

## 5. The National Health Accounts

The first attempt to compile NHAs was made in 1997 by a joint effort of HSRI, CPH-CU, NESDB, MoPH, NSO and IPS-CU. The research objectives were: the NHA methodology, a manual, comparison of the results with those of the NESDB (under the Thai SNA) and with those of other countries.

The task to be carried out included identification of the health financing sources and institutions, of the flows of funds, of data collection techniques, adequate breakdown of health expenditure data and others. A detailed description of methods used to overcome encountered problems, including a discussion of existing problems, can be found in Sakunphanit 2006.

At the beginning of the works on Thai NHAs the following two generic table structures were developed:

**Table nnn. Allocation of resources to financing agencies**

Financing agencies		Ultimate source of financing					
		MoF	State enterprises	Employers	Households	Donors	Total
1	MoH						
2	Other ministries						
3	CSMBS						
4	Municipalities						
5	State enterprises						
6	SSO						
7	WCS						
8	Private insurance						
9	Employer benefits						
10	Traffic accidents insurance						
11	Private households						
12	Non-profit organizations						
TOTAL							

Source: Viroj 1999.

This table had a strong institutional bias: the ultimate sources of financing were defined along the lines of, but not identical with, SNA sectoral classification of economies, which comprises government sector, enterprises, private households and the rest of the world. This table answers the question: Which are the ultimate sources (head line of table) that provide the financial resources to the existing financing agencies (front column)?

The second generic table, at that time of development of Thailand's NHAs, was a logical consequence of the first:

**Table nnn. Spending of allocated resources**

Type of expenditure			Administra- tion	Public institution	Private institutions	Public health programmes	Capital formation	Total available resources	Balance
Financing agencies	Public sources	MoH							
		Other ministries							
		CSMBS							
		Municipalities							
		State enterpr.							
		SSO							
		WCS							
	Private sources	Private insurance							
		Employer benefits							
		Traffic insurance							
		Private households							
		Non-profit org							
	Total								
Source: Thangcharoensatien, Viroj; ... (1999).									

This table contains information on the amount of allocated resources actually spent by the different financing agencies. In other words, this table allows for a comparison between resources available and resources spent, i.e. the calculation of a financial balance.

Meanwhile, the classification of the expenditure side has been significantly improved as follows (excludes capital formation):

**Table nnn. Current health expenditure by function, provider and source of funding**

<b>Expenditure category</b>	<b>ICHA-HC (health care function)</b>	<b>ICHA-HP (provider industry)</b>
In-patient care		
Curative and rehabilitative care		
General hospitals		
Public		
Private		
Speciality hospitals (public)		
Nursing and residential care facilities (private)		
All other providers		
Long-term nursing care		
General hospitals		
Speciality hospitals		
Nursing and residential care facilities (private)		
All other providers		
Out-patient curative and rehabilitative care		
Hospitals		
Public		
Private		
Speciality hospitals (public)		
Offices of physicians		
Offices of dentists		
Offices of other practitioners		
Out-patient care centres		
All other providers		
Home health care		
Services ancillary to health care		
Medical goods dispensed to out-patients		
Pharmaceuticals, etc.		
Prescribed medicine		
Overt-the-counter medicines		
Other medical non-durables		
Therapeutical applications, etc		
Glasses and other vision products		
Orthopedic appliances; other prosthetics		
All other misc. durable medical goods		
Prevention and public health services		
Health administration and insurance		
TOTAL		

At various levels of accuracy and detailedness the above expenditure categories can be shown for all institutions (financing agencies). The group of agencies will have to be expanded by the UC, which has not yet been included in the published Thai NHAs.

Main problems that remain to be solved are as follows:

The methodological and statistical basis for information on the private household sector's health consumption has to be improved. Such improvements must address issues like:

- The sampling errors in the household surveys (see above);
- the technical accuracy of the accounts;
- like GDP (with NESDB) the NHAs have to be institutionalized (at this time they are still a research project), this includes improving and standardizing the exchange of information between the institution (to be defined) and the financing agencies;
- regular, comprehensive and timely publication of NHAs has to be implemented, publication has to be synchronised with annual GDP, this includes NHAs' regular publication in the form of time series by financing agencies;
- expenditure should be further disaggregated, e.g. by groups of beneficiaries, including by age-groups;
- contents of the revenue (financing) side of the NHAs has to be improved, e.g. with respect to legal types of revenue (taxation, contributions, subsidies, capital income, etc).