

6. Differences between the SNA (health) and the NHAs

The following table provides a rough overview on the differences between Thailand's SNA application and the NHAs.

Table nnn. SNA and NHA in comparison

Criteria	SNA	NHAs
Comprehensive	Yes, covers full economy	Yes, covers all health
Time consistent	Yes, calendar year, accrual basis	No
Timely	Regular publication on routine basis	Irregular publications
Synchronized	No synchronization of work routines, publication, etc	
Compatible	Yes, however outdated SNA version; move to SNA 1993 pending	Yes, however, heavy reliance on allocation techniques
Precise	Yes, established routines	No, no established routines
Internationally comparable	Yes, however only at level of aggregates; health system information is limited	Yes
Policy sensitive	Yes, adequate indicator for growth policy formulation; inadequate with respect to income and wealth distribution	Yes, when improved adequate for strong decisions in health policy
Institutionalized	Yes, executing agency: NESDB	No, executing agency not yet decided
Sufficient data	No	

Source: Sakunphanit 2006

It should be noted that apart from the above formal differences health care expenditure as incorporated in the SNA and in the NHAs is different for a deeper reason: The “satellite account style” of the NHA uses conceptually a boundary for functional health care that is systemically different from the “ISIC oriented style” of the central SNA framework. Further, the issue attracts complications by way of the different compilation methods used. The current SNA uses the commodity flow approach whereas the NHAs approach may be better characterized as an integrated account approach. It should, finally, be mentioned that the quality and accuracy of both systems suffers from the notorious lack of data.

It is important to note that in the SNA is still missing a comprehensive sequence of complete government accounts by government (public) institutions, i.e. by general government, federal government, provinces, municipalities, and social security – comprising SSO, NHSO, WCF and others, each of these accounts comprising total revenue and total expenditure by types and / or functions.

With respect to the envisaged INFIMO the establishment of such a table sequence is of high importance as it, despite of its obvious limitations, provides thorough institutional information on the financing of health within the overall governments institutional set-up. In the concrete of Thailand the generic set of tables could take shape as shown below (**table nnn**). The idea would be to set up this new table structure identically for the following institutions, from “bottom to top”, of Thailand’s public sector:

Unemployment fund

- + Welfare fund for teachers
- + Workmen compensation fund
- + Social security fund (SSO)
- + Health card revolving funds
- + UC funds (NHSO)
- = Social Security (consolidated for transfers between institutions)

Municipalities

- + Central government
- = State (consolidated for transfers between state levels)

Social Security (consolidated for transfers between institutions)

- + State (consolidated for transfers between state levels)
- = General government (consolidated for transfers between state and social seecurity)

Table nnn. Government accounts - blueprint

General government	T	T+1	T+2	T+...
Revenue				
Entrepreneurial and property income				
Indirect taxes				
Direct taxes				
From corporations				
From private households				
Social security contributions				
Employer contributions				
Actual contributions				
Imputed contributions				
Employee contributions				
Other contributions				
Current received transfers				
From corporations				
From households				
From the rest of the world				
Received subsidies				
Depreciations on public capital stock				
Expenditure				
Government consumption				
Health				
Other consumptive expenses				
Wages and salaries of employees				
Employer social security contrib.				
Actual contributions				
Imputed contributions				
Other labour costs				
Further consumptive expenses				
Social benefits				
Social security benefits				
Health				
Pensions				
Other social security benefits				
Other benefits				
Health				
Pensions				
Other social benefits				
Paid subsidies				
Current paid transfers				
To corporations				
To households				
To the rest of the world				
Public fixed capital formation (gross)				
Balance (Revenue minus Expenditure)				

According to the background information provided it seems that the NSO should (close to) be able to provide the above table structure, possibly after some modifications.

This issue is being addressed in more detail, in a separate report, in the context of discussing the structure of INFIMO.