

Revision of the

System of Health Accounts

ORGANISATION
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Comment
Unit 1

French comments on the draft versions of unit 1 of the SHA manual

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French comments on the draft versions of unit 1 of the SHA manual

Unit 1: Purposes and principles of the System of Health Accounts

We overall agree with what is said in the proposal made by OECD for Unit 1. Nevertheless, we have two objections.

In Figure 1, it looks as if health system functions were the only factor influencing the ultimate objectives. But, as it is noticed at point 24, contextual factors play also an important role. So we propose to add somehow in figure 1 the contextual factors, to make that figure more complete.

At point 28, the main purposes of SHA 2.0 are all presented at the same level of priority.

« The main purposes of the *System of Health Accounts 2.0* are;

- to define internationally harmonized boundaries of health,
- to define critical and for analytical purposes useful dimensions of health,
- to define basic categories within these dimensions,
- to propose a framework for consistent reporting on health expenditures over time and hereby be a tool in monitoring of health reform and health policy,
- to present an economic model of supply and use of health services - as a tool to show the conceptual links between the *System of Health Accounts* and health satellite accounts.
- to provide a set of internationally comparable health accounts in the form of standard tables;
- to distinguish core health care functions from health-related functions and to emphasize intersectoral aspects of health as a common concern of social and economic policy,
- to provide a framework of main aggregates relevant to international comparison of health expenditures, and health systems analysis. »

The bullet point « to present an economic model of supply and use of health services - as a tool to show the conceptual links between the *System of Health Accounts* and health satellite accounts » makes a direct link to the unit 5. At the 8-9th October OECD meeting in Paris, several OECD members said they consider that SHA 2.0 is not the right tool for studying the production side of health (see our remarks on unit 5). That point of view is confirmed by the input paper for unit 2 (see for instance point 21: « Health expenditure can be interpreted as the efforts society has to perform to provide health care to the population. SHA is basically a consumption approach. ») Furthermore, in the input document for unit 5 is explained at point 9 that:

« It is not intended that the assembly of the set of the sequence of accounts proposed here be an integral part of the data compilation under the revised SHA methodology. Of course those institutes or ministries interested in enhancing the analytical power of SHA can use the present paper for guidance to report health expenditure in a more detailed way. »

From our point of view, it clearly shows that « supply and use tables» are not an integrant part of SHA 2 and should be removed from the list of the « main purposes of SHA 2 ».

So we propose that the point 28 of unit 1 be replaced by:

« The main purposes of the *System of Health Accounts 2.0* are;

- to define internationally harmonized boundaries of health,
- to define critical and for analytical purposes useful dimensions of health,
- to define basic categories within these dimensions,
- to propose a framework for consistent reporting on health expenditures over time and hereby be a tool in monitoring of health reform and health policy,
- to provide a set of internationally comparable health accounts in the form of standard tables;
- to distinguish core health care functions from health-related functions and to emphasize intersectoral aspects of health as a common concern of social and economic policy,
- to provide a framework of main aggregates relevant to international comparison of health expenditures, and health systems analysis.

SHA2 can also be a framework for further analysis of the health sector (for instance an economic model of supply and use of health services linked to national accounts) and of health expenditure (for instance expenditure by disease, age and gender). »