Foreword

Health care systems in all countries continue to evolve in response to changing demographics and disease patterns, rapid technological advances and more and more complex financing and delivery mechanisms, to name but a few factors. In striving towards some of the common health care system goals of equity, efficiency and effectiveness of care, one of the key questions for policy makers is “How much do we spend on health and is it measured in a comparable way?”

To meet the increasing demands of analysts and policy makers for such health expenditure information, A System of Health Accounts (SHA) proposes a framework for the systematic description of the financial flows related to health care. The aim of SHA is to describe the health care system from an expenditure perspective both for international and national purposes.

Since the publication of the original A System of Health Accounts by OECD in 2000 and the subsequent WHO/WB/USAID Producers Guide for producing national health accounts with specific applications in low and middle income countries in 2003, almost ten years of country experience in health accounting has been gathered together. This prompted the need for an update to rectify some of the shortcomings apparent in the original manual but also provided an opportunity to take into account some of the new developments in health care systems. With the goal of producing a global standard in health accounting, a formal collaborative effort between OECD, Eurostat and WHO was agreed in 2006 to oversee the revision of the SHA Manual.

A System of Health Accounts 2011 is the result of a four-year extensive and wide-reaching consultation process gathering inputs and comments from a multitude of national experts and other international organisations around the world. All their contributions are gratefully acknowledged. The Manual strives to reach a consensus while also reflecting different perspectives and priorities within the expanding domain of health accounts.

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