HEALTH CARE ACCOUNTS—A CONCEPTUAL FRAMEWORK AND AN ILLUSTRATIVE EXAMPLE*

BY PREETOM S. SUNGA AND JANET L. SWINAMER

Statistics Canada

Canadian statistics of the health care delivery system are generated under a variety of concepts, methodologies, definitions, and classifications by the numerous individual units, institutions, and organizations involved. This paper presents an overview and a framework for satellite accounts on health care delivery. Its objective is to enable the organization of economic and financial information on health care delivery activities from different sources into a set of consistent statistics detailing current expenditures, current revenues, purposes of spending, and source and application of funds in the health care delivery system. It is recognized that this economic framework is only a first stage in establishing a complete health information framework which could link economic with social and demographic data. A sample set of accounts for the province of Ontario in the fiscal year 1977-78 is presented to demonstrate the feasibility of establishing such satellite accounts.

1. INTRODUCTION

In Canada health care is delivered through a complex, multifaceted system—a system which delivers health care in a variety of forms through numerous institutions and units—to many individuals and groups within society. The structure of the health care system and the interrelationships which exist within it are not only complex at any point in time but are also constantly changing as new health care delivery methods are introduced, as new policies and programs are implemented and as financing arrangements are altered.

The task of analyzing the health care delivery system might appear to be as complex as the system itself. For the purpose of various analyses related to consumption, delivery or financing of health care, social, demographic and economic statistics can be compiled from administrative information produced by the individual units, institutions and organizations involved with health care delivery. However, such statistics are not always sufficient or adequate for particular health care analyses since these statistics are produced by different groups for different purposes and with a variety of concepts, methodologies, definitions and classifications underlying their production. Thus, although statistics may be available to describe specific elements of the health care system, the conceptual, methodological and definitional differences which exist are not conducive to global, intertemporal and interspatial analyses of the health care system as a whole. In order to obtain a systematic overview of the health care system, then, it is essential to have a health information framework by which social, demographic and economic statistics pertaining to health care activities can be organized and presented in a consistent manner. With this in mind, Statistics Canada

*The authors are greatly indebted to colleagues at the Department of Health and Welfare and Statistics Canada, particularly members of the Health Care Accounts Steering Committee, for constructive comments and support in the development of this project.

and Health and Welfare Canada initiated an interdepartmental project and assigned an interdepartmental team to determine whether relevant statistics could be organized in such a way.[1] Early in the team discussions it became evident that such a fully integrated system would be immensely complex and would require extensive time and resources to develop and implement. It was decided, therefore, to initiate the project by creating a set of health care accounts which would organize economic (including financial) information on health care delivery activities. In the end, realization of the magnitude and complexity of the global project, lack of resources associated with budgetary restraints and absence of support under divided jurisdictions in the health care field contributed to the eventual cessation of the project. The exploratory thinking connected with developing a comprehensive health information system and the resulting development of an analytic economic framework for health care delivery, illustrated with the use of data for one province, are articulated in this paper.

The proposed health care accounts framework described here is designed to integrate data from different sources into a coherent financial information framework which promotes the production of a set of consistent statistics detailing current expenditures, current revenues, purpose of spending, and source and application of funds within the health care delivery system. The appropriateness of the proposed accounts for the development of a general statistical data base was tested by compiling an illustrative set of accounts for Ontario for the fiscal year 1977-78. These sample accounts are presented and discussed later in the paper.

In providing detailed economic information on the health care delivery system, the proposed health care accounts form a satellite module to the System of National Accounts. Modelling the health care system in this form is useful for policy formulation and analysis because:

(i) it links events in the health care field to the rest of the economy;
(ii) it enables the tracing of shifts in funding patterns within the health care area over time, as for example, between government funding and private funding;
(iii) it facilitates the monitoring of changes in program priorities over time, as for example, between restorative health care and preventative health care.

Satellite modules similar to the one on health care could also be developed for other areas of concern, such as education, justice and social protection. It should be noted, however, that in such a case each satellite account would be complete and independent in itself, inasmuch as it would include all entries relevant to that area. This would mean that some overlapping could occur in coverage and in the summing of various satellite accounts data. The combined totals of two or more satellite accounts, therefore, might not be meaningful since

[1]The initial impetus for this project stems from a 1972 endorsement by the Conference of European Statisticians to study the development of links between the subsystems of the System of Demographic and Social Statistics and the System of National Accounts. A number of papers in this area have been presented since then, most notably by C. Oomens and H. Donkers/J. Bonte from the Netherlands Central Bureau of Statistics, by INSEE, the French National Institute of Statistics and Economic Studies, and by A. Foulon.

certain activities may be considered simultaneously as falling within the scope of several satellite accounts or even be shared between them. Health education, for example, may be considered within both education and health satellite accounts. In order to enable the user to analyse such accounts separately or in combination with other satellite accounts such potentially "duplicate" entries should be presented in an easily identifiable form within each set of satellite accounts.

The body of the paper is organized as follows: Section 2 provides an overview of economic statistics on health care delivery within the context of a global health care information system; Section 3 contains a description of the health care accounts; Section 4 shows their potential uses; Section 5 describes their scope; Section 6 outlines the availability of present economic health care statistics; Section 7 is an example using actual data for Ontario for the fiscal year 1977-78; and Section 8 consists of conclusions.

2. Health Care Accounts Within a Complete Health Information Framework

Chart I, on the following page, summarizes the type of data that could be contained in a complete health care information framework and the role of health care delivery and of economic accounts within it. The chart organizes health care information into three segments that describe the demand for health care, the economic aspects of health care delivery, and the intermediate and final benefits of the health care system.

The left-hand side of Chart I indicates elements which generate or influence the demand aspects of the health care system. These are represented by social and demographic statistics which are grouped as those related to government, to business, to institutions and to individuals. The centre part of the chart lists economic and financial statistics which describe the economic or financial aspects of the health care delivery system. These economic statistics are directly related to the delivery of health care, e.g. hospital or physician services, as well as to activities which have a direct bearing on the supply of and demand for health care, such as health care programmes, medical and paramedical education, and medical research. The right-hand side of Chart I lists types of social and demographic statistics which describe the intermediate and final benefits of the health care system in terms of benefits to persons, characteristics of manpower supplying health care services and the characteristics of health care institutions.

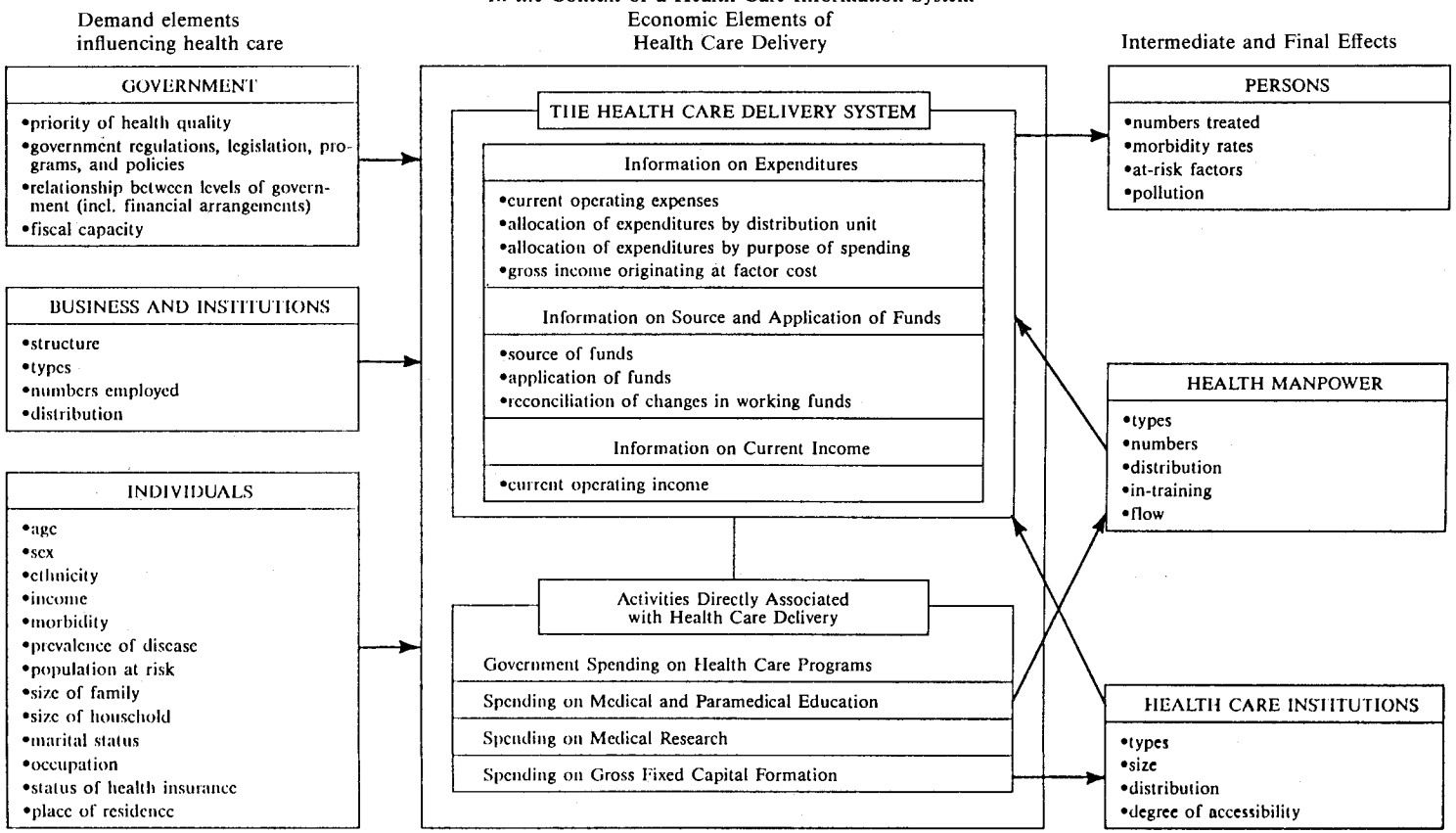
From the vantage point of a complete health information framework the development of economic health care accounts, as presented in this paper, is only one segment of the total system. It is clear, for example, that for the purpose of interspatial comparisons, social and demographic statistics and quantity data must be used in combination with economic statistics. Indeed, for meaningful intertemporal comparisons even the current economic data requires a constant price counterpart.

It might be noted also that the classifications and the economic framework presented in the sections following can also serve as categories for organizing social and demographic information, thereby enabling the linking of elements

CHART I

CANADIAN HEALTH CARE DELIVERY

In the Context of a Health Care Information System



of health care delivery and the intermediate and final effects flowing from the interaction as outlined in Chart I. Salaries and wages paid to hospital staff, shown under current operating expenses in Table 2 in the paper, for example, can be shown according to occupational categories and linked with data on numbers employed. Similarly, figures of expenditures on direct treatment and care in hospitals, appearing within the expenditure by purpose classification, Table 1, can potentially be disaggregated on the basis of age, sex and/or type of disease and care involved and supported by relevant quantity information.

3. Description of the Health Care Accounts

In developing this framework it was recognized that decision-makers within the health care system, whether policy formulators or administrators, have diverse information requirements. To meet these different requirements a flexible framework had to be devised through which health care data could be organized and presented in a variety of ways.

Basically, the health care accounts consist of a set of eight tabulations, each describing some aspect of health care delivery. Chart II identifies the tabulations contained in the health care accounts framework, summarizes the main categories contained in each of them, and offers a brief explanation of how each tabulation could be used. The core tabulation, tabulation 1 in Chart II, captures the health care delivery and administrative structure by listing units which deliver and administer health care. This core tabulation can be cross-referenced with tabulations depicting various aspects of the health care delivery sector, specifically those on current expenditures, current revenues, and the source and application of funds. Users of the health care accounts, then, can identify the tabulations which provide the information most relevant for their purposes and cross-reference these tabulations with the core tabulation. Section 7 presents a sample set of accounts for Ontario for 1977-78 and illustrates how various tables can be presented.

4. Uses of the Health Care Accounts

The health care accounts were developed to provide decision-makers with both an overview and a detailed account of the health care system. This section articulates some of the potential uses of the health care accounts, specifically in terms of policy and administrative decision-making.

4.1 *The Health Care Accounts for Policy*

As indicated in Sections 1 and 2, a complete health care information system to be used for policy formulation and program monitoring should provide, in addition to economic accounts, constant dollar detail of expenditures, physical measures to match the value data, and performance indicators for monitoring and evaluating performance. While the economic accounts described in this paper do not provide all of these aspects, they do represent a considerable step forward from the existing situation. With further development, it is anticipated that the

CHART II

MAIN TABULATIONS AND CONSTITUENT CATEGORIES OF THE HEALTH CARE ACCOUNTS

No.	Title	Major Categories	Comments
1.	Health care delivery and administrative structure	Direct health care delivery and administrative structure Direct health care delivery Institutional units Professional services Drugs and appliances distributed through retail outlets Private nonprofit health organizations Community and other health clinics Health care funding programmes Federal Provincial Municipal Other Health research organizations Medical education institutions	Contains main organizing categories of the health care accounts designed to: (i) organize expenditure information according to the unit or organization providing direct health care delivery or related to this delivery and (ii) facilitate the cross-categorization of this information with categories of the other tabulations.
2.	Current operating expenditure (a) Current dollars (b) Constant dollars	Labour Salaries and wages Employee benefits Net professional income Intermediate consumption Medical and surgical supplies Drugs Food Contract services Other intermediate products Cost of capital use Interest paid Depreciation Operating surplus Current transfers Total expenditures Total direct expenditures Total transfers	Details the categories of current expenditure. Because of transfers between delivery units and from health care programmes to delivery units, there is some duplication of expenditures in the total of expenditures. To make this total more meaningful, two sub-categories, total direct expenditures and total transfers, are included.

CHART II *cont.*

No.	Title	Major Categories	Comments
3.	Expenditure by purpose	Direct treatment and care Institutional care Ambulatory care Collective prevention and promotion Health promotion Disease prevention Health regulation Medical research Medical and paramedical education Current transfers Total expenditures Total direct expenditures Total transfers	Organizes expenditures according to purpose of spending. Purpose categories relate to areas of concern for policy-makers.
4.	Gross income originating	Wages, salaries, and supplementary labour income Unincorporated net business income Corporation profits Business interest paid Less: Interest and dividends received Depreciation charged Total gross income originating	Serves as a basis for deriving gross income originating from health care delivery to enable an assessment of its relative contribution on a consistent basis with other gross domestic product industry components
5.	Current operating revenue	Monies received directly from: Government Federal Provincial Local Private Persons Unincorporated business Investment income Total	Details the sources of current operating revenue

CHART II *cont.*

No.	Title	Major Categories	Comments
6.	Macro-economic categories	Primary inputs Labour Capital use cost Intermediate consumption Current transfers Total expenditures Total direct expenditures Total transfers	A summary table which organizes current expenditures by macro-economic categories to facilitate analyses on a National Accounts basis.
7.	Sources of funds	Surplus (deficit) for the year Appropriations or transfers Capital income (grants and donations) Sale of non-current assets Non-current borrowing Other Total	Details the source of funds in the health care delivery sector.
8.	Application of funds	Funds applied Appropriations or transfers Acquisition of fixed assets Increases in non-current assets Repayment of non-current liabilities Total funds applied Reconciliation of changes in working funds Increase (decrease) in current assets Increase (decrease) in capital assets Decrease (increase) in current liabilities Decrease (increase) in capital liabilities Increase (decrease) in working funds	Summarizes the allocation of funds and provides a reconciliation statement of changes in working funds

proposed accounts have potential for facilitating the process of policy formulation and analysis by:

(i) providing an integrated system within which health care needs and objectives for health planning can be specified;
(ii) organizing economic statistics in a manner meaningful for meeting administrative and policy needs;
(iii) providing a tool for simulating the effects of different policy options in the health care system;
(iv) enabling assessment of costs of various health care programs within a consistent format and for determining that programs and policies are meshed with other plans;
(v) providing a context in which arrangements for financing health care with respect to transfers between levels of government, insurance companies, compensation boards, persons and delivery units can be examined; and
(vi) providing a comprehensive framework to aid the collection and organization of social and demographic statistics into complementary sets of accounts.

4.2 *The Health Care Accounts for Administrative Decision-Making*

Administrators in the health care field could find the health care accounts useful for enabling comparisons between their individual units and the more aggregate elements of the health care delivery system; specifically, in terms of:

(i) how individual care units compare in size with portions of or all of the health care delivery system;
(ii) how decisions made within the individual units affect other components of the health care delivery system;
(iii) how decisions, resource utilization and economic output of individual delivery units compare to the rest of the system.

5. Scope and Limitations of the Health Care Accounts

The health care accounts are designed to detail the economic aspects of activities related to the *delivery of health care.* In developing these accounts it was recognized that it is often difficult to make distinctions between terms which define the scope of the accounts and other like terms. Two distinctions of direct concern when defining the scope of the health care accounts are: (i) the difference between activities related to improving health, welfare and well-being and (ii) the difference between the health care delivery sector and the health care production system. These distinctions and their relevance to the development of the health care accounts are described below.

5.1 *Distinction Between Activities Related to Health, Welfare and Well-being*

Health care activities can be described as activities which are performed for the purpose of preventing deterioration of an individual's health or for restoring

the physical and/or mental state of the individual to normality.[2] Social welfare activities, on the other hand, are generally taken to be measures initiated for the purpose of maintaining the income of individuals in situations of involuntary loss of earnings, of providing income assistance to those with inadequate incomes and of providing supportive and developmental services to individuals in need. Thus, while it is clear that hospital expenditures are indeed health care expenditures, other actions, such as promotion of healthy lifestyles, safety in the workplace and provision of old age homes, are more difficult to classify. Part of the reason that boundaries between health and certain social welfare activities are difficult to elucidate is that welfare and health, along with areas such as justice and security, are perceived in this context to be intermediate interrelated goals which are all directed towards the achievement of the ultimate goal of total well-being. Well-being, according to dictionary definitions, is a noun referring to the state of being healthy, happy or prosperous, and therefore subsumes the other two states referred to above.

Within this general perspective the health care accounts have been designed and defined to describe only those activities which are deemed to be undertaken for the main purpose of restoring or protecting health.

5.2. *Distinction between Health Care Production and Health Care Delivery*

Another distinction which had to be made when defining the scope of the health care accounts was that between health care production and health care delivery.

Health care production refers to activities in all stages of production that have an input into or are part of the final delivery of health care to individuals or groups in society. The process involves the combining of materials and purchased services with factor inputs of labour and capital to carry each stage of the production process forward until health care goods or services are delivered to and consumed by the individual or society. Although intricate input–output matrices describing the health care production process would be useful for certain economic analyses, such matrices might be too "costly" in terms of time, resource and data requirements.

The health care delivery system consists of the providers of health care services, such as healing and recuperative institutions, medical professionals, and other delivery units which are engaged in supplying goods and services directly to the individual for health care purposes. Thus health care delivery represents the last stage of the health care production process since it is that part of the process which interacts directly with individuals or groups within society. The health care accounts were developed to describe the economic aspects of these health care delivery activities. In addition, the health care accounts are designed to describe those activities which do not provide health care directly to individuals, yet have a direct bearing on the supply of and demand for health care, such as

[2] "Normal" health is a reference point, or a norm which in itself is not measurable. Individual perception is a critical element in judging the state of one's health in relation to some notion of homeostasis, i.e. a state of physiological equilibrium.

the provision of health care programmes by government, medical and paramedical education, and medical research.

6. The Availability of Economic Statistics on Health Care Delivery

Economic information on the health care delivery system or parts of this system is available through individual organizations related to health care delivery and in the System of National Accounts. This section reviews these series and summarizes their limitations.

6.1 *Statistics of Organizations Related to Health Care Delivery*

A multitude of administrative statistics related to health care are available from Canadian health care delivery units and organizations which provide financial or other resources to the health care delivery system. Generally these data are developed in response to varying administrative requirements and as a result, various classifications, definitions, methodologies and concepts are used. These administrative statistics originate with institutions and units which deliver health care directly, with institutions or organizations which participate in the financing of health care delivery activities and/or administer hospital insurance plans or health programs, and with institutions or organizations which provide resources to the health care delivery system.

Institutions and units that are responsible for the direct delivery of health care, such as individual hospitals, private nonprofit health organizations, and public health units produce audited financial reports each year. Although the reports provide income and expenditure information, the information varies in detail according to standards set by the individual units. Institutions or organizations which participate in the financing of health care delivery activities or administer health insurance programmes also collect a variety of data pertaining to their activities or programmes.[3] The Canadian federal government, for example, has cost-sharing responsibilities for medical care delivered in hospitals and obtains social, demographic and financial data describing the use of these facilities through Statistics Canada, Health and Welfare Canada and a number of other departments. Organizations which provide resources to the health care delivery system produce statistics which detail the supply of and demand for particular resources. The Canadian Medical Association, for example, maintains a physician resource databank containing factual information useful for estimating the supply and demand for physicians in Canada.

[3]It should be noted that at least two government ministries have published compendiums of this type which organize statistics on health care statistics in a province or in Canada, on a global basis. Health and Welfare Canada, for example, regularly produces a compendium containing data on health expenditures in Canada. The data are presented by province and by type of health service provided and indicate the relative contributions of the private and public sectors. The compendium data are on a very aggregate basis, however, and are not designed to provide details on the exact purpose of spending, current operating revenue or the resource utilization of the health care delivery sector. Also, the Ontario Ministry of Treasury and Economics prepared a publication with similar data for Ontario. In addition to providing aggregate data on health expenditures, some detail on resource utilization was provided for some, but not all, segments of the health care delivery sector.

6.2 *Statistics in the System of National Accounts*

The Canadian System of National Accounts contains considerable data on the health care system although this information is dispersed throughout the various tables and is presented on an aggregate basis. Supplementary tables in the system, however, contain breakdowns showing: expenditures on health care activity, as for instance, on medical, hospital and other medical care, respectively on drugs and sundries within the broad categories of Personal Expenditures on Consumer Goods and Services; and on current expenditure of hospitals on wages and salaries and on other goods and services within the general category of Government Current Expenditures on Goods and Services.

Data on the production of health care goods and services can also be gleaned from Input-Output and Gross Domestic Product publications of the CSNA. However, detail beyond the Standard Industrial Classification categories of: (i) Community, business, and personal service; and (ii) Public administration and defense group (in the major groups of Federal government service industries, Provincial administration industries, and Local administration) are not published.

6.3 *Limitations of Current Health Care Data*

The existing health care statistics summarized in the previous pages generally suffer from three major limitations:

(i) dispersion—where detailed statistics on the health care delivery system are not organized into any one statistical framework but instead are spread throughout the *ad hoc* statistics of health care delivery units and the System of National Accounts;

(ii) insufficient detail—where statistics on the health care delivery system are given only at broad aggregate levels;

(iii) noncomparability—where disaggregated statistics are available but classification differences result in a lack of comparability at the more detailed levels.

Thus, although a wealth of economic health care information may be said to exist in a variety of sources, currently none provides an overall view of the funds flowing within the health care delivery sector.

7. Health Care Accounts—Example, Ontario, 1977-78

To illustrate the structure of the Health Care Accounts and the workability of the concepts and classifications outlined in Section 4, a set of accounts, given in the paper, was developed for the Province of Ontario for the fiscal year 1977-78. This section provides a summary of the experience of producing these accounts.

7.1 *Difficulties with Data Availability*

The sample set of accounts for Ontario illustrates some of the coordinating and organizational advantages offered by health care accounts. As well, the process of producing the accounts revealed the availability and accessibility of

good health care data. In some cases, such as general and special hospitals, an abundance of information is collected and easily accessible. For other areas, such as professional services and community health services, data availability or accessibility is a problem. In other instances although information on total revenue or expenditure is available, often there is a lack of detail for reclassification into macro-economic and purpose categories.

The above data weakness or insufficiencies limited the number of tables of the health care accounts framework which could be completed for the Province of Ontario for 1977-78. Parenthetically, it might be noted that knowledge of these constraints is in itself an important piece of information for a statistics gathering agency in that it indicates areas where further data must be developed. In all, five tables have been completed and are discussed and presented in the remainder of this section. Tabulations 2b, 7 and 8, referred to in Chart II, were not prepared as part of this exercise. Tabulations 2 and 6 appear in Table 1.

7.2 *Interpreting the Tables*

Before proceeding to the detail of the tables, it may be helpful to take note of a few technical points.

(a) In Tables 1 to 3 double-counting exists in the total expenditures columns due to transfers[4] of funds which occur in the Canadian Health Care System between one level of government and another and between governments and health care delivery units. To provide meaningful tables, then, the total expenditure figures found in the bottom lines of Tables 1 to 3 are in two parts: (i) a total of all direct expenditures excluding transfers and (ii) a second figure followed by a "T," which indicates the total amount of transfers. It is important to recognize that while certain activities, such as government health care programmes, mainly consist of the transferring of funds, there is a contribution to total net expenditure in the health care sector through the costs of administering these programmes (labour and intermediate consumption).

(b) Although great care was taken to allocate data as accurately as possible, the reader should be reminded that the tables are for illustrative purposes only.

Table 1 casts the relevant information for Ontario in the integrated expenditure framework. The presentation of data within this, and other, tables is fairly straightforward, with each line indicating the breakdown of expenditures by various units within the health care delivery and administrative structure. Data on the right-hand side of the table provides detail on the macro-economic allocation of expenditures while data on the left-hand side of the table focuses on the purpose of expenditures. Reference to the first line of the table details the spending pattern of units associated with direct health care delivery in Ontario, which in 1977-78 spent a total of $6,151.9 million. The right-hand side of the

[4]The term transfer in this context refers to current transfers by one level of government to another or by government to institutions. For example the federal government makes contributions to provinces under the Health Insurance Plan, and provinces and local governments provide transfers to hospitals.

table indicates that of this amount, $3,355.2 million was spent on labour; $943.8 million accrued to unincorporated business as income net of expenses; $142.7 million was paid as interest on borrowed capital or charged as capital depreciation; $1,612.3 million was spent on purchases of intermediate goods and services; $6.3 million was transferred to other parts of the health care system, and $91.5 million remained as operating surplus of incorporated institutions or as an unallocated residual.

The left-hand side of the table, which details the purpose of expenditures, indicates that of amounts directly spent by the health care delivery system, $5,935.2 million went for the purpose of direct treatment and care, $106.5 million for collective prevention and promotion, and $12.5 million for medical research. In those instances where a transfer of money is indicated by particular institutions or organizations, the following line in the table indicates the purpose of the transfer with the transferred amounts followed by a small "T." Thus, line 2 of the table indicates that of the $6.3 million allocated as transfers by health care delivery units in line 1, $0.7 million was transferred within the system for the purpose of direct treatment and care and $5.6 million was transferred for the purpose of collective prevention and promotion.

The remainder of the tables provide further information on the activities of various parts of the health care delivery system and on the health care programs. Table 2 presents the current operating expenses of the various components of the health care delivery system and its administrative structure. Table 3 details the purpose of expenditures by each component of the health care delivery system. Table 4 summarizes total gross income originating[5] through the health care delivery system and its administrative structure and indicates the income generated by the various factors of production. Table 5 shows the current operating revenue of health care delivery units.

8. Conclusions

The development of health care accounts is a complex process. The conceptual framework was shaped through frequent consultations on health information requirements with experts from the health care field, through constant reference to national accounts concepts and through a number of revisions to the framework and its classifications. The framework which resulted from this development process appeared to be viable. It was felt, however, that the real test of a framework is whether it can be made operative. A set of illustrative accounts, therefore, was developed for the Province of Ontario for 1977–78. The sample accounts indicate that the framework is viable and that the accounts have potential to provide an impressive amount of information of direct use to a variety of decision-makers and analysts in the health care sector. The exercise also indicates that compiling data on this basis for all provinces for a sufficient number of years to provide a historical series would be, initially, a major task. This is not surprising for a global series; for example, the development of income and expenditure

[5]The term "gross income originating" refers to a national accounts aggregate used to measure unduplicated output of individual industries. It is obtained by summing wages and salaries paid, interest paid less interest received, profits before dividends paid or received and depreciation charged.

TABLE 1

THE MAIN INTEGRATED FRAMEWORK ONTARIO 1977-78 ($000)

PURPOSE ALLOCATION							MACROECONOMIC ALLOCATION						
								Primary Inputs			Inter-mediate		
Transfer Payments	Funds not allocated -Operating Surplus	Medical Research	Medical Education	Collective Prevention and Promotion	Direct Care and Care		Total Expenditures	Labour	Net Unincorp. Business Income	Int. paid and Depreciation	Consumption	Transfer Payments	Operating Surplus
6,310	91,902	12,492	-	106,478	5,935,162	HEALTH CARE DELIVERY	6,151,904	3,359,223	943,828	142,732	1,612,309	6,310	91,902
-	-	-	-	5,643T	667T								
-	87,070	12,452	-	-	3,041,461	Institutional Units	3,140,983	2,226,125	-	103,641	724,147	-	87,070
-	47,956	12,452	-	-	2,499,247	HOSPITALS	2,559,655	1,935,988	-	74,933	500,778	-	47,956
-	39,114	-	-	-	542,214	HOMES FOR SPECIAL CARE	581,328	290,137	-	28,708	223,369	-	39,114
-	-	-	-	-	1,392,268	Professional Services	1,392,268	200,136	795,865	24,154	332,113	-	-
-	-	-	-	-	913,389	PHYSICIANS	913,389	123,308	578,175	10,960	200,946	-	-
-	-	-	-	-	356,678	DENTISTS	356,678	62,954	167,460	11,660	114,604	-	-
-	-	-	-	-	82,201	OTHER PROFESSIONALS	82,201	13,874	50,230	1,534	16,563	-	-
-	-	-	-	-	777,380	Drugs and Appliances distributed through Retail Outlets	777,380	128,241	147,963	14,816	486,360	-	-
-	-	-	-	-	619,818	DRUG STORES	619,818	113,779	106,443	11,813	387,783	-	-
-	-	-	-	-	157,562	OTHER RETAIL OUTLETS	157,562	14,462	41,520	3,003	98,577	-	-
6,310	4,432	-	-	29,978	42,324	Private non-profit	83,044	43,584	-	121	28,997	6,310	4,432
				5,643T	667T	Health organizations	-	-	-	-	-	-	
4,730	2,880	-	-	17,077	6,309	DISEASE AND DISABILITY	30,996	9,512	-	55	13,819	4,730	2,880
				4,730T	-		-	-	-	-	-	-	
667	79	-	-	8,560	11,286	MENTAL HEALTH	20,592	9,918	-	66	9,862	667	79
913	1,473	-	-	4,341	24,729	GENERAL HEALTH	31,456	24,154	-	-	4,916	913	1,473
				913T	-		-	-	-	-	-	-	
-	-	-	-	76,500	721,729	Community and Other Health Clinics	798,229	757,137	-	-	41,092	-	-
-	-	-	-	76,500	-	PUBLIC HEALTH UNITS	76,500	67,500	-	-	9,000	-	-
-	-	-	-	-	721,729	OCCUPATIONAL HEALTH UNITS	721,729	689,637	-	-	32,092	-	-
5,806,011	-	1,764	-	84,689	742,234	HEALTH CARE PROGRAMS	6,634,698	291,153	-	-	537,534	5,806,011	-
	-	35,972T	3,553T	91,149T	5,675,337T								
1,919,239	-	1,661	-	-	20,047	Federal Health Care	1,940,947	4,669	-	-	17,039	1,919,239	-
	-	35,972T	3,553T	34,666T	1,842,048T	Programs							
3,885,289	-	103	-	5,859	322,795	Provincial Health	4,214,046	236,741	-	-	92,016	3,885,289	-
	-	-	-	56,483T	3,828,806T	Programs							
1,483	-	-	-	78,830	399,392	Municipal Health	479,705	49,743	-	-	428,479	1,483	-
	-	-	-	-	1,483T	Programs							
5,821,321	91,902	14,216	-	191,167	6,677,396	TOTAL - direct	6,974,281	3,646,376	943,828	142,732	2,149,843		91,902
	-	35,972T	3,553T	96,792T	5,676,004T	transfers	5,812,321T					5,812,321	

note: figures followed by T represent transfer payments

TABLE 2

CURRENT OPERATING EXPENSES ONTARIO 1977-78 ($000)

Health Care Delivery and Administrative Structure	Labour			Net Unincorp. Business Income	Purchases for Intermediate Consumption					Capital Factor Cost		Auxiliary Categories		Total Expenditures
	Salaries and wages		Employee Benefits		Drugs	Food	Medical and Surgical Supplies	Contract Services	Other	Interest Paid	Depreciation	Current Transfers	Operating Surplus	
	Medical staff	Other												
HEALTH CARE DELIVERY	**146,702**	**2,952,535**	**255,986**	**943,828**	**444,580**	**114,989**	**131,654**	**127,047**	**794,039**	**18,098**	**124,634**	**6,310**	**91,502**	**6,151,904**
Institutional Units	**125,637**	**1,936,277**	**164,261**	**-**	**55,832**	**114,989**	**72,652**	**63,622**	**417,052**	**13,737**	**89,904**	**-**	**87,070**	**3,140,983**
HOSPITALS	125,637	1,646,090	164,261	-	55,067	53,594	72,342	63,622	256,153	9,919	65,014	-	47,956	2,559,655
General and special	123,357	1,453,790	161,280	-	52,329	47,312	70,641	62,467	223,512	9,739	63,430	-	62,529	2,330,386
Mental	-	165,431	-	-	1,771	5,408	395	-	28,510	-	412	-	(14,573)	187,354
Federal	2,280	26,869	2,981	-	967	874	1,306	1,155	4,131	180	1,172	-	-	41,915
HOMES FOR SPECIAL CARE	-	290,137	-	-	765	61,395	310	-	160,899	3,818	24,890	-	39,114	581,328
Professional Services	**-**	**200,136**	**-**	**795,865**	**-**	**-**	**54,556**	**42,827**	**234,730**	**2,737**	**21,417**	**-**	**-**	**1,352,268**
PHYSICIANS	-	123,308	-	578,175	-	-	25,575	-	175,371	-	10,960	-	-	913,389
DENTISTS	-	62,954	-	167,460	-	-	24,961	39,902	49,741	2,550	9,110	-	-	356,678
OTHER PROFESSIONALS	-	13,874	-	50,230	-	-	4,020	2,925	9,618	187	1,347	-	-	82,201
Retail Distributors of Drugs and Appliances	**-**	**128,241**	**-**	**147,963**	**388,690**	**-**	**-**	**-**	**97,670**	**1,573**	**13,243**	**-**	**-**	**777,380**
DRUG STORES	-	113,779	-	106,443	309,909	-	-	-	77,874	1,254	10,559	-	-	619,818
OTHER RETAIL OUTLETS	-	14,462	-	41,520	78,781	-	-	-	19,796	319	2,684	-	-	157,562
Private Non-Profit Health Organizations	**17,865**	**24,261**	**1,458**	**-**	**58**	**-**	**1,140**	**1,662**	**25,737**	**51**	**70**	**6,310**	**4,432**	**83,044**
DISEASE AND DISABILITY	117	9,297	98	-	58	-	1,047	990	11,724	51	4	4,730	2,880	30,996
MENTAL HEALTH	-	9,918	-	-	-	-	-	207	9,655	-	66	667	79	20,592
GENERAL HEALTH	17,748	5,046	1,360	-	-	-	93	465	4,358	-	-	913	1,473	31,456
Community and Other Health Clinics	**3,200**	**663,670**	**90,267**	**-**	**-**	**-**	**3,306**	**18,936**	**18,850**	**-**	**-**	**-**	**-**	**798,229**
PUBLIC HEALTH UNITS	3,200	56,700	7,600	-	-	-	600	7,800	600	-	-	-	-	76,500
OCCUPATIONAL HEALTH UNITS	-	606,970	82,667	-	-	-	2,706	11,136	18,250	-	-	-	-	721,729

HEALTH CARE PROGRAMS	58,109	208,820	24,224	-	23,449	-	5,029	54,677	454,379	-	-	5,806,011	-	6,634,698
Federal Health Care Programs	-	4,669	-	-	2,996	-	-	9,166	4,877	-	-	1,919,239	-	1,940,947
HEALTH RESOURCES FUND	-	-	-	-	-	-	-	-	-	-	-	7,106	-	7,106
CANADA ASSISTANCE PLAN (Health portion)	-	-	-	-	-	-	-	-	-	-	-	42,891	-	42,891
Family Benefits Act	-	-	-	-	-	-	-	-	-	-	-	8,298	-	8,298
General Welfare Assistance	-	-	-	-	-	-	-	-	-	-	-	3,925	-	3,925
Nurses Services Care	-	-	-	-	-	-	-	-	-	-	-	651	-	651
Other	-	-	-	-	-	-	-	-	-	-	-	30,017	-	30,017
ESTABLISHED PROGRAM FINANCING	-	-	-	-	-	-	-	-	-	-	-	1,736,985	-	1,736,985
Extended Health Care	-	-	-	-	-	-	-	-	-	-	-	167,000	-	167,000
Hospital Insurance	-	-	-	-	-	-	-	-	-	-	-	1,124,700	-	1,124,700
Medicare	-	-	-	-	-	-	-	-	-	-	-	387,500	-	387,500
Post Secondary Education	-	-	-	-	-	-	-	-	-	-	-	57,785	-	57,785
EXPIRED HEALTH CARE PROGRAMS	-	-	-	-	-	-	-	-	-	-	-	36,763	-	36,763
Hospital Insurance & diag.	-	-	-	-	-	-	-	-	-	-	-	7,632	-	7,632
Medical care act	-	-	-	-	-	-	-	-	-	-	-	29,131	-	29,131
MEDICAL SERVICES PROGRAM	-	-	-	-	-	-	-	-	-	-	-	39,379	-	39,379
MEDICAL RESEARCH COUNCIL	-	-	-	-	-	-	-	-	-	-	-	20,845	-	20,845
HEALTH PROTECTION PROGRAM	-	-	-	-	-	-	-	-	-	-	-	26,551	-	26,551
VOCATIONAL REHABILITATION	-	-	-	-	-	-	-	-	-	-	-	533	-	533
OTHER PROGRAMS AND ADMIN.	-	4,669	-	-	2,996	-	-	9,166	4,877	-	-	8,186	-	29,894
Provincial Health Programs	17,827	194,690	24,224	-	16,677	-	4,175	23,877	47,287	-	-	3,885,289	-	4,214,046
HEALTH INSURANCE PLAN (Incl. Administration)	-	38,956	6,123	-	-	-	-	14,287	6,141	-	-	965,699	-	1,031,206
INSTITUTIONAL HEALTH SERVICES	-	133,696	17,064	-	-	-	-	7,733	23,255	-	-	2,342,036	-	2,523,784
COMMUNITY HEALTH SERVICES	-	7,404	1,037	-	-	-	-	782	1,044	-	-	98,972	-	109,239
SOCIAL RESOURCES	-	6,305	-	-	14,782	-	1,828	1,023	-	-	-	86,328	-	110,266
DEVELOPMENT RESOURCES	-	-	-	-	-	-	-	-	205	-	-	190,785	-	190,990
CHILDREN'S SERVICES	577	-	-	-	218	-	419	-	60	-	-	42,023	-	43,297
MINISTRY OF EDUCATION(health)	1,970	-	-	-	-	-	-	52	66	-	-	109,350	-	111,438
WORKMEN'S COMPENSATION BOARD	15,280	-	-	-	1,449	-	1,795	-	7,301	-	-	38,439	-	64,264
OTHER PROGRAMS	-	8,329	-	-	228	-	133	-	9,215	-	-	11,657	-	29,562
Municipal Health Programs	40,282	9,461	-	-	3,776	-	854	21,634	402,215	-	-	1,483	-	479,705
LOCAL HEALTH AGENCIES	38,096	9,461	-	-	-	-	-	-	31,273	-	-	-	-	78,830
GENERAL WELFARE ASSISTANCE	2,186	-	-	-	3,776	-	854	-	245	-	-	853	-	7,914
CHILDREN'S AID SOCIETIES	-	-	-	-	-	-	-	-	-	-	-	294	-	294
NURSES SERVICES	-	-	-	-	-	-	-	-	-	-	-	336	-	336
MUNICIPAL AMBULANCE SERVICES	-	-	-	-	-	-	-	1,141	14,633	-	-	-	-	15,774
MUNICIPAL HOSPITALS	-	-	-	-	-	-	-	19,275	250,861	-	-	-	-	270,136
MUNICIPAL HOMES FOR THE AGED	-	-	-	-	-	-	-	1,218	105,203	-	-	-	-	106,421
TOTAL HEALTH EXPENDITURES	204,811	3,161,355	280,210	943,828	468,029	114,989	136,683	181,724	1,248,418	18,098	124,634	5,812,321	91,502	12,786,602

TABLE 3

PURPOSE OF EXPENDITURE ONTARIO 1977-78 ($000)

Health Care Delivery and Administrative Structure	Total Expenditures	Direct Cure and Care					Collective Prevention/Promotion		Medical Research	Medical Education	Auxiliary Categories	
		Institutional			Home Care	Other Ambulatory	Prevention and Promotion	Regulation			Transfer Payments	Operating surplus
		Inpatient		Outpatient								
		Acute	Extended									
Health Care Delivery	**6,151,904**	**2,901,015** 667T	**230,783**	**299,595**	**19,668**	**2,484,101**	**106,478** 5,643T	**-**	**12,452**	**-**	**6,310**	**91,502**
Institutional Units	**3,140,983**	**2,566,099**	**223,562**	**251,800**	**-**	**-**	**-**	**-**	**12,452**	**-**	**-**	**87,070**
HOSPITALS	2,559,655	2,023,885	223,562	251,800	-	-	-	-	12,452	-	-	47,956
General and special	2,330,386	1,825,171	183,243	247,196	-	-	-	-	12,247	-	-	62,529
Mental	187,354	164,962	36,932	33	-	-	-	-	-	-	-	(14,573)
Federal	41,915	33,752	3,387	4,571	-	-	-	-	205	-	-	-
HOMES FOR SPECIAL CARE	581,328	542,214	-	-	-	-	-	-	-	-	-	39,114
Professional Services	**1,352,268**	**316,946**	**5,479**	**47,560**	**-**	**982,283**	**-**	**-**	**-**	**-**	**-**	**-**
PHYSICIANS	1,913,389	316,946	5,479	42,930	-	548,034	-	-	-	-	-	-
DENTISTS	356,678	-	-	4,630	-	352,048	-	-	-	-	-	-
OTHER PROFESSIONALS	82,201	-	-	-	-	82,201	-	-	-	-	-	-
Retail Distributors of Drugs and Appliances	**777,380**	**-**	**-**	**-**	**-**	**777,380**	**-**	**-**	**-**	**-**	**-**	**-**
DRUG STORES	619,818	-	-	-	-	619,818	-	-	-	-	-	-
OTHER RETAIL OUTLETS	157,562	-	-	-	-	157,562	-	-	-	-	-	-
Private Non-Profit Health Organizations	**83,044**	**17,970** 667T	**1,742**	**235**	**19,668**	**2,709**	**29,978** 5,643T	**-**	**-**	**-**	**6,310**	**4,432**
DISEASE AND DISABILITY	30,996	2,435	1,659	-	-	2,215	17,077 4,730T	-	-	-	4,730	2,880
MENTAL HEALTH	20,592	11,196	-	-	-	90	8,560	-	-	-	667	79
GENERAL HEALTH	31,456	4,339	83	235	19,668	404	4,341	-	-	-	913	1,473
Community and Other Health Clinics	**798,229**	**-**	**-**	**-**	**-**	**721,729**	**76,500**	**-**	**-**	**-**	**-**	**-**
PUBLIC HEALTH UNITS	76,500	-	-	-	-	-	76,500	-	-	-	-	-
OCCUPATIONAL HEALTH UNITS	721,729	-	-	-	-	721,729	-	-	-	-	-	-

HEALTH CARE PROGRAMS	**6,634,698**	**408,596**	**146,866**	**92,815**		**92,957**	**84,689**	-	**1,764**	-	**5,806,011**	-
		3,849,449T	444,257T	526,820T	1,323T	853,488T	76,172T	14,977T	35,972T	3,553T	-	-
Federal Health Care Programs	**1,940,947**	**10,917**	-	**9,130**	-	-	-	-	**1,661**	-	**1,919,239**	-
		1,163,320T	113,759T	159,152T	987T	407,852T	19,689T	14,977T	35,972T	3,553T	-	-
HEALTH RESOURCES FUND	7,106	-	-	-	-	-	-	-	3,553T	3,553T	7,106	-
CANADA ASSISTANCE PLAN (Health portion)	42,891	-	-	-	651T	42,240T	-	-	-	-	42,891	-
Family Benefits Act	8,298	-	-	-	-	8,298T	-	-	-	-	8,298	-
General Welfare Assistance	3,925	-	-	-	-	3,925T	-	-	-	-	3,925	-
Nurses Services Act	651	-	-	-	651T	-	-	-	-	-	651	-
Other	30,017	-	-	-	-	30,017T	-	-	-	-	30,017	-
ESTABLISHED PROGRAM FINANCING	1,736,985	1,139,852T	111,613T	155,369T	336T	329,815T	-	-	-	-	1,736,985	-
Extended Health Care	167,000	-	-	-	336T	166,664T	-	-	-	-	167,000	-
Hospital Insurance	1,124,700	910,073T	91,369T	123,258T	-	-	-	-	-	-	1,124,700	-
Medicare	387,500	229,779T	20,244T	32,111T	-	105,366T	-	-	-	-	387,500	-
Post Secondary Education	57,785	-	-	-	-	57,785T	-	-	-	-	57,785	-
EXPIRED HEALTH CARE PROGRAMS	36,763	23,450T	2,142T	3,250T	-	7,921T	-	-	-	-	36,763	-
Hospital Insurance & diag.	7,632	6,176T	620T	836T	-	-	-	-	-	-	7,632	-
Medical care act	29,131	17,274T	1,522T	2,414T	-	7,921T	-	-	-	-	29,131	-
MEDICAL SERVICES PROGRAM	39,379	-	-	-	-	19,690T	19,689T	-	-	-	39,379	-
MEDICAL RESEARCH COUNCIL	20,845	-	-	-	-	-	-	-	20,845T	-	20,845	-
HEALTH PROTECTION PROGRAM	26,551	-	-	-	-	-	-	14,977T	11,574T	-	26,551	-
VOCATIONAL REHABILITATION	533	-	-	533T	-	-	-	-	-	-	533	-
OTHER PROGRAMS AND ADMIN.	29,894	10,917	-	9,130	-	-	-	-	1,661	-	8,186	-
		-	-	-	-	8,186T	-	-	-	-	-	-
Provincial Health Programs	**4,214,046**	**180,093**	**18,499**	**54,081**	-	**70,122**	**5,899**	-	**103**	-	**3,885,289**	-
		2,686,147T	330,502T	367,668T	-	444,489T	56,483T	-	-	-	-	-
HEALTH INSURANCE PLAN (Incl. Administration)	1,031,206	25,810	5,608	34,089	-	-	-	-	-	-	965,699	-
		781,414T	78,452T	105,833T	-	-	-	-	-	-	-	-
INSTITUTIONAL HEALTH SERVICES	2,523,784	145,398	12,722	19,992	-	3,636	-	-	-	-	2,342,036	-
		1,873,629T	163,942T	257,623T	-	46,842T	-	-	-	-	-	-
COMMUNITY HEALTH SERVICES	109,239	-	-	-	-	4,408	5,859	-	-	-	98,972	-
		-	-	-	-	42,489T	56,483T	-	-	-	-	-
SOCIAL RESOURCES	110,266	-	-	-	-	23,938	-	-	-	-	86,328	-
		-	84,985T	-	-	1,343T	-	-	-	-	-	-
DEVELOPMENT RESOURCES	190,990	-	-	-	-	205	-	-	-	-	190,785	-
		-	-	-	-	190,785T	-	-	-	-	-	-
CHILDREN'S SERVICES	43,297	-	-	-	-	1,274	-	-	-	-	42,023	-
		-	-	-	-	42,023T	-	-	-	-	-	-
MINISTRY OF EDUCATION(health)	111,438	-	-	-	-	2,088	-	-	-	-	109,350	-
		-	-	-	-	109,350T	-	-	-	-	-	-
WORKMEN'S COMPENSATION BOARD	64,264	8,885	169	-	-	16,668	-	-	103	-	38,439	-
		31,104T	3,123T	4,212T	-	-	-	-	-	-	-	-
OTHER PROGRAMS	**29,562**	-	-	-	-	17,905	-	-	-	-	11,657	-
		-	-	-	-	11,657T	-	-	-	-	-	-
Municipal Health Programs	**479,705**	**218,586**	**128,367**	**29,604**	-	**22,835**	**78,830**	-	-	-	**1,483**	-
		-	-	-	336T	1,147T	-	-	-	-	-	-
LOCAL HEALTH AGENCIES	78,830	-	-	-	-	-	78,830	-	-	-	-	-
GENERAL WELFARE ASSISTANCE	7,914	-	-	-	-	7,061	-	-	-	-	853	-
		-	-	-	-	853T	-	-	-	-	-	-
CHILDREN'S AID SOCIETIES	294	-	-	-	-	-	-	-	-	-	294	-
		-	-	-	-	294T		-	-	-	-	-
NURSES SERVICES	336	-	-	-	-	-	-	-	-	-	336	-
		-	-	-	336T	-	-	-	-	-	-	-
MUNICIPAL AMBULANCE SERVICES	15,774	-	-	-	-	15,774	-	-	-	-	-	-
MUNICIPAL HOSPITALS	270,136	218,586	21,948	29,604	-	-	-	-	-	-	-	-
MUNICIPAL HOMES FOR THE AGED	106,421	-	106,421	-	-	-	-	-	-	-	-	-
TOTAL - direct	6,974,281	3,310,611	377,649	392,410	19,668	2,577,058	191,167	-	14,216	-	9,812,321	91,502
- transfer(T)	9,812,321T	3,850,116T	444,257T	526,820T	1,323T	853,488T	81,815T	14,977T	35,972T	3,553T	-	-

TABLE 4

GROSS INCOME ORIGINATING ONTARIO 1977-78 ($000)

	GROSS INCOME ORIGINATING					
	Wages, Salaries Supplementary Labour Income	Net Unincorp. Business Income	Interest paid	Surplus less: Interest Received	Depreciation	TOTAL GROSS INCOME ORIGINATING
HEALTH CARE DELIVERY	**3,355,223**	**943,828**	**18,098**	**69,301**	**124,634**	**4,511,084**
Institutional Units	**2,226,125**	**-**	**13,737**	**66,837**	**89,904**	**2,396,603**
HOSPITALS	1,935,988	-	9,919	27,723	65,014	2,038,644
General and special	1,738,427	-	9,739	27,723	63,430	1,839,319
Mental	165,431	-	-	-	412	165,843
Federal	32,130	-	180	-	1,172	33,482
HOMES FOR SPECIAL CARE	290,137	-	3,818	39,114	24,890	357,959
Professional Services	**200,136**	**795,865**	**2,737**	**-**	**21,417**	**1,020,155**
PHYSICIANS	123,308	578,175	-	-	10,960	712,443
DENTISTS	62,954	167,460	2,550	-	9,110	242,074
OTHER PROFESSIONALS	13,874	50,230	187	-	1,347	65,638
Retail Distributors of Drugs and Appliances	**128,241**	**147,963**	**1,573**	**-**	**13,243**	**291,020**
DRUG STORES	113,779	106,443	1,254	-	10,559	232,035
OTHER RETAIL OUTLETS	14,462	41,520	319	-	2,684	58,985
Private non-profit Health Organizations	**43,584**	**-**	**51**	**2,464**	**70**	**46,169**
DISEASE AND DISABILITY	9,512	-	51	1,421	4	10,988
MENTAL HEALTH	9,918	-	-	9	66	9,993
GENERAL HEALTH	24,154	-	-	1,034	-	25,188
Community and Other Health Clinics	**757,137**	**-**	**-**	**-**	**-**	**757,137**
PUBLIC HEALTH UNITS	67,500	-	-	-	-	67,500
OCCUPATIONAL HEALTH UNITS	689,637	-	-	-	-	689,637
HEALTH CARE PROGRAMS	**291,153**	**-**	**-**	**-**	**-**	**291,153**
Federal Health Care Programs	**4,669**	**-**	**-**	**-**	**-**	**4,669**
HEALTH RESOURCES FUND	-	-	-	-	-	-
CANADA ASSISTANCE PLAN (health portion)	-					
Family Benefits Act	-	-	-	-	-	-
General Welfare Assistance	-	-	-	-	-	-
Nurses Services CARE	-	-	-	-	-	-
Other	-	-	-	-	-	-
ESTABLISHED PROGRAM FINANCING	-	-	-	-	-	-
Extended Health Care	-	-	-	-	-	-
Hospital Insurance	-	-	-	-	-	-
Medicare	-	-	-	-	-	-
Post Secondary Education	-	-	-	-	-	-
EXPIRED HEALTH CARE PROGRAMS	-	-	-	-	-	-
Hospital Insurance & diag.	-	-	-	-	-	-
Medical care act	-	-	-	-	-	-
MEDICAL SERVICES PROGRAM	-	-	-	-	-	-
MEDICAL RESEARCH COUNCIL	-	-	-	-	-	-
HEALTH PROTECTION PROGRAM	-	-	-	-	-	-
VOCATIONAL REHABILITATION	-	-	-	-	-	-
OTHER PROGRAMS AND ADMIN.	4,669	-	-	-	-	4,669
Provincial Health Programs	**236,741**	**-**	**-**	**-**	**-**	**236,741**
HEALTH INSURANCE PLAN (incl. Administration)	45,079	-	-	-	-	45,079
INSTITUTIONAL HEALTH SERVICES	150,760	-	-	-	-	150,760
COMMUNITY HEALTH SERVICES	8,441	-	-	-	-	8,441
SOCIAL RESOURCES	6,305	-	-	-	-	6,305
DEVELOPMENT RESOURCES	-	-	-	-	-	-
CHILDREN'S SERVICES	577	-	-	-	-	577
MINISTRY OF EDUCATION (health)	1,970	-	-	-	-	1,970
WORKMEN'S COMPENSATION BOARD	15,280	-	-	-	-	15,280
OTHER PROGRAMS	8,329	-	-	-	-	8,329
Municipal Health Programs	**49,743**	**-**	**-**	**-**	**-**	**49,743**
LOCAL HEALTH AGENCIES	47,557	-	-	-	-	47,557
GENERAL WELFARE ASSISTANCE	2,186	-	-	-	-	2,186
CHILDREN'S AID SOCIETIES	-	-	-	-	-	-
NURSES SERVICES	-	-	-	-	-	-
MUNICIPAL AMBULANCE SERVICES	-	-	-	-	-	-
MUNICIPAL HOSPITALS	-	-	-	-	-	-
MUNICIPAL HOMES FOR THE AGES	-	-	-	-	-	-
TOTAL	**3,646,376**	**943,828**	**18,098**	**69,301**	**124,634**	**4,802,257**

TABLE 5

CURRENT OPERATING INCOME ONTARIO 1977-78 ($000)

CURRENT OPERATING INCOME BY SOURCE / HEALTH CARE DELIVERY	TOTAL INCOME	GOVERNMENT						PRIVATE			BUSINESS			
			Provincial			Local	Unspecified	Persons		UnInc. Business	Insurance Companies	Other	INVESTMENT INCOME	RECOVERIES AND SALES
		Federal	Ministry of Health	Other Ministeries	W.C.B.			Residents	Non-res.					
HEALTH CARE DELIVERY	**6,151,904**	32,614	3,033,739	268,151	28,637	59,825	194,027	1,258,451	46,924	-	265,749	794,811	22,201	146,775
Institutional Units	**5,140,983**	32,036	2,130,126	267,423	28,637	27,018	181,293	153,727	46,924	-	54,522	71,731	20,233	127,313
HOSPITALS	2,559,655	32,036	1,997,843	-	28,637	7,300	181,293	69,796	46,924	-	54,522	1,065	20,233	120,006
General and special	2,330,386	4,511	1,983,105	-	28,637	7,300	-	69,680	46,924	-	54,522	-	20,233	115,474
Mental	187,354	348	-	-	-	-	181,293	116	-	-	-	1,065	-	4,532
Federal	41,915	27,177	14,738	-	-	-	-	-	-	-	-	-	-	-
HOMES FOR SPECIAL CARE	581,328	-	132,283	267,423	-	19,718	-	83,931	-	-	-	70,666	-	7,307
Professional Services	**1,352,268**	-	839,636	-	-	-	-	394,334	-	-	118,298	-	-	-
PHYSICIANS	913,389	-	835,708	-	-	-	-	77,681	-	-	-	-	-	-
DENTISTS	356,678	-	3,928	-	-	-	-	248,364	-	-	104,386	-	-	-
OTHER PROFESSIONALS	82,201	-	-	-	-	-	-	68,289	-	-	13,912	-	-	-
Retail Distributors of Drugs and Appliances	**777,380**	-	-	-	-	-	-	684,451	-	-	92,929	-	-	-
DRUG STORES	619,818	-	-	-	-	-	-	526,889	-	-	92,929	-	-	-
OTHER RETAIL OUTLETS	157,562	-	-	-	-	-	-	157,562	-	-	-	-	-	-
Private non-profit Health Organizations	**83,044**	578	20,277	728	-	7	12,734	25,939	-	-	-	1,351	1,968	19,462
DISEASE AND DISABILITY	30,996	487	1,637	724	-	7	2,144	18,976	-	-	-	808	1,459	4,754
MENTAL HEALTH	20,592	91	18,640	-	-	-	350	443	-	-	-	378	70	620
GENERAL HEALTH	31,456	-	-	4	-	-	10,240	6,520	-	-	-	165	439	14,088
Community and Other Health Clinics	**798,229**	-	43,700	-	-	32,800	-	-	-	-	-	721,729	-	-
PUBLIC HEALTH UNITS	76,500	-	43,700	-	-	32,800	-	-	-	-	-	-	-	-
OCCUPATIONAL HEALTH UNITS	721,729	-	-	-	-	-	-	-	-	-	-	721,729	-	-

accounts required considerable time and resources since data sources had to be located and estimation methods devised where no data were available.

Difficulties in obtaining some of the data for the sample Ontario accounts indicated another possible statistical benefit of the accounts framework, that of providing classifications which could be utilized by health care delivery organizations in their generation of health care data.

Statistical Sources

1. Canada, Public Accounts, 1977-1978.
2. Department of National Health and Welfare, *National Health Expenditures in Canada*, 1970-1979.
3. Medical Economics, Survey of Expenses of Medical Specialties, December 26, 1977.
4. Ontario Dental Association, Survey of Earnings and Expenses of Dentists, unpublished 1976 and 1977.
5. Province of Ontario, Ministry of Treasury and Economics, *Expenditures of the Health Care System in Ontario*, 1970/71 to 1977/78, published in 1981.
6. ———, *Public Accounts*, 1977-1978.
7. ———, Ministry of Health, *Hospital Statistics*, 1979.
8. ———, OHIP Physician Services Provided in a Hospital and Non-Hospital Setting, prepared by OHIP Statistical Division, 1979.
9. Revenue Canada, Services of Dentists' Revenues, unpublished data provided by the Taxation Statistics Branch, 1976 and 1977.
10. Statistics Canada, Annual Returns of Institutions—Survey of Hospitals, 1977-1978 special aggregations.
11. Annual Returns of Institutions—Homes for Special Care Survey, 1977-1978, special tabulations prepared by Health Division of Statistics Canada.
12. *Mental Health Statistics*, 1977, Catalogue No. 83-205, Vol. 3, 1977.
13. Various Annual Reports of Private Nonprofit Health Organizations such as Red Cross, Canadian National Institute for the Blind, and so on, 1977 and 1978.

Selected Bibliography

1. Bonte, J. R. P. and Donkers H. W. J., Development of Health Accounts within the System of National Accounts. UNO, WHO, CES/AC 36/14, EURO-ICP/DHS 003/6, October, 1976.
2. Foulon, A., Les Comptes de la Santé, Méthodes et séries 1950-1977, Ministère de la Santé et de la Famille, CREDOC, INSEE, Paris, 1979.
3. ———, Proposals for a Homogeneous Treatment of Health Expenditure in the National Accounts, *Review of Income and Wealth*, March 1982, pp. 45-70.
4. Oomens, C. A., Development of Links between the Subsystems of the System of Demographic and Social Statistics and the S.N.A. Conference of European Satisticians, ME/STATS/72/D.4 GE. 72-24486, November 1972.
5. Pommier, Philippe, Social Expenditure: Socialization of Expenditure? The French Experience of Satellite Accounts, *Review of Income and Wealth*, December, 1981, pp. 373-386.
6. Rosch, Georges, A Statistical System for the Study and Conduct of Health Economics, World Health Organization, 1979. WHO/HS/NAT. COM/79.363, pp. 20-33.
7. Vessereau, Dr. A., Problems Which Arise in the Establishment of a Health Classification Suitable for Use as a Common Classification in the SSDS, *Conference of European Statisticians*, 8 September 1976, CES/AC.36/15 EURO/ICP/DHS 003/8.
8. *The Role of Health Economics in National Health Planning and Policy-Making*, Report of a working Group, World Health Organization, June, 1977, ICP/HSD 039.