

# TECHNICAL CONSULTATION ON HEALTH ACCOUNTS/HEALTH SATELLITE ACCOUNTS

**Pan American Health Organization (PAHO)**

## Background

The publication of the new version of the System of National Accounts by the United Nations (SNA 2008) provided an updated framework for the analysis of macroeconomic and sector specific economic and financial aggregates to support public policy decision making process<sup>1</sup>. This new SNA version emphasizes the use of a satellite accounts approach for analyzing more specific sectors (functional) policy issues, (e.g. tourism, health care, the environment, employment and income distribution, financial assets and liabilities, culture, sciences and technology, social protection) among other topics.

During the last decade several health accounts methodologies for analyzing the economic and financial of public policies health, health care systems and/or health care services activities, as well as for the development of international standards for comparisons of health systems performance have been developed and applied: national health expenditures accounts (NHEA),<sup>2</sup> national health accounts (NHA<sup>3</sup>), System of Health Accounts (SHA), and Health Satellite Accounts (HAS), among others.

In 2008 the Bureau of Economic Analysis of the United States of America (BEA) published a BEA Briefing on “Towards a Health Care Satellite Accounts”; it focused on an initiative to construct a satellite account for medical care spending that would allow analysts to better assess the returns to treatments of diseases and the sources of changes of health care costs. In 2010 the National Academy of Science of the United States of America published the a report on “Accounting for Health and Health Care: Approaches to Measuring the Sources of Costs of Their Improvement”,<sup>4</sup> it focuses in the generation of redesigned data for tracking resource productivity to pursue informed actions to enhance efficiency of the nation’s approach to medical and health care. Two distinct but complementary projects are suggested; one for tracking population health

---

<sup>1</sup> Since the fifties the United Nations’ national accounts international guidelines had spreads all over the world and has become more and more institutionalized and standardized. While the concepts do not address specific policy issues, they have become standard inputs for economic decision-making and analysis.

<sup>2</sup> National Health Expenditure Accounts (NHEA); see US Center for Medical Services:  
[https://www.cms.gov/NationalHealthExpendData/01\\_Overview.asp#TopOfPage](https://www.cms.gov/NationalHealthExpendData/01_Overview.asp#TopOfPage)

<sup>3</sup> The term NHA is commonly used by health professionals and by analysts not familiar with the SNA concepts and classifications to refer to national health expenditure aggregates (NHEA) related to health institutions, health services, programs, and/or costing or expenditure aggregate that may be attributed to particular diseases or programs (HIV AIDS, Tuberculosis, Maternal and Health Child Programs, etc). The expenditure concepts used are different from the concepts of final consumption expenditures or final effective consumption used in the SNA framework.

<sup>4</sup> See National Academies Press: [http://www.nap.edu/catalog.php?record\\_id=12938](http://www.nap.edu/catalog.php?record_id=12938)

and its determinants, another for analyzing inputs and outputs in the medical care sector. Also, the document includes a proposal of a conceptual framework for diseases based on national health accounts, and discusses the reconciliation of micro-data to national health expenditure accounts (NHEA).

By the end of 2010 most countries of the Americas have completed their national health expenditure accounts (NHEA) exercises, some of them under the heading of health sector financing, national health expenditures and/or national accounts. Some of these studies has been developed using national-administrative data, some others using existing international standards, particularly the Government Finance Statistics Manual (GFSM 2011) or the United Nations Family of Social en Economic Classifications of Expenditures by Purposes and Functions (SNA based NHEA), while some other are based on a new set of concepts and classifications developed by health accountant experts to address specific health policy issues (Non-SNA based NHEA).

Currently, several countries of the Americas have initiated or completed one or more health satellite accounts (HSA) exercises: Brazil, Chile, Colombia, Costa Rica, Ecuador, Paraguay, Peru, United States of America (USA) and Venezuela.

The development of HSA is part of the official national statistical program in countries such as: Argentina, Barbados and Panama. Similarly in Europe, several countries adopted a satellite accounts approach for the implementation of recommendations of OECD's SHA: Germany, Netherlands, Norway, Portugal and Spain, among some other countries. While some of the HSA country's exercises focus on health care services supply and uses tables (SUT), others explore the transformation of national health expenditures data into expenditures by type of treatments of diseases, illness episodes, or diagnostic related groups (DRG's), and/or national health expenditures by age groups over the life cycle, and or in estimating the monetary value of health care services produced by households outside the market.

In 2010 the Economic Commission for Latin America and the Caribbean (ECLAC) published a document on "Measurement and Analysis of Social Expenditure for Latin America and the Caribbean",<sup>5</sup> a Model Guidelines for the Harmonization of Social Expenditures, including national expenditures in health. It documents the heterogeneity of concepts, approaches and results of existing indicators of "social expenditures" across countries of the Latin American and the Caribbean; it proposes that public policy decisions may better be supported by using existing international concepts, institutional sectors, classifications and estimation procedures developed within the SNA framework, the role of the classification of the functions of government (COFOG), of the Government Finance Statistics Manual (GFSM-2001).<sup>6</sup> More recently, in 2011, a new version of the OECD System of Health Accounts (SHA Version 2.0) and PAHO's "Health Systems Satellite Accounts: Guidelines (HSSA-Guidelines)" are to be released by the end of 2011.<sup>7</sup>

---

<sup>5</sup> "Gasto Social: modelo de medición y análisis para América Latina y el Caribe <http://dds.cepal.org/gasto/publicaciones/ficha/?id=1429>

<sup>6</sup> See International Monetary Fund, Government Finance Statistics Manual 2011 <http://www.imf.org/external/pubs/ft/gfs/manual/>

<sup>7</sup> This revised version of the PAHO HSA Manual (PAHO's HSA 2005 Manual), incorporates recommendations for health accounting contained in the SNA 2008, as well as recommendations from Technical Consultations/Meetings held during 2009 and 2010.

## **Meeting Objectives**

To promote exchange of information and experiences on the type of conceptual, methodological and data challenges in the development and applications of health accounting exercises, on the policy issues that could be addressed by different health accounts approaches, and to learn from country experiences on the best way to promote the use of economic indicators of health care systems, and health care services to support the analysis and design of public policies aimed to improve a better and more equitable allocation and use of national resources devoted to health care services.

## **Expected Outcomes**

A summary report on recommendations of health accounting principles for harmonization of health accounting initiatives, to increase awareness of different approaches and methods required for addressing different type of health systems and health services policy issues.

## **Participants**

Professionals from national and international organizations or international experts directly involved in the development and uses of national accounts, satellite accounts, and/or national health expenditure accounts. The Directors and or Chiefs of Health Economics Units or Departments (UES/DES) from Ministries of Health, PAHO Regional, Sub-regional and National Advisors on Health Systems based on Primary Health Care.

## **Language**

English / Spanish (simultaneous translation)

## **Venue**

Pan American Health Organization (PAHO)  
Headquarters, Conference Room No. 1017  
525 Twenty Third Street, N.W.  
Washington, D.C., EUA 20037-2895

## **Logistics**

### **Activity Coordinator**

Rubén M. Suárez Berenguela  
Senior Advisor, Health Economics and Financing  
Public Policies, Regulation and Research for Health  
Area of Health Systems based on Primary Health Care  
Pan American Health Organization (PAHO)  
525 Twenty Third Street, N.W.  
Washington, D.C., USA 20037-2895  
Phone: +1 202 – 974 3482  
E-mail: [suarezru@paho.org](mailto:suarezru@paho.org)

## **Administrative Assistant**

Soledad Maureira  
Senior Advisor, Health Economics and Financing  
Public Policies, Regulation and Research for Health  
Area of Health Systems based on Primary Health Care  
Pan American Health Organization (PAHO)  
525 Twenty Third Street, N.W.  
Washington, D.C., USA 20037-2895  
Phone: +1 202 – 974 3345  
E-mail: [maureiras@paho.org](mailto:maureiras@paho.org)

## **Hotel Accommodations**

State Plaza Hotel  
2117 E Street N.W.  
Washington, D.C., EUA 20037-2895  
Phone: +1 202 861 8200  
Fax: +1 202 587 1354  
Website: [www.stateplaza.com](http://www.stateplaza.com)