Technical Notes on the PNHA Data Sources and Sectoral Estimation Methodologies

Sector	Source Agency and Publication/ Data Inputs	Estimation Methodology
National government	Commission on Audit (COA), *Annual Financial Report of the National Government* COA, *Annual Financial Report of the Government Owned and/or Controlled Corporations* Department of Budget and Management (DBM), National Expenditure Program (Excel file) DBM, *Budget of Expenditure and Sources of Financing* (BESF)	1. For each agency with heal.th-related activities, actual expenditure by activity is estimated by multiplying the obligations incurred per activity by the utilization rate of the agency. 2. The utilization rate is computed by department by dividing the total actual expenditure from COA by the total obligations incurred from DBM. The utilization rate is assumed the same for all agencies under each department. 3. The general administration cost of providing health services is derived by multiplying the total amount spent for administrative services by the ratio of health-related expenditure to the total expenditure of the agency net of general administration expense. 4. The capital expenditures of each agency is estimated as the sum of the net increases in the amounts of capital assets (property, plant, and equipment) between the reference and previous years.
Foreign-assisted projects, loans and government counterpart funding	DBM, BESF DOH, data on the profile and status of accomplishments of foreign-assisted projects NEDA, data on ODA loan availments by implementing agency	1. The data obtained from DBM, DOH, and NEDA are used to identify health-related foreign-assisted projects funded through loans and to classify these projects by PNHA use of fund. 2. Data provided by DBM include the actual annual loan availment and counterpart funding by implementing agency. For the DOH and NEDA reports, the annual expenditure per project is calculated by dividing total project cost by the project duration.

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		3. For projects that have more than one implementing agency or multisectoral concerns, only the share of the health-related agencies is calculated by assuming equal sharing in the total annual spending among implementing agencies.
		4. The government's counterpart funding for foreign-assisted projects, whether funded through loans or grants, are included under this sector.
Local government	COA, *Annual Financial Report for Local Government*	The average shares of the detailed LGU expenditures to the total expenditure are computed for the past three years and applied on the total expenditure for the reference year to get the breakdown of expenditures by use of funds and by expenditure item.
Social insurance: National Health Insurance Program	PhilHealth, Statement of Revenues and Applications	The hospitalization benefit payments from the NHIP are directly obtained from PhilHealth reports. All other expenditures of PhilHealth are included in the PNHA as general administrative and operating costs.
Social insurance: Employees' compensation	Government Service Insurance Sytem (GSIS), Statement of Claims and Benefits Paid GSIS, Statement of Revenues and Expenditures of the Employees' Compensation Insurance Fund Employees Compensation Commission (ECC), Report on the Number and Amount of EC Claims Paid	1. The EC health benefit payments covering medical and rehabilitation services are directly obtained from reports provided by GSIS and ECC. 2. The administrative and operating expenses of GSIS and SSS for providing EC medical and rehabilitation services are computed by multiplying the total general administration cost of EC with the share of EC health benefit payments to total EC benefit payments.

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	Social Security System (SSS) Annual Report	
Private household out-of-pocket	National Statistics Office (NSO), Family Income and Expenditure Survey, data on the percentage of medical care expenditure to total household expenditure National Statistical Coordination Board (NSCB), data on personal consumption expenditure from the national accounts	1. The basic procedure in estimating private household out-of-pocket health expenditure is by applying the proportion of medical expenditures derived from the FIES to the PCE level from the national accounts. 2. Appropriate adjustments are made on the FIES ratios and the PCE figures to ensure comparability in the composition of the two indicators. 3. Double moving average is also applied on the FIES figures to minimize the sudden increases and decreases in the data on the share of health expenditure to the total household expenditure, but still retain the longer-term trends indicated by the survey.
Private insurance: Life and nonlife insurance	Insurance Commission (IC) Annual Report, data on health premium income and health benefit payments	1. Expenditures of private insurance companies for health and accident benefit payments are sourced directly from the IC annual report. 2. General administration and operating costs of health and accident insurance activities are estimated by multiplying the proportion of health and accident premiums (to total premium income of a company) with the total general and other operating expenditures of the same company.

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Other private insurance: GSIS optional health insurance	GSIS, Statement of Claims and Benefits Paid GSIS, Statement of Revenue and Expenditures of the Optional Life Insurance Fund and Hospitalization Insurance Plan	1. The annual health benefit payments from two GSIS optional health insurance plans – the Hospitalization Insurance Plan (HIP) and the Family Hospitalization Plus Plan (FHPP) - are directly obtained from the reports provided by the agency. 2. The corresponding general administration costs for these two plans are determined proportionately based on the shares of their benefit payments to the total benefit payments of the programs under which they are classified, i.e., under the Optional Life Insurance Program and the Pre-Need Program of the GSIS, respectively.
Health maintenance organizations	Association of Health Maintenance Organizations of the Philippines, Inc (AHMOPI), financial statements (FS) of member HMOs Securities and Exchange Commission (SEC), FS of selected HMOs Department of Health, Bureau of Health Facilities and Services (DOH-BHFS), annual list of HMOs issued clearances to operate and FS of selected HMOs	1. The annual health benefit payments and general administration and operating costs of each HMO are computed directly from its financial statement. 2. For each reference year, the previous year's total health expenditure of all HMOs is multiplied by the overall growth rate of at least the top 95 percent of HMOs in terms of health expenditure using matched data.
Employer-based plans	NSO, data on the distribution of establishments by employment size and by industry group NSO, data on the consumer price index for medical goods and services	1. For each year, the total expenditure of private establishments for the in-house provision of health care goods, services, and facilities for their personnel is calculated by applying the average health expenditure per establishment by employment size and industry group on the distribution of establishments for the year.

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		2. The health care expenditure estimates are summed up across all employment sizes and industry groups and the computed total is adjusted for inflation using the consumer price index (CPI) for medical services.
Private schools	Department of Education (DepEd) and Commission on Higher Education (CHED), annual raw data on the distribution of private schools by level and by enrolment size	1. For each year, the total expenditure of private schools for providing medical and dental care to students is estimated by applying the average health expenditure by enrolment size and by level of education on the corresponding distribution of schools for the year. 2. The resulting health care expenditure estimates are summed up across all enrolment sizes and the computed total is adjusted for inflation using the CPI for medical services.
Rest of the world (Foreign-assisted projects, grants)	DBM, BESF DOH, data on the profile and status of accomplishments of foreign-assisted projects NEDA, data on ongoing ODA grants by sector	1. The data obtained from DBM, DOH, and NEDA are used to identify health-related foreign-assisted projects funded through grants and to classify these projects by PNHA use of fund. 2. Data provided by DBM include the actual annual grant availment by implementing agency. For the DOH and NEDA reports, the annual expenditure per project is calculated by dividing the total project cost by the project duration. 3. For projects that have more than one implementing agency or multisectoral concerns, only the share of the health-related agencies is calculated by assuming equal sharing in the total annual spending among implementing agencies. 4. The government's counterpart funding for foreign-assisted projects funded through grants is not included under the rest of the world sector.