# NATIONAL HEALTH ACCOUNTS (NHA)

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NHA constitute a systematic, comprehensive and consistent monitoring of resource flows in a country's health system for a given period and reflect the main functions of health care financing:

resource mobilization & allocation, pooling and insurance, purchasing of care and the distribution of benefits

NHA is a tool designed to assist policy makers in their efforts to understand their health systems and to improve health system performance, the NHA survey covered the different contributors to the health sector financing such as the private sector, NGOs, Health Insurance and the employers

## They address a basic set of questions:

- Where do the resources come from?
- Where do the resources go?
- What kinds of services and goods do they purchase?
- Who provides what services?
- What inputs are used for providing services?
- Whom do they benefit?

 NHA provides evidence to monitor trends in health spending for all sectors including public and private, different health care activities, providers, diseases, population groups and regions in a country.  It helps in developing national strategies for effective health financing and in raising additional funds for health. Information can be used to make financial projections of a country's health system requirements and compare their own experiences with the past or with those of other countries. it is the first time for Iraq producing the National Health Accounts Report.

The ministry of health in Iraq with WHO and ministry of health in Kurdistan started the project of National health accounts in Iraq and Kurdistan region National Health Account survey was successfully completed on September 2010, the Ministry of Health with support from WHO entered and analyses the data on international principles and methods.

The work started in October 2009 by conducting many capacity building activities for ministry of health officials at the central and the governorates level in the 18 governorates. This was preceded by developing NHA survey tools. The training workshops started in all governorates of Iraq according to schedule done by MOH in Iraq dividing Iraq to group of governorates in south in middle and Kurdistan region (Erbil, Sulimaniyah, duhok governorates) with Mosul and Kirkuk governorate.

The workshop started in MOH Kurdistan in April 2010 for 5 days the training team was from Baghdad ministry of Health. different forms of Governorate health faculties (hospital, PHC, specialized medical centers, health insurance clincs, afternoon medical clincs) private medical clincs, dental clincs, pharmacies, laboratories) UN organizations that support directorates of health and their preventive programs also nongovernmental organizations and factories that had health insurance for their workers were involved in survey.

The survey started in all Iraq and Kurdistan region in beginning of July 2010 each governorate with team (doctor, statistician, and accountant)

At the end of July supervisors team from MOH Baghdad visited 3 governorates and checked the forms in randomized selected health facilities, private facilities, UN organization, nongovernmental organization with survey team continue their work for 10 days and all survey forms were took to the MOH in Baghdad to be processed and analyzed for final report

 Final report of NHA survey supposed to be published in November 2010 but it not published yet

#### FINANCING FLOW IN THE HEALTH SYSTEM

#### FINANCING SOURCES (FS)

FS.1 Public funds

FS.1.1 Government funds, FS.1.2 Other public funds

FS.2 Private funds

FS.2.1 Employer funds, FS.2.2 Household funds, FS 2.3 NPISH\*,

FS.2.4 Other private funds

FS 3 Rest of the world funds/External resources

#### RESOURCE COST (RC)

RC.1 Current Outlays

RC.1.1 Compensation to human resources

RC.1.2 Supplies and services

RC.1.3 Consumption of fixed capital

RC.1.4 Interest

RC.1.9 Other current expenditure

RC.2 Capital

RC.2.1 Buildings

RC.2.2 Movable equipment

#### FUNCTIONS (HC)

HC.1 Service of Curative care

HC.2 Service of Rehabilitative care

HC.3 Service of Long-term nursing care

HC.4 Ancillary services to medical care

HC.5 Medical goods dispensed to outpatients

HC.6 Prevention and public health services

HC.7 Health administration & insurance

HC.R.1-5 Health related functions

HC.R.1 Capital formation

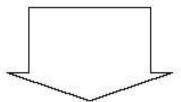
HCR.2 Education and training

HC.R.3 Research & Development in health

HCR.4 Food, hygiene and drinking water contral

HC.R.5 Environmental health

#### FINANCING



#### FINANCING AGENTS (FA)\*\*

HF.A Public Sector

HF.1.1 Territorial government, HF.1.2 Social security funds,

HF 2.1.1 Government employee insurance,

HF 2.5.1 Parastatal (quasi corporations) corporations

HF.B Non-public Sector

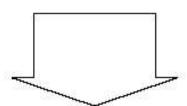
HF.2.1.2 Private employer insurance, HF 2.2 Other private insurance,

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HF 2.3 Households' out-of-pocket payments,

HF.2.4 NPISH+, HF.2.5.2 Private firms and corporations

### PRODUCTION



#### PROVIDERS (HP)

HP.1 Hospitals

HP.2 Nursing & residential care facilities

HP.3 Providers of ambulatory health care

HP.4 Retail sale & other providers of medical goods

HP.5 Provision & Admininstration of public health programmes

HP.6 General health administration & insurance

HP.7 All other industries/ Rest of the Economy

HP.8 Institutions providing health related services

HP.9 Rest of the world

#### CONSUMPTION

#### BENEFICIARIES

Demographic groups

Socio-economic strata

Epidemiological profiles Geopolitical Entities

Variables marked in red: WHO estimates are reported in the Country pages (http://www.who.int/nha/country/en/)

<sup>\*</sup> Non-profit Institutions Serving Households

<sup>\*\*</sup> WHO accounts for "Expenditure by the Rest of the World" (HF3 as per the International Classification of Health Accounts) under General government expenditure on health and Private expenditure on health.