

## Health Accounts Approaches

Updated: Friday, September 12, 2003

The following table introduces five different approaches to health accounts/national health accounts used for the estimation of Economic and Financial indicators related to health, health care services and health care systems.

<b>Health Accounts: Approaches</b>	
<b>National Health Expenditure Accounts (NHEA) and National Health Accounts (NHA)</b>	
<b>Approaches:</b>	<b>Explanatory document and link</b>
<p><b><u>Administrative Based:</u></b></p> <p>National Health Expenditure Accounts (NHEA)/National Health Accounts (NHA*)</p> <ul style="list-style-type: none"> <li>• USA (HCFA/CMS'NHEA/NHA*)</li>   <li>• Country Studies (Mexico (NHA*))</li> </ul>	<p>Based on Definitions Concepts, Classification and Accounting procedures used in a country. NHEA indicators, only.</p> <p>National Health Accounts: Definitions, Sources, and Methods Used in the NHE 2001  <a href="http://cms.hhs.gov/statistics/nhe/definitions-sources-methods/default-02.asp">http://cms.hhs.gov/statistics/nhe/definitions-sources-methods/default-02.asp</a></p> <p>Sistema de Cuentas Nacionales y Estatales de Salud  <a href="http://www.salud.gob.mx/">http://www.salud.gob.mx/</a></p>
<p><b><u>System of National Accounts (SNA 1993) Based:</u></b></p> <ul style="list-style-type: none"> <li>• PAHO's work on Health Accounts/ National Health Accounts</li> <li>• WHO's NHA* Approach</li> <li>• BEA-US NIPA Approach</li> <li>• Health Sector Satellite Accounts</li> <li>• Social Accounting Matrices &amp; Extensions</li> </ul>	<p>Based on or extensions of Definitions, Concepts, Classifications and Accounting procedures of (SNA 93) and the UN <b><i>Family of Social and Economic Classifications</i></b>. Includes the estimation of NHEA and NHA indicators. About the System of National Accounts 1993  <a href="http://unstats.un.org/unsd/sna1993/introduction.asp">http://unstats.un.org/unsd/sna1993/introduction.asp</a></p> <p>PAHO's work  <a href="http://www.paho.org/English/DPM/SHD/HP/ha-nha-sum.pdf">http://www.paho.org/English/DPM/SHD/HP/ha-nha-sum.pdf</a></p> <p>WHO's NHA  <a href="http://www3.who.int/whosis/discussion_papers/pdf/paper47.pdf">http://www3.who.int/whosis/discussion_papers/pdf/paper47.pdf</a></p> <p>Bureau of Economic Analysis. Methodologies. National Accounts  <a href="http://www.bea.doc.gov/bea/mp.htm">http://www.bea.doc.gov/bea/mp.htm</a></p> <p>System of National Accounts 1993: XXI Satellite Analysis and Accounts  <a href="http://unstats.un.org/unsd/sna1993/toclev8.asp?L1=21&amp;L2=1">http://unstats.un.org/unsd/sna1993/toclev8.asp?L1=21&amp;L2=1</a></p> <p>Social Accounting Matrices &amp; extensions: Input- output tables  <a href="http://www.oecd.org/dataoecd/18/57/2713889.doc">http://www.oecd.org/dataoecd/18/57/2713889.doc</a></p>

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<b>Approaches:</b>	<b>Explanatory document and link</b>
<p><b>OECD:</b></p> <ul style="list-style-type: none"> <li>• Health Data (<b>OECD Health Data</b>)</li> <li>• System of Health Accounts (<b>OECD SHA</b>)</li> </ul>	<p>Combines economic and financial indicators from administrative and national accounts. NHEA and NHA indicators.</p> <p>Defined as Quasi-Satellite Accounts System. Focus is on NHEA (referred as NHA*).</p> <p>OECD Health Data 2002  <a href="http://www.oecd.org/topicstatsportal/0,2647,en_2825_495642_2757088_1_1_1_1_00.html">http://www.oecd.org/topicstatsportal/0,2647,en_2825_495642_2757088_1_1_1_1_00.html</a></p> <p>A System of Health Accounts  <a href="http://www1.oecd.org/publications/e-book/8100061E.PDF">http://www1.oecd.org/publications/e-book/8100061E.PDF</a></p>
<p><b>PHR/USAID -Harvard:</b></p> <ul style="list-style-type: none"> <li>• National Health Accounts for Developing Countries (NHA*)</li> </ul>	<p>Adaptation of HCFA/CMS's NHEA/NHA*) approach for developing Countries</p> <p>National Health Accounts. The "Harvard Method" and the emerging international methodology  <a href="http://www.hsph.harvard.edu/ihsq/NHA.html#1">http://www.hsph.harvard.edu/ihsq/NHA.html#1</a></p>
<p><b>PHRplus/USAID/World Bank/WHO:</b></p> <ul style="list-style-type: none"> <li>• NHA* Producers Guide</li> </ul>	<p>Adaptation of OECD's SHA and HCFA/CMS NHEA/NHA* for developing countries.</p> <p>Guide to producing national health accounts with special applications for low-income and middle-income countries  <a href="http://whqlibdoc.who.int/publications/2003/9241546077.pdf">http://whqlibdoc.who.int/publications/2003/9241546077.pdf</a></p>

**NHA:** Indicators includes estimates on intermediate and final consumption of health services and pharmaceutical product, gross capital formation and exports and imports; gross value of production and value added of health care services industries, employment; it may include indicators for the pharmaceutical industries.

**NHEA:** Indicators include estimates of national health care expenditures level, composition according to economic and/or functional classifications, and matrices of flows of funds and matrices of sources of funding or financing.

**NHA\*:** The terms NHA is used to refer to the estimation of NHEA indicators.

**HCFA/CMS' NHEA/NHA\*** (The Health Care Financing Administration HCFA is now the Centers for Medicare and Medicaid Services -CMS).

**OECD:** Organization for Economic Cooperation and Development, Paris, France.

**PHR/USAID:** The Partners for Health Reformplus (**PHRplus**) project is the U.S. Agency for International Development's project aimed to provide technical assistance and to help and maintain USAID's worldwide leadership role in health care reform, health policy, management ( Implemented by Abt AssociatesInc)

**Harvard:** School of Public Health, Harvard University.