on drugs and supplies were broken out, and all other expenditures lumped together in an "other" category.

TABLE 10. EXPENDITURE SHARES TO SALARY AND DRUGS AND SUPPLIES BY MINISTRIES OF HEALTH AND SOCIAL INSURANCE ORGANIZATIONS IN EIGHT LAC COUNTRIES

COUNTRY	AGENCY	% OF EXPENDITURE			
		SALARY	DRUGS & SUPPLIES	ALL OTHER	TOTAL
Bolivia	Ministry of Health	58.3	8.8	32.9	100
	Social Insurance Organization	44.7	21.2	34.1	100
Dominican Republic	Ministry of Health	66.9	16.6	16.5	100
	Social Insurance Organization	71.3	16.5	12.2	100
Ecuador	Ministry of Health	72.2	4.7	23.1	100
	Social Insurance Organization	50.3	29.3	20.4	100
El Salvador	Ministry of Health	47.3	11.5	41.2	100
	Social Insurance Organization	51.3	20.6	28.1	100
Guatemala	Ministry of Health	52.0	21.1	26.9	100
	Social Insurance Organization	50.0	30.9	19.1	100
Mexico	Ministry of Health	47.9	12.3	39.8	100
	Social Insurance Organization	74.4	9.0	16.6	100
Nicaragua	Ministry of Health	37.7	23.5	38.8	100
	Social Insurance Organization	35.7	50.2	14.1	100
Peru	Ministry of Health	11.1	8.2	80.7	100
	Social Insurance Organization	28.0	9.4	62.6	100

Source: See NHA Country Reports (Annexes).

The definitions used by the different organizations are not perfectly comparable. Personnel expenditure may or may not include different types of contract personnel. Drugs and supplies may include certain types of equipment purchases, although obvious classifications of capital equipment purchases were excluded.

In almost all the countries, the social health insurance organizations' share of expenditure on drugs and supplies is greater than that of ministries of health; ministries average about 10 percent while social health insurance agencies average over 20 percent. Since personnel costs are probably higher in these agencies as well, this is probably a significant difference. It may also be reasonable to assume that the health insurance organizations are more likely to assure adequate drug supplies in their facilities and to be more responsive to consumer perceptions of quality. One should not draw strong normative conclusions from this simple comparison, since other factors such as the mix of facilities, programs, and patients may account for such differences. But, combined with widespread anecdotal information that ministry facilities lack essential inputs, it does suggest a systematic problem in resource allocation.

9. SUMMARY AND IMPLICATIONS OF KEY FINDINGS

This paper has presented an initial comparison of the findings of eight countries' national health accounts studies. As with any set of detailed accounts, there are bound to be issues related to specific estimations that should be taken up to improve or refine the figures. Nevertheless, a number of important findings have emerged:

1. *More accurate estimates of health spending*. Where it was possible to compare regional estimation methods with NHA, the NHA approach provided opportunities to collect more complete data and to adjust problematic figures with more precision and justification.

2. *Some evidence of higher health spending*. For five of the eight LACNHA countries, application of a comprehensive NHA framework to national health expenditure analysis resulted in reporting 1995 health expenditures as a larger share of national income than had been reported in earlier studies (most recently, 1990). For comparisons with PAHO's most recent estimates (1995), half of the NHA figures were higher and half lower. Further analysis may provide yet higher estimates, if a secular trend of rising expenditure (as a share of income) is in place and if some poorly estimated pieces of the current studies (for example, firms direct spending) are improved. For two of the countries, the Dominican Republic and El Salvador, the higher estimates were felt to have quite significant policy implications.

3. *Significant private sector share of total spending.* These estimates continue to strengthen our accounting of spending by private sector financing intermediaries, especially household direct spending. This is the main explanation for higher estimates of total spending than earlier studies.

4. *Vertically organized, compartmentalized channels of financing and provision*. The studies confirm earlier observations in the region that financing and provision tend to be vertically organized for public sector payers—specifically the budget-financed services of government ministries and social security institutes. Private insurance is typically very small. Household direct payments are the most diverse type of financing, although they still support mainly private providers.

5. *Diverse roles for public and private sector financing*. Although the degree may differ, the LACNHA countries show a distinct pattern differentiating what types of services and providers are supported by public and private financing intermediaries. Public sector payers provide a larger share of financing for inpatient services and for hospitals, as well as for the public health goods of prevention and promotion. Private sector payers, which are dominated by household direct payments, provide a larger share of financing for outpatient treatment of illness and for private clinics and individual physicians. Outpatient illness care includes many priority health interventions that address common and serious child and adult disease. Governments should consider their roles as regulators and financiers more aggressively to improve efficiency and equity in these services.

6. *Differences in input mix in budget-financed services.* Comparison of the shares of spending on salaries and drugs/supplies between ministry of health payers and social security payers suggests that the former allocate much smaller shares of total spending to consumables relative to salaries. Given anecdotal evidence of quality differences, governments should assess whether they may be systematically underspending on drugs/supplies in public facilities.

7. *Feasibility of NHA studies in the LAC region*. The network demonstrated that multi-institutional teams could successfully complete initial NHA studies in a period of about 18 months with only

modest levels of technical support. While the results can certainly be improved, they provide a human, institutional, and technical basis for further work.

10. ACHIEVEMENTS, LIMITATIONS AND POTENTIAL FOR FUTURE INVESTIGATION

10.1 POLICY USES OF NHA IN THE NETWORK COUNTRIES

The LACNHA network was successful in producing NHA results for the participant countries. Are the results relevant for health policy and health sector reform? Can we demonstrate impact on health sector decision-making emerging from NHA analysis? These important questions remain to be answered. NHA is a basic data collection and analysis tool. It was *not* implemented in each country as a response to a specific national policy agenda, but rather as a general tool for health system analysis. Nonetheless, the national teams reported that NHA has been or will be useful in policy decision-making.

In Bolivia, NHA will provide a baseline estimate of national health spending according to the different uses of funds preceding a major decentralization of health spending authority to local governments. Subsequent studies may show how decentralization of financing affects total spending (do local governments raise more money?) and the allocation of spending to different types of service, providers, and inputs.

In Guatemala, there was great interest in the NHA estimates to help develop new resource allocation strategies as part of the national peace agreement ending that country's civil conflict. The reconciliation government has made explicit promises to increase and redistribute social spending. NHA will help provide a baseline against which to monitor these efforts. NHA will also be an input for health policy design and reform programs as the government introduces reforms to shift the role of the MOH from entirely one of service provide to more of a regulator and intermediary agent in health financing.

Ecuador has been exploring significant health sector reform for several years, although these efforts have often been delayed by political changes. Reform is once again on the agenda and NHA is providing the most recent available picture of health financing.

In Mexico, NHA has been carried out three times since 1990. The results have raised awareness of the significant size of the health sector in Mexico's economy, of regional and socioeconomic disparities in health spending, and of the major role played by private health care providers in Mexico's health care system. This increased awareness has encouraged expanded government efforts to reach underserved regions and populations, and to reform social health insurance, which covers the majority of the population. NHA-type analysis has been expanded in Mexico to the state level, allowing analysis of the health system impact of fiscal decentralization. Government efforts to increase funding for basic health care can be monitored along with success in reorienting priorities toward cost-effective programs.

Peru and the Dominican Republic are planning or launching health care financing reform programs. NHA has provided a comprehensive framework for organizing their health financing information and a basis for estimating the costs and financial impact of reform strategies. Analysts from the Dominican Republic NHA team are using their results to assess the distribution of health care resources to different socio-economic classes in that country.

Three of the participating countries (Peru, El Salvador, and the Dominican Republic) formed teams comprising analysts of national income as well as health expenditures. These countries developed both the NHA and System of National Accounts-based satellite accounts. All three teams reported that the

NHA approach improved their national income accounts estimates and would enhance the understanding of the health sector by national finance authorities.

10.2 SUSTAINABILITY

All eight countries formed strong multi-agency NHA teams. The national results are group efforts, with significant participation by different agencies in the countries and only modest external inputs. This strengthens the acceptability of results in the countries. All eight countries kept to the structure of the NHA framework and produced results with a high degree of inter-country comparability. They all produced all four sets of NHA matrices. Review of the results by national and international experts indicates that these estimates are more comprehensive than most previously available studies, and that they have a high degree of validity. For the several national teams that combined national income accountants with health sector experts, it was generally reported that both sides felt the collaboration strengthened their respective work. In other words, better NHA improves national income estimates, and better understanding of the methods of national income accountants improves NHA.

In Ecuador and Guatemala, the national authorities have now launched specific new efforts to repeat NHA and to sustain NHA capacity for future work.

10.3 METHODS

For many of the participating countries, the LACNHA network was their first experience in developing estimates of national health expenditure. The NHA methods that were used had been developed and tested in a number of country-specific studies. But this was also the first time they were disseminated as part of a multi-country network, where the work was done by interagency national teams with only modest external technical support. This was a learning experience for all. National authorities investigated their own sources of data and debated their accuracy and completeness. External advisors observed and advised their national counterparts to see whether a methodology used in a few countries could be adapted to a much larger group of countries at the same time.

Not surprisingly, the results had both positive and negative elements. Some things worked well, others did not. Based on this experience, NHA methods can be improved. National authorities can learn not only from the new information generated, but also from the limitations of their results. In NHA, sometimes learning what we don't know or can't estimate can be very useful. Some of the key methodology lessons were:

- In general, comparable definitions of expenditure classifications are lacking. This is true when there are differences in categories across countries and even true sometimes when the same terminology is used in different countries. This is not surprising, as this was also the experience in the OECD countries when they began collecting health expenditure information. To strengthen comparability of findings, national authorities should work together to develop standardized definitions and to apply them in budgeting and expenditure for health care.

- While all countries had usable household survey data to estimate private spending, the quality and scope of this data varied greatly. Sometimes there were multiple sources of data which gave highly conflicted results. Since household spending is a large source of total spending in most countries in the region, further technical work on this aspect of national health expenditure estimation is needed. This could include:

- B Better and more standardized instrument design for health items on national consumption surveys and for dedicated health care expenditure surveys;
- B Technical analysis of differences within countries in estimates from different surveys. (What accounts for these differences and is it possible to develop an algorithm to correct for them?)
- B Assessment of methods of validating estimates, e.g., by comparison with pharmaceutical market information and other sources.

- Budget and expenditure information from ministries and social insurance organizations was difficult to allocate according to different types of health care services (functions). Most of these agencies do not do any kind of systematic program budgeting. The organizational structure of budgets (e.g., by directorates of curative or preventive care) is a poor representation of functional breakdowns.

- The financing intermediaries to line items matrix does not work well for non-budgetary organizations, covering most of the private sector. It is not meaningful to try to determine expenditures by input from volume and price data on final consumption. This should be dropped from further analysis.

- The financing intermediaries to providers and to functions matrices were difficult to distinguish in practice for budgetary organizations, unless they kept their expenditure data in more disaggregated form. For example, if a country's ministry of health has a hospitals directorate which administers expenditures for public hospitals, it will be difficult to separate out the inpatient and outpatient shares of hospital expenditure. Shifting focus toward a "providers to functions" breakdown as an alternative to the "financing intermediaries to functions" breakdown is under consideration.

Many of these issues are already being addressed in the next round of NHA work which has begun in the African and Middle East regions.

10.4 CONCLUSIONS

The LACNHA network has taken large strides in developing consistent and comparable network health accounts estimates in the participating countries. The capacity of national teams has been greatly increased. NHA estimates however, can always be improved to increase accuracy and refined to address specific national policy questions and agendas.

ANNEX A. BOLIVIA

Matriz 1: Agentes y Fuentes de Financiamiento

Matriz 2: Agentes y Prestadores de Servicios

Matriz 3: Agente y Tipo de Servicios

Matriz 4: Agente y Objecto del Gasto

Matriz 1: Agentes y Fuentes de Financiamiento

	GOBIERNO	EMPRESA/ INSTITUCION	HOGARES	EXTERNAS	TOTAL
Sector Público	**57,693**	**830**		**21,072**	**79,595**
	(19.78%)	(0.28%)		(7.22%)	(27.29%)
Ministerio de Salud	56,455			12,526	68,981
	(19.35%)			(4.29%)	(23.65%)
Prefecturas/Corporaciones	176			455	631
	(0.06%)			(0.16%)	(0.22%)
Municipios	14				14
	(0.005%)				(0.00%)
Fondo de Inversión Social	391	8		5,640	6,039
	(0.13%)	(0.003%)		(1.93%)	(2.07%)
Otros del Sector Público	657	823		2,450	3,930
	(0.23%)	(0.28%)		(0.84%)	(1.35%)
Cajas		**109,640**		**201**	**109,841**
		(37.59%)		(0.07%)	(37.65%)
Públicas		94,721		201	94,921
		(32.47%)		(0.07%)	(32.54%)
Privadas		3,529			3,529
		(1.21%)			(1.21%)
Militar		5,806			5,806
		(1.99%)			(1.99%)
Universitarias		5,585			5,585
		(1.91%)			(1.91%)
Seguros Privados		**3,714**	**3,520**		**7,234**
		(1.27%)	(1.21%)		(2.48%)
Aseguradoras		1,342	1,162		2,504
		(0.46%)	(0.40%)		(0.86%)
Prepagadas		2,372	2,358		4,730
		(0.81%)	(0.81%)		(1.62%)
ONG's			4,563	7,082	**11,645**
			(1.56%)	(2.43%)	(3.99%)
Hogares			83,395		**83,395**
			(28.59%)		(28.59%)
Total	**57,693**	**114,184**	**91,478**	**28,355**	**291,709**
	(19.78%)	(39.14%)	(31.36%)	(9.72%)	(100.00%)

Fuente: Estudio CNGS—Bolivia.
Los valores entre paréntesis representan la participación de cada uno de los agentes respecto del Gasto Total.

Matriz 2: Agentes y Prestadores de Servicios

GASTO NACIONAL EN SALUD PARA BOLIVIA, 1995, EN MILES DE DÓLARES CORRIENTES

	SERVICIOS PUBLICOS	CAJAS DE SALUD	SERVICIOS PRIVADOS		FARMACIAS	MED. TRAD.	TOTAL
			LUCRATIVO*	**ONG´S***			
SECTOR PÚBLICO	**79,595**						**79,595**
							(27.29%)
Ministerio de Salud	68,981						68,981
	(23.65%)						(23.65%)
Prefecturas/Corporaciones	631						631
	(0.22%)						(0.22%)
Municipios	14						14
	(0.00%)						(0.005%)
Fondo de Inversión Social	6,039						6,039
	(2.07%)						(2.07%)
Otros del Sector Público	3,930						3,930
	(1.35%)						(1.35%)
CAJAS		**109,841**					**109,841**
		(37.65%)					(37.65%)
Públicas		94,921					94,921
		(32.54%)					(32.54%)
Privadas		3,529					3,529
		(1.21%)					(1.21%)
Militar		5,806					5,806
		(1.99%)					(1.99%)
Universitarias		5,585					5,585
		(1.91%)					(1.91%)
SEGUROS PRIVADOS			**7,234**				**7,234**
			(2.48%)				(2.48%)
Aseguradoras			2,504				2,504
			(0.86%)				(0.86%)
Prepagadas			4,730				4,730
			(1.62%)				(1.62%)
ONG´s				7,082			**7,082**
				(2.43%)			(2.43%)
HOGARES	**3,818**	1,628	25,366	4,811	52,121	214	**87,958**
	(1.31%)	(0.56%)	(8.70%)	(1.65%)	(17.87%)	(0.07%)	(30.15%)
TOTAL	**83,413**	**111,469**	**32,600**	**11,893**	**52,121**	**214**	**291,709**
	(28.59%)	(38.21%)	(11.18%)	(4.08%)	(17.87%)	(0.07%)	(100.00%)

Fuente: Estudio CNGS—Bolivia.
Los valores entre paréntesis representan la participación de cada uno de los agentes respecto del Gasto Total.

Matriz 3: Agente y Tipo de Servicios

	HOSPITALARIO	AMBULATORIO	PREVENCION PROMOCION	OTROS	No Asignables	TOTAL
SECTOR PÚBLICO	**26,761**	**29,034**	**8,017**	**15,783**		**79,595**
	(9.17%)	(9.95%)	(2.75%)	(5.41%)		(27.29%)
Ministerio de Salud	26,447	26,373	4,895	11,266		68,981
	(9.07%)	(9.04%)	(1.68%)	(3.86%)		(23.65%)
Prefecturas/Corporaciones	308	323				631
	(0.11%)	(0.11%)				(0.22%)
Municipios	5	8	1			14
	(0.002%)	(0.00%)	(0.0003%)			(0.005%)
Fondo de Inversión Social		2,331		3,708		6,039
		(0.80%)		(1.27%)		(2.07%)
Otros del Sector Público			3,121	809		3,930
			(1.07%)	(0.28%)		(1.35%)
CAJAS	**47,114**	**38,730**	**201**	**23,796**		**109,841**
	(16.15%)	(13.28%)	(0.07%)	(8.16%)		(37.65%)
Públicas	43,378	29,887	201	21,456		94,921
	(14.87%)	(10.25%)	(0.07%)	(7.36%)		(32.54%)
Privadas	669	2,159		701		3,529
	(0.23%)	(0.74%)		(0.24%)		(1.21%)
Militar	1,671	3,193		942		5,806
	(0.57%)	(1.09%)		(0.32%)		(1.99%)
Universitarias	1,396	3,491		698		5,585
	(0.48%)	(1.20%)		(0.24%)		(1.91%)
SEGUROS PRIVADOS					**7,234**	**7,234**
					(2.48%)	(2.48%)
Aseguradoras					2,504	2,504
					(0.86%)	(0.86%)
Prepagadas					4,730	4,730
					(1.62%)	(1.62%)
ONG'S	1,980	7,802	349	1,514		**11,645**
	(0.68%)	(2.67%)	(0.12%)	(0.52%)		(3.99%)
HOGARES	11,681	16,048		55,666		**83,395**
	(4.00%)	(5.50%)		(19.08%)		(28.59%)
TOTAL	**87,535**	**91,614**	**8,567**	**96,759**	**7,234**	**291,709**
	(30.01%)	(31.41%)	(2.94%)	(33.17%)	(2.48%)	(100.00%)

Fuente: Estudio CNGS, en base a información proporcionada por el equipo del estudio CNGS.
* Incluye compra de medicmentos en farmacias privadas
nd. No disponible

Matriz 4: Agente y Objeto del Gasto

GASTO NACIONAL EN SALUD PARA BOLIVIA, 1995, EN MILES DE DÓLARES CORRIENTES

	SERVICIOS PERSONALES	SERVICIOS NO PERSONALES	MATERIAL Y SUMINISTRO	MEDICA-MENTOS	ACTIVOS REALES	OTROS	No Asignable	TOTAL
SECTOR PÚBLICO	**46,408**	**8,134**	**6,442**	**587**	**17,225**	**798**		**79,595**
	(15.91%)	(2.79%)	(2.21%)	(0.20%)	(5.90%)	(0.27%)		(27.29%)
Ministerio de Salud	45,875	7,980	6,376	587	7,770	394		68,981
	(15.73%)	(2.74%)	(2.19%)	(0.20%)	(2.66%)	(0.13%)		(23.65%)
Prefecturas/Corporaciones					631			631
					(0.22%)			(0.22%)
Municipios					14			14
					(0.00%)			(0.00%)
Fondo de Inversión Social					6,039			6,039
					(2.07%)			(2.07%)
Otros del Sector Público	534	155	67		2,771	404		3,930
	(0.18%)	(0.05%)	(0.02%)		(0.95%)	(0.14%)		(1.35%)
CAJAS	**48,171**	**12,104**	**8,197**	**15,516**	**4,016**	**21,836**		**109,841**
	(16.51%)	(4.15%)	(2.81%)	(5.32%)	(1.38%)	(7.49%)		(37.65%)
Públicas	42,465	8,473	4,561	15,516	3,742	20,164		94,921
	(14.56%)	(2.90%)	(1.56%)	(5.32%)	(1.28%)	(6.91%)		(32.54%)
Privadas	1,075	1,390	701		63	300		3,529
	(0.37%)	(0.48%)	(0.24%)		(0.02%)	(0.10%)		(1.21%)
Militar	2,660	957	1,747		57	384		5,806
	(0.91%)	(0.33%)	(0.60%)		(0.02%)	(0.13%)		(1.99%)
Universitarias	1,971	1,284	1,188		154	989		5,585
	(0.68%)	(0.44%)	(0.41%)		(0.05%)	(0.34%)		(1.91%)
SEGUROS PRIVADOS							**7,234**	**7,234**
							(2.48%)	(2.48%)
Aseguradoras							2,504	2,504
							(0.86%)	(0.86%)
Prepagadas							4,730	4,730
							(1.62%)	(1.62%)
ONG´s	**6,871**	**1,397**	**330**	**718**	**1,863**	**466**		**11,645**
	(2.36%)	(0.48%)	(0.11%)	(0.25%)	(0.64%)	(0.16%)		(3.99%)
HOGARES								**83,395**
								(28.59%)
TOTAL	**101,450**	**21,636**	**14,969**	**16,821**	**23,105**	**23,100**	**7,234**	**291,709**
	(34.78%)	(7.42%)	(5.13%)	(5.77%)	(7.92%)	(7.92%)	(2.48%)	(100.00%)

Fuente: Estudio CNGS - Bolivia
nd. No disponoble

ANNEX B. DOMINICAN REPUBLIC

Matriz 1: Flujo de Fondos de los Hogares como Fuente según Agentes Financieros

Matriz 2 Flujo de Hogar como Agente Financiero a los Proveedores

Matriz 3: Gasto en salud de los Hogares por Función

Matriz 4: Gasto en Salud por Objeto

MATRIZ 1: FLUJO DE FONDOS DE LOS HOGARES COMO FUENTE SEGÚN AGENTES FINANCIEROS

FUENTES	SECTOR PUBLICO									SECTOR PRIVADO								
	GOBIERNO CENTRAL																	
	FINANZAS																	
AGENTES FINANCIEROS	FONDOS PARA SALUD	SESPAS	PRESIDENCIA	OTROS MINISTERIOS	INST. DESCENTRAL.	MUNICIPIOS	EMP. NO FIN. PUBLICA	EMP. FIN. PUBLICA	SUBTOTAL SECTOR PUBLICO	EMP. FIN. PRIVADA	SEGURO MEDICO	EMP. NO FIN. PRIVADA	SEGURO PRIVADO	ONG	HOGARES	SUBTOTAL SECTOR PRIVADO	RESTO DEL MUNDO	TOTAL AGENTES FINANCIEROS
SESPAS	1,362,928,291		125,557,646						**1,488,485,937**						200,553,661	**200,553,661.00**	199,469,177	**2,087,977,952**
	(7.73%)		(0.71%)						(8.45%)						(1.14%)	(1.14%)	(1.13%)	(11.85%)
PRESIDENCIA	534,863,418								**534,863,418**						30,428,975	**30,428,974.50**		**565,292,393**
	(3.04%)								(3.04%)						(0.17%)	(0.17%)		(3.21%)
FF.AA	73,646,387								**73,646,387**						4,542,701	**4,542,701.00**		**78,189,088**
	(0.42%)								(0.42%)						(0.03%)	(0.03%)		(0.44%)
OTROS MINISTERIOS	15,761,916			84,612,269					**100,374,185**							-	256,000	**100,886,185**
	(0.09%)			(0.48%)					(0.57%)								(0.00%)	(0.57%)
IDSS			4,000,000				6,330,590		**10,330,590**			597,131,610			205,492,540	**802,624,150.00**		**812,954,740**
			(0.02%)				(0.04%)		(0.06%)			(3.39%)			(1.17%)	(4.55%)		(4.61%)
CRD		3,554,387	50,000			6,687			**3,611,074**						4,281,634	**4,281,634.00**		**7,892,708**
		(0.02%)	(0.00%)			(0.00%)			(0.02%)						(0.02%)	(0.02%)		(0.04%)
UASD									**0**						2,083,135	**2,083,135.00**		**2,083,135**
															(0.01%)	(0.01%)		(0.01%)
CONAPOFA		7,529,746							**7,529,746**							-	579,386	**8,688,518**
		(0.04%)							(0.04%)								(0.00%)	(0.05%)
SNEM		10,090,482							**10,090,482**							-		**10,090,482**
		(0.06%)							(0.06%)									(0.06%)
MUNICIPIOS									**0**							-		**0**
EMP. NO FIN. PUBLICA									**0**							-		**0**
EMP. FIN. PUBLICA								44,311,554	**44,311,554**						5,836,532	**5,836,532.00**		**50,148,086**
								(0.25%)	(0.25%)						(0.03%)	(0.03%)		(0.28%)
SUBTOTAL PUBLICO	**1,987,200,012**	**21,174,615**	**129,607,646**	**84,612,269**	**0**	**6,687**	**6,330,590**	**44,311,554**	**2,273,243,373**		**0**	**597,131,610**		**0**	**463,219,178**	**1,050,350,788**	**200,304,563**	**3,724,203,287**
	(11.28%)	(0.12%)	(0.74%)	(0.48%)		(0.00%)	(0.04%)	(0.25%)	(12.90%)			(3.39%)			(2.57%)	(5.96%)	(1.14%)	(21.13%)
EMP. NO. FIN. PRIVADA			492,140	60,000					**552,140**						7,531,462,062	**7,531,462,062**		**7,532,014,202**
			(0.00%)	(0.00%)											(42.74%)	(42.74%)		(42.74%)
SEGURO PRIVADO		14,389,925	8,649,520	32,506,286	18,612,000	6,939,000	72,886,410	13,287,650	**167,270,791**	95,940,947	10,054,000	662,713,432			293,595,790	**1,062,304,169**	0	**1,325,515,907**
		(0.08%)	(0.05%)	(0.18%)	(0.11%)	(0.04%)	(0.41%)	(0.08%)		(0.54%)	(0.06%)	(3.76%)			(1.67%)	(6.03%)		(7.52%)
ONG		36,988,810	2,592,000	0		283,926			**39,864,736**					0	82,142,258	**82,142,258**	107,212,680	**336,432,354**
		(0.21%)	(0.01%)			(0.00%)									(0.47%)	(0.47%)	(0.61%)	(1.91%)
HOGARES									**0**						4,586,159,770	**4,586,159,770.48**		**4,586,159,770**
															(26.02%)	(26.02%)		(26.02%)
SUBTOTAL PRIVADO	**0**	**51,378,735**	**11,733,660**	**32,566,286**	**18,612,000**	**7,222,926**	**72,886,410**	**13,287,650**	**207,687,667**	**95,940,947**	**10,054,000**	**662,713,432**	**0**	**0**	**12,493,359,881**	**13,262,068,259**	**107,212,680**	**13,780,122,233**
		(0.29%)	(0.07%)	(0.18%)	(0.11%)	(0.04%)	(0.41%)	(0.08%)	(1.18%)	(0.54%)	(0.06%)	(3.76%)			(70.89%)	(75.25%)	(0.61%)	(78.19%)
RESTO DEL MUNDO								2,241,436							118,774,250	**118,774,250**	0	**118,774,250**
								(0.01%)							(0.67%)	(0.67%)		(0.67%)
TOTAL FUENTES	**1,987,200,012**	**72,553,350**	**141,341,306**	**117,178,555**	**18,612,000**	**7,229,613**	**79,217,000**	**59,840,640**	**2,480,931,041**	**95,940,947**	**10,054,000**	**1,259,845,042**	**0**	**0**	**13,065,353,308**	**14,431,193,297**	**307,517,243**	**17,623,099,770**
	(11.28%)	(0.41%)	(0.80%)	(0.66%)	(0.11%)	(0.04%)	(0.45%)	(0.34%)	(14.08%)	(0.54%)	(0.06%)	(7.15%)			(74.14%)	(81.89%)	(1.74%)	(100.00%)

MATRIZ 2: FLUJO DE HOGAR COMO AGENTE FINANCIERO A LOS PROVEEDORES

AGENTES FINANCIEROS / PROVEEDORES	SECTOR PUBLICO														SECTOR PRIVADO							TOTAL PROVEEDOR
	GOBIERNO GENERAL																					
	GOBIERNO CENTRAL				INSTITUCIONES DESCENTRALIZADAS																	
	SESPAS	PRESIDENCIA	FF.AA	OTROS MINISTERIOS	IDSS	INAVI	CRD	UASD	CONAPOFA	SNEM	EMP. FIN. PUBLICA	SUBTOTAL SECTOR PUBLICO	SECTOR PUBLICO	EMP. FIN. PRIVADA (Sin Seguro)	EMP. FIN. PRIVADA (Sin Seguro)	EMP. NO FIN. PRIVADA	SEGURO PRIVADO	ONG	HOGARES	SECTOR PRIVADO	RESTO DEL MUNDO	
HOSPITALES Y CLINICAS PUBLICAS	1,888,508,775 (10.97%)	504,856,357 (2.93%)	73,646,387 (0.43%)									**2,467,011,519** (14.33%)			0					0		**2,467,011,519** (14.33%)
BOTICAS POPULARES FARMACIAS		60,436,036 (0.35%)	4,542,701 (0.03%)									**64,978,737** (0.38%)			0					0		**64,978,737** (0.38%)
OTROS GOB. CENTRAL				84,612,269 (0.49%)								**84,612,269** (0.49%)			#REF!					0		**84,612,269** (0.49%)
HOSPITALES Y POLICLINICAS					812,954,740 (4.72%)							**812,954,740** (4.72%)			0					0		**812,954,740** (4.72%)
LABORAT. Y BCOS. DE SANGRE							2,837,385 (0.02%)	2,083,135 (0.01%)			3,962,141 (0.02%)	**8,882,641** (0.05%)			0					0		**8,882,641** (0.05%)
OTROS SECTOR PUBLICO				16,017,916 (0.09%)			5,055,343 (0.03%)		8,109,132 (0.05%)	10,090,482 (0.06%)		**39,272,873** (0.23%)			#REF!					0		**39,272,873** (0.23%)
TOTAL PROVEEDORES PUBLICOS	**1,888,508,775** (10.97%)	**565,292,393** (3.28%)	**78,189,088** (0.45%)	**100,630,185** (0.58%)	**812,954,740** (4.72%)	**0**	**7,892,708** (0.05%)	**2,083,135** (0.01%)	**8,109,132** (0.05%)	**10,090,482** (0.06%)	**3,962,141** (0.02%)	**3,477,712,778** (20.20%)	**0**	**0**	**#REF!**	**0**	**0**	**0**	**0**	**0**	**0**	**3,477,712,778** (20.20%)
ONG´s												**0**						229,219,674 (1.33%)		229,219,674 (1.33%)		**229,219,674** (1.33%)
CLINICAS/HOSPITALES PRIVADOS											35,148,874 (0.20%)	**35,148,874** (0.20%)				5,867,439,064 (34.07%)	958,074,465 (5.56%)			6,825,513,529 (39.64%)		**6,860,662,402** (39.84%)
FARMACIAS											11,037,072 (0.06%)	**11,037,072** (0.06%)				90,394,170 (0.52%)	14,511,261 (0.08%)			104,895,431 (0.61%)		**115,932,503** (0.67%)
OTROS PRIVADOS												**0**				1,574,190,968 (9.14%)	256,969,233 (1.49%)		4,586,159,770 (26.63%)	6,417,339,972 (37.27%)		**6,417,339,972** (37.27%)
TOTAL PROVEEDORES PRIVADOS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**46,185,945** (0.27%)	**46,185,945** (0.27%)	**0**	**0**		**7,532,014,203** (43.74%)	**1,229,574,959** (7.14%)	**229,219,674** (1.33%)	**4,586,159,770** (26.63%)	**13,576,968,606** (78.85%)	**0**	**13,623,154,551** (79.11%)
RM																				0	118,774,250 (0.69%)	**118,774,250** (0.69%)
TOTAL AGENTE FINANCIERO	**1,888,508,775** (10.97%)	**565,292,393** (3.28%)	**78,189,088** (0.45%)	**100,630,185** (0.58%)	**812,954,740** (4.72%)	**0**	**7,892,708** (0.05%)	**2,083,135** (0.01%)	**8,109,132** (0.05%)	**10,090,482** (0.06%)	**50,148,086** (0.29%)	**3,523,898,724** (20.46%)	**0**	**0**	**#REF!**	**7,532,014,203** (43.74%)	**1,229,574,959** (7.14%)	**229,219,674** (1.33%)	**4,586,159,770** (26.63%)	**13,576,968,606** (78.85%)	**118,774,250** (0.69%)	**17,219,641,579** (100.00%)

Matriz 3: Gasto en Salud de los Hogares por Función

AGENTES FINANCIEROS	SECTOR PUBLICO											SECTOR PRIVADO					RESTO DEL MUNDO	TOTAL GENERAL
	GOBIERNO GENERAL																	
	GOBIERNO CENTRAL				INSTITUCIONES DESCENTRALIZADAS													
TIPO DE SERVICIO	SESPAS	PRESIDENCIA	FF.AA	OTROS MINISTERIOS	IDSS	CRD	UASD	CONAPOFA	SNEM	EMP. FIN. PUBLICA	SECTOR PUBLICO	EMP. FIN. PRIVADA (Seguro Médico)	EMP. NO FIN. PRIVADA (Clinicas, lab. etc)	ONG	HOGARES	SUBTOTAL SECTOR PRIVADO		
PROMOCION Y ATENCION PREVENTI	12,258,923			1,484,406				7,997,901	9,058,872	211,119	**31,011,221**	5,226,515	738,158,211	45,912,701	449,456,334	**1,238,753,761**		**1,269,764,982**
	(0.07%)			(0.01%)				(0.05%)	(0.05%)	(0.00%)	(0.18%)	(0.03%)	(4.29%)	(0.27%)	(2.61%)	(7.19%)		(7.37%)
ATENCION CURATIVA	830,850,516		33,192,812	76,540,649	518,373,997	2,899,200				38,899,894	**1,500,757,068**	941,993,367	4,768,654,784	77,865,923	4,136,703,436	**9,925,217,510**	118,774,250	**11,544,748,828**
	(4.83%)		(0.19%)	(0.44%)	(3.01%)	(0.02%)				(0.23%)	(8.72%)	(5.47%)	(27.69%)	(0.45%)	(24.02%)	(57.64%)	(0.69%)	(67.04%)
INV. Y FORM. RECURSOS HUMANOS	4,456,082										**4,456,082**			5,363,740		**5,363,740**		**9,819,822**
	(0.03%)										(0.03%)			(0.03%)		(0.03%)		(0.06%)
REGULACION	386,623,812										**386,623,812**			160,454		**160,454**		**386,784,266**
	(2.25%)										(2.25%)			(0.00%)		(0.00%)		(2.25%)
PRODUCCION Y COMPRA DE INSUM	512,405,526	143,613,253	42,612,932	22,605,130	148,191,529	2,148,487	2,083,135	111,231	1,031,610	11,037,073	**885,839,906**			24,113,910		**24,113,910**		**909,953,815**
	(2.98%)	(0.83%)	(0.25%)	(0.13%)	(0.86%)	(0.01%)	(0.01%)	(0.00%)	(0.01%)	(0.06%)	(5.14%)			(0.14%)		(0.14%)		(5.28%)
ADMINISTRACION	126,680,629	21,994,929	2,383,344		146,147,878	2,845,021					**300,051,801**	279,970,274	2,016,669,208	71,195,631		**2,367,835,112**		**2,667,886,913**
	(0.74%)	(0.13%)	(0.01%)		(0.85%)	(0.02%)					(1.74%)	(1.63%)	(11.71%)	(0.41%)		(13.75%)		(15.49%)
EDIFICACIONES	15,233,286	399,684,211			241,336						**415,158,833**	2,384,802	8,532,000	4,607,315		**15,524,117**		**430,682,950**
	(0.09%)	(2.32%)			(0.00%)						(2.41%)	(0.01%)	(0.05%)	(0.03%)		(0.09%)		(2.50%)
TOTAL AGENTE FINANCIERO	**1,888,508,774**	**565,292,393**	**78,189,088**	**100,630,185**	**812,954,740**	**7,892,708**	**2,083,135**	**8,109,132**	**10,090,482**	**50,148,086**	**3,523,898,723**	**1,229,574,958**	**7,532,014,203**	**229,219,674**	**4,586,159,771**	**13,576,968,605**	**118,774,250**	**17,219,641,577**
	(10.97%)	(3.28%)	(0.45%)	(0.58%)	(4.72%)	(0.05%)	(0.01%)	(0.05%)	(0.06%)	(0.29%)	(20.46%)	(7.14%)	(43.74%)	(1.33%)	(26.63%)	(78.85%)	(0.69%)	(100.00%)

Matriz 4: Gasto en Salud por Objeto

AGENTES FINANCIEROS / TIPO DE SERVICIO	SECTOR PUBLICO											SECTOR PRIVADO						
	GOBIERNO GENERAL																	
	GOBIERNO CENTRAL				INSTITUCIONES DESCENTRALIZADAS													
	SESPAS	PRESIDENCIA	FF.AA	OTROS MINISTERIOS	IDSS	CRD	UASD	CONAPOFA	SNEM	EMP. FIN. PUBLICA	SECTOR PUBLICO	EMP. FIN. PRIVADA (Seguro Médico)	EMP. NO FIN. PRIVADA	ONG	HOGARES	SUB-TOTAL PRIVADO	RESTO DEL MUNDO	TOTAL GENERAL
SERVICIOS PERSONALES	1,262,700,265 (7.33%)	21,330,492 (0.12%)	29,960,694 (0.17%)	**60,574,383** (0.35%)	579,918,943 (3.37%)	4,646,769 (0.03%)		6,635,430 (0.04%)	7,397,370 (0.04%)	29,118,812 (0.17%)	**2,002,203,158** (11.63%)	460,768,896 (2.68%)	2,822,534,605 (16.39%)	140,190,752 (0.81%)	1,718,609,964 (9.98%)	**5,142,104,217** (29.86%)	118,774,250 (0.69%)	**7,263,161,625** (42.18%)
SERVICIOS NO PERSONALES	50,425,333 (0.29%)	664,437 (0.00%)	3,232,118 (0.02%)	**192,000** (0.00%)	84,844,268 (0.49%)	905,695 (0.01%)		800,560 (0.00%)	1,653,798 (0.01%)		**142,718,209** (0.83%)	730,118,967 (4.24%)	4,463,961,842 (25.92%)	51,987,022 (0.30%)	2,723,251,813 (15.81%)	**7,969,319,644** (46.28%)		**8,112,037,853** (47.11%)
PROD. MEDICINALES Y FARMACEUTICOS	185,846,905 (1.08%)	85,208,481 (0.49%)	21,646,151 (0.13%)	**32,574,787** (0.19%)	71,118,575 (0.41%)	585,583 (0.00%)		556,234 (0.00%)	670,893 (0.00%)	17,021,869 (0.10%)	**415,229,478** (2.41%)	27,694,148 (0.16%)	169,646,197 (0.99%)	1,329,474 (0.01%)	103,295,685 (0.60%)	**301,965,504** (1.75%)		**717,194,982** (4.16%)
MATERIALES Y SUMINISTROS	128,131,995 (0.74%)	772,406 (0.00%)	20,966,781 (0.12%)	**7,156,765** (0.04%)	62,617,648 (0.36%)	1,562,904 (0.01%)	2,083,135 (0.01%)	111,231 (0.00%)	360,717 (0.00%)	4,007,405 (0.02%)	**227,770,987** (1.32%)	6,622,263 (0.04%)	40,566,035 (0.24%)	24,686,959 (0.14%)	24,700,208 (0.14%)	**96,575,465** (0.56%)		**324,346,451** (1.88%)
EQUIPOS MEDICOS Y SANITARIOS	198,280,048 (1.15%)	57,480,400 (0.33%)	1,135,808 (0.01%)	**132,250** (0.00%)	5,347,897 (0.03%)	46,080 (0.00%)		562 (0.00%)			**262,423,045** (1.52%)	4,370,684 (0.03%)		2,498,494 (0.01%)		**6,869,178** (0.04%)		**269,292,223** (1.56%)
OTROS EQUIPOS Y REPARACIONES	47,890,943 (0.28%)	151,966 (0.00%)	1,247,536 (0.01%)		6,077,657 (0.04%)	137,646 (0.00%)		5,115 (0.00%)	7,704 (0.00%)		**55,518,567** (0.32%)		26,773,523 (0.16%)	6,509,839 (0.04%)	16,302,101 (0.09%)	**49,585,463** (0.29%)		**105,104,030** (0.61%)
CONSTRUCCIONES DE OBRAS	15,233,286 (0.09%)	399,684,211 (2.32%)			3,029,752 (0.02%)	8,030 (0.00%)					**417,955,279** (2.43%)		8,532,000 (0.05%)	2,017,133 (0.01%)		**10,549,133** (0.06%)		**428,504,412** (2.49%)
TOTAL AGENTE FINANCIERO	**1,888,508,775** (10.97%)	**565,292,393** (3.28%)	**78,189,088** (0.45%)	**100,630,185** (0.58%)	**812,954,740** (4.72%)	**7,892,707** (0.05%)	**2,083,135** (0.01%)	**8,109,132** (0.05%)	**10,090,482** (0.06%)	**50,148,086** (0.29%)	**3,523,898,723** (20.46%)	**1,229,574,958** (7.14%)	**7,532,014,203** (43.74%)	**229,219,674** (1.33%)	**4,586,159,771** (26.63%)	**13,576,968,605** (78.85%)	**118,774,250** (0.69%)	**17,219,641,577** (100.00%)

ANNEX C. ECUADOR

Matriz 1: Informe Completo de la MatrizFuentes a Agentes Financieros

Matriz 2: Informe Completo de la Matriz Agentes Financieros a Proveedores

Matriz 3: Informe Completo de la Matriz Funciones a Agentes Financieros

Matriz 4: Informe Completo de la Matriz Agentes Financieros a Tipos de Gasto

MATRIZ 1: INFORME COMPLETO DE LA MATRIZ FUENTES A AGENTES FINANCIEROS

		FUENTES								
NO ORDEN	**AGENTES**	**PRESUPUESTO GENERAL DEL ESTADO**	**MUNICIPIOS**	**COOPERACIÓN INTERNACIONAL**	**EMPLEADORES PÚBLICOS**	**EMPLEADORES PRIVADOS**	**LOTERÍA**	**HOGARES FUENTE**	**NO ESPECIFICADO**	**TOTAL**
11	**Ministerio de Salud Pública**	453630 (21.66%)								**453630** (21.66%)
12	**SNEM (Agente)**	15111 (0.72%)								**15111** (0.72%)
13	**Instit.Nacio.Higiene (Agente)**	19303 (0.92%)								**19303** (0.92%)
14	**CEMEIN**	6679 (0.32%)								**6679** (0.32%)
15	**Otros Ministerios**	0								**0** (0.00%)
16	**Municipio de Quito (Agente)**	12628 (0.60%)								**12628** (0.60%)
17	**Patronato San José(Agente)**		5222 (0.25%)							**5222** (0.25%)
18	**Cooper. Internac.(Agente)**			182327 (8.71%)						**182327** (8.71%)
21	**IESS**				196470 (9.38%)	43735 (2.09%)		166690 (7.96%)		**406895** (19.43%)
22	**Seguro Social Campesino**				15139 (0.72%)	3764 (0.18%)		12845 (0.61%)		**31748** (1.52%)
23	**ISSFA**	0						0		**0** (0.00%)
24	**Inst.Seg.Soc. Policía**	4324 (0.21%)						6432 (0.31%)		**10756** (0.51%)
31	**Seguros Privados**					9003 (0.43%)		75302 (3.60%)		**84305** (4.03%)
32	**Medicina Pre-Pagada**					3262 (0.16%)		46096 (2.20%)		**49358** (2.36%)
41	**Junta de Benefic. (Agente)**						71363 (3.41%)	9085 (0.43%)	1184 (0.06%)	**81632** (3.90%)

		FUENTES								
No ORDEN	**AGENTES**	**PRESUPUESTO GENERAL DEL ESTADO**	**MUNICIPIOS**	**COOPERACIÓN INTERNACIONAL**	**EMPLEADORES PÚBLICOS**	**EMPLEADORES PRIVADOS**	**LOTERÍA**	**HOGARES FUENTE**	**NO ESPECIFICADO**	**TOTAL**
42	**SOLCA**							8818 (0.42%)	4988 (0.24%)	**13806** (0.66%)
43	**INNFA**							448 (0.02%)	4057 (0.19%)	**4505** (0.22%)
44	**Cruz Roja Ecuatoriana**	27 (0.00%)							1164 (0.06%)	**1191** (0.06%)
45	**Otras ONG´s**			5831 (0.28%)		2525 (0.12%)				**8356** (0.40%)
49	**Empresas (Agente)**					14107 (0.67%)				**14107** (0.67%)
50	**Hogares (Agente)**							692855 (33.08%)		**692855** (33.08%)
	TOTAL	**511702** (24.43%)	**5222** (0.25%)	**188158** (8.98%)	**211609** (10.10%)	**76396** (3.65%)	**71363** (3.41%)	**1E+06** (48.63%)	**11393** (0.54%)	**2094414** (100.00%)

MATRIZ 2: INFORME COMPLETO DE LA MATRIZ AGENTES FINANCIEROS A PROVEEDORES

		PROVEEDORES																				
No ORDEN	Agentes	Centros de Salud Pública	Hospitales de Salud Públicos	SNEM (proveedor)	INH (Proveedor)	Hospitales de Policía	Hospitales FF:AA	Municipio de Quito (Prov)	Patronato (Proveed.)	Dispensarios del IESS	Hospitales del IESS	Dispensarios del SSC	JBG (Proveedor	SOLCA	INNFA (Proveedor)	Prov.Priv.Sin Lucro	Dispensarios Prop. Empresas	Hosp.Clínicas Cons. Privadas	Laboratorios Privados	Cent.Rehab. Capac. Privada	Farmacias	No Especif.	Total
11	MSP	245,268	208,362																				**453,630**
12	SNEM			15,111																			**15,111**
13	Inst.Nac.de Hig				19,303																		**19,303**
14	CEMEIN		6,679																				**6,679**
15	Otros Ministerios																						**0**
16	Municipio de Quito							12,628															**12,628**
17	Patronato San José								5,222														**5,222**
18	Coop. Int'l.																					182,327	**182,327**
21	IESS									238,467	168,428												**406,895**
22	Seguro Social Campesino											31,748											**31,748**
23	ISSFA						0																**0**
24	Inst.Seg. Policía Nac.					10,756																	**10,756**
31	Seguros Privados																	80,090	0	4,215			**84,305**
32	Medicina Pre-Pagada																	38,277	7,014	0	4,067		**49,358**
41	JBG												81,632										**81,632**
42	SOLCA													13,806									**13,806**
43	INNFA														4,505								**4,505**
44	Cruz Roja Ecuatoriana															1,191							**1,191**
45	Otras ONG´s															8,356							**8,356**
49	Empresa															204	7,121	4,228	225	2,263	66		**14,107**
50	Hogares	28,171	54,066															349,990	34,925		225,703		**692,855**
	TOTAL	**273,439**	**269,107**	**15,111**	**19,303**	**10,756**	**0**	**12,628**	**5,222**	**238,467**	**168,428**	**31,748**	**81,632**	**13,806**	**4,505**	**9,751**	**7,121**	**472,585**	**42,164**	**6,478**	**229,836**	**182,327**	**2,094,414**

MATRIZ 3 INFORME COMPLETO DE LA MATRIZ FUNCIONES A AGENTES FINANCIEROS

NO ORDEN	AGENTES*	FUNCIONES							
		PREVENTIVO INDIVIDUAL O COMUNAL	PREVENTIVO AMBIENTAL	CURATIVO PRIMARIO	CURATIVO SECUNDARIO	CURATIVO TERCIARIO	MEDICAMENTOS FÁRMACOS	SIN ESPECIF.	TOTAL
11	**Ministerio de Salud Pública**	0	0	76,878	168,390	208,362			**453,630**
12	**SNEM (Agente)**		15,111						**15,111**
13	**Inst.Nac.de Hig. (Agente)**	19,303							**19,303**
14	**CEMEIN**						6,679		**6,679**
15	**Otros Ministerios**								**0**
16	**Municipio de Quito (Agente)**		12,628						**12,628**
17	**Patronato San José (Agente)**			5,222	0	0			**5,222**
18	**Coop.Internac. (Agente)**							182,327	**182,327**
21	**IESS**			147,805	90,662	168,428			**406,895**
22	**Seguro Social Campesino**			31,748					**31,748**
23	**ISSFA**			0	0	0			**0**
24	**Inst.Seg.Policía Nacional**			984	3,122	6,650			**10,756**
31	**Seguros Privados**			35,408		46,368		2,529	**84,305**
32	**Medicina Pre-Pagada**			10,859		27,641	3,948	6,910	**49,358**
41	**Junta de Benef.(Agente)**							81,632	**81,632**
42	**SOLCA**					13,806			**13,806**
43	**INNFA**			4,505					**4,505**
44	**Cruz Roja Ecuatoriana**	1,013		178					**1,191**
45	**Otras ONG´s**			8,356					**8,356**
49	**Empresa (Agente)**	381		3,752	9,974				**14,107**
50	**Hogares (Agente)**			110,805	131,404	16,219	434,427		**692,855**
	TOTAL	**20,697**	**27,739**	**436,500**	**403,552**	**487,474**	**445,054**	**273,398**	**2,094,414**

MATRIZ 4: INFORME COMPLETO DE LA MATRIZ AGENTES FINANCIEROS A TIPOS DE GASTO

NO ORDEN	AGENTES*	TIPOS DE GASTO										
		PERSONAL ADMINISTRATIVO	PERSONAL OPERATIVO	GASTOS ADMIST. GENERALES	MATERIALES E INSTRUMENTO DE SALUD	MEDICAMENTOS	OTROS GASTOS	OTROS MATERIAL.	ACTIVOS	SIN CLASIFIC.	TRANSFE-RENCIAS	TOTAL
11	**Ministerio de Salud Pública**	38,797	288,559	28,568	12,042	9,483	72,645		3,536			**453,630**
12	**SNEM (Agente)**	1,564	11,587	646	829		485					**15,111**
13	**Inst.Nac.de Hig. (Agente)**	3,631	14,765	158	449		300					**19,303**
14	**CEMEIN**	213	212	141		5,999	114					**6,679**
15	**Otros Ministerios**									0		**0**
16	**Municipio de Quito (Agente)**		8,523	525	332				231		3,017	**12,628**
17	**Patronato San José (Agente)**		3,517	135	1,234		130		172		34	**5,222**
18	**Coop.Internac. (Agente)**									182,327		**182,327**
21	**IESS**		204,819	23,563	28,234	90,817	8,636	19,305	16,766		14,755	**406,895**
22	**Seguro Social Campesino**		24,927	3,212		2,769	796		44			**31,748**
23	**ISSFA**									0		**0**
24	**Inst.Seg.Policía Nacional**		3,717	1,375				4,646	1,018			**10,756**
31	**Seguros Privados**									84,305		**84,305**
32	**Medicina Pre-Pagada**									49,358		**49,358**
41	**JBG**		29,127	11,183	27,983		1,012		11,592		735	**81,632**
42	**SOLCA**									13,806		**13,806**
43	**INNFA**									4,505		**4,505**
44	**Cruz Roja Ecuatoriana**									1,191		**1,191**
45	**Otras ONG´s**									8,356		**8,356**
49	**Empresa (Agente)**		8,986	973		1,933		550	1,665			**14,107**
50	**Hogares (Agente)**					434,427				258,428		**692,855**
	TOTAL	**44,205**	**598,739**	**70,479**	**71,103**	**545,428**	**84,118**	**24,501**	**35,024**	**602,276**	**18,541**	**2,094,414**

ANNEX D. EL SALVADOR

Matrix 1: Sources to Financing Agents

Matrix 2: Financing Agents to Providers

Matrix 3: Financing Agents to Functions of Health Care

Matrix 4: Financing Agents to Line Items

MATRIX 1: SOURCES TO FINANCING AGENTS

IN COLONES CORRIENTES

	Sources						
FA	**Central Gov (GOES)**	**Public Firms**	**Foreign Assistance**	**Privately-Owned Firms**	**Households**	**Other**	**TOTAL**
MSPAS	1,309,574,973		333,649,120		42,676,389	16,261,593	**1,702,162,075**
ISSS		228,848,044		767,512,845	418,159,633	107,485,877	**1,522,006,399**
HH					3,933,963,960		**3,933,963,960**
Priv Ins						81,607,000	**81,607,000**
NGOs			11,981,486				**11,981,486**
Other	159,150,000						**159,150,000**
TOTAL	**1,468,724,973**	**228,848,044**	**345,630,606**	**767,512,845**	**4,394,799,982**	**205,354,470**	**7,410,870,920**

IN PERCENTAGES

	Sources						
FA	**Central Gov (GOES)**	**Public Firms**	**Foreign Assistance**	**Privately-Owned Firms**	**Households**	**Other**	**TOTAL**
MSPAS	76.94%		19.60%		2.51%	0.96%	100.00%
ISSS		15.04%		50.43%	27.47%	7.06%	100.00%
HH					100.00%		100.00%
Priv Ins						100.00%	100.00%
NGOs			100.00%				100.00%
Other	100.00%						100.00%
TOTAL	19.82%	3.09%	4.66%	10.36%	59.30%	2.77%	100.00%

MATRIX 2: FINANCING AGENTS TO PROVIDERS

IN COLONES CORRIENTES

FA	Secretary of State	Health Units (prev health)	Health Centers (curative)	Providers of NonHosp Medical Care	Public Hospitals	ISSS General Hospitals	ISSS Specialized Hospitals	Total Hospitals	Pharmacies
MSPAS [1]	76,901,323	277,369,740	152,028,438	429,398,178	628,866,897			628,866,897	
ISSS [2]		84,730,608		84,730,608		237,835,586	739,231,017	977,066,603	
HH [3]				1,631,021,448				671,527,644	1,631,414,844
Priv Ins [4]									
NGOs [5]									
Other [6]									
TOTAL	76,901,323	362,100,348	152,028,438	2,145,150,234	628,866,897	237,835,586	739,231,017	2,277,461,144	1,631,414,844

(continued)

FA	Other Aut Inst	Infrastructure	Prevention/ Promotion	Subsidies to Health Org.	External Aid Projects	Admin	Other	TOTAL	Unspent Resources	Complete Total
MSPAS [1]	42,761,351	27,308,418	58,795,457	1,420,590	333,649,120		2,578,222	**1,601,679,556**	100,482,519	1,702,162,075
ISSS [2]		31,081,196				99,610,904	10,301,062	**1,202,790,373**	319,216,026	1,522,006,399
HH [3]								**3,933,963,936**	24	3,933,963,960
Priv Ins [4]							81,607,000	**81,607,000**	-	81,607,000
NGOs [5]			10,091,844			1,889,642		**11,981,486**	-	11,981,486
Other [6]							159,150,000	**159,150,000**	-	159,150,000
TOTAL	42,761,351	58,389,614	68,887,301	1,420,590	333,649,120	101,500,546	253,636,284	**6,991,172,351**	419,698,569	7,410,870,920

AS PERCENTAGES

FA	Secretary of State	Health Units (prev health)	Health Centers (curative)	Total NonHosp Medical Care	Public Hospitals	ISSS General Hospitals	ISSS Specialized Hospitals	Total Hospitals	Pharmacies
MSPAS	4.80%	17.32%	9.49%	26.81%	39.26%			39.26%	
ISSS		7.04%		7.04%		19.77%	61.46%	81.23%	
HH				41.46%				17.07%	41.47%
Priv Ins									
NGOs									
Other									
TOTAL	1.10%	5.18%	2.17%	30.68%	9.00%	3.40%	10.57%	32.58%	23.34%

FA	Other Aut Inst	Infrastructure	Prevention/ Promotion	Subsidies to Health Org	External Aid Projects	Admin (central level)	Other	TOTAL
MSPAS	2.67%	1.70%	3.67%	0.09%	20.83%		0.16%	100.00%
ISSS		2.58%				8.28%	0.86%	100.00%
HH								100.00%
Priv Ins								100.00%
NGOs			84%					100.00%
Other							100.00%	100.00%
TOTAL	0.61%	0.84%	0.99%	0.02%	4.77%	1.45%	3.63%	100.00%

MATRIX 3: FINANCING AGENTS TO FUNCTIONS OF HEALTH CARE

IN COLONES CORRIENTES

FA	Functions									
	Admin	Prevention/ Promotion	Ambulatory Care	Hosptial Care	Other	Infra-structure	Other (ext aid projects)	TOTAL	Unspent Resources	Complete Total
MSPAS [1]	157,271,345	376,028,617	89,696,778	646,819,553	4,021,805	213,553,307	114,288,151	**1,601,679,556**	100,482,519	1,702,162,075
ISSS [2]	99,610,904		84,730,608	977,066,603	10,301,062	31,081,196		**1,202,790,373**	319,216,026	1,522,006,399
HH [3]			2,002,225,598	1,319,613,550	612,124,788			**3,933,963,936**	24	3,933,963,960
Priv Ins [4]					81,607,000			**81,607,000**	-	81,607,000
NGOs [5]	1,889,642	10,091,844						**11,981,486**	-	11,981,486
Other [6]					159,150,000			**159,150,000**	-	159,150,000
TOTAL	**258,771,891**	**386,120,461**	**2,176,652,984**	**2,943,499,706**	**867,204,655**	**244,634,503**	**114,288,151**	**6,991,172,351**	419,698,569	7,410,870,920

AS PERCENTAGES

FA	Functions							
	Admin	Prevention/ Promotion	Ambulatory Care	Hosptial Care	Other	Infrastructure	Other (ext aid projects)	TOTAL
MSPAS	9.82%	23.48%				13.33%	7.14%	100.00%
ISSS	8.28%				0.86%	2.58%		100.00%
HH			50.90%	33.54%	15.56%			100.00%
Priv Ins					100.00%			100.00%
NGOs	15.77%							100.00%
Other					100.00%			100.00%
TOTAL	**3.70%**	**5.52%**	**31.13%**	**42.10%**	**12.40%**	**3.50%**	**1.63%**	**100.00%**

MATRIX 4: FINANCING AGENTS TO LINE ITEMS

IN COLONES CORRIENTES

	Line Items											
FA	**Remunerations**	**Operational Costs**	**Food for Patients**	**Medication**	**Medical/ Surgical Procedures**	**Insecticides**	**Equipment & Infrastructre**	**Other**	**Unclassified**	**Total**	**Unspent Resources**	**Complete Total**
MSPAS	758,373,123	121,296,364	33,976,297	183,886,631	77,751,401	2,103,557	246,806,768	28,660,594	148,824,821	**1,601,679,556**	100,482,519	1,702,162,075
ISSS	609,853,277	188,567,605	21,347,448	244,835,581	66,612,273		56,883,342	14,690,897		**1,188,099,526**	333,906,873	1,522,006,399
HH				1,631,414,844	2,302,549,116					**3,933,963,960**	-	3933963960
Priv Ins									81,607,000	**81,607,000**	-	81,607,000
NGOs	10,416,631	708,786			173,839		261,549	420,681		**11,981,486**	(0)	11,981,486
Other									159,150,000	**159,150,000**	-	159,150,000
TOTAL	**1,378,643,031**	**310,572,755**	**55,323,745**	**2,060,137,056**	**2,447,086,629**	**2,103,557**	**303,951,659**	**43,772,172**	**389,581,821**	**6,991,172,425**	434,389,392	7,410,870,920

AS PERCENTAGES

	LINE ITEMS									
FA	**REMUNERATIONS**	**OPERATIONAL COSTS**	**FOOD FOR PATIENTS**	**MEDICATION**	**MEDICAL/ SURGICAL PROCEDURES**	**INSECTICIDES**	**EQUIPMENT & INFRASTRUCTURE**	**OTHER**	**UNCLASSIFIED**	**TOTAL**
MSPAS	47.35%	7.57%	2.12%	11.48%	4.85%	0.13%	15.41%	1.79%		100%
ISSS	51.33%	15.87%	1.80%	20.61%	5.61%		4.79%	1.24%		100%
HH				41.47%	58.53%					100%
Priv Ins									100.00%	100%
NGOs	86.94%	5.92%			1.45%		2.18%	3.51%		100%
Other									100.00%	100%
TOTAL	**19.72%**	**4.44%**	**0.79%**	**29.47%**	**35.00%**	**0.03%**	**4.35%**	**0.63%**	**5.57%**	**100%**

ANNEX E. GUATEMALA

Matriz 1: Fuentes a Agentes, 1995

Matriz 2: Financing Agents to Providers

Matriz 3: Financing Agents to Functions of Health Care

Matriz 4: Financing Agents to Line Items

MATRIZ 1: FUENTES A AGENTES, 1995

(CIFRAS EN QUETZALES)

AGENTES	FUENTES				TOTAL	Dólares EUA
	Gobierno	Cooperación Externa	Hogares	Empresas		
Ministerio de Salud	497,063,143.14	45,223,503.33			542,286,646.47	90,381,107.75
Otros Ministerios	52,682,253.60	n.d.			52,682,253.60	8,780,375.60
Fondos Sociales	3,439,000.00				3,439,000.00	573,166.67
IGSS	44,782,876.44	n.d.	153,878,510.60	330,295,424.07	528,956,811.11	88,159,468.52
Subtotal Gasto Público	597,967,273.18	45,223,503.33	153,878,510.60	330,295,424.07	1,127,364,711.18	187,894,118.53
ONG	8,618,235.10	67,058,510.05	121,276.84	-	75,798,021.98	12,633,003.66
Seguros Privados	n.d.	n.d.	39,650,890.00	35,162,110.00	74,813,000.00	12,468,833.33
Fondo de Hogares			623,095,670.44		623,095,670.44	103,849,278.41
Subtotal Gasto Privado	8,618,235.10	67,058,510.05	662,867,837.28	35,162,110.00	773,706,692.42	128,951,115.40
TOTAL	**606,585,508.28**	**112,282,013.38**	**816,746,347.88**	**365,457,534.07**	**1,901,071,403.60**	316,845,233.93
Dólares EUA	101,097,584.71	18,713,668.90	136,124,391.31	60,909,589.01	316,845,233.93	

MATRIZ 2: AGENTES A PROVEEDORES, 1995

(CIFRAS EN QUETZALES)

Proveedores	Ministerio de Salud	Otros Ministerios	Fondos Sociales	IGSS	ONG	Seguros Privados	Fondo de Hogares	TOTAL	DOLARES
Ministerio de Salud	533,214,535.47	47,855,690.09	3,439,000.00				9,475,158.55	593,984,384.11	98,997,397.35
IGSS	-	n.d		528,956,811.11				528,956,811.11	88,159,468.52
Hospital militar y Policía Nacional	-	4,826,563.51						4,826,563.51	804,427.25
Municipalidades	5,526,310.00	n.d.						5,526,310.00	921,051.67
Subtotal Sector Público	538,740,845.47	52,682,253.60	3,439,000.00	528,956,811.11	-	-	9,475,158.55	1,133,294,068.73	188,882,344.79
ONG proveedoras	3,545,801.00	-			26,878,129.53		12,730,580.86	43,154,511.39	7,192,418.56
Privados Lucrativos	-	-				44,109,000.00	410,802,907.91	454,911,907.91	75,818,651.32
Farmacias	-	-		n.d.			190,087,023.12	190,087,023.12	31,681,170.52
Subtotal Sector Privado	3,545,801.00	-	-	-	26,878,129.53	44,109,000.00	613,620,511.89	688,153,442.42	114,692,240.40
Otros					48,919,892.45	30,704,000.00		79,623,892.45	13,270,648.74
TOTAL	**542,286,646.47**	**52,682,253.60**	**3,439,000.00**	**528,956,811.11**	**75,798,021.98**	**74,813,000.00**	**623,095,670.44**	**1,901,071,403.60**	**316,845,233.93**
DOLARES	90,381,107.75	8,780,375.60	573,166.67	88,159,468.52	12,633,003.66	12,468,833.33	103,849,278.41	316,845,233.93	

MATRIZ 3: A FLUJO DE AGENTES A FUNCIONES, 1995

Funciones	Ministerio de Salud	Otros Ministerios	Fondos Sociales	IGSS	ONG	Seguros Privados	Fondo de Hogares	TOTAL	DOLARES
Administración	71,615,831.00	830,328.00	953,000.00	115,695,034.84	10,273,177.41			199,367,371.25	33,227,895.21
Programas Preventivos	22,361,174.00	-		19,040,953.11	19,371,721.18		15,705,898.28	76,479,746.58	12,746,624.43
Atención médica ambulatoria	174,870,049.00	4,686,233.07	106,000.00	76,163,812.45	17,594,474.49		396,814,632.90	670,235,201.92	111,705,866.99
Atención médica hospitalaria	254,814,203.00	-		285,614,296.70	10,213,689.22	44,109,000.00	210,575,139.25	805,326,328.18	134,221,054.70
Infraestructura	445,136.20	47,165,692.53	2,380,000.00	32,442,714.00	n.d.			82,433,542.73	13,738,923.79
Gastos no asignables a prog.	18,180,253.27	-		-	18,344,959.67	30,704,000.00		67,229,212.94	11,204,868.82
TOTAL	542,286,646.47	52,682,253.60	3,439,000.00	528,956,811.11	75,798,021.98	74,813,000.00	623,095,670.44	1,901,071,403.60	316,845,233.93
DOLARES	90,381,107.75	8,780,375.60	573,166.67	88,159,468.52	12,633,003.66	12,468,833.33	103,849,278.41	316,845,233.93	

MATRIZ 4: A FLUJO DE AGENTES A ELEMENTOS DE GASTO, 1995

Elemento de Gasto	Ministerio de Salud	Otros Ministerios	Fondos Sociales	IGSS	ONG	Seguros Privados	Fondo de Hogares	TOTAL	DOLARES
Servicios Personales	282,224,832.43	-	953,000.00	264,564,184.49	n.d.	-		547,742,016.92	91,290,336.15
Servicios No Personales	32,064,314.42	-	-	30,099,877.14	n.d.	-		62,164,191.56	10,360,698.59
Servicios Médicos	9,072,111.00	-	-		n.d.	44,109,000.00	433,008,647.32	486,189,758.32	81,031,626.39
Medicamentos	79,887,340.03	2,204,533.07	106,000.00	107,624,336.93	8,552,637.78	-	190,087,023.12	388,461,870.93	64,743,645.15
Equipo y material médico	34,586,287.58	14,348,196.41	644,000.00	55,743,222.04	n.d.	-		105,321,706.03	17,553,617.67
Eq. Y mat. No médico	90,786,388.36	-	-	30,262,095.91	n.d.	-		121,048,484.27	20,174,747.38
Infraestructura	445,136.20	35,299,196.12	1,736,000.00	24,401,160.07	n.d.	-		61,881,492.39	10,313,582.07
Mantenimiento	2,650,905.25	830,328.00	-	4,764,495.41	n.d.	-		8,245,728.66	1,374,288.11
Gastos No Clasificados	10,569,331.20	-	-	11,497,439.12	67,245,384.20	30,704,000.00		120,016,154.52	20,002,692.42
TOTAL	542,286,646.47	52,682,253.60	3,439,000.00	528,956,811.11	75,798,021.98	74,813,000.00	623,095,670.44	1,901,071,403.60	316,845,233.93
Dólares	90,381,107.75	8,780,375.60	573,166.67	88,159,468.52	12,633,003.66	12,468,833.33	103,849,278.41	316,845,233.93	

ANNEX F. MEXICO

Matriz 1: Gasto en Salud según Fuents de Financiamiento, 1995

Matriz 2: Gasto en Salud que Asignan los Agentes a las Instituciones Prestadores de Servicios

Matriz 3: Gasto en Salud por Tipo de Servicios de los Agentes, 1995

Matriz 4: Tipo de Gasto de los Agentes de Servicios de Salud, 1995

MATRIZ 1: GASTO EN SALUD SEGÚN FUENTES DE FINANCIAMIENTO, 1995

(MILLONES DE PESOS)

Fuentes / Agentes	Hogar	Empresa	Gobierno Federal	Gobierno Estatal	O.N.G. Nacionales	O.N.G. Internacionales	TOTAL
IMSS	6,676	21,451	1,505	38			29,669
	22.5%	**72.3%**	**5.1%**	**0.13%**			**29.4%**
ISSSTE	921		2,212	76			3,208
	28.7%		**68.9%**	**2.4%**			**3.2%**
SEDENA*			307				307
			100%				**0.30%**
MARINA*			80				80
			100%				**0.08%**
PEMEX			1,345				1,345
			100%				**1.3%**
Subtotal Seguridad Social	7,596	21,451	5,449	113			34,610
	21.9%	**62.0%**	**15.7%**	**0.33%**			**34.3%**
SSA			6,459	358		148	6,965
			92.7%	**5.1%**		**2.1%**	**6.9%**
IMSS Solidaridad			1,336	3			1,339
			99.8%	**0.24%**			**1.3%**
DIF			140	134			274
			51.2%	**48.8%**			**0.27%**
DDF			561				561
			100%				**0.56%**
INI			13				13
			100%				**0.01%**
Subtotal Servicios Públicos			8,510	495		148	9,153
			93.0%	**5.4%**		**1.6%**	**9.1%**
Privado Virtual	55,455	300					55,755
	99.5%	**0.5%**					**55.2%**
Seguro Médico Privado	1,222	199					1,421
	86.0%	**14.0%**					**1.4%**
Subtotal Servicios Privados	56,677	499					57,176
	99.1%	**0.87%**					**56.6%**
TOTAL	64,273	21,950	13,959	608		148	100,938
	63.7%	21.7%	13.8%	0.60%		0.15%	100%

*Los agentes SEDENA y MARINA reciben recursos de un agente intermediario ISSFAM, en proporción de 19.2% y 17.5% respectivamente.
Fuente: Fundación Mexicana para la Salud. Cuentas Nacionales de Salud, 1995.

(MILLONES DE DÓLARES)

Fuentes / Agentes	Hogar	Empresa	Federal	Estatal	Nacionales	Internacionales	TOTAL
IMSS	1,011.45	3,250.13	228.07	5.69			4,495.34
	22.5%	**72.3%**	**5.1%**	**0.1%**			**29.4%**
ISSSTE	139.51		335.14	11.44			486.09
			68.9%	**2.4%**			**3.2%**
SEDENA*			46.54				46.54
			100.0%				**0.3%**
MARINA*			12.09				12.09
			100.0%				**0.1%**
PEMEX			203.80				203.80
			100.0%				**1.3%**
Subtotal Seguridad Social	1,150.96	3,250.13	825.64	17.14			5,243.87
	21.9%	**62.0%**	**15.7%**	**0.3%**			**34.3%**
SSA			978.66	54.21		22.49	1,055.36
			92.7%	**5.1%**		**2.1%**	**6.9%**
IMSS Solidaridad			202.46	0.48			202.94
			99.8%	**0.2%**			**1.3%**
DIF			21.26	20.30			41.56
			51.2%	**48.8%**			**0.3%**
DDF			85.05				85.05
			100.0%				**0.6%**
INI			1.90				1.90
			100.0%				**0.0%**
Subtotal Servicios Públicos	0.00	0.00	1,289.33	74.99		22.49	1,386.81
			93.0%	**5.4%**		**1.6%**	**9.1%**
Privado Virtual	8,402.31	45.44					8,447.74
	99.5%	**0.5%**					**55.2%**
Seguro Médico Privado	185.10	30.13					215.23
	86.0%	**14.0%**					**1.4%**
Subtotal Servicios Privados	8,587.41	75.57	0.00	0.00	0.00	0.00	8,662.98
	99.1%	**0.9%**					**56.6%**
TOTAL	9,738.37	3,325.70	2,114.97	92.12	0.00	22.49	15,293.65
	63.7%	**21.7%**	**13.8%**	**0.6%**		**0.1%**	**100.0%**

MATRIZ 2: GASTO EN SALUD QUE ASIGNAN LOS AGENTES A LAS INSTITUCIONES PRESTADORAS DE SERVICIOS

(MILLONES DE PESOS)

Instituciones prestadoras Agentes	IMSS	ISSSTE	SEDENA	MARINA	PEMEX	SSA	IMSS Sol.	DIF	DDF	INI	Privado Lucrativo	Farmacias	Privado no lucrativo	**TOTAL**
IMSS	28,670										1,000			29,669
	96.6%										**3.4%**			**29.4%**
ISSSTE	33	3,105				8					62			3,208
	1.0%	**96.8%**				**0.3%**					**1.9%**			**3.2%**
SEDENA			307											307
			100%											**0.3%**
MARINA				80										80
				100%										**0.1%**
PEMEX					1,345									1,345
					100%									**1.33%**
Subtotal Seguridad Social	28,703	3,105	307	80	1,345	8					1,061			34,610
	82.9%	**9.0%**	**0.9%**	**0.2%**	**3.9%**	**0.02%**					**3.1%**			**34.3%**
SSA						6,965								6,965
														6.9%
IMSS Solidaridad							1,339							1,339
							100%							**1.3%**
DIF								274						274
								100%						**0.3%**
DDF									561					561
									100%					**0.6%**
INI										13				13
										100%				**0.01%**
Subtotal Servicios Públicos						6,965	1,339	274	561	13				9,153
						76.1%	**14.6%**	**3.0%**	**6.1%**	**0.14%**				**9.1%**
Privado Virtual			0.03			349					38,649	16,560	198	55,755
						0.6%					**69%**	**30%**	**0.4%**	**55.2%**
Seguro Médico Privado											1,421			1,421
											100%			**1.4%**
Subtotal Servicios Privados			0.03			349					40,069	16,560	198	57,176
						0.6%					**70.1%**	**29.0%**	**0.3%**	**56.6%**
TOTAL	28,703	3,105	307	80	1,345	7,322	1,339	274	561	13	41,131	16,560	198	100,938
	28.4%	3.1%	0.3%	0.1%	1.3%	7.3%	1.3%	0.3%	0.6%	0.01%	40.7%	16.4%	0.2%	100%

(MILLONES DE DÓLARES)

Instituciones prestadoras **Agentes**	**IMSS**	**ISSSTE**	**SEDENA**	**MARINA**	**PEMEX**	**SSA**	**IMSS Sol.**	**DIF**	**DDF**	**INI**	**Privado Lucrativo**	**Farmacias**	**Privado no lucrativo**	**TOTAL**
IMSS	4,343.89										151.45			4,495.34
	96.6%										**3.4%**			**4.5%**
ISSSTE	5.00	470.46				1.25					9.38			486.09
	1.0%	**96.8%**				**0.3%**					**1.9%**			**0.5%**
SEDENA			46.54											46.54
			100%											**0.0%**
MARINA				12.09										12.09
				100%										**0.0%**
PEMEX					203.80									203.80
					100%									**0.20%**
Subtotal Seguridad Social	4,348.89	470.46	46.54	12.09	203.80	1.25					160.83			5,243.87
	82.9%	**9.0%**	**0.9%**	**0.2%**	**3.9%**	**0.02%**					**3.1%**			**5.2%**
SSA														1,055.36
														1.0%
IMSS Solidaridad							202.94							202.94
							100%							**0.2%**
DIF								41.56						41.56
								100%						**0.0%**
DDF									85.05					85.05
									100%					**0.1%**
INI										1.90				1.90
										100%				**0.00%**
Subtotal Servicios Públicos						1,055.36	202.94	41.56	85.05	1.90				1,386.81
						76.1%	**14.6%**	**3.0%**	**6.1%**	**0.14%**				**1.4%**
Privado Virtual			0.00			52.85					5,855.86	2,509.03	29.99	8,447.74
			0.00%			**0.6%**					**69%**	**30%**	**0.4%**	**8.4%**
Seguro Médico Privado											215.23			215.23
											100%			**0.2%**
Subtotal Servicios Privados			0.00			52.85					6,071.09	2,509.03	29.99	8,662.98
			0.00%			**0.6%**					**70.1%**	**29.0%**	**0.3%**	**8.6%**
TOTAL	4,348.89	470.46	46.55	12.09	203.80	1,109.47	202.94	41.56	85.05	1.90	6,231.92	2,509.03	29.99	15,293.65
	28.4%	3.1%	0.3%	0.1%	1.3%	7.3%	1.3%	0.3%	0.6%	0.01%	40.7%	16.4%	0.2%	15%

Fuente: Fundación Mexicana para la Salud. Cuentas Nacionales de Salud, 1995.

MATRIZ 3: GASTO EN SALUD POR TIPO DE SERVICIOS DE LOS AGENTES, 1995

(MILLONES DE PESOS)

Tipo de servicio / Agentes	Administración	Atención Preventiva	Atención Curativa	Producción de Insumos Médicos y Material	Desarrollo de la Investigación Fundamental Aplicada y Experimental	Regulación y Fomento a la Salud	Ampliación y Mejoramiento de la Planta Física Educ. y Capacitación	No Especificado	**TOTAL**
IMSS	4,919	1,410	22,058		7		1,277		29,669
	16.6%	**4.8%**	**74.3%**		**0.02%**				**29.4%**
ISSSTE	181	276	2,561	0	5	0.16	185.44		3,208
	5.6%	**8.6%**	**79.8%**	**0.003%**	**0.2%**	**0.005%**	**5.780%**		**3.2%**
SEDENA	241	0.10	33	31	0.001		1		307
	78.4%	**0.03%**	**10.9%**	**10.2%**	**0.0002%**		**0.5%**		**0.3%**
MARINA	0.00	0.00	0.00	0.00				80	80
								100%	**0.1%**
PEMEX								1,345	1,345
								100%	**1.3%**
Subtotal Seguridad Social	5,340	1,686	24,652	31	12	0	1,464	1,425	34,610
	15.4%	**4.9%**	**71.2%**	**0.09%**	**0.03%**	**0.0005%**	**4.229%**	**4.1%**	**34.3%**
SSA	2,196	728	3,233	72	135	141	461		6,965
	31.5%	**10.5%**	**46.4%**	**1.0%**	**1.9%**	**2.0%**	**6.6%**		**6.9%**
IMSS Solidaridad	276	274	694				95.48		1,339
	20.6%	**20.5%**	**51.8%**						**1.3%**
DIF	243				4		27.20		274
	88.5%				**1.6%**				**0.3%**
DDF	5.03	11	538				7.86		561
		1.9%	**95.8%**						**0.6%**
INI		12.53							12.53
		100%							**0.0%**
Subtotal Servicios Públicos	2,720	1,025	4,464	72	140	141	591		9,153
	29.7%	**11.2%**	**48.8%**	**0.8%**	**1.5%**	**1.5%**	**6.5%**		**9.1%**
Privado Virtual		6,236	49,519						55,755
		11.2%	**88.8%**						**55.2%**
Seguro Médico Privado		159	1,262						1,421
		11.2%	**88.8%**						**1.4%**
Subtotal Servicios Privados		6,395	50,781						57,176
		11.2%	**88.8%**						**56.6%**
TOTAL	8,060	9,106	79,897	103	152	141	2,055	1,425	100,938
	8.0%	9.0%	79.2%	0.10%	0.15%	0.1%	2.04%	1.4%	

(MILLONES DE DÓLARES)

Tipo de servicio / Agentes	Administración	Atención Preventiva	Atención Curativa	Producción de Insumos Médicos y Material	Desarrollo de la Investigación Fundamental Aplicada y Experimental	Regulación y Fomento a la Salud	Ampliación y Mejoramiento de la Planta Física Educ. Y Capacitación	No Especificado	TOTAL
IMSS	745	214	3,342		1		193		4,495
	16.6%	**4.8%**	**74.3%**		**0.02%**				**4.5%**
ISSSTE	27	42	388	0	1	0.02	28.10		486
	5.6%	**8.6%**	**79.8%**	**0.003%**	**0.2%**	**0.005%**	**5.780%**		**0.5%**
SEDENA	37	0.01	5	5	0.000		0		47
	78.4%	**0.03%**	**10.9%**	**10.2%**	**0.0002%**		**0.5%**		**0.0%**
MARINA	0.00	0.00	0.00	0.00				12	12
								100%	**0.0%**
PEMEX								204	204
								100%	**0.2%**
Subtotal Seguridad Social	809	255	3,735	5	2	0	222	216	5,244
	15.4%	**4.9%**	**71.2%**	**0.09%**	**0.03%**	**0.0005%**	**4.229%**	**4.1%**	**5.2%**
SSA	333	110	490	11	21	21	70		1,055
	31.5%	**10.5%**	**46.4%**	**1.0%**	**1.9%**	**2.0%**	**6.6%**		**1.0%**
IMSS Solidaridad	42	42	105				14.47		203
	20.6%	**20.5%**	**51.8%**						**0.2%**
DIF	37				1		4.12		42
	88.5%				**1.6%**				**0.0%**
DDF	0.76	2	81				1.19		85
		1.9%	**95.8%**						**0.1%**
INI		1.90							1.90
		100%							**0.0%**
Subtotal Servicios Públicos	412	155	676	11	21	21	90		1,387
	29.7%	**11.2%**	**48.8%**	**0.8%**	**1.5%**	**1.5%**	**6.5%**		**1.4%**
Privado Virtual		945	7,503						8,448
		11.2%	**88.8%**						**8.4%**
Seguro Médico Privado		24	191						215
		11.2%	**88.8%**						**0.2%**
Subtotal Servicios Privados		969	7,694						8,663
		11.2%	**88.8%**						**8.6%**
TOTAL	1,221	1,380	12,106	16	23	21	311	216	15,294
	8.0%	9.0%	79.2%	0.10%	0.15%	0.1%	2.04%	1.4%	

MATRIZ 4: TIPO DE GASTO DE LOS AGENTES DE SERVICIOS DE SALUD, 1995

(MILLONES DE PESOS)

Tipo de Gasto / Agentes	Servicios personales	Materiales y suministros	Servicios generales	Infraestructura	No Especificado	TOTAL
IMSS	14,223	3,639	10,866	941		29,669
	47.9%	**12.3%**	**36.6%**	**3.2%**		**29.4%**
ISSSTE	782	340	1,994	93		3,208
	24.4%	**10.6%**	**62.2%**	**2.9%**		**3.2%**
SEDENA					307	307
					100%	**0.3%**
MARINA	40	12	15	12		80
	50.2%	**15.6%**	**19.2%**	**15.1%**		**0.1%**
PEMEX	324	180	750	91		1,345
	24.1%	**13.4%**	**55.7%**	**6.8%**		**1.3%**
Subtotal Seguridad Social	15,369	4,171	13,625	1,137	307	34,610
	44.4%	**12.1%**	**39.4%**	**3.3%**	**0.9%**	**34.3%**
SSA	5,182	627	692	463		6,965
	74.4%	**9.0%**	**9.9%**	**6.6%**		**6.9%**
IMSS Solidaridad	845	226	173	95		1,339
	63.1%	**16.9%**	**12.9%**	**7.1%**		**1.3%**
DIF					274	274
					100%	**0.3%**
DDF					561	561
					100%	**0.6%**
INI					13	13
					100%	**0.01%**
Subtotal Servicios Públicos	6,027	854	865	558	848	9,153
	65.8%	**9.3%**	**9.5%**	**6.1%**	**9.3%**	**9.1%**
Privado Virtual	15,536	17,120	17,672	5,426		55,755
	27.9%	**30.7%**	**31.7%**	**9.7%**		**55.2%**
Seguro Médico Privado	396	436	450	138		1,421
	27.9%	**30.7%**	**31.7%**	**9.7%**		**1.4%**
Subtotal Servicios Privados	15,932	17,556	18,123	5,564		57,176
	27.9%	**30.7%**	**31.7%**	**9.7%**		**56.6%**
TOTAL	37,329	22,581	32,613	7,260	1,155	100,938
	37.0%	**22.4%**	**32.3%**	**7.2%**	**1.1%**	**100%**

Fuente: Fundación Mexicana para la Salud. Cuentas Nacionales de Salud, 1995.

(MILLONES DE DÓLARES)

Tipo de Gasto / Agentes	Servicios personales	Materiales y suministros	Servicios generales	Infraestructura	No Especificado	TOTAL
IMSS	2,155.05	551.36	1,646.34	142.59		4,495.34
	47.9%	**12.3%**	**36.6%**	**3.2%**		**29.4%**
ISSSTE	118.42	51.50	302.11	14.06		486.09
	24.4%	**10.6%**	**62.2%**	**2.9%**		**3.2%**
SEDENA					46.54	47
					100%	**0.3%**
MARINA	6.06	1.89	2.32	1.82		12.09
	50.2%	**15.6%**	**19.2%**	**15.1%**		**0.1%**
PEMEX	49.13	27.25	113.58	13.84		203.80
	24.1%	**13.4%**	**55.7%**	**6.8%**		**1.3%**
Subtotal Seguridad Social	2,328.67	632.00	2,064.34	172.31	46.54	5,243.87
	44.4%	**12.1%**	**39.4%**	**3.3%**	**0.9%**	**34.3%**
SSA	785.22	95.05	104.92	70.17		1,055.36
	74.4%	**9.0%**	**9.9%**	**6.6%**		**6.9%**
IMSS Solidaridad	127.99	34.31	26.21	14.44		202.94
	63.1%	**16.9%**	**12.9%**	**7.1%**		**1.3%**
DIF					41.56	41.56
					100%	**0.3%**
DDF					85.05	85.05
					100%	**0.6%**
INI					1.90	1.90
					100%	**0.0%**
Subtotal Servicios Públicos	913.21	129.37	131.12	84.61	128.50	1,386.81
	65.8%	**9.3%**	**9.5%**	**6.1%**	**9.3%**	**9.1%**
Privado Virtual	2,354.01	2,593.98	2,677.62	822.13		8,447.74
	27.9%	**30.7%**	**31.7%**	**9.7%**		**55.2%**
Seguro Médico Privado	59.98	66.09	68.22	20.95		215.23
	27.9%	**30.7%**	**31.7%**	**9.7%**		**1.4%**
Subtotal Servicios Privados	2,413.99	2,660.07	2,745.85	843.08		8,662.98
	27.9%	**30.7%**	**31.7%**	**9.7%**		**56.6%**
TOTAL	5,655.87	3,421.44	4,941.31	1,099.99	175.04	15,293.65
	37.0%	**22.4%**	**32.3%**	**7.2%**	**1.1%**	**100.0%**

Fuente: Fundación Mexicana para la Salud. Cuentas Nacionales de Salud, 1995.

ANNEX G. NICARAGUA

Matriz 1: Fuentes de Financiamento a Fondos

Matriz 2: Fondos/Instituciones de Salud a Prestadores de Servicios de Salud

Matriz 3: Fondos/Institutciones a Tipo de Servicio/Programa

Matriz 4: Fondos/Instituciones a Función/Objecto de Gasto

MATRIZ 1: FUENTES DE FINANCIAMIENTO A FONDOS

	Fuentes																
	Sector Público							Sector Privado					Cooperación			Total	
	Gobierno Central			Empresas Públicas			Total	Empresas Privadas			Hogares	Total	Externa			Córdobas	(%)
Fondos	MIFIN	Ministerios	**Subtotal**	[1] No financieras	Financieras	**Subtotal**	**Sector Público**	No financieras	Financieras	**Subtotal**		**Sector Privado**	Donación	Préstamos	**Subtotal**	**Corrientes**	
MINSA	558,289.16	0.00	558,289.16	0.00	0.00	0.00	558,289.16	0.00	0.00	0.00	72,973.83	72,973.83	181,722.48	192,200.28	373,922.76	1,005,185.75	54.25%
MINGO	12,580.44	3,428.80	16,009.24	0.00	0.00	0.00	16,009.24	0.00	0.00	0.00	1,124.63	1,124.63	1,949.62	0.00	1,949.62	19,083.49	1.03%
MIDEF	18,926.68	0.00	18,926.68	0.00	0.00	0.00	18,926.68	0.00	0.00	0.00	2,756.60	2,756.60	0.00	0.00	0.00	21,683.28	1.17%
INSS	1,827.33	12,487.53	14,314.86	84,854.50	0.00	84,854.50	99,169.36	76,836.61	11,481.33	88,317.94	7,215.53	95,533.47	0.00	0.00	0.00	194,702.83	10.51%
Otros Ministerios / Entes Autónomos	0.00	0.00	0.00	19,219.58	0.00	19,219.58	19,219.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,219.58	1.04%
Subtotal	591,623.61	15,916.33	607,539.94	104,074.08	0.00	104,074.08	711,614.02	76,836.61	11,481.33	88,317.94	84,070.59	172,388.53	183,672.10	192,200.28	375,872.38	1,259,874.93	***68.00%***
Empresas Públicas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Empresas Privadas CFL / SFL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	***0.00%***
Hogares	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	592,911.52	592,911.52	0.00	0.00	0.00	592,911.52	***32.00%***
Total Sector	**591,623.6**	**15,916.33**	**607,539.94**	**104,074.08**	**0.00**	**104,074.08**	**711,614.02**	**76,836.61**	**11,481.33**	**88,317.94**	**676,982.11**	**765,300.05**	**183,672.10**	**192,200.28**	**375,872.38**	**1,852,786.45**	***100.00%***
(%)	**31.9%**	**0.9%**	**32.8%**	**5.6%**	**0.0%**	**5.6%**	**38.4%**	**4.1%**	**0.6%**	**4.8%**	**36.5%**	**41.3%**	**10%**	**10%**	**20%**	**100%**	

Nota: No financieros – Entes Autónomos

Elaboración propia de la Comisión Nacional de Cuentas Nacionales en Salud de Nicaragua

Fuente: Ministerio de Salud (MINSA), Ministerio de Gobernación (MIGOB), Ejercito de Nicaragua (MINDEF), Instituto Nicaragüense de Acueductos y Alcantarillado (INAA) y Banco Central de Nicaragua (BCN)

Entes Autónomos: Empresa Nacional de Electridad (ENEL), Telecomunicaciones y Correos (TELCOR), Empresa Nicaragüense de Telecomunicaciones (ENITEL), Instituto Nicaragüense de Acueductos y Alcantarillado (INAA) y Banco Central de Nicaragua (BCN)

MATRIZ 2: FONDOS/INSTITUCIONES DE SALUD A PRESTADORES DE SERVICIOS DE SALUD

Prestadores de Servicios de Salud		Fondos						Empresas					Total Córdobas Corrientes	(%)
		MINSA	MIGOB	MIDEF	INSS	Otros Ministerios Entes Aut.	Subtotal	Públicas	Privadas CFL	Privadas SFL	Subtotal	Hogares		
Públicos	**Ministerio de Salud**													
	Red de SS de primer nivel	368,203.94	0.00	0.00	51,516.33	0	419,720.27	0.00	0.00	0.00	0.00	0.00	419,720.27	22.7%
	Hospitales MINSA	470,436.28	0.00	0.00	2,711.38	0.00	473,147.66	0.00	0.00	0.00	0.00	0.00	473,147.66	25.5%
	Policlínicas especiales	166,545.60	0.00	0.00	0.00	0.00	166,545.60	0.00	0.00	0.00	0.00	0.00	166,545.60	9.0%
	Centros de Referencia Nacional	0.00	0.00	0.00	48,141.42	0.00	48,141.42	0.00	0.00	0.00	0.00	0.00	48,141.42	2.6%
	Ministerio de Gobernación													
	Red de SS de primer nivel	0.00	2,526.18	0.00	0.00	0.00	2,526.18	0.00	0.00	0.00	0.00	0.00	2,526.18	0.1%
	Hospitales	0.00	15,746.73	0.00	0.00	0.00	15,746.73	0.00	0.00	0.00	0.00	0.00	15,746.73	0.8%
	Policlinicas especializadas	0.00	810.61	0.00	0.00	0.00	810.61	0.00	0.00	0.00	0.00	0.00	810.61	0.04%
	Ministerio de Defensa													
	Red de SS de primer nivel	0.00	0.00	5,104.18	0.00	0.00	5,104.18	0.00	0.00	0.00	0.00	0.00	5,104.18	0.3%
	Hospitales MIDEF	0.00	0.00	15,134.83	0.00	0.00	15,134.8	0.00	0.00	0.00	0.00	0.00	15,134.83	0.8%
	Policlinica especializada	0.00	0.00	1,444.67	0.00	0.00	1,444.67	0.00	0.00	0.00	0.00	0.00	1,444.67	0.08%
	Subtotal	**1,005,185.82**	**19,083.52**	**21,683.68**	**102,369.13**	**0.00**	**1,148,322.14**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,148,322.14**	**62%**
Privados	Clínicas sin camas CFL	0.00	0.00	0.00	87,717.01	16,625.82	104,342.83	0.00	0.00	0.00	0.00	72,299.63	176,642.46	9.5%
	Clínicas sin camas SFL	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	30,985.57	30,985.57	1.7%
	Subtotal	0.00	0.00	0.00	87,717.01	16,625.82	104,342.83	0.00	0.00	0.00	0.00	103,285.20	207,628.03	11.2%
	Clínicas y hospitales CFL	0.00	0.00	0.00	4,616.69	2,593.76	7,210.45	0.00				60,654.9	67,865.30	3.7%
	Clínicas y hospitales SFL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.0%
	Subtotal	0.00	0.00	0.00	4,616.69	2,593.76	7,210.45	0.00	0.00	0.00	0.00	60,654.85	67,865.30	3.7%
	Farmacias	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428,971.50	428,971.50	23.2%
	Subtotal	**0.00**	**0.00**	**0.00**	**92,333.70**	**19,219.58**	**111,553.28**	**0.00**	**0.00**	**0.00**	**0.00**	**592,911.55**	**704,464.83**	**38.0%**
TOTAL		**1,005,185.82**	**19,083.52**	**21,683.68**	**194,702.83**	**19,219.58**	**1,259,875.42**	**0.00**	**0.00**	**0.00**	**0.00**	**592,911.55**	**1,852,786.97**	**100.0%**

Nota: Elaboración propia de la Comisión Nacional de Cuentas Nacionales en Salud de Nicaragua
Fuente: Ministerio de Salud (MINSA), Ministerio de Gobernación (MIGOB), Ejercito de Nicaragua (MINDEF), Instituto Nicaragüense de Seguridad Social (INSS)

MATRIZ 3: FONDOS/INSTITUCIONES A TIPO DE SERVICIO/PROGRAMA

Fondos	Programa / Tipo de Servicio											Total Córdobas Corrientes	(%)
	Administración			Promoción y prevención	Atención Curativa					Rehabilitación	Formación e investigación		
	Nivel Central	Coordinación SILAIS	Subtotal		Ambulatoria General	Ambulatoria Especializada	Ambulatoria Subtotal	Hospitalización	Subtotal				
MINSA	35,183.89	22,440.93	57,624.82	254,503.57	92,592.15	156,997.95	249,590.10	443,467.33	693,057.43	0.00	0.00	1,005,185.82	54.25%
MIGOB	1250.76	0.0	1,250.76	0.0	2,360.61	757.48	3,118.09	14,714.67	17,832.76	0.00	0.00	19,083.52	1.03%
MIDEF	1,049.48	0.0	1,049.48	520.41	4,336.74	1,374.75	5,711.48	14,402.30	20,113.78	0.00	0.00	21,683.67	1.17%
INSS	42,589.03	0.0	42,589.03	27,530.35	0.0	108,777.63	108,777.63	5,725.14	114,502.77	10,080.67	0.00	194,702.82	10.51%
Otros Ministerios / Entes Autónomos	0.0	0.0	0.00			16,625.82	16,625.82	2,593.76	19,219.58	0.00	0.00	19,219.58	1.04%
Subtotal Público	80,073.16	22,440.93	102,514.09	282,554.33	99,289.49	284,533.63	383,823.12	480,903.20	864,726.32	10,080.67	0.00	1,259,875.41	**68.00%**
													0.00%
Empresas Públicas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Empresas Privadas CFL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00%
Empresas Privadas SFL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Empresas **Subtotal**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Hogares	0.00	0.00	0.00	5,929.11	313,057.29	78,264.33	391,321.62	195,660.81	586,982.43	0.00	0.00	592,911.54	32.00%
Subtotal Privado	0.00	0.00	0.00	5929.11	313,057.3	78,264.3	391,321.6	195,660.8	586,982.4	0.00	0.00	*592,911.5*	**32.00%**
TOTAL	**80,073.16**	**22,440.93**	**102,514.09**	**288,483.44**	**412,346.78**	**362,797.96**	**775,144.74**	**676,564.01**	**1,451,708.75**	**10,080.67**	**0.00**	**1,852,786.95**	**100.00%**
(%)	**4.32%**	**1.21%**	**5.53%**	**15.57%**	**22.26%**	**19.58%**	**41.84%**	**36.52%**	**78.35%**	**0.54%**	**0.00%**	**100.00%**	

Nota: Elaboración propia de la Comisión Nacional de Cuentas Nacionales en Salud de Nicaragua

Fuente: Ministerio de Salud (MINSA), Ministerio de Gobernación (MIGOB), Ejercito de Nicaragua (MINDEF), Instituto Nicaragüense de Seguridad Social (INSS)
Entes Autónomos: Empresa Nacional de Electridad (ENEL), Telecomunicaciones y Correos (TELCOR), Empresa Nicaragüense de Telecomunicaciones (ENTEL), Instituto Nicaragüense de Acueductos y Alcantarillado (INAA) y Banco Central de Nicaragua (BCN)

MATRIZ 4: FONDOS/INSTITUCIONES A FUNCIÓN/ OBJETO DE GASTO

	Funcion / Objeto del Gasto	Fondos						Empresas					Total Córdobas Corrientes	(%)
		MINSA	MIGOB	MIDEF	INSS	Otros Ministerios	Subtotal	Públicas	Privadas CFL	Privadas SFL	Subtotal	Hogares		
01	Servicios personales	379,573.06	8,284.66	7,273.76	69,547.36	4,830.74	469,509.58				0.00	166,015.23	635,524.81	34.30%
02	Servicios no personales	35,437.99	3,121.19	5,045.31	15,454.53	0.00	59,059.02				0.00	0.00	59,059.02	3.19%
03	Materiales y suministros	235,919.78	6,825.68	6,288.07	97,760.01	14,082.23	360,875.77				0.00	426,896.32	787,772.09	42.52%
	Medicamentos	125,625.07	5,503.04	2,411.17	58,161.78	13,951.00	205,652.06					412,073.53	617,725.59	
	Insecticidas	48.92	0.00	0.00	0.00	0.00	48.92					0.00	48.92	
	Productos Sanitarios	17,059.39	310.59	3,575.38	0.00	131.23	21,076.59					14,822.79	35,899.38	
	Varios	93,186.40	1,012.05	301.52	39,598.23	0.00	134,098.20						134,098.20	
04	Bienes de uso	354,254.92	852.00	3,076.54	11,940.92	306.61	370,430.99				0.00		370,430.99	19.99%
	Equipo Médico y Salud	248,076.17	0.00	778.81	11,940.92	306.61	261,102.51				0.00		261,102.51	
	Edificaciones y construcci	106,178.75	852.00	2,297.73	0.00	0.00	109,328.48						109,328.48	
	TOTAL	1,005,185.75	19,083.53	21,683.68	194,702.82	19,219.58	1,259,875.36	0.00	0.00	0.00	0.00	592,911.55	1,852,786.91	100.00%

ANNEX H. PERU

Matriz 1: Fuentes de Financiamento a Fondos

Matriz 2: Agentes Financieros a Proveedores 1996

Matriz 3: Agentes Financieros a Funciones 1996

Matriz 4: Agentes Financieros a Tipos de Gasto 1996

MATRIZ 1: FUENTES A AGENTES FINANCIEROS 1996

(EN NUEVO SOLES)

	Cooperación Extranjera	Empresas Privadas	Hogares	Ministerio de Finanzas	**Total**
Empresas Privadas		136003	2022948		**2158951**
Gobiernos Regionales		5397	57894	533104	**596395**
Instituciones Públicas Descentralizadas		825	3635	83039	**87499**
Ministerio de Salud	31083	33079	115107	924090	**1103359**
Organizaciones No Gubernamentales de Servicio de Salud	18469	35945			**54414**
Otras Instituciones Públicas			6370	1142139	**1148509**
Seguro Privado		148217	73102		**221319**
Seguro Social		1722090	28708		**1750798**
TOTAL	**49552**	**2081556**	**2307764**	**2682372**	**7121244**

MATRIZ 2: AGENTES FINANCIEROS A PROVEEDORES 1996

	Empresas Privadas	Gobiernos Regionales	Instituciones Públicas Descentralizadas	Ministerio de Salud	NGOs	Otras Instituciones Públicas	Seguro Privado	Seguro Social	**TOTAL**
Clínicas Privados con Fines de Lucro	454937						94197	59625	**608759**
Clínicas Privados sin Fines de Lucro					47877				**47877**
Empresas Autoproductoras de Salud	50286								**50286**
Farmacias	1653728				6537		62798		**1723063**
Hospitales del Seguro Social								1541093	**1541093**
Hospitales Estatales		563822	19500	1084622		386373			**2054317**
Seguro Privado							64324		**64324**
Servicios Públicos Diversos		32575	67998	18737		762135		150080	**1031525**
TOTAL	**2158951**	**596397**	**87498**	**1103359**	**54414**	**1148508**	**221319**	**1750798**	**7121244**

MATRIZ 3: AGENTES FINANCIEROS A FUNCIONES 1996

(EN NUEVO SOLES)

	Empresas Privadas	Gobiernos Regionales	Instituciones Públicas Descentralizadas	Ministerio de Salud	NGOs	Otras Instituciones Públicas	Seguro Privado	Seguro Social	**TOTAL**
Administración de la Salud		110136	8075	119315				249544	**487070**
Medio Ambiente		585	465	4548					**5598**
No servicios			302	1967			64324	274880	**341473**
Nutrición			67231	1497		528312			**597040**
Saneamiento		31989		10725		233823			**276537**
Servicios de Salud Individual	2158951	324998		905451	54414	386373	156995	1226374	**5213556**
Servicios de Salud Públicos		128688	11426	59856					**199970**
TOTAL	**2158951**	**596396**	**87499**	**1103359**	**54414**	**1148508**	**221319**	**1750798**	**7121244**

MATRIZ 4: AGENTES FINANCIEROS A TIPOS DE GASTO 1996

(EN NUEVO SOLES)

	Empresas Privadas	Gobiernos Regionales	Instituciones Públicas Descentralizadas	Ministerio de Salud	NGOs	Otras Instituciones Públicas	Seguro Privado	Seguro Social	**TOTAL**
Gastos de Capital		70384	2809	171498		244139		153653	**642483**
Medicamentos	1653728	28463	392	91087	6537	18339	62798	165299	**2026643**
Otros gastos corrientes	505223	375655	83032	718565	47877	869665	158521	942333	**3700871**
Remuneraciones		121894	1266	122209		16365		489513	**751247**
TOTAL	**2158951**	**596396**	**87499**	**1103359**	**54414**	**1148508**	**221319**	**1750798**	**7121244**

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