

## Foreword

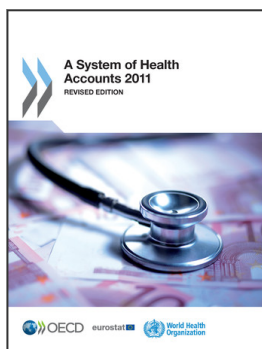
**H**ealth care systems in all countries continue to evolve in response to changing demographics and disease patterns, rapid technological advances and more and more complex financing and delivery mechanisms, to name but a few factors. In striving towards some of the common health care system goals of 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.

The publication was prepared by the International Health Accounts Team (IHAT), comprising the following health accounts experts from the three organisations: Roberto Astolfi, Rebecca Bennetts, Hartmut Buchow, William Cave, Didier Dupré, Patricia Hernández, Sandra Hopkins, Dorota Kawiorska, Luca Lorenzoni, Nathalie Van de Maele, David Morgan, Cornelis van Mosseveld, Eva Orosz, Markus Schneider, Tessa Tan Torres and Jens Wilkens as well as comments on the various drafts from other colleagues. Appreciation also goes to the senior management of the three co-ordinating organisations including Anne Clemenceau, Marleen De Smedt, David Evans, Mark Pearson, and Peter Scherer for their assistance in steering the SHA revision process. The Manual is a co-edition of the OECD, the European Union and the World Health Organization.



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