

Implementing a Uniform Chart of Accounts in Public Health: Evidence from a Pilot Study with 20 State and Local Health Departments

Background: the Uniform Chart of Accounts

Develop a nationwide Uniform Chart of Accounts (COA) for public health agencies to measure investment and spending to:

1. Make comparisons across space & time
2. Identify drivers in cost variation of public health services
3. Explain how targeted investments affect service costs

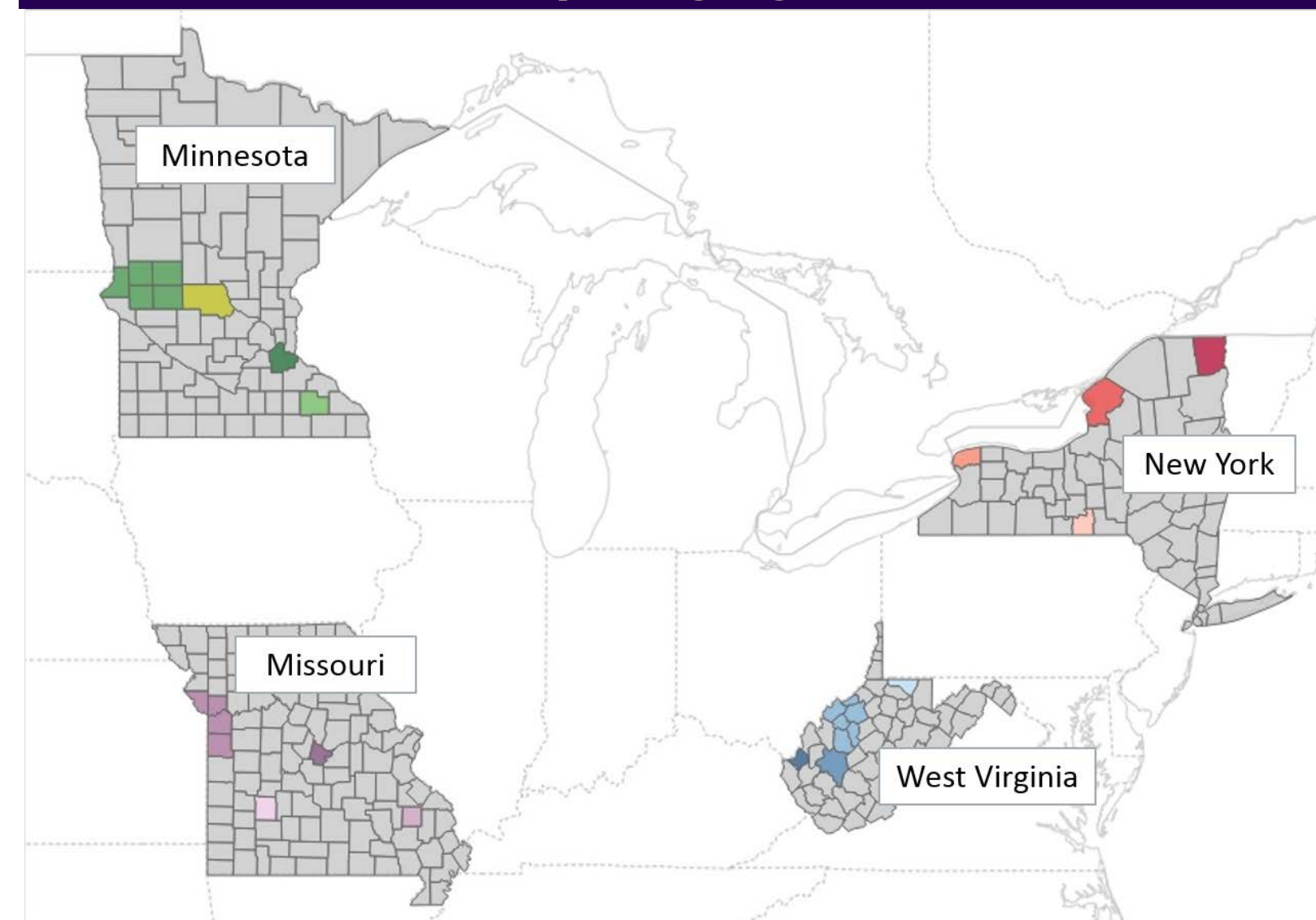
Research Objective

To develop and test the feasibility of a standardized system for financial information for state and local health departments

Developing and Implementing the Uniform COA

- 4 state and 16 local health departments participated
- 20 participating agencies collaboratively refined and finalized the uniform COA
- Crosswalks constructed and data collected for all 20 agencies
- Program activities effort estimation tool developed and completed for 16 of the 20 agencies
- Feasibility evaluated with feedback from 17 of the 20 agencies

Participating Agencies



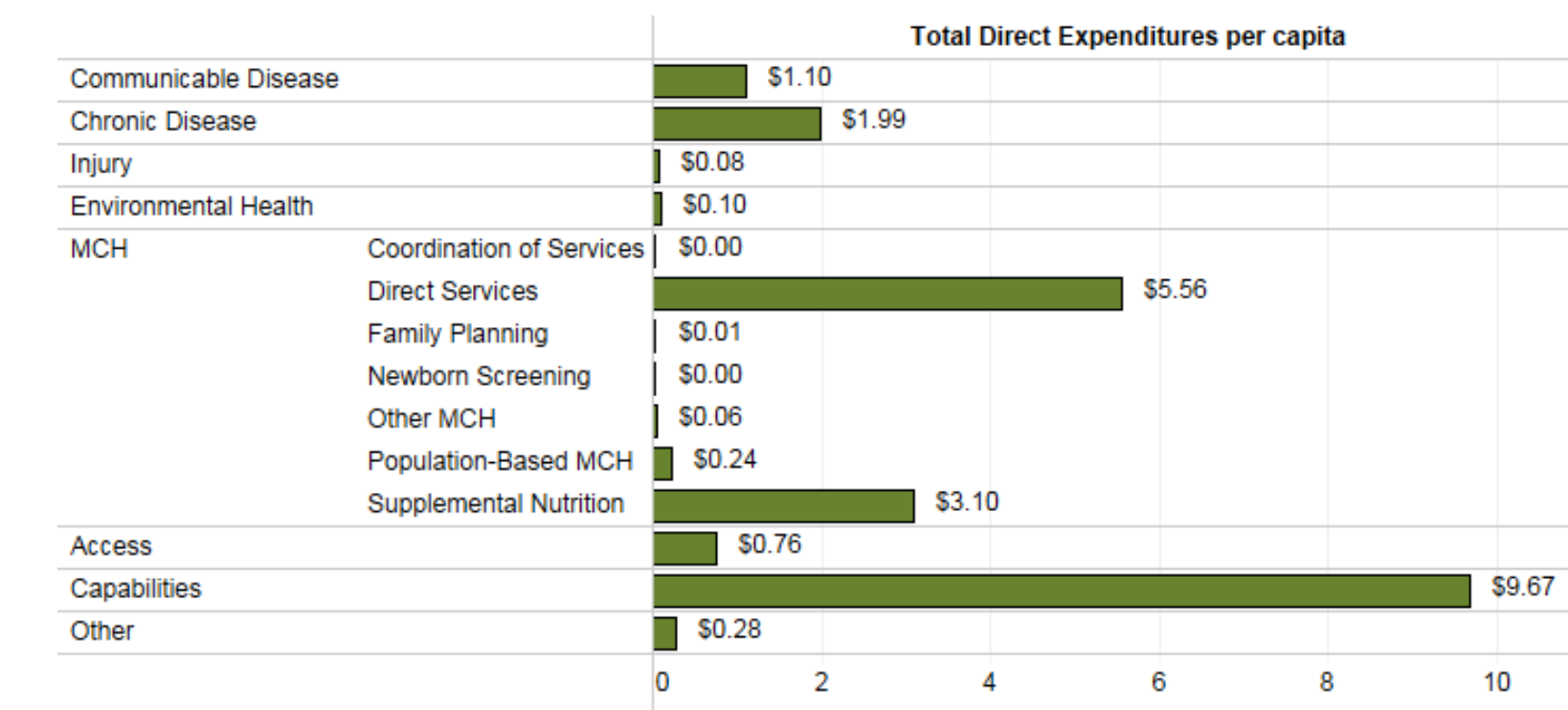
The Uniform Chart of Accounts

Communicable Disease	Chronic Disease	Injury Prevention	Environmental Health	Maternal-Child & Family Health	Access & Linkage	Capabilities	All Other Activities
HIV	Tobacco	Falls	Food safety	Family planning	Health care licensing	Assessment	Other healthcare
STD	Cancer	Motor vehicle	Water	Newborn screening	Eligibility determination	All hazards preparedness & response	Other social services
TB	Obesity	Firearms	Air	Coordination of services	Building Health Care Capacity	Policy development & support	
Hepatitis	Cardiovascular	Occupational injury	Sewerage	Direct Services	Other access & linkage activities	Communications	
Immunization	Asthma	Intentional injuries	Vector borne	Supplemental nutrition		Community partnerships development	
Communicable disease epidemiology	Diabetes	Unintentional injuries	Solid waste	Population-based maternal-child health		Organizational competencies	
Other communicable disease activities	Other chronic disease activities	Substance abuse	Lead	Other maternal-child & family activities			
		Other injury activities	Fish & shellfish				
			Toxic substance assessment				
			Other environmental health activities				

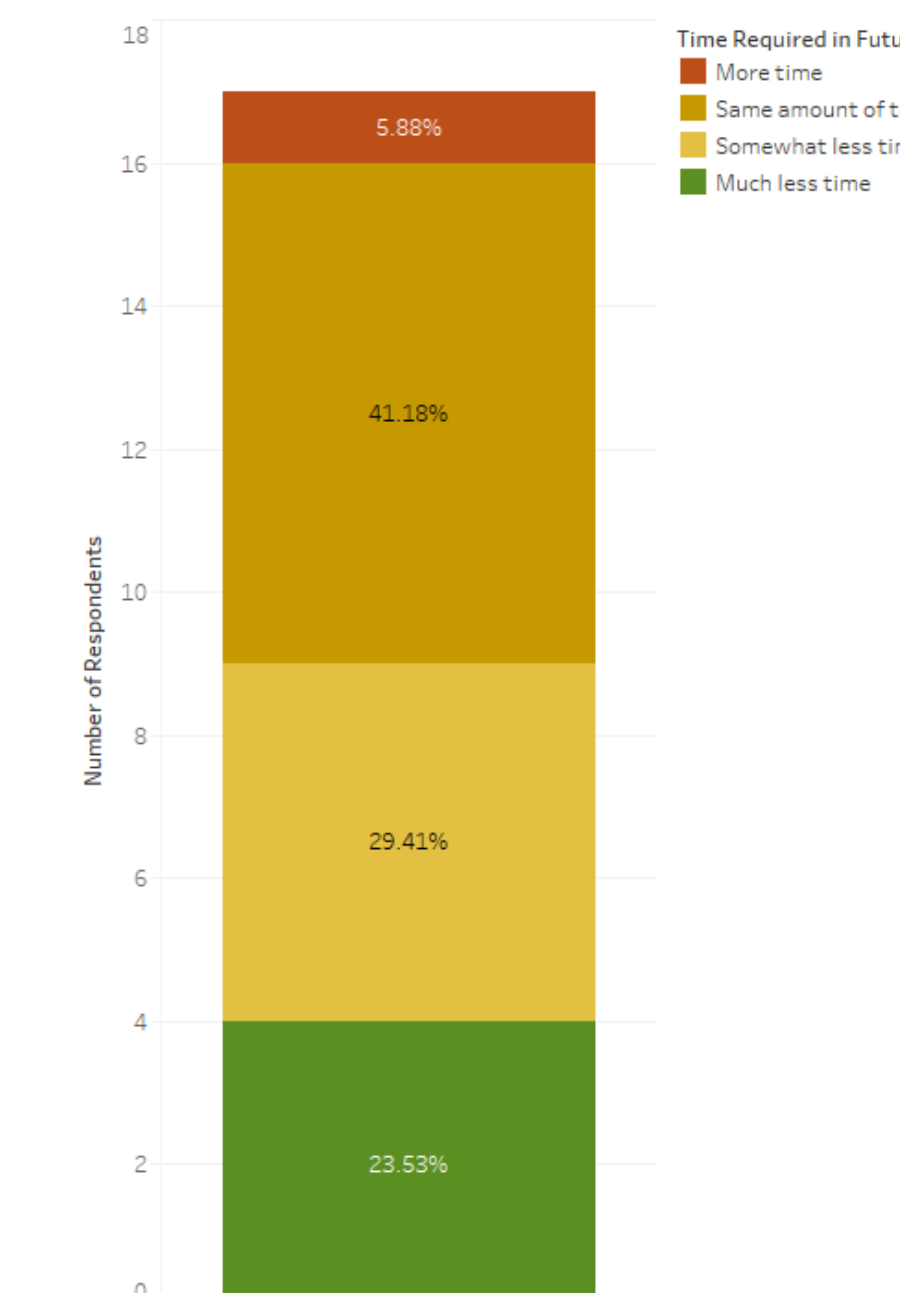
Expenditures, Revenues, and FTEs

Expenditures, revenues, and FTEs for all 20 agencies may be viewed at the Program Area level, as well as at the Major Program level. View the full public version at: phastdata.org/viz/coa-dashboard

Total Direct Expenditures per capita by Program Area for A1



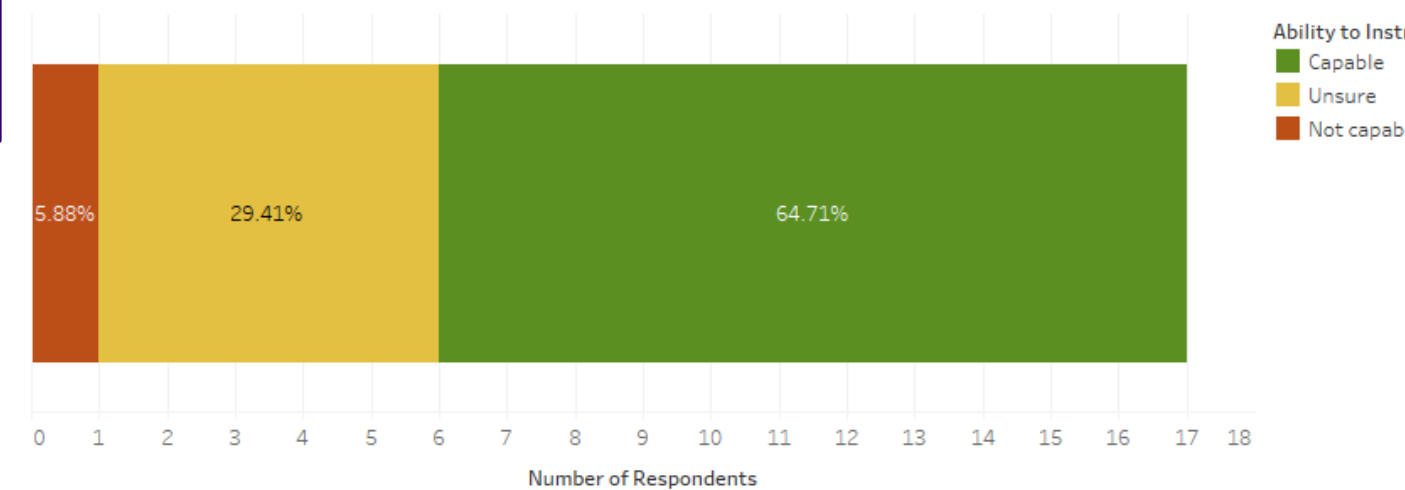
How long would you estimate it would take to complete the crosswalk compared to this first time?



Feasibility

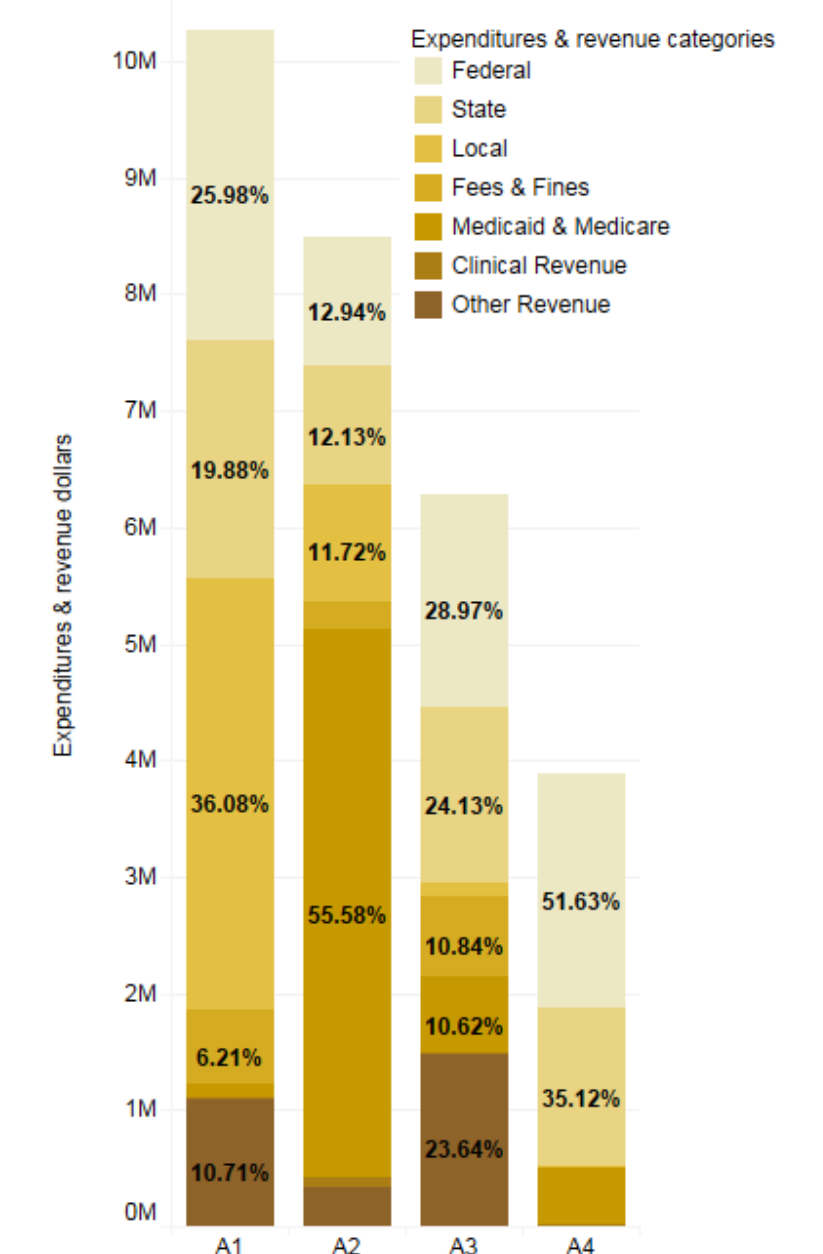
- 76% were able to at least partially automate the crosswalk
- 53% would need less time to complete the crosswalk a second time
- 65% feel capable to instruct others, showing understanding of the crosswalk
- 65% think automating the crosswalk in the future would be possible without undue difficulty

How capable would you feel instructing other agencies in how to complete the crosswalk?



Revenues & Expenditures by Type

Revenue by Type



Direct Expenditures by Type

