



MINISTRY OF HEALTH

2016 NATIONAL HEALTH ACCOUNTS

October 2017

ACKNOWLEDGEMENT

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ACRONYMS

5YPOW	Five-Year Programmes of Work
BMC	Budget Management Centre
CHAG	Christian Health Association of Ghana
CHIM	Central Health Information Management
CHN	Community Health Nurses
CHO	Community Health Officers
CHPS	Community-based Health Planning and Services
CMA	Common Management Arrangement
COI	Cost of Illness
DFID	Department for International Development
DHIMS	District Health Information Management System
DMHIS	District Mutual Health Insurance Schemes
FS	Financing Sources
FY	Financial Year
GDHS	Ghana Demographic and Health Survey
GDP	Gross Domestic Product
GF	Global Fund
GFATM	Global Fund for HIV, TB and Malaria
GHS	Ghana Health Service
GLSS	Ghana Living Standard Survey
GOG	Government of Ghana
GSGDA	Ghana Shared Growth and Development Agenda
HA	Health Accounts
HAAT	Health Accounts Analysis Tool
HAPT	Health Accounts Production Tool
HC	Health Care functions
HDI	Human Development Index
HDR	Human Development Report
HF	Financing Agents
HIFRA	Health Institutions and Facilities Regulatory Acts
HIV	Human Immunodeficiency Virus
HP	Health providers
HSMTDP	Health Sector Medium Term Development Plan
HSWG	Health Sector Working Group
IALC	Inter-Agency Leadership Committee
ICC	Inter-Agency Coordinating Committee
ICHA	International Classification for Health Accounts
IGF	Internally Generated Fund MAF
MDG	Acceleration Framework

MDG	Millennium Development Goal
MOD	Ministry of Defense
MOE	Ministry of Education
MOF	Ministry of Finance
MOH	Ministry of Health
MOI	Ministry of Interior
MTHS	Medium Term Health Strategy
NGO	Non-Governmental Organization
NHA	National Health Accounts
NHIA	National Health Insurance Authority
NHIC	National Health Insurance Council
NHIF	National Health Insurance Fund
NHIL	National Health Insurance Levy
NHIS	National Health Insurance Scheme
PPME	Policy, Planning, Monitoring and Evaluation
SHA	System of Health Accounts
SSNIT	Social Security and National Insurance Trust
SWAp	Sector Wide Approach
TFR	Total Fertility Rate
THE	Total Health Expenditure
USAID	United States Agency for International Development
VAT	Value Added Tax
WHO	World Health Organization

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CHAPTER 1

Country Profile

Ghana is located on West Africa's Gulf of Guinea only a few degrees north of the Equator. It lies between longitudes 3° 15' W and 1° 12' E, and latitude 4° 44' and 11° 15' N. The country is bordered on the west by La Cote d'Ivoire, east by the Republic of Togo, Burkina Faso to the North and to the South by the Gulf of Guinea. The total land area of Ghana is 238,533 km square with an Exclusive Economic Zone (EEZ) of 110,000 km square of the sea, which forms the territorial area of Ghana.

The climate is tropical. The eastern coastal belt is warm and comparatively dry; the southwest corner, hot and humid; and the north, hot and dry. There are two distinct rainy seasons in the south; May–June and August–September; in the north, the rainy seasons tend to merge. A dry, north–easterly wind, the harmattan, blows in January and February. Annual rainfall in the coastal zone averages 83 centimetres (33 inches). The mean minimum temperature ranges from 21°C – 23°C and mean maximum temperature is between 30°C – 35°C.

The man-made Volta Lake extends from the Akosombo Dam in south-eastern Ghana to the town of Yapei, 520 kilometres (325 miles.) to the north. The lake generates electricity, provides inland transportation, and is a potentially valuable resource for irrigation and fish farming.

Ghana's 2015 population was estimated at 28.58m. The country's population was estimated by the 2010 population census to be 24,658,823 as against 18,912,079 in 2000, showing a 30.4 percent increment and an intercensal average annual growth rate of 2.5 percent compared to 2.7 percent in 2010. There are 95 males per 100 females making the total number of women in Ghana 12,633,978 (51.24 percent) as against 12,024,845 (48.76 percent) for men. Across regions, the sex ratio ranges between 90 in the Central region and 104 in the Brong Ahafo region. On a regional basis, the Ashanti region has the highest number of people with 4,780,380 (19.5 percent) followed by the Greater Accra region with 4,010,054 (16.1 percent) thereby constituting 35.6 percent of the total population. This was followed by the Eastern region, then the Northern region, then the Western region, Brong Ahafo region, Central region, Volta region, Upper East and lastly Upper West region with the least population of 702,110. Population density increased from 79 in 2000 to 103 in 2010 with the highest of 1205 in Greater Accra region and the least of 35 in Northern region. The dependency load in Ghana is estimated to be very high considering that the country has a typical pyramidal age structure with over 41 percent of the population being below fifteen years' population, 5 percent being

over age 65 and 54 percent being between 15 and 64 year. In 2010, close to half of Ghana's population, 10,617,930 were dependent.

Ghana is divided into ten administrative/political regions, which are further divided into 170 District Assemblies (in September 2012, 45 new ones were created). The District Assemblies develop, plan and mobilise resources for programmes and strategies for the development of the district. Ghana has a stable political economy, with Presidential and Legislative elections held every four years from the inception of the fourth Republic after the promulgation of the 1992 constitution. Transition of power between political parties has taken place smoothly in 2000 and 2008, 2012 and most recently 2016

The rebasing of the national account of Ghana in 2010 estimated the country's GDP at 44,799 million cedis or 31,548.40 million US dollars, thereby pushing the country into lower middle income group with GDP per capita of 1,872.07 cedis or 1,318 US dollars. The country developed national medium-term strategic agenda which is to lay the foundation for structural transformation of the Ghanaian economy through industrialization especially manufacturing, based on modernized agriculture and sustainable exploitation of Ghana's natural resources. The transformation will be anchored by rapid infrastructural and human development as well as application of science, technology and innovation. The strategy will entail: an improved enabling environment to empower the private sector; active collaboration between the public and private sectors, including civil society organizations; transparent and accountable governance and efficiency in public service delivery at all levels; and effective decentralisation for enhanced local economic development.

The Health System in Ghana

Health service delivery in Ghana follows a three-tier arrangement: peripheral primary, secondary and tertiary levels. Correspondingly, there are three levels of management in the Ghanaian health sector: district; regional; and central or national headquarters.

In 1996, the health sector, adopted Sector Wide Approach (SWAp) in its sector reforms; with government, partners, civil societies and the private sector all having a role to play. Because of this reform, the MOH retained responsibility for policy formulation, monitoring and evaluation, resource mobilization and regulation of the health services delivery through the passing of the Ghana Health Service and Teaching Hospitals Act (Act 525), 1996. Since then, other agencies have been created to deliver regulatory and financing functions.

Health Status

In Ghana, significant improvement in health status has been achieved through

increased access to cost-effective interventions including expansion of access to immunizations, essential medicines, and essential obstetrics care over and above general improvements in socio-economic determinants of health.

The major causes of child morbidity and mortality include malaria, HIV/AIDS, diarrhoea, respiratory infection, and neonatal conditions (not in the order of highest burden). Malaria remains the top cause for outpatient morbidity and hospitalization, as well as mortality. About 60 percent of all outpatient cases are made up of Malaria, Upper Respiratory Tract Infection, Diarrhoea and Diseases of the Skin. Low level of literacy, poor sanitation, under-nutrition, alcohol abuse, sedentary life styles and unhealthy diets constitute the broad determinants of ill-health contributing to high morbidity and mortality rates.

Health care services provided to the people both as curative and as preventive services showed improvements. The per capita outpatient visits declined from 1.14 in 2014 to 1.08 in 2015¹. Coverage of immunization has been increasing over the years with a performance of 90% in 2015

Health Care Financing in Ghana

Financing of health care in Ghana has gone from free health care, with total costs borne by government through cost recovery system to a combination of health insurance and direct out-of-pocket payments.

Financing mechanisms of the NHIS

The National Health Insurance Fund (NHIF) has five main sources which accumulate funds to operate the NHIS. The sources include the National Health Insurance Levy (NHIL) – a 2.5 percent value added tax (VAT) levied on selected goods and services, 2.5 percent social security deductions from formal sector workers managed by the Social Security and National Insurance Trust (SSNIT), GoG annual budgetary allocations proposed and approved by parliament to the NHIF, accruals from investments of surplus funds held in the NHIF by the National Health Insurance Council (NHIC) and grants, gifts and donations made to the NHIF (Figure 2.2). In addition to these is the voluntary contributions paid by subscribers to the NHIA.

CHAPTER TWO

¹ 2015 Holistic Assessment report

Methodology

NHA has a standard methodology that makes it internationally comparable. It uses the System of Health Accounts (SHA) methodology which is constructed to disaggregate complex information into a sequence of discrete matrices (or discrete tables in the case of time series) in which all agents and transactions of the health care system are uniquely classified. The construction of NHA obeys exacting rules. As a statistical system, the NHA process entails respect of ten major attributes ranging from policy sensitivity to comprehensiveness to timeliness.

In short, NHA shows the flow of financing from a source of funding to a use or to beneficiaries following a standard classification of health expenditure. Four main dimensions are considered:

Financing Institutional Units Providing Revenues (FS.RI)

These are the organizations who provide the revenues for financing healthcare. They are classified as revenues of health financing schemes.

Financing Sources (FS)

These are entities that provide the revenues, examples include Government of Ghana, households and donors. Sources of Finance in Ghana include;

Financing Agents (FA)

Financing agents receive funds from financing sources and use them to pay for health services, products and activities.

Providers (HP)

Health care providers are the institutions providing health services

Approach and Data Sources

National Health Accounts data are obtained from multiple sources in as far as the data is within the health expenditure boundary as defined in the System of Health Accounts (SHA 2011) manual. The 2016 National Health Accounts data was obtained from government, donors, employers, NGOs and insurance companies using standardized survey instruments. Household health expenditure was estimated from the Ghana Living Standard Survey (GLSS6).

Primary Data Collection

Private Health Insurance

Standard questionnaires were sent to all private health insurance organizations. The data collectors followed up and made calls to the insurance organisations. Each of the private insurance organisations completed the questionnaires and submitted them back to the NHA team.

Employer Survey

The objective of collecting data from employers was to be able to capture as much as possible the total expenditure on health. The total list of firms/employers for the employer survey was taken from the Association of Ghana Industries, Ghana Club 100 and Ghana Employers Association. The list was stratified by sector, number of employees and size. Data collectors administered the questionnaire to the selected organizations.

Non-Governmental Organizations Survey

Both local and international health NGOs² operating in Ghana were included in the survey. Questionnaires were sent to the NGOs to complete and submit to the MoH NHA team. The list of NGOs in health were obtained from the Ghana Coalition of NGOs in Health.

Secondary Data Collection

Government Ministries, Departments and Agencies

Secondary data was gathered from official publications, government records, audited financial statements, publications and publicly available studies from the MOH and its agencies. It also included budget data and financial statements of MoH. Health service utilization from the District Health Management Information System (DHIMS) was obtained for the period January to December 2016. The utilization data included inpatient and outpatient, diagnoses and bed capacity by facility type.

Donor

The list of all Development Partners (donors) in health, compiled by the external Aid Unit of the MoH was used and included in the survey. Standard NHA data collection form was sent to the donors to complete.

Household Data

The Ghana Living Standard Survey has been the main source of household data used in the estimation of household expenditure for the NHA since 2012. Ghana

² From Coalition of NGOs and other umbrella groupings

Living Standard Survey (GLSS 6) included a revised health module to which help improve the estimate of household health expenditure. Working with the Ghana Statistical Service (GSS), health expenditure and utilisation data was extracted from the GLSS 6.

National Health Insurance

National Health Insurance Authority received claims data from both public and private health facilities. The data is based on diagnosis in the benefit package. It was not possible to obtain the full and complete claims data for 2016. Data on a sample of claims were therefore obtained. This included number of clients, services received (e.g. inpatient, outpatient, and pharmaceuticals), diagnosis (DRGs and ICD 10) and cost of services and medicines. Data was sampled by geographical location, type of facilities and level of services.

Quasi-government facility survey

Quasi-government health facilities included the Christian Health Association of Ghana, Police and Military hospitals. The survey covered all the quasi-government health facilities under their umbrella association. Secondary data was obtained from annual reports, financial statement and utilisation data were obtained from the quasi-health facilities.

Data Entry and Analysis

All completed questionnaires were collected from the enumerators and given to the supervisors (members of the technical team) for data quality checks and verification for accuracy and completeness. Questionnaires were then submitted for data entry. Data was captured using the Health Accounts Production Tool (HAPT). This is a special software developed specifically for national Health Accounts.

All survey questionnaire was reviewed, validated and imported into the Health Accounts Production Tool (HAPT). Data gathered from annual reports and financial statements were reorganized in a table format and imported into the HAPT.

The NHA software (HAPT) was used for data verification, validation and checks. Using the HAPT, the data was mapped according to the main dimensions of health as setup by the user. The dimensions of health used in 2016 were:

Mapping

All expenditure data imported into the HAPT are mapped according to the NHA entities (FSRI, FS, HF, FA, HP, HC, DIS). This is necessary to ensure that all expenditures are mapped to all the entities. This stage is the most critical process in the NHA studies.

Assumptions and Estimations

Where funds are pooled, the expenditure contribution to the activities was assumed to be equal in equal proportions as the contribution to the total fund. The same rationale was also applied to any under spending. Also, where detailed expenditure records of providers were not available, we assumed equal split of funds between the key activities, unless instructed otherwise.

The estimation of the household out-of-pocket expenditure on health was assessed within the framework of the Cost of seeking care approach using the Ghana Living Standard Survey (GLSS 6). Health service statistics from the GHS was used to compute the Outpatient-Inpatient ratio to split expenditure items that had both components.

The average interbank annual exchange rate published by the Bank of Ghana as at 31 December 2016 for the US dollar to the cedi was used in this study. For 2016, the rate was GH¢3.7 to US\$1

Study Limitations

Overall, the financial information from primary and secondary data sources were aggregated, which made it very difficult to disaggregate the financial information necessary to determine certain sub-classifications, such as the distinction of inpatient expenditure from outpatient expenditure, IGF from NHIS Claims and Out-of-Pocket payment among others. The study utilized ratios to determine the various contributions. An effort was made to confirm the ratios with existing literature and individual consultations in the health sector.

Private health providers (excluding those owned by employers) and private pharmacies were excluded in the survey

CHAPTER THREE

FINDINGS

Overview of Healthcare Financing in 2016

In 2016, 89% of total health expenditure was funded from domestic sources (figure1). The remaining 11% was provided by external funding sources. In 2015, 36% of current health expenditure were paid by households, with government paying 46% it. The type of health financing scheme adopted by a country drives how healthcare services are paid for. In Ghana, the National Health Insurance Scheme (NHIS) is expected to move the country towards Universal Health coverage. The NHA studies in 2016 show that about 43% of total health expenditure are paid by government schemes (GoG, NHIS). Eighteen percent of total health expenditure in 2016 was paid through voluntary payments whilst 1% was paid through Development Partners. Households as a financing scheme was 38% of current health expenditure.

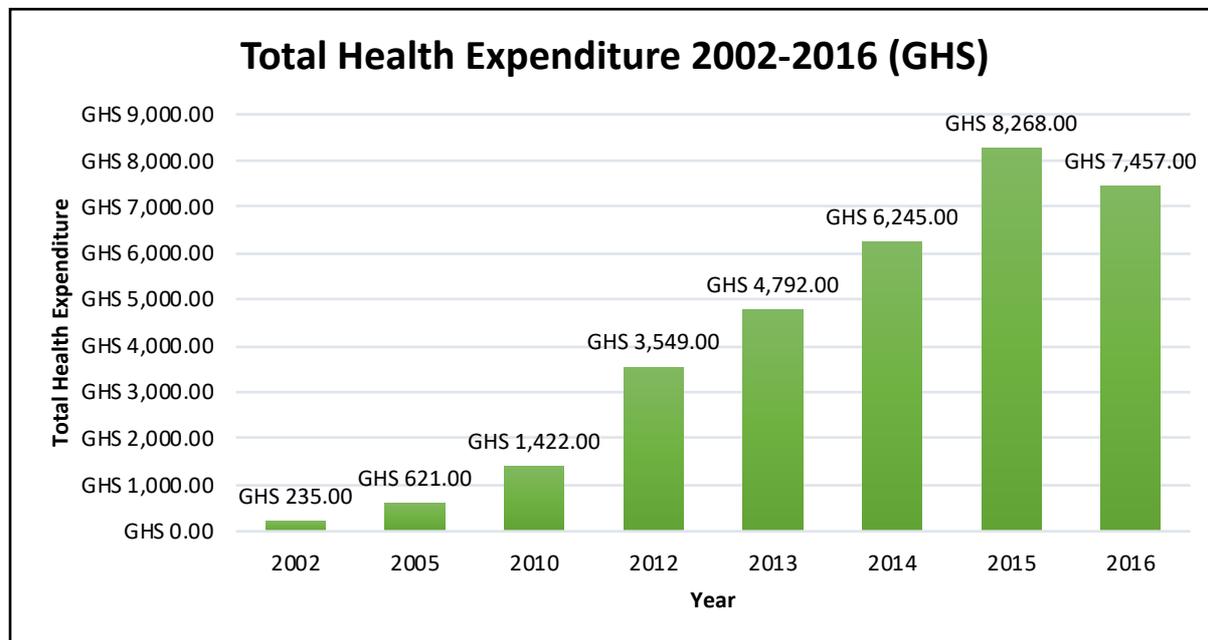
Figure 1: Summary indicators of health financing System



Trends in Current Health Expenditure: 2012-2016

Current health expenditure in 2016 was lower than in 2015.

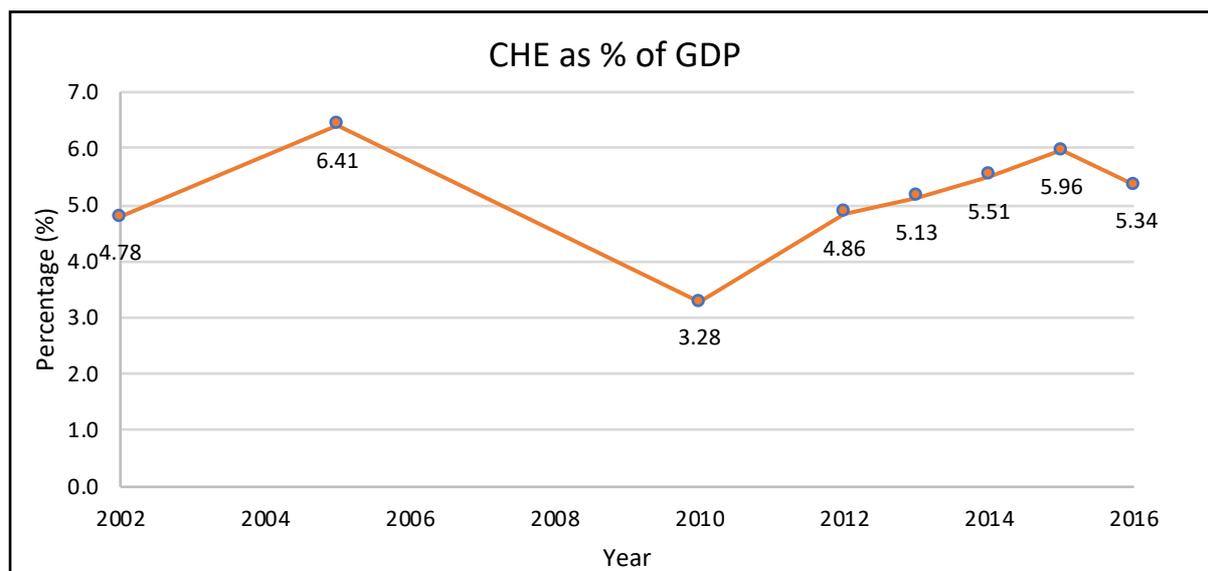
Figure 2: Trends in Total Health Expenditure (2002-2016)



Total Expenditure on Health as a Percentage of GDP

There was a corresponding reduction in the Current Health Expenditure (CHE) for 2016 compared with results for the last two years.

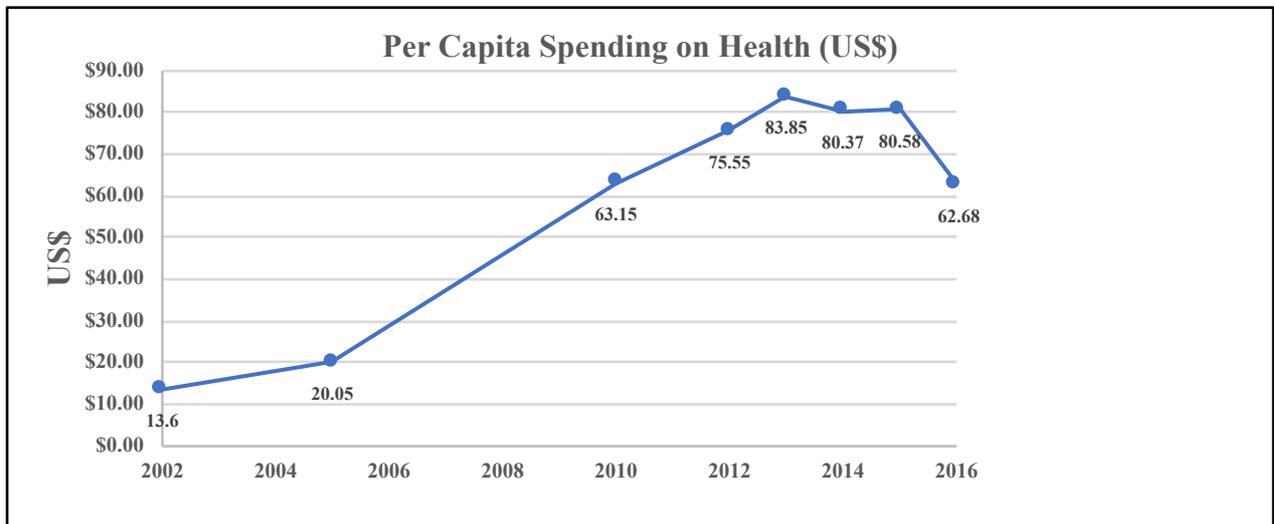
Figure 3: Current Health Expenditure as a Percentage of GDP



Per Capita Spending on Health

The reduction in current health expenditure in 2016 also accounts for the reduction in the per capita spending on health in 2016 compared to 2015.

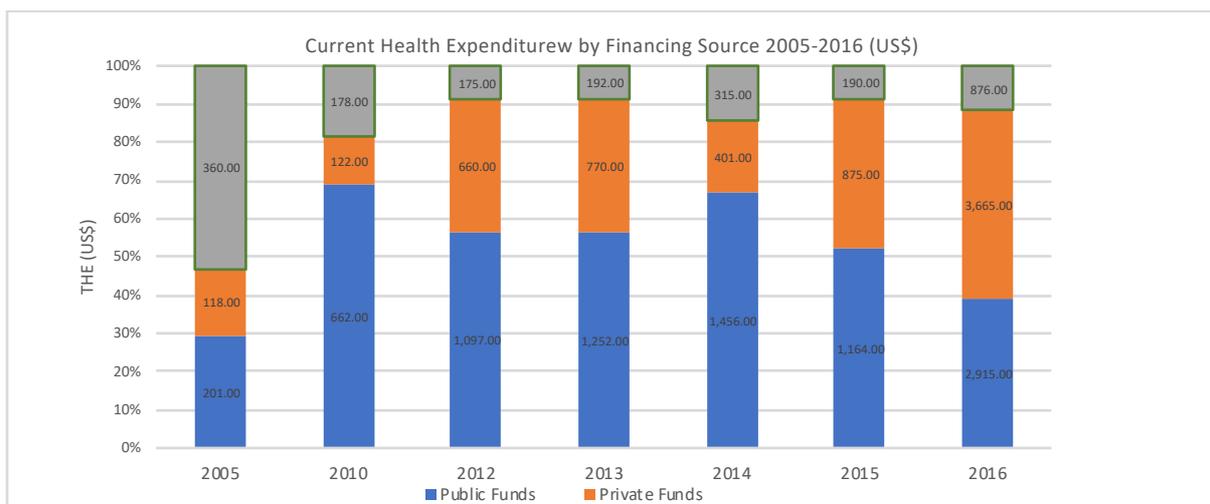
Figure 4: Trends in Per Capita Spending on Health in US Dollars



Current Health Expenditure by Financing Source

The trend in current health expenditure by source shows an increase in private health expenditure over the last three years (2014-16).

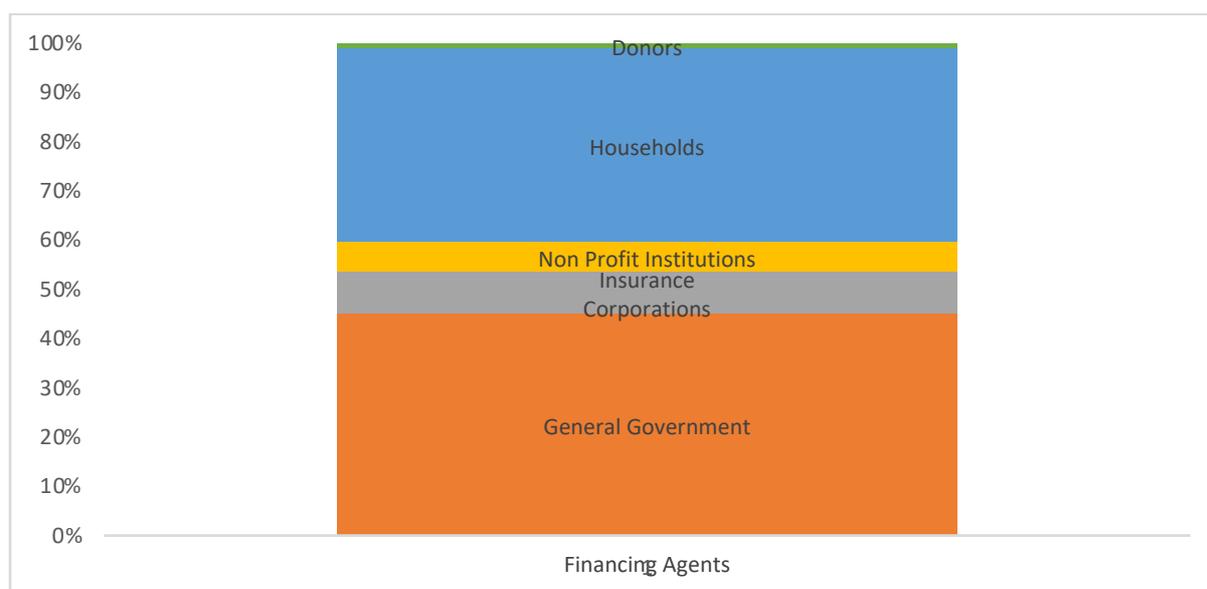
Figure 5: Trends in Sources of Funding and Per Annum Percentage Changes



Current Health Expenditure by Financing Agent

Financing agents are the institutions who hold or receive funds and pays for healthcare services or healthcare expenditure incurred. In 2016, government managed about 45% of current expenditure whilst households as a financing agent was 39% of current health expenditure. Insurance companies managed 8.6% of Current Health Expenditure whilst NGOs held 5.8%. Donors managed about 1% of current health expenditure in 2016.

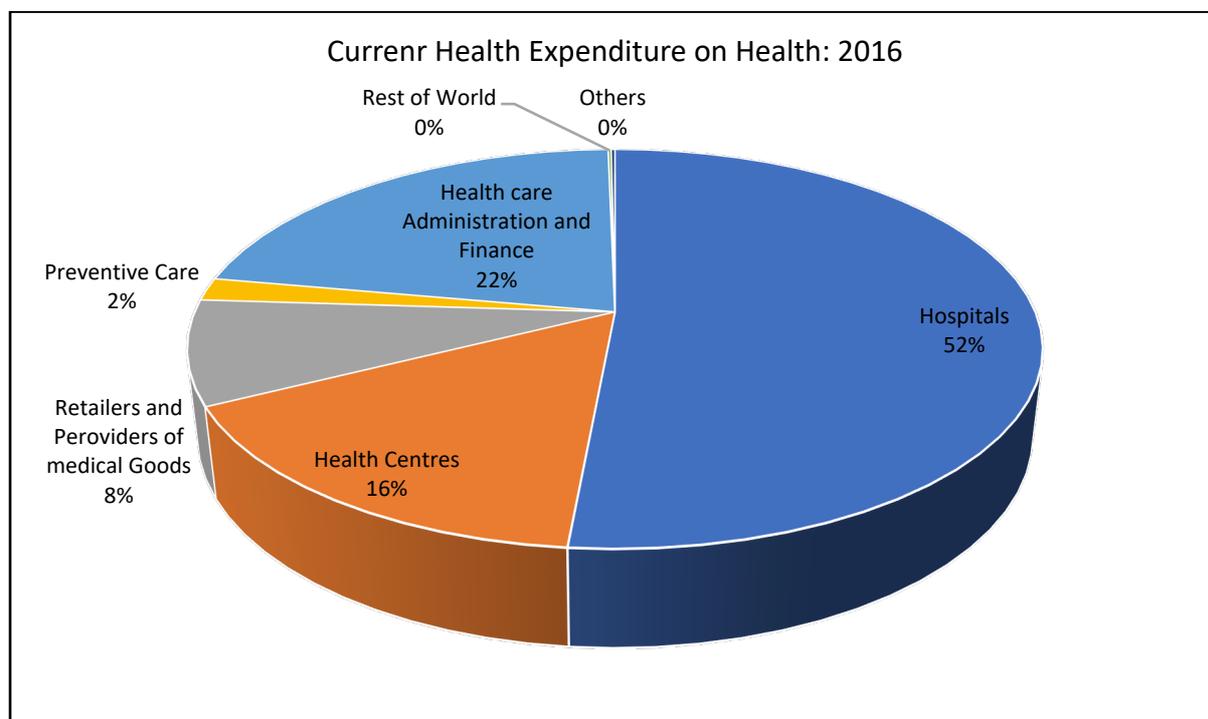
Figure 7: Current Health expenditure by Financing Agents: 2016



Providers of Health Care

Hospitals spent most of the healthcare services and consumed 52% of current health expenditure in 2016. Healthcare administration and finance spent 22% of the cost of services with health centres and clinics following with 15%. Preventive care services provided about 2% of current health expenditure whilst 8% of current health expenditure in 2016 was spent on medical goods. The figure below explains the proportions spent by each provider.

Figure 8: Trends in Financing Mechanisms Purchasing Healthcare Goods and Services: 2012-2016



Factors of Provision for Healthcare Services

In 2016, about 63% of current health expenditure was spent on materials and services with almost 30% spent on wages. Current health expenditure spent on wages and salaries in 2016 increased from 25% in 2015. On the contrary, percentage of current health expenditure on materials and services dropped from 74% in 2015 to 64% in 2016.

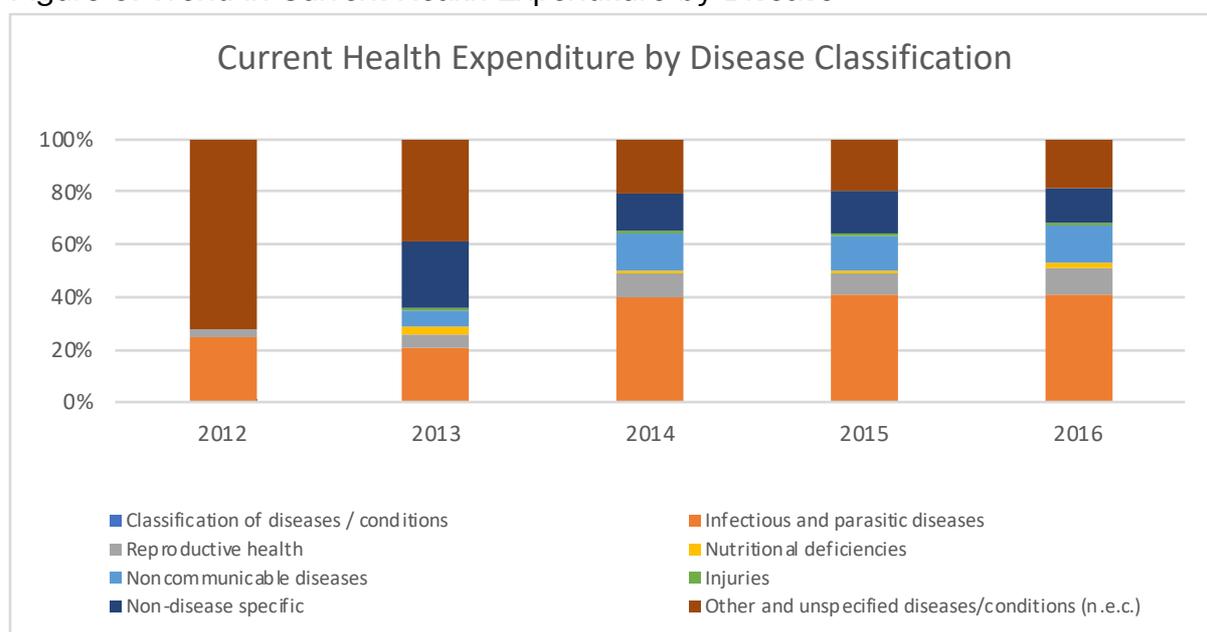
Health Expenditure by Diseases and Health Conditions

The National Health Accounts estimation includes current and capital expenditure on diseases. Diseases are categorized according to the System of Health Accounts (SHA 2011). In the last three years, NHA estimates show that about 40% of current health expenditure is spent on parasitic and infectious diseases. In 2016, the percentage of current health expenditure on parasitic diseases was 40.7%. More than half (61%) of all expenditure on parasitic and infectious diseases was attributed to malaria prevention and treatment. About a tenth of the current health expenditure was spent on respiratory diseases whilst 6.7% and 1.3% was spent on HIV/AIDS and TB respectively.

According to NHA studies conducted in the last three years, current health expenditure on non-communicable diseases has been increasing. In the 2016 NHA study, about 53% of current health expenditure on non-communicable diseases was attributed to oral diseases, 18% to cardiovascular diseases and 1% to mental disorders.

Among the other significant expenditure recorded in the 2016 NHA were for reproductive health and injuries. The proportion of total current expenditure on reproductive health and injuries were 10.2% and 12.7% respectively.

Figure 9: Trend in Current Health Expenditure by Disease



CHAPTER FOUR

DISCUSSION

The National Health Accounts study in 2016 recorded a lower health expenditure compared to 2015. There has been a corresponding decrease in the total health expenditure as a percentage of GDP and per capita expenditure on health. Preliminary results from the 2016 NHA study records more than 50% reduction in the revenues from rest of the world (donors) and corporations. The observation from the data collected from 2016 NHA survey shows that donor revenue reduced in both direct financial transfers and transfers through government (budget support).

More than 50% of total health expenditure was managed by government administration agencies between 2013 and 2015. In 2016, total health expenditure managed by government health agencies reduced from 52% in 2015 to 46%. There was a significant increase (GHS 400m) in the proportion of revenues managed by NGOs between 2015 and 2016 from 0.11% to 5.2% respectively.

Trends in National Health Accounts data shows that household expenditure has been increasing since 2014. There is a corresponding reduction the current expenditure from government. Within government current expenditure, from NHIS has been decreasing. This is a result of the large outstanding claims owed to health facilities. Though the NHA studies did not use any new household data, annual reports from service provider agencies point to the long delays in reimbursing health facilities as one of the contributing factors to the increasing household expenditure on health.

The flow of funds in the health sector is changing and much rapidly since the economy of Ghana was rebased and rated as a Lower Middle Income Country. Earmarking funding to the health sector is increasing with Development Partners (Donors) Funds. Donors who were previously funding the sector budget (Sector Budget Support–SBS) are now earmarking within the budget whilst maintaining the flow of funds through the Ministry of Finance (as in the SBS).

Earmarking is now synonymous to targeting. Government budget is increasingly being earmarked. Though this is not new, it has become more predominant because of two reasons. The first is the decreasing rate of non-wage recurrent budget (Goods and Services) from Government of Ghana. The second reason may be attributed to the increasing earmarking of donor funds, leaving very little for budget support.

Internally Generated Funds (IGF), which is part of GoG funding has become an important source of funding to the health sector, especially health facilities. About 85% of the IGF are from the NHIS. There is unreported household expenditure spent through public health facilities which are not recorded. Survey reports (e.g. GLSS) indicates reports far more greater health expenditure spent by households which represents a significant part of current health expenditure. Increasing household expenditure on health may be a sign of challenges in the social health insurance scheme.

Government continue to manage a significant proportion of the funding in health sector. Therefore, to a large extent making the decisions on how healthcare services are purchased.

RECOMMENDATIONS

National Health Accounts internationally is the primary source of health expenditure data from countries. With support from the World health organisations and the World Bank, all countries are targeted to generate health accounts data using the standard method for comparability.

Health financing is becoming complex and National Health Accounts not only informs policy makers on expenditure allocation decisions, but also provides an insight into how the sector is financed. Changes in financing mechanisms are dynamic and are not always informed by policy. In some situations, policies are made to reinforce observed changes in the financing of healthcare.

Trends in health financing from National Health Accounts results shows inequity in the expenditure decisions on health interventions. With Ghana's experience, double burden of disease with non-communicable diseases increasing, funding decisions have not changed much. Even in the period of the Millennium Development Goals (MDGs), there was not much increase in the proportion of total current resources to Maternal Child Health Nutrition programmes. With the Sustainable Development Goals, the health sector has the opportunity to use NHA to monitor spending in priority areas on health.

National Health Accounts. Like all other expenditure reports are retrospective and tells the story of the past. In the past, NHA studies are conducted 2-5 years back and reports are unable to inform policies. The current drive for NHA reports to be ready one year after the study period (T-1) is supporting the health financing community to obtain timely data for informed decision.

Ghana has been conducting health accounts studies since 2005 and has the technical capacity to conduct health accounts studies without technical assistance. However, there has not been so much interest in the process and results. Health policy makers should be more interested in the National Health Accounts and to use it as evidence for policy decisions.

ANNEX

Annex A: SHA 2011 Tables (GHS million)

Table 1: Institutional Units providing Revenues (GHS million)

HA Description	2012	2013	2014	2015	2016
Total Current Health Expenditure by Institutional Units	3,549.40	6,852.64	6,650.86	8,347.12	7,812.92
Government	1,421.33	4,076.75	2,088.58	2,991.20	3,077.40
Corporations	208.22	171.21	221.22	235.22	697.39
Households	1,593.02	2,229.84	2,880.26	3,011.17	3,142.71
NPISH	0.80	0.00	0.68	0.00	0.34
Rest of the world	164.49	371.60	1,460.12	2,108.32	895.08
Bilateral donors	102.62	111.34	70.60	184.76	296.45
Australia	0.47	0.00	0.00	0.00	0.00
Canada	0.00	0.00	0.00	0.37	0.00
Denmark	31.23	0.00	0.00	0.00	0.00
Japan	5.55	15.47	0.00	0.00	1.42
Korea	0.00	0.00	13.93	6.63	6.08
Netherlands	39.96	6.75	0.00	0.00	0.01
United Kingdom	21.06	0.00	0.00	0.10	0.09
United States (USAID)	4.36	89.12	56.67	177.66	288.85
Multilateral donors	61.63	251.85	1,387.08	1,915.64	598.25
AfDB	1.05	0.00	13.20	7.61	5.46
EU Institutions	0.00	0.09	0.55	12.82	103.14
GAVI	0.00	84.93	0.00	0.00	70.39
Global Fund	51.53	143.48	1,329.31	1,843.64	359.05
UNFPA	0.00	16.27	9.14	17.10	22.54
UNICEF	0.00	0.04	15.22	17.78	31.49
WHO	0.00	6.88	11.56	11.90	6.18
Other and Unspecified multilateral donors (n.e.c.)	9.05	0.16	8.10	4.79	0.00
Private donors	0.24	2.48	2.30	7.92	0.38
Gates Foundation (BMGF)	0.00	2.48	2.30	2.74	0.00
Other and Unspecified private donors (n.e.c.)	0.24	0.00	0.00	5.18	0.38
Unspecified rest of the world (n.e.c.)	0.00	5.93	0.15	0.00	0.00
Unspecified institutional units providing revenues to financing schemes (n.e.c.)	161.54	3.24	0.00	1.20	0.00

Table 2: Health Financing Schemes (GHS million)

HA Description	2012	2013	2014	2015	2016
Total Current Health Expenditure by Financing schemes	3,548.53	6,851.50	6,269.14	8,267.78	7,456.64
Government schemes and compulsory contributory health care financing schemes	2,331.04	4,117.85	3,080.95	4,317.97	3,242.03
Government schemes	1,737.21	1,867.10	2,527.91	3,562.38	2,423.00
Central government schemes	1,737.21	1,852.30	2,525.42	3,562.31	2,418.00
State/regional/local government schemes	0.00	14.48	1.92	0.06	4.96
Unspecified government schemes (n.e.c.)	0.00	0.33	0.57	0.00	0.03
Compulsory contributory health insurance schemes	593.83	2,250.74	553.03	755.60	819.03
Social health insurance schemes	593.83	2,250.74	552.42	755.60	819.03
Compulsory private insurance schemes	0.00	0.00	0.61	0.00	0.00
Voluntary health care payment schemes	75.75	351.96	242.53	772.01	1,319.96
Voluntary health insurance schemes	67.20	27.73	13.87	0.00	125.68
Primary/substitutory health insurance schemes	0.00	27.73	13.87	0.00	0.00
Employer-based insurance (Other than enterprises schemes)	0.00	27.51	13.87	0.00	0.00
Other primary coverage schemes	0.00	0.22	0.00	0.00	0.00
Complementary/supplementary insurance schemes	56.83	0.00	0.00	0.00	0.00
Other complementary/supplementary insurance	56.83	0.00	0.00	0.00	0.00
Unspecified voluntary health insurance schemes (n.e.c.)	10.37	0.00	0.00	0.00	125.68
NPISH financing schemes (including development agencies)	7.13	181.22	15.01	4.22	411.18
NPISH financing schemes (excluding HF.2.2.2)	5.64	181.22	15.01	4.22	409.77
Resident foreign agencies schemes	1.49	0.00	0.00	0.00	0.76
Unspecified NPISH financing schemes (n.e.c.)	0.00	0.00	0.00	0.00	0.66
Enterprise financing schemes	0.70	143.01	204.97	767.79	783.09
Enterprises (except health care providers) financing schemes	0.63	0.00	199.44	767.04	783.09
Health care providers financing schemes	0.01	0.27	5.53	0.75	0.00
Unspecified enterprise financing schemes (n.e.c.)	0.06	142.75	0.00	0.00	0.00
Unspecified voluntary health care payment schemes (n.e.c.)	0.71	0.00	8.67	0.00	0.00
Household out-of-pocket payment	1,141.40	2,222.27	2,871.28	2,985.09	2,816.00
Out-of-pocket excluding cost-sharing	1,141.39	2,222.27	2,871.28	2,985.09	2,816.00
Rest of the world financing schemes (non-resident)	0.00	159.43	74.36	192.70	78.65
Voluntary schemes (non-resident)	0.00	68.08	74.36	192.70	77.39
Other schemes (non-resident)	0.00	68.08	74.36	192.70	77.39
Philanthropy/international NGOs schemes	0.00	6.31	68.18	189.60	0.51
Foreign development agencies scheme	0.00	61.77	6.12	3.10	76.88
Unspecified rest of the world financing schemes (n.e.c.)	0.00	91.34	0.00	0.00	1.26
Unspecified financing schemes (n.e.c.)	0.34	0.00	0.03	0.00	0.00

Table 3: Total Current Health expenditure by Provider, 2012–2016 (GHS million)

HA Description	2012	2013	2014	2015	2016
Total Current Health Expenditure by Health care providers	3,549.40	6,852.64	6,650.86	8,347.12	7,812.92
Hospitals	1,373.48	2,141.02	2,238.59	2,484.51	3,845.81
General hospitals	1,328.52	2,001.70	1,923.14	2,362.98	3,803.09
Other General hospitals	1,328.52	2,001.70	0.00	0.00	0.00
Mental health hospitals	43.81	51.98	28.96	78.56	29.94
Specialised hospitals (Other than mental health hospitals)	0.56	81.30	195.87	20.23	4.71
Unspecified hospitals (n.e.c.)	0.59	6.05	0.00	0.00	0.00
Providers of ambulatory health care	1,144.18	1,329.26	526.18	559.60	1,199.48
Medical practices	0.00	7.49	8.62	0.00	0.00
Offices of general medical practitioners	0.00	0.00	8.62	0.00	0.00
Unspecified medical practices (n.e.c.)	0.00	7.49	0.00	0.00	0.00
Dental practice	1.12	0.00	0.00	0.00	0.00
Other health care practitioners	0.00	0.21	0.00	0.00	0.00
Ambulatory health care centres	1,141.92	1,274.49	502.21	549.81	1,199.47
Family planning centres	0.24	1.31	2.42	2.90	0.00
Non-specialised ambulatory health care centres	1,140.68	0.00	0.00	0.00	1,199.47
All Other ambulatory centres	1.00	1,273.18	499.79	546.91	0.00
Providers of home health care services	0.00	0.00	0.00	8.96	0.00
Unspecified providers of ambulatory health care (n.e.c.)	1.14	47.02	1.84	0.00	0.00
Providers of ancillary services	5.72	0.00	159.92	0.00	0.00
Providers of patient transportation and emergency rescue	0.00	0.00	159.92	0.00	0.00
Medical and diagnostic laboratories	5.72	0.00	0.00	0.00	0.00
Retailers and Other providers of medical goods	7.80	893.73	1,189.91	1,721.12	631.14
Pharmacies	5.29	161.20	676.71	695.55	631.14
Retail sellers and Other suppliers of durable medical goods and medical appliances	2.51	0.00	513.08	1,025.56	0.00
All Other miscellaneous sellers and Other suppliers of pharmaceuticals and medical goods	0.00	732.49	0.00	0.00	0.00
Providers of preventive care	503.24	450.52	34.59	17.51	139.32
Providers of health care system administration and financing	476.56	1,868.01	2,436.82	3,326.55	1,854.75
Government health administration agencies	466.68	1,588.51	2,067.23	2,403.98	1,051.91
Social health insurance agencies	0.00	216.30	0.02	0.00	3.42
Private health insurance administration agencies	9.21	2.54	31.43	49.31	264.37
Other administration agencies	0.00	60.63	65.95	826.58	309.08
Rest of economy	0.00	17.07	1.54	2.10	6.75
Households as providers of home health care	0.00	7.31	0.00	0.00	0.00
Community health workers (or village health worker, community health aide, etc.)	0.00	9.76	1.54	0.00	0.00
Rest of the world	0.35	0.00	1.34	2.29	9.56
Unspecified health care providers (n.e.c.)	38.07	153.03	61.98	233.43	126.12

Table 4: Total Current Health Expenditure by Factors of Production (GHS million)

HA Description	2012	2013	2014	2015	2016
Total Current Health Expenditure by Factors of health care provision	3,548.53	6,851.50	6,269.14	8,267.78	7,456.64
Compensation of employees	1,324.68	1,519.76	1,030.68	2,071.02	2,201.67
Wages and salaries	1,323.83	1,518.45	1,028.47	2,061.12	2,154.77
Social contributions	0.14	0.12	0.12	0.14	28.72
All Other costs related to employees	0.71	1.19	2.09	9.75	18.17
Self-employed professional remuneration	0.00	0.00	0.04	0.36	0.00
Materials and services used	403.70	5,240.32	5,213.00	6,126.47	4,743.93
Health care services	43.08	3,779.75	2,818.90	2,900.50	2,235.84
Laboratory & Imaging services	0.07	0.05	0.02	0.00	0.48
Other health care services (n.e.c.)	43.00	3,779.70	2,818.89	2,900.50	2,235.36
Health care goods	193.14	519.91	1,345.72	1,236.44	2,076.53
Pharmaceuticals	187.40	479.87	1,345.38	631.44	2,069.25
ARV	0.00	0.00	314.08	0.01	1.77
TB drugs	0.00	0.00	0.00	0.00	16.75
Antimalarial medicines	0.00	0.01	342.31	0.00	0.00
Other antimalarial medicines	0.00	0.01	342.31	0.00	0.00
Vaccines	0.00	66.28	0.00	7.73	67.70
Contraceptives	0.04	21.09	6.71	13.68	15.13
Other pharmaceuticals (n.e.c.)	187.36	392.50	682.27	610.02	1,967.90
Other health care goods	5.74	40.03	0.35	605.00	7.28
ITNs	0.00	0.00	0.01	0.00	0.21
Insecticides & spraying materials	0.00	0.00	0.00	0.00	7.07
Diagnostic equipment	5.57	0.01	0.00	0.00	0.00
Other and unspecified health care goods (n.e.c.)	0.16	40.02	0.33	605.00	0.00
Non-health care services	4.60	244.99	683.89	1,890.14	426.57
Training	0.87	68.64	231.22	159.69	7.00
Technical Assistance	2.06	2.10	14.13	913.55	107.70
Operational research	0.00	3.30	0.80	0.57	36.43
Other non-health care services (n.e.c.)	1.68	170.95	437.74	816.33	275.44
Non-health care goods	0.32	5.49	44.68	0.15	1.91
Other materials and services used (n.e.c.)	162.57	690.19	319.81	99.24	3.08
Consumption of fixed capital	0.64	0.01	0.00	0.04	0.00
Other items of spending on inputs	0.16	7.54	4.89	6.88	201.16
Taxes	0.00	0.00	0.00	0.00	8.70
Other items of spending	0.16	7.54	4.89	6.88	192.46
Unspecified factors of health care provision (n.e.c.)	1,819.35	83.87	20.54	63.01	309.88

Table 5: Total Current Health Expenditure by Disease/Conditions (GHS million)

HA Description	2012	2013	2014	2015	2016
Total Current Health Expenditure by diseases/conditions	3,549.40	6,852.64	6,650.86	8,347.12	7,812.92
Infectious and parasitic diseases	880.64	1,432.28	2,623.19	3,376.21	3,181.90
Yellow Fever	62.76	0.00	0.00	0.00	0.00
Measles	33.03	0.00	0.00	0.00	0.00
DPT_Hepatitis Influenza	66.06	0.00	0.00	0.00	0.00
HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	220.09	54.09	645.24	778.68	213.05
HIV/AIDS and Opportunistic Infections (OIs)	0.00	0.00	511.86	778.68	213.04
HIV/AIDS	0.00	0.00	511.75	778.68	213.04
TB/HIV	0.00	0.00	0.10	0.00	0.00
Unspecified HIV/AIDS and Other STDs (n.e.c.)	220.09	54.09	0.00	0.00	0.00
Tuberculosis (TB)	109.85	19.01	161.51	216.26	39.80
Pulmonary TB	0.00	0.00	0.00	0.64	0.00
Unspecified Pulmonary Tuberculosis (n.e.c.)	0.00	0.00	0.00	0.64	0.00
Unspecified tuberculosis (n.e.c.)	109.85	19.01	161.51	215.62	39.80
Malaria	266.47	412.94	1,396.75	1,884.08	1,958.76
Respiratory infections	0.00	48.92	162.36	204.37	329.73
Diarrheal diseases	0.00	34.37	45.45	56.25	133.84
Neglected tropical diseases	0.07	348.15	2.97	7.28	25.01
Vaccine preventable diseases	122.21	230.84	25.67	26.57	238.25
Other and unspecified infectious and parasitic diseases (n.e.c.)	0.11	283.95	183.25	202.72	243.45
Reproductive health	104.01	341.58	664.47	757.90	797.06
Maternal conditions	5.38	96.69	261.31	282.57	469.01
Perinatal conditions	0.00	13.31	166.60	181.31	130.12
Contraceptive management (family planning)	0.00	27.07	25.80	20.32	37.23
Unspecified reproductive health conditions (n.e.c.)	98.63	204.52	210.74	273.70	160.70
Nutritional deficiencies	0.00	166.94	58.94	73.33	151.09
Non-communicable diseases	0.00	424.51	905.50	1,045.04	1,102.02
Neoplasms	0.00	71.80	98.87	111.27	108.91
Endocrine and metabolic disorders	0.00	1.21	16.07	22.60	30.50
Diabetes	0.00	0.00	0.13	0.60	0.00
Other and unspecified endocrine and metabolic disorders (n.e.c.)	0.00	1.21	15.94	22.00	30.50
Cardiovascular diseases	0.00	29.23	170.58	195.68	194.48
Hypertensive diseases	0.00	0.00	0.00	4.95	0.00
Other and unspecified cardiovascular diseases (n.e.c.)	0.00	29.23	170.57	190.73	194.48
Mental & behavioral disorders, and Neurological conditions	0.00	46.21	6.43	11.78	15.74
Mental (psychiatric) disorders	0.00	0.00	0.00	0.00	0.00
Unspecified mental & behavioral disorders and neurological conditions (n.e.c.)	0.00	46.21	6.43	11.78	15.74
Sense organ disorders	0.00	0.00	2.55	0.02	0.09
Oral diseases	0.00	276.06	0.32	16.42	581.58
Other and unspecified non-communicable diseases (n.e.c.)	0.00	0.00	610.69	687.27	170.71
Injuries	0.00	103.22	90.23	104.47	118.09
Non-disease specific	0.00	1,740.09	935.31	1,343.32	992.77
Other and unspecified diseases/conditions (n.e.c.)	2,564.76	2,644.01	1,373.23	1,646.84	1,470.00

Table 6: Total Health Expenditure on Gross Fixed Capital Formation (GHS million)

HA Description	2012	2013	2014	2015	2016
Total Health Expenditure on Gross Fixed capital formation	0.87	1.13	381.72	79.34	356.29
Gross capital formation	0.81	1.13	368.96	76.98	351.84
Gross fixed capital formation	0.49	1.13	276.89	76.98	351.84
Infrastructure	0.45	0.97	22.39	26.53	31.77
Residential and non-residential buildings	0.15	0.97	13.20	19.56	25.00
Other structures	0.30	0.00	9.19	6.98	6.77
Machinery and equipment	0.01	0.15	192.80	23.83	6.27
Medical equipment	0.00	0.00	191.77	0.00	0.64
Transport equipment	0.00	0.08	0.22	0.22	2.60
ICT equipment	0.00	0.06	0.16	0.55	0.43
Machinery and equipment n.e.c.	0.01	0.01	0.64	23.06	2.60
Intellectual property products	0.02	0.02	61.69	26.63	313.80
Computer software and databases	0.02	0.02	0.13	0.00	0.49
Intellectual property products n.e.c.	0.00	0.00	61.56	26.63	313.31
Unspecified gross capital formation (n.e.c.)	0.33	0.00	92.07	0.00	0.00
Non-produced non-financial assets	0.00	0.00	0.00	0.00	0.78
Land	0.00	0.00	0.00	0.00	0.78
Unspecified gross fixed capital formation (n.e.c.)	0.06	0.00	12.76	2.36	3.67