

## Guide to producing national health accounts - WHO

Guide to producing national health accounts - with special applications for low-income and middle-income countries

Technological advances, demographic transitions, rapidly changing patterns of morbidity and mortality, and the emergence of public health problems such as HIV/AIDS all call for a more efficient use of resources, and in many cases more resources. In a wide range of countries, health care is provided by a complex and shifting combination of government and private sector entities (both for profit and non-profit). In such an environment, policy-makers need reliable national information on the sources and uses of funds for health, preferably comparable across countries, in order to enhance health system performance.

National health accounts (NHA) help provide that information. They depict the current use of resources in the health system. If implemented on a regular basis, NHA can track health expenditure trends, an essential element in health care monitoring and evaluation. NHA methodology can also be used to make financial projections of a country's health system requirements. Finally, they offer the possibility of comparing one country's health system expenditures with those of other countries -- of particular value when setting performance objectives and benchmarks.

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Knowledgebase on Economic Statistics - Methods and Country Practices  
<http://unstats.un.org/unsd/EconStatKB/KnowledgebaseArticle10341.aspx>