

Extensions of the System of Health Accounts 2011 (SHA 2011)

Das neue Handbuch „A System of Health Accounts 2011“ (SHA 2011)

The new manual “A system of Health Accounts 2011“ (SHA 2011) provides a refined conceptual framework and an extended and revised set of classifications included in the International Classification of Health Accounts (ICHA) according to functions, providers and financing schemes. This revision allows the compilation of additional indicators. SHA 2011 will lead to a better international comparability of the Health Satellite Account and relevant indicators like health expenditures and value added of the health economy.

Das neue Handbuch „A System of Health Accounts 2011“ (SHA 2011) enthält neben den überarbeiteten Klassifikationen nach Leistungsarten, Einrichtungen und Ausgabenträgern des Gesundheitssystems zusätzliche Klassifikationen, um die Erstellung zusätzlicher Indikatoren zu ermöglichen. SHA 2011 wird zu einer besseren internationalen Vergleichbarkeit der Gesundheitssatellitensysteme und einschlägiger Indikatoren wie die Gesundheitsausgaben und die Wertschöpfung der Gesundheitswirtschaft führen.

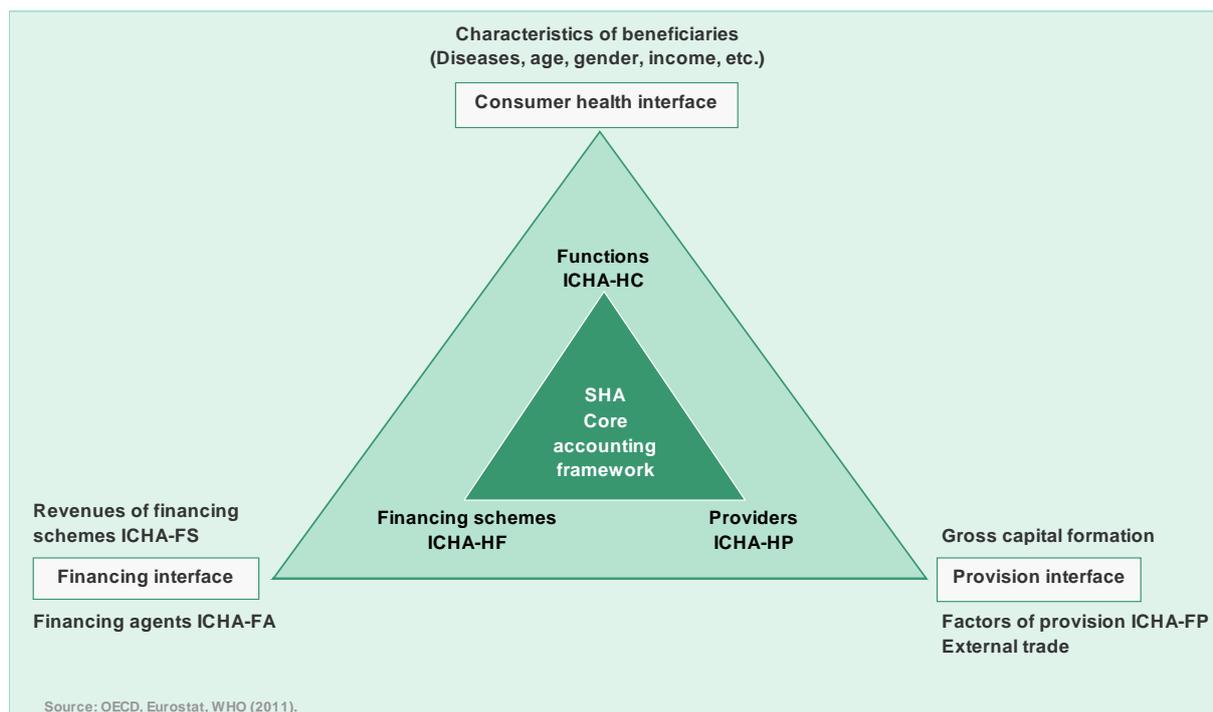
Background

The joint OECD-Eurostat-WHO Health Accounts questionnaire provides the best internationally comparable data about health expenditures worldwide. According to WHO 135 countries all over the world have implemented national health accounts, thereof 23 EU Member States. Health accounts supplement the System of National Accounts by providing a more detailed picture of the consumption and financing patterns of health care. In contrast, details of health care production patterns in inter-industry relations are better analysed by

using standard national accounts tools as Supply and Use Tables. Foundations of the compilation give the methodology of “A System of Health Accounts” (SHA 2000). The revised version of this manual (SHA 2011) was published in October 2011.

In the course of drafting the SHA 2011 BASYS supported EUROSTAT and International Health Accounts Team (IHAT). The revision of SHA aims to create synergies between two accounting tools. The new SHA Manual is divided into two parts. Part 1 introduces the SHA and sets out its foundations, purposes, principles and the three main classifications of ICHA. The

Figure 1: The core and extended accounting framework of SHA 2011



foundation of SHA is based on the consumption and financing of health care goods and services. It addresses basic questions such as “which types of services are consumed, who provides them, and who pays”. Part 2 develops the system into a number of extensions and applications, as disease accounts or the measurement of health prices that many countries have found useful.

Core framework and extensions

SHA 2011 distinguishes three main groups of classifications:

- The core framework, encompassing the three classifications that measure current health care expenditure by functions (ICHA-HC), providers (ICHA-HP), and financing schemes (ICHA-HF);
- Capital formation, with its related classification of assets;
- Other classifications that allow for the compilation of additional indicators in the extension of the core accounting framework.

Based on the tri-axial approach to health care expenditure, SHA 2011 also develops three analytical interfaces – the health care consumer, provision and financing interfaces. They allow countries to focus on specific areas of national health policy interest and, by expanding health accounts in this direction, also facilitate a more comprehensive analysis.

Consumer health interface

The aim of developing the consumer health interface to ICHA-HC under SHA is to provide more detailed information on health care expenditure in relation to the uses and beneficiaries of the health care system. Health care expenditure by patient characteristics (e.g. age, gender, socioeconomic status (SES) or diseases/condition of beneficiaries), population morbidity (incidence or prevalence of diseases) can give policy makers important information for re-designing health care priorities and re-allocating available resources. The consumer health interface is of particular interest to the study of the relationship between the consumption of health care and the associated health enhancement of the population.

Financing interface

The financing interface offers the possibility to expand the accounting of health care financing to a detailed analysis of the revenue side of financing schemes. Information about health

care financing is limited in the core expenditure account to answering the questions: “where does the money go to?” and “which types of different services are financed?” (HFxHPxHC).

SHA 2011 further develops the health care financing interface to allow for a systematic assessment of how finances are mobilised, managed and used, including the financing arrangements (Financing schemes ICHA-HF), the institutional units (Financing agents ICHA-FA) and the revenue-raising mechanisms (Revenues of financing schemes ICHA-FS).

Provision interface

The provision interface offers links to additional dimensions and accounts, such as the classification of factors for health care provision (ICHA-FP) or the capital formation account. The focus switches here from consumption to the provision approach. In the current health expenditure account, the total of provision equals the total of consumption and the total of health care financing. It is important to distinguish between “provision” as output of health care and the “production” by providers as a process that relates inputs to outputs. Health care provision for final consumption differs from the production of health care providers by external trade in health care goods and services, production of non-health products, and production of health care goods and services used as intermediate consumption.

Conclusion

In the future, one can expect enhanced comparisons of health expenditure over time and between countries as well as further indicators for financial risk protection, equity in access, and efficiency of health systems.

In line with SHA 2011 BASYS has developed the Regional Health Accounts of the German “Länder”. More information on this topic can be found at <http://www.basys.de/>.

References

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