

Developing a Uniform Chart of Accounts to Measure Public Health Investment and Spending



Overview

- A two-year project funded by the Robert Wood Johnson Foundation.
- Addresses need for consistent and accurate reporting of PH finances to allow comparisons in space and time.
- State and local health departments will create reports of their expenditures and revenues based on the Uniform Chart of Accounts.
- The process will be examined with participant feedback on validity of results and feasibility of widespread implementation of a Uniform COA.

Uniform Chart of Accounts

Chart of Accounts defined:

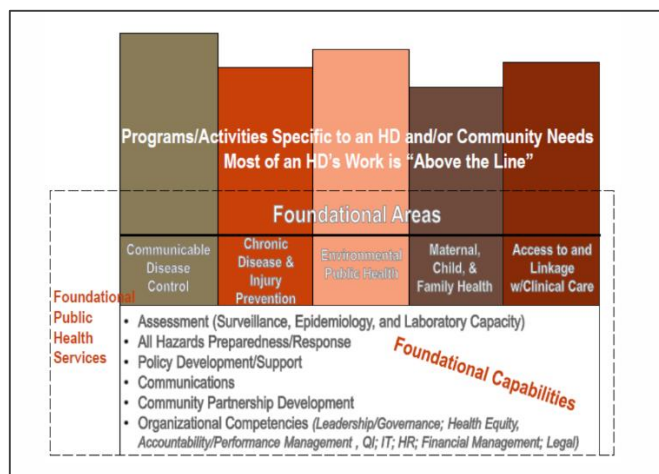
“A chart of accounts is a classification structure for an accounting system that systematically organizes the agency’s financial data.”

-- D. Ross, Public Health Uniform Chart of Accounts Crosswalk Project (2015)

Why a *Uniform* Chart of Accounts?

- For allowing researchers, practice leaders, and policymakers to make comparisons.
- For identifying factors that drive variation in the costs of public health services.
- For explaining how targeted investments in public health administrative processes, technologies, or governance structures affect service costs.

Foundational Public Health Services (FPHS)



RESOLVE – Public Health Leadership Forum

FPHS as a Framework for the Uniform COA: DRAFT

Communicable disease	Chronic Disease & Injury Prevention	Environmental health	Maternal Child / Family Health	Access/linkage
Major program	Major program	Major program	Major program	Major program
HIV/AIDS	Tobacco	Food safety	Family planning	Health care licensing
STD	Cancer	Water	Newborn screening	Eligibility determination
TB	Obesity	Air	Coordination of services	
Immunization	Cardiovascular (heart disease, hypertension, stroke)	Sewerage	Clinical	
Hepatitis	Asthma	Vector borne	Supplemental nutrition (WIC)	
Other Communicable Disease	Diabetes	Solid waste	Population-based MCH (non-clinical)	
	Falls	Lead		
	Motor vehicle	Shell Fish		
	Prescription drug abuse	Pesticides		
	Firearm			
	Occupational injuries			
	Other intentional injuries			

Example Uniform Chart of Accounts

Actual dollars

Estimates

Foundational Area	Major Program	Program Activity	FTE	Estimated Percentages of Total	Natural Expense Categories				Revenue Categories					
					Salaries and wages	Contracts	All other expenditures	Total expenditures	Federal	State	Local	Fees	Other	Total
Communicable Disease														
	HIV/AIDS													
		Screening												
		Direct Treatment												
		Counseling and Case Management												
		...												
	STD													
		Screening												
		Direct Treatment												
		Counseling and Case Management												
Chronic Disease		...												
	Tobacco													
		Cessation												
		Surveillance												
		...												
	Cancer													
		Screening												
		Surveillance												
		...												
	...													
Environmental Health														
	Food Safety													
		Inspections												
		Licensing												
		...												
	Water													
		Inspections												
		Licensing												
		...												
	...													
...														

Chart of Accounts: *Estimated* Time Commitment

Projected start: July 2016

Duration: 12-15 months

Task/Event		Required Attendees	Frequency	Estimated Time per Event	Estimated Total Time Commitment
July 13, 2016	Kick-off meeting	All: key program administrator (division or office managers of direct programs), accounting managers	Once + prep	90 min + prep	90 min + prep
July/Aug 2016	Collaborative meetings to finalize COA and Foundational Capabilities	Key program administrator (division or office managers of direct programs)	2-3 calls + prep	1 hour + prep	2-3 hours + prep
	Calls to construct crosswalk: determining how to extract data from closed prior fiscal year's accounting records	Accounting managers	1-2 calls + prep	1 hour + prep	1-2 hours + prep
Sept/Oct 2016	Complete crosswalk and apply to closed prior fiscal year; populate uniform COA form with extracted fiscal data	Accounting managers	---	Approx. 5-10 hours	Approx. 5-10 hours
	Introduce estimation tool	Key program personnel	Once + individual technical assistance (TA)	1 hour + TA	1 hour + TA
Late Fall/Winter 2016	Complete Cost Estimation Tool	Program managers	---	1-2 hours per major program and major unit	Varies
April/May 2017	Submit Data				
Summer 2017	Evaluation and interpretation of data	All	2-3 calls + prep	1 hour per call + 2-8 prep	5-10 hours
Fall 2017	Evaluation of the process	All	2-3 calls	1 hours	2-3 hours