

New release: System of Health Accounts 2011 (SHA 2011)



"How much do we spend on health and is it measured in a comparable way?"

For almost ten years now, information on health expenditures has been compiled using the OECD System of Health Accounts 1.0 (SHA 1.0) and the WHO/WB/USAID Producers' Guide for producing national health accounts.

Much has been learnt since these manuals were published. Indeed, it was clear by 2006 that an update was required to take into account the experiences in different countries and to address some shortcomings in the existing manuals. A formal collaboration among OECD, EUROSTAT and WHO was therefore established to produce a global standard, and an international health accounts team created to

oversee the revision of the manual.

At the same time, policy makers and analysts have been calling for more comprehensive, reliable, timely and comparable health care expenditure data. It was also felt to be important to increase the linkages with other international statistical systems such as the System of National Accounts in order to position the health branch in the national economy.

The process started in 2006 and is now complete. A final version of the new manual - SHA 2011 - can be found at http://www.who.int/nha/sha_revision/en/. During the revision process, multiple consultations were carried out to elicit views from the different countries. A website and discussion group were also created to facilitate the collection of inputs.

What is new and better about SHA 2011?

It is of greater relevance to policy concerns

Many developing countries have developed complex systems of health financing. SHA 2011 provides more opportunities for describing these financial flows more accurately, from revenues to financing schemes. There is also a comprehensive discussion on cross-border care and medical tourism - an issue of growing importance in many high as well as low and middle income countries. The introduction of a detailed classification of products makes it possible to better delineate the health care system in a country.

Other important improvements concern issues related to comparability. They deal with a more consistent description of the functional classification (more precisely the part on prevention and on long-term care); a detailed presentation of the possibilities for presenting data on patient characteristics, such as expenditure by disease groupings, by income level or by region; and an integrated approach to factors of provision (such as compensation of employees, spending on pharmaceutical and other goods and services). Capital and consumption spending have been better delineated.

It links better to the System of National Accounts (SNA 2008)

Links to SNA 2008 and its classifications are established by better defining the terminology and units used in SHA 2011 and a more precise description of the relation with the various purpose classifications (such as the Classification of Functions of Government, COFOG, etc).

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