Health Accounts Course

Module 1:

Introduction

Submodule 1.3:

Health Accounts and other health resource tracking initiatives

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Content

- I. Tracking public spending and budget on health
  - PER (Public Expenditure Review - Health)
  - PETS (Public Expenditure Tracking Survey - Health)
  - RMET (Resource Mapping Expenditure Framework - Health)
- II. Tracking a specific purpose of spending
  - JRF (Joint Reporting Framework - Immunisation)
  - NASA (National AIDS Spending Assessment)
  - FPSA (Family Planning Spending Assessment)
  - CRS (Creditor Reporting System (external flows)
- III. Tracking resources in the economy including health
  - NA (National Accounts)

Additional Content:

- Suggested reading

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Public Expenditure Review – Health [PER]

Scope and purpose

Public Expenditure Reviews' main purpose is the analysis of public spending vis-à-vis policy objectives and performance measures.

They may analyse health as well as other governmental functions and may sometimes cover out-of-pocket spending.

Coverage

With a coverage of more than one hundred countries, PER are displayed in analysis reports. Their results are not linked to a specific database. PER studies are developed without a specific periodicity.

Interaction with health accounts

With a different structure and content of public spending, PERs can be an input for HA. The main difference is that HA has standardized content and accounting rules.

Governmental spending obtained from HA can be an input to PER. Moreover, several HA indicators, can also reflect the impact of public policy on OOP, disease spending or spending coverage at subnational level, which can also inform PER.

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Public Expenditure Tracking Surveys – Health [PETS]

Scope and purpose

PETS aim to answer: Do public funds and material resources end up where they are supposed to?

If they do not, the survey may go further and ask: Why are those funds being diverted?

They may focus on health and specific flows e.g. pharmaceutical spending.

Coverage

Funds received at each point in the chain of public health service delivery.

PETS rely on some specific accounting rules to document the related flows.

A report is available for a limited number of countries.

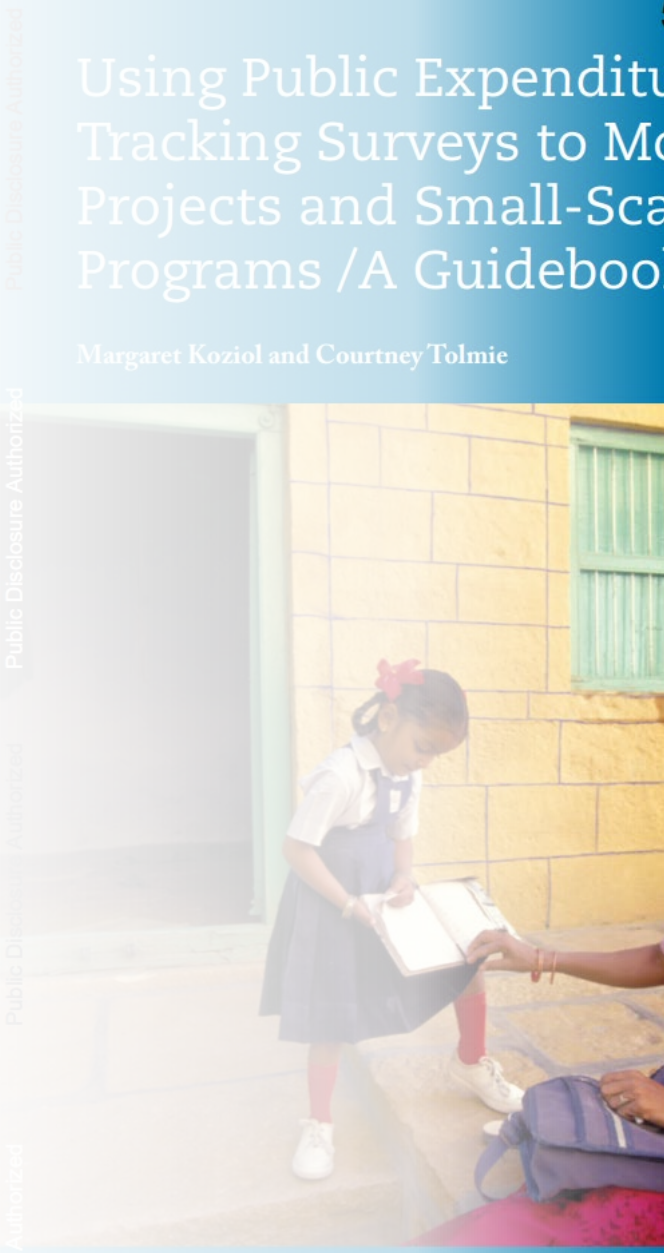
They are not regularly produced.

Interaction with health accounts

As HA analyse the various sectors, PETS data can provide complementary public sector content.

HA data may provide background information to better target PETS.

The main difference in these approaches is the standardized content and accounting rules of HA, and its comprehensiveness. PETS focuses on a set of flows.



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Resource Mapping Expenditure Tracking [RMET]

Scope and purpose

RMET aims to assess sources, funding gaps, priorities funded, as well as donors' & governments' commitment and implementation compliance, including, for example, for COVID-19.

RMET estimates cost, collected budget, commitment/disbursement and expenditure information. RMET may analyze non-health spending.

Coverage

RMET targets both government and development partner flows.

It is inter-linked with existing country systems [e.g. budget, HA, HMIS];

Reports have been produced in a limited number of countries.

Interaction with health accounts

HA analyse the complete health system in a structured way and with standardized accounting rules. RMET can provide complementary information on development partners and government data.

Joint Reporting Form: Immunisation [JRF]

Scope and purpose

WHO-UNICEF Joint Reporting Form aims to identify country-level expenditure and financial flows for immunization and displays consistent immunization performance data.

Data refers to government budget and total expenditure for vaccines and for routine immunizations.

Indicators include: The percentage of the total expenditure on vaccines and the percentage of total expenditure on routine immunization, financed by government funds.

Coverage

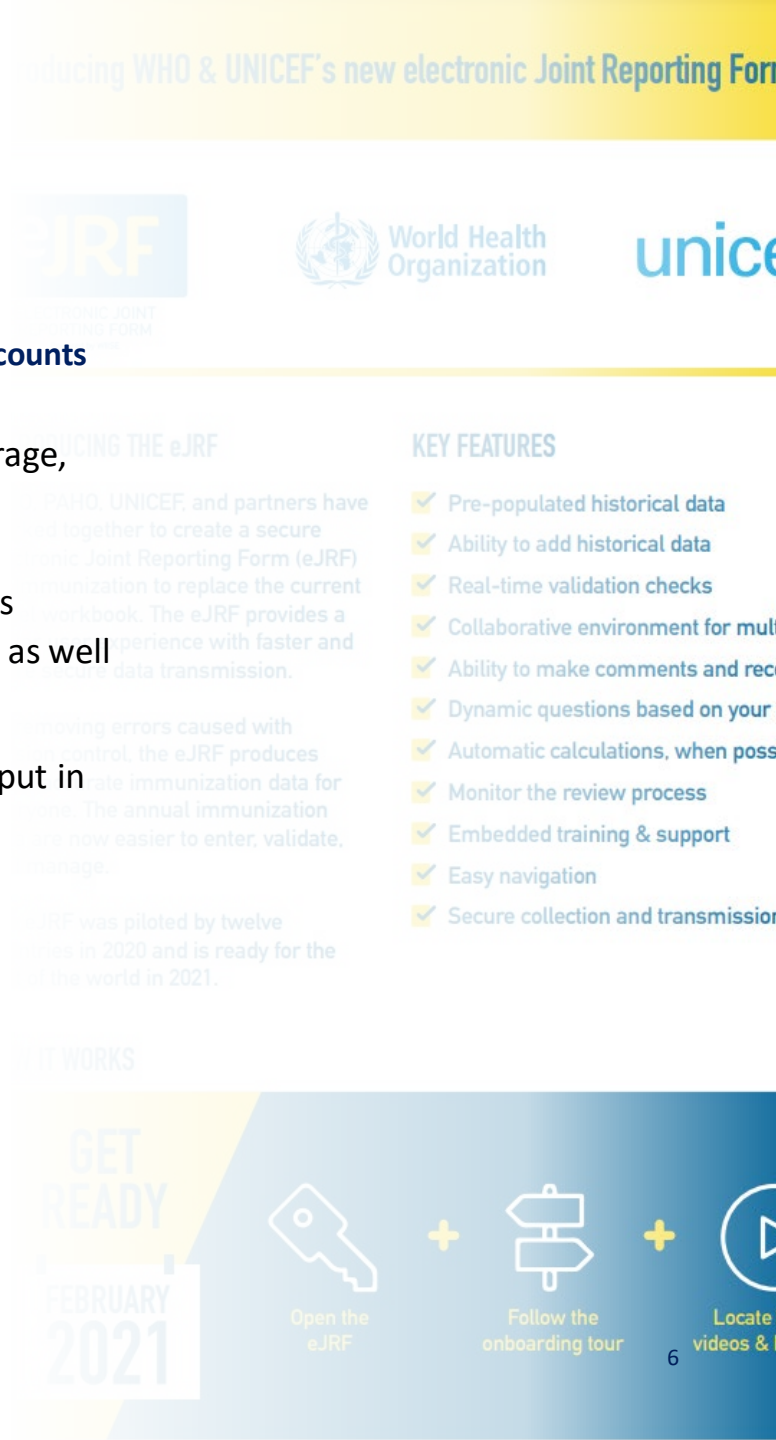
Public and total spending on routine immunization, including vaccines. Information is typically reported by country immunization program managers on an annual basis.

Results are published in a database. However, due to lack of clear accounting rules and differences in the scope of routine immunization, international comparability and data quality could be a concern.

Interaction with health accounts

HA has a more detailed coverage, including all health system components, and all health expenditure purposes. HA has specific and clear boundaries as well as accounting rules.

JRF data can be used as an input in the production of HA.



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National AIDS Spending Assessment [NASA]

Scope and purpose

To establish the flows of funds used to finance national responses to the HIV epidemic.

Covers all spending on HIV expenditures (health and non-health).

Coverage

Reports and database cover a large number of countries with structured boundary and accounting rules, expected to be regularly updated.

Interaction with health accounts

NASA is compatible with the boundary for the health component in HA.

NASA can use HA data as a benchmark, while HA can be complemented with the health AIDS spending component.

The non-health component in NASA can be included below the line in HA for monitoring purposes.

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Family Planning Spending Assessment [FPSA]

Scope and purpose

Its purpose is to monitor spending, identify resource gaps, provide financial information for policy dialogue, and support related family planning and budgeting.

Public spending on family planning.

Coverage

It is available for a selected number of countries with an expected yearly update. FPSA generates a database. Country reports are produced.

Interaction with health accounts

The specific set of boundaries and accounting rules is more complex in Health Accounts. However, they are compatible and may complement each other.

The total spending of health accounts can serve as a benchmark for FPSA.

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M. Tchuenche & R. Chandler
Avenir Health, Track20 Project
2024

Creditor Reporting System [CRS]

Scope and purpose

CRS data enables analysis of where Official Development Assistance (ODA) and private aid go, what purposes it serve and what policies it aim to implement, on a comparable basis for all donors who report their activity-level statistics to the OECD.

Data are collected on individual projects and at program level.

Coverage

CRS refers to disbursements to developing countries from DAC Members, Multilateral organisations and some private foundations, classified by main activity. They may involve health added with other purposes as well as be non-visible health spending in other main purposes.

Interaction with health accounts

CRS neither includes aid from non-DAC Members, nor own resources from international NGOs.

Given boundary differences and scope on disbursements, national data may be the privileged source. However, data on CRS can be used as a reference on aid spending for triangulation.

National Accounts [NA] – Health care

Scope and purpose

National Accounts is the standard framework for the analysis of public & private economic activities: production, consumption & value added, including health in Gross-Domestic-Product (GDP).

Coverage

A challenge is that data on health is displayed at a very aggregate level and with different boundaries and valuation than SHA

NA include data of:

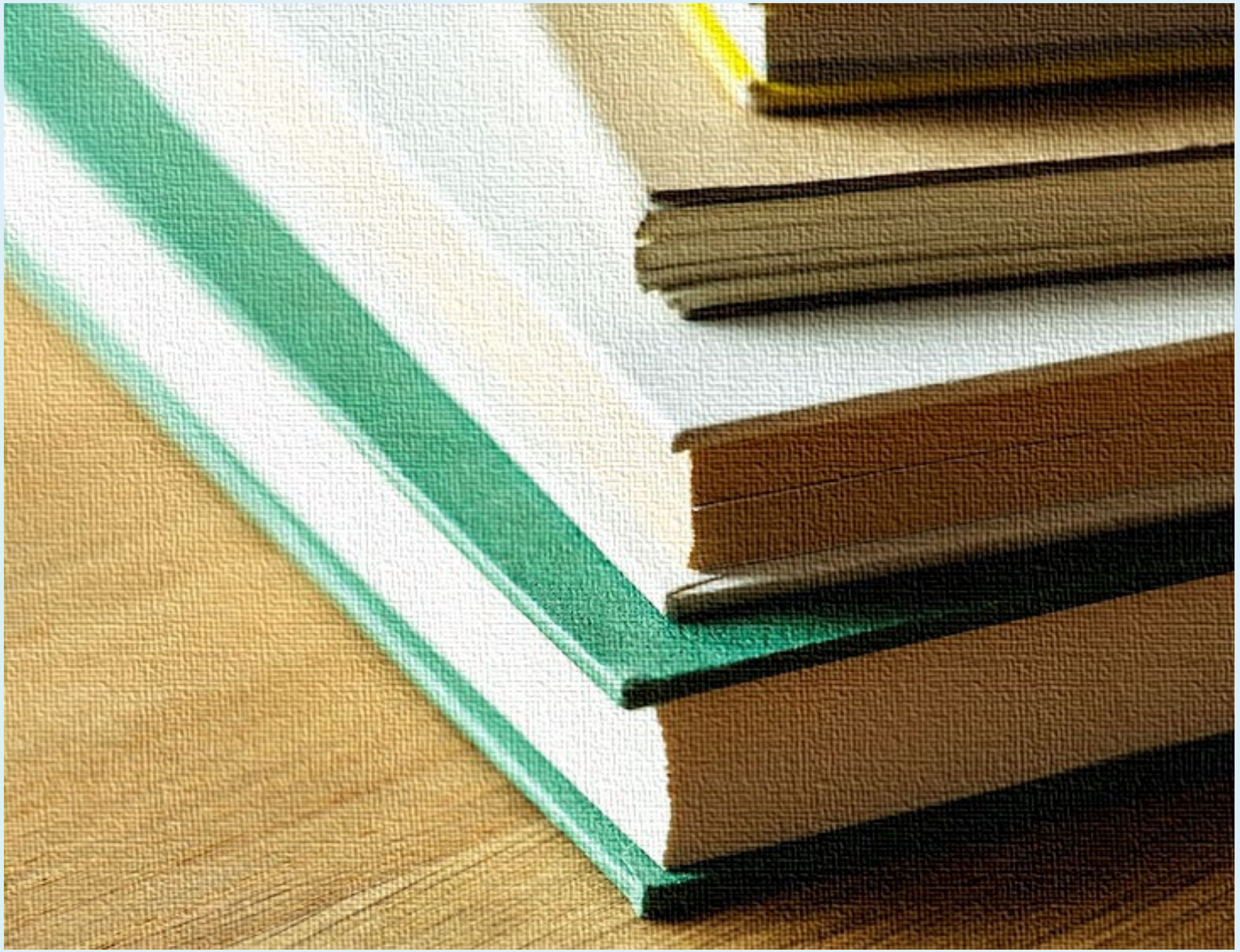
- Production of health care: ISIC code Q86, G4772.
- Consumption by purpose identify health: government consumption by COFOG and private consumption by COICOP.

Interaction with health accounts

National Accounts analyse the total economy, thus, the data on health accounts is useful for NA to estimate details.

NA data is also used in Health Accounts, mainly for Out-of-pocket estimation, e.g., presented in NA supply and use tables.

Suggested reading



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Suggested reading

- HA: OECD, Eurostat and World Health Organization (2017), A System of Health Accounts 2011: Revised edition, OECD Publishing, Paris. http://dx.doi.org/10.1787/9789264270985-en
- JRF: https://www.who.int/teams/immunization-vaccines-and-biologicals/immunization-analysis-and-insights/global-monitoring/who-unicef-joint-reporting-process
- PER: WB. Public expenditure reviews. Publications and knowledge. https://www.worldbank.org/en/programs/boost-portal/publications#2
- PETS: UNDP, https://www.undp.org/sites/g/files/zskgke326/files/migration/ua/undp_med_ENG-web-optimized.pdf
- RMET: https://data.gffportal.org/key-theme/health-financing
- NASA: www.unaids.org/en/dataanalysis/datatools/nasapublicationsandtools
- FPSA: https://www.track20.org/pages/data_analysis/FPSA.php
- OECD-CRS: https://www.oecd-ilibrary.org/development/data/creditor-reporting-system_dev-cred-data-en
- NA: Brathaug L., Indicators of Health Care in the System of National Accounts. Task Force on the SNA Research Agenda - Task Team on Well-Being and Sustainability - Area Group on Health and Social Conditions*, January 2022, https://unstats.un.org/unsd/nationalaccount/RAdocs/WS5_GN_Health_Social_Condition.pdf

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Health Accounts Course

Module 1: Introduction

Submodule

1.1: Policy relevance of Health Accounts

1.2 What are Health Accounts?

1.3 Health Accounts and other health resource tracking initiatives

This is the end of the third submodule "Health Accounts and other health resource tracking initiatives".

Join us for module 2 of the course, where you will learn about the Health Accounts process.

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