

# Health Accounts Production Tool

## OVERVIEW

The Health Accounts (HA) framework is an internationally standardized methodology for measuring financial resource flows in the health sector. HA is designed to provide health expenditure information to policymakers and stakeholders in ways that can be clearly and directly linked to a country's health financing concerns and health system performance. It has therefore been accepted as a critical policy tool in many countries.

However, the complexity of the HA methodology has been an important deterrent to routine, consistent, and low-cost production of HA estimates. Many low-income countries have come to rely heavily on foreign technical assistance to implement HAs. Documentation of the methods remains poor and estimation techniques vary from year to year, compromising the comparability of results over time. Together, these challenges have prevented countries from successfully institutionalizing HA (i.e., routinely producing and using high quality HA data for decision-making).

## WHAT IS THE HA PRODUCTION TOOL?

The HA Production Tool is a software application that lessens the complexity of the HA exercise by providing step-by-step guidance to in-country teams, reducing the need for technical assistance and increasing local capacity for HA production.

The current HA Production Tool represents the second iteration of the software that was developed jointly by USAID's Health Finance and Governance project and the World Health Organization with input and support from country HA teams.

The HA Production Tool provides core classifications as developed by the Organization for Economic Co-operation and Development (OECD) System of Health Accounts (SHA 2011). Additionally, local teams can create country-specific codes to be used in their HA.





The Health Finance and Governance (HFG) project works with partner countries to increase their domestic resources for health, manage those precious resources more effectively, and make wise purchasing decisions. Designed to fundamentally strengthen health systems, the HFG project will improve health in partner countries by expanding people's access to health care, especially priority health services.

The HFG project is a five-year (2012-2017), \$209 million global project funded by the U.S. Agency for International Development.

The HFG project is led by Abt Associates Inc. in collaboration with Broad Branch Associates, Development Alternatives Inc., Futures Institute, Johns Hopkins Bloomberg School of Public Health, Results for Development Institute, RTI International, and Training Resources Group, Inc.



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**KEY FEATURES**



Theme	Features
Data Quality	<ul style="list-style-type: none"> <li>Built-in validation function facilitates review and correction for double-counting</li> <li>Interactive flow diagram helps HA teams visualize and analyze funding flows</li> <li>Option to apply weighting to survey data from NGOs, employers, and insurance companies improves precision of expenditure estimates</li> </ul>
Efficiency	<ul style="list-style-type: none"> <li>Survey creator and import function streamlines data collection and data analysis</li> <li>Automatic generation of HA output tables after analysis is complete eliminates this time-consuming step from the estimation process</li> </ul>
Ease of Use	<ul style="list-style-type: none"> <li>Step-by-step directions guide country teams through the HA estimation process</li> <li>Platform to manage large datasets reduces the burden of editing, sharing, and keeping track of multiple disparate files of expenditure data</li> </ul>
Collaboration	<ul style="list-style-type: none"> <li>Multi-user functionality allows HA team members to work collaboratively on the estimation while maintaining version control</li> </ul>
Consistency	<ul style="list-style-type: none"> <li>Customization and storage of HA codes allow for easy reference during the analysis/mapping stage</li> <li>Storage of past HA estimations allows countries to update the numbers while maintaining country-specific classifications and assumptions</li> </ul>
Flexibility	<ul style="list-style-type: none"> <li>Multiple options for data transfer facilitate harmonization with other resource tracking tools (e.g., importing data sets of health expenditures) and systems (e.g., exporting HA tables to WHO's Global Health Expenditure Database)</li> </ul>