



Share Agenda for Health in the Americas ¹
Inter-American Development Bank (IDB)
Pan American Health Organization (PAHO)
U.S. Agency for International Development (USAID)
World Bank (WB)

Working Group on Health Accounts (HA)/National Health Accounts
(NHA)

Coordinated Action Plan for Development of Health Accounts (HA)
in Latin America and the Caribbean (LAC): 2002-2004 ²

Introduction

The LAC Region has made great strides in the systematic estimation of health accounts, using a diversity of methodologies but creating greater documentation that allows for basic comparability of estimates. To date, most countries have carried out health accounts estimation at least once (estimation of national health care expenditures and sources of financing), up from 15 countries in 1999. Currently, most countries in the region have conducted at least an annual estimate of health accounts, several countries having estimates for more than five years or periods. However, there are still 8 countries in the region which have not undertaken comprehensive health accounts estimations, and most of these are in the Caribbean.

¹ For information on the Share Agenda for Health in the Americas Initiative visit:
<http://www.paho.org/English/DEC/sharedagenda.htm>

² The Working Group is using Health Accounts (HA) as a broad category of methods and approaches which yield national and/or subnational estimates of economic and financial indicators of health and health care-related activities. A full listing of the types of approaches which are currently in use in the LAC region is contained at the end of Annex 1.

Institutionalization of HA remains a priority. There is wide variation within the Region as to the types of institutions involved in health accounts estimation; however, in most cases Ministries of Health, Statistical Bureaus, and Central Banks form the majority. **Annex 1** provides country-specific details on the history of health accounting activities, including the types of approaches and methods used. Annex 1 also highlights technical and financial assistance by country for each of the Working Group institutions.

The Latin America and Caribbean Health Accounts Working Group (LAC-HA) was constituted in late 1998 under the umbrella of the Shared Agenda Initiative, composed of the Pan American Health Organization (PAHO), the World Bank (WB) and the Inter American Development Bank (IDB). In addition, given its track record in the support of health accounts in the region, the US Agency for International Development (USAID) is also a member of this Working Group. Shared achievements during the 1999-2002 period include³:

- Design, launch, and ongoing maintenance of the LAC-HA website (<http://www.lachealthaccounts.org/>) which provides information on estimation methodologies, references to expert advisors; networking of 500 professionals across the region; and an interactive database of health expenditure and financing research papers (financed by the WB);
- Direct technical assistance to health accounts estimators in 12 countries of the region (financed by PAHO) and health accounts estimations in three countries (financed by USAID);
- Training of Central American and Caribbean officials in the estimation of health accounts and further analysis, with the support of the *Red Bobadilla*, and PAHO-supported training in Aruba, Cuba, Costa Rica, Ecuador, Honduras, Netherlands Antilles, Panama and Venezuela.
- Publication of the translated version of the OECD System of Health Accounts (financed by the IDB, translation financed by PAHO with cooperation from EUROSTAT);
- Research papers on the experience up to 2000 in the institutionalization of health accounts estimations (financed by USAID).

³ This listing does not include financial support awarded directly to implementing agencies in countries of the region.

- Support for the development of a National Health Accounts Producer's Guide being developed by WHO (financed by the World Bank and USAID), and,
- Coordination of financing efforts in the region.

The Working Group has achieved some success in terms of resource mobilization. A PAHO Initiative on Harmonization of Health Accounts and National Accounts in four sub-regions is being supported by NORAD. In addition, already committed institutional funds financed activities around the region, particularly in the design and launch of Caribbean HA/NHA Initiative. Research relying on national and regional health expenditure and financing data continued apace, though few methodological reviews were conducted in the inter-action plan period.

The 2002-2004 plan of action outlines the follow-up actions that the Working Group institutions have decided to undertake in a collaborative and coordinated fashion. Actions are organized and financed under existing institutional projects and programs, such as IDB and WB lending operations, USAID's global and regional technical assistance programs, and PAHO's health accounts program.

Working Group Goals for 2002-2004

- To strengthen the institutionalization of the HA estimation process in countries, by supporting on-going processes and by promoting greater exchange of information across the region on country approaches and experiences in the development and policy uses of HA economic and financial indicators.
- To promote and disseminate knowledge on HA methodologies and policy uses of different approaches to the development of HA.
- To promote greater use of HA economic and financial indicators and results from HA-based research studies in the design, implementation and monitoring of health policies and programs.
- To make efficient use of the available financial and technical resources of partner institutions through coordinated actions.

- To support a dynamic network of professionals across the region working on HA, by using the LAC HA-website (to increase from 500 to 1,000 subscribers by the end of 2004), and by providing other opportunities for exchange.

Institutionalization of HA

A key issue in the region is the institutionalization of HA; on-going data collection and analysis of expenditure and financing data for decision-making and policy formulation. Many estimation efforts are still isolated and not incorporated into the routine processes of data collection and analysis. In addition, institutionalization helps to promote utilization of health sector economic and financial indicators. A study assessing issues related to the institutionalization of HA in the LAC region stresses the need for an inter-institutional and multidisciplinary approach to national health accounting, including skills related to broad knowledge of health systems, finance and economics background, advanced data collection/analysis experience, and knowledge of the policy environment⁴.

Actions

1. **Direct support to Countries:** WB and IDB task managers will continue to work with national counterparts to program funds and conduct HA studies. The LAC-HA Working Group will make available existing methodological guidelines for development of HA on the LAC-HA website, and will implement a concerted e-mail dissemination strategy to obtain maximum outreach.
2. **Technical assistance and training for estimators.** PAHO will continue to assist with the organization of country teams and training programs, as well as the provision of technical assistance. Specific country-level status, information and data will be maintained on the LAC-HA website. During 2002-2004, PAHO, with the support of NORAD, will implement four sub-regional activities on “Harmonization of Health Accounts and National Accounts in the LAC region.” USAID, through PHR*plus* and the LAC Health Sector Reform Initiative (LAC HSRI) will provide in-country support for institutionalization of HA and regional support for networking and training.

⁴ In July 2001, a paper entitled, “Institutionalization of National Health Accounts in the LAC Region: How to Move Forward,” was prepared by the USAID-financed PHR Program as an input into the Shared Agenda.

3. **Networks.** All partner institutions will be involved directly or indirectly in networking activities. Through inputs of the USAID-financed LAC Health Sector Reform Initiative and PHR*plus* Program, additional activities related to further development of sub-regional and regional networks will be undertaken in the next two years. Planning and identification of these activities are currently underway.

Knowledge Generation, Management, and Dissemination

Developing one-time estimates and on-going HA systems provide direct benefits to individual countries, and therefore the use of loan resources is justified. However, there are a set of activities—such as comparative studies, regional conferences, database creation and maintenance, and dissemination—that provide benefits to the region as a whole, and yet are unlikely to be funded by individual countries. These activities lend themselves to coordinated, externally financed regional actions, which will require small financial commitments through the institutional budgets of each participating agency.

Actions

1. **HA for policy-making.** The LAC-HA Coordination Group will organize an add-on seminar to the EUROLAC Conference to be held in the *second semester of 2003* (now postponed to 2004), and will focus on country experiences with use of HA economic and financial results for policy. It will be a technical meeting of experts in national accounts and senior policy makers to review and discuss the methodological consistency and policy relevance of different approaches to HA. The costs for the preparation of the case study, *estimated to be \$30,000*, will be assumed by either the IDB or the World Bank.
Activity Date: 2004
Coordinating Institution: WB
2. **Methods I: LAC experience.** The Working Group will supervise the preparation of: (i) a review document on experiences in three LAC countries that have undertaken different accounting methodologies.
Activity Date: To be defined
Coordinating Institution: IDB

- 3. Methods II: NHA Producer's Guide.** The Working Group will organize a regional technical consultation with experts in national accounts from statistical offices, Ministries of Health and Central Banks on the application of the Producer's Guide to Health Accounts being produced jointly by the WHO, OECD, World Bank and USAID, depending on the date that the NHA Producer's Guide is finalized.
Activity Date: October 2003.
Coordinating Institution: PAHO
- 4. Website.** To facilitate dissemination, the LAC-NHA Coordination Group will maintain the website containing HA estimates, methodological materials, study proposals and findings, training and conference information, and contact information. A part-time consultant has been hired with support of the World Bank, to improve and update the content of the website and to facilitate exchanges between users. New information will be regularly reviewed and posted, and monthly e-mails will be sent to the network to announce availability of new resources and to solicit participation from a wider audience. In addition, the website will be monitored and its performance measured.⁵ Editorial support for email newsletters, regular content additions and quarterly website performance indicator monitoring will also be carried out, under the supervision of the Working Group. *This activity is on-going and has been financed until June 2003 by the World Bank.* This activity will continue in 2003 financed by IDB⁶. In addition a Canadian Consultant has been hired by the IDB to support these activities.

Coordination and Outreach

In order for the initiative to be successful, it will continue to be necessary to assure coordination, share information, and promote and publicize its goals and activities.

⁵ Indicators to be measured include number of users and countries reached, amount of training and other material downloaded, number of unique interactions between experts and users, and others. The website will be modified based on the results of these analyses.

⁶ <http://www.lachealthaccounts.org/>

Actions

1. **Meetings.** The LAC-HA Working Group will continue to be composed of a representative of each of the agencies involved.⁷ Meetings will be held as needed, and the members of the coordination group are responsible for sharing meeting minutes and other information widely within their respective agencies. The Group will also coordinate with non-LAC agencies working in HA.
2. **Website.** The LAC-HA Working Group will maintain the LAC health accounts website containing an updated matrix and a library of core materials, as well as distribute relevant studies to participating institutions. Over time, the capacity for data dissemination, collection, and analysis will be built using data base and e-mail technologies.
3. **Brown Bag Lunch Series.** The Group will organize 2-3 brown bag lunch seminars in conjunction with Coordination Group meetings, open to the public, with the goal of sharing experiences in the development of HA worldwide. Hosting will be rotated among agencies.
4. **Events.** Each representative will identify institutional events in which HA promotional activities could be included, such as the International Health Economics Association conference held in June 2003, and certain events will be publicized on the website and in the email newsletter.
5. **Mailing list.** The LAC-HA Working Group will continue to develop and maintain a mailing list and will actively advertise resources and activities through the LAC-HA web site.

⁷ Current members are: Amparo Gordillo and Ruben Suarez, Pan American Health Organization; Robert Haladay and Kelly Saldana, USAID/LAC/RSD-PHN; Helen Saxenian, World Bank; and Amanda Glassman, Inter American Development Bank.

ANNEX 1

Status of Health Accounts in Latin America and Caribbean

Shared Agenda
LAC Health Accounts Working Group

IDB, PAHO, WB, USAID

Information as of June 2003⁸

⁸ This table presents an abbreviated history of health accounts estimates in each country, and provides an indication of future support by each of the Working Group partner institutions.

List of Acronyms

Institutions/Organizations

CMS	Center for Medicare & Medicaid Services
CPC	Caribbean Programme Coordination, PAHO
DFID	Department for International Development -UK
ECLAC	Economic Commission for Latin America and the Caribbean
Eurostat	European Statistical Office
FUNSAUD	Mexican Health Foundation
HCFA	Health Care Financing Administration (now CMS)
IDB	Inter American Development Bank
ISALUD	Fundación Argentina para la Salud (Academic/Research Institution)
LAC HSRI	LAC Health Sector Reform Initiative
LAC-PHR <i>plus</i>	Partners for Health Reform <i>plus</i> (USAID-financed program)
NORAD	Norwegian Agency for Development and Cooperation
OECD	Organization for Economic Cooperation and Development
PAHO	Pan American Health Organization
UN	United Nations
USAID	US Agency for International Development
WHO	World Health Organization
RESSCAD	Reunión del Sector Salud de Centro América y República Dominicana
WB	The World Bank

Accounting Frameworks

HSFA	Health Sector Financial Analysis
FOG	Health Sector Financial Analysis
HA	Health Accounts
HSSA	Health Sector Satellite Accounts
NHA	National Health Accounts
NHEA	National Health Expenditure Accounts
PSER	Public Sector Expenditure Reviews
SA	Satellite Accounts
SAM	Social Accounting Matrices
SHA	System of Health Accounts
SNA 1993	System of National Accounts

Status of Health Accounts in Latin America and Caribbean

Aruba	<p>The MOH is interested in developing a HA exercise to support policy discussions about sustainability of a National Health Insurance scheme introduced early 2001. There is an immediate need to up-date the health sector financing and expenditure studies along the lines of a previous study on the Financing of Health Services (FOG Studies).</p> <p>PAHO: Provided TA on health care financing issues and HA approaches and policies (April 2002).</p>
Argentina	<p>Argentina has produced two HA estimates. The first was based on a combination of the NHA/Harvard and SHA frameworks, conducted by ISALUD. The second used a combination of SNA and SHA concepts, classifications and methods (including input/output matrices), presents 1997's estimates and projections for the year 2000 (MOH, Ministry of Finance and National Statistical Office). The later was developed with support from the WB, with technical assistance from PAHO.</p> <p>PAHO: Ongoing support through the Caribbean Initiative.</p> <p>WB: Funds from a Japanese grant may be used to up-date or support institutionalization of HA.</p>
Barbados	<p>Barbados has no prior health accounts studies. Included in the Caribbean HA/NHA Initiative which conducted a first round of training in 2001.</p> <p>PAHO: Ongoing support through the NHA Caribbean Initiative.</p>
Belize	<p>Belize has no prior health accounts studies. Included in the Caribbean HA/NHA Initiative which conducted a first round of training in 2001.</p> <p>IDB: Component of a current loan may provide financing.</p> <p>PAHO: Ongoing support through the Caribbean Initiative.</p>
Bolivia	<p>Bolivia recently completed its third round of estimates. Bolivia was part of the initial 1997 USAID-financed LAC HSRI study based on Harvard/NHA and SNA approaches. There is an initiative to up-date estimates using standard HSFA and/or SHA approaches, and to develop HA estimates at the provincial and municipal levels. Up date estimates on national health expenditure and financing accounts (NHEA) are included as part of a report on preparing a Country Cooperation Strategy (CCS) being programmed for August 2003.</p>
Brazil	<p>Brazil has several studies of health expenditures and financing. While most studies were HSFA or components of PSER, a 1989 study used the SNA framework--a quasi-satellite account. The National Statistical Office (IBGE) is interested in producing an up-dated HSSA. The MOH is interested in developing up-dated estimates on health expenditure and financing at the National and State/Local levels, along the lines of HSFA, or SHA studies.</p> <p>PAHO: TA, ongoing basis.</p> <p>WB: May provide financial support for health accounts to the MOH.</p>

Chile	Chile has had several studies of health expenditures and financing. Recent estimates on health expenditure and financing were based on the Harvard/NHA table presentation. Extension of the study will include the harmonization of concepts and classifications with the Central Bank's National Accounting System (SNA); harmonization with input-output tables; and development of HA at regional/provincial levels. IDB: May support further work on health sector financing studies. PAHO: Will support extensions of the HA/NHA study.
Colombia	Colombia has had several health expenditure and financing studies in the past. Revised and up-dated estimates for the years 1993-1999 were developed using Harvard/NHA model and SHA approaches with IDB support. There is a recent Health Sector Financial Analysis (HSFA) report with estimates on public expenditure/financing, including the social insurance system, to the year 2000 developed with PAHO support. IDB: Technical cooperation grant includes support to the National Statistics Department for strengthening of the national accounting system, including development of HA. PAHO: TA, ongoing basis.
Costa Rica	Costa Rica has had some studies of health expenditures and financing, but no detailed health accounts. Estimates for 1998 (using the OECD methodology) were produced by a private research group. The Central Bank will develop HA/NHA as part of their National Accounts System (SNA 1993). They produced a document on Satellite Accounts (HSSA). A new Expenditure and Financing Unit/Department have been created at the Ministry of Health (May 2003). This new unit was to assume responsibilities for coordination of the work on national health expenditure accounts and national health accounts in COR. PAHO: Ongoing TA and training. Included in pre-RESSCA NHA meeting in 2002 for Central America. WB: Funding for NHA has been made available under WB loan effective before October 2002.
Cuba	Cuba has some studies of health expenditures and financing, focusing on public expenditures. They have begun producing health accounts using SHA and SNA approaches. A HA/NHA working group has been created at the MOH. Cuba prepared a report on National Health Accounts: The Value Added of the Health Sector. Cuban is interested in developing Human Resources National Accounts. PAHO will provide technical assistance by providing information on international experts working in this field. PAHO: Work on HA/NHA is part of work program 2002-3. Included in pre-RESSCA NHA meeting in 2002 for Central America. WHO: Offered support in providing TA.
Dominica	Dominica has no prior health accounts studies. Included in the Caribbean HA/NHA Initiative which conducted a first round of training in 2001. PAHO: Support through the Caribbean Initiative.
Dominican Republic	National health care expenditure and financing studies were conducted by national groups as part of WB sponsored PSER in the late 1980s and early 1990s. Estimates for 1997 were produced as part of the USAID-financed LAC HSRI study using the Harvard/NHA approach. USAID supported development of a National AIDS Account Study (health expenditure and financing, through SIDALAC/Mexico). There is continued interest in promoting further development of HA/NHA. PAHO: Ongoing support; included in the pre-RESSCA NHA meeting in 2002 for Central America. IDB/WB Could possibly finance up-dating of HA/NHA estimates.

Ecuador	<p>Ecuador has several health expenditure and financing studies. The latest study, for 1997, was developed using the Harvard/NHA approach under the USAID-financed LAC HSRI. MOH is to decide on the methodological approach for up-dating health expenditure and financing data, and for developing NHA indicators.</p> <p>IDB: Discussed health accounts with MOH and requested a proposal. Study on Social Investment/Spending to include estimates of national health care expenditure and financing.</p>
El Salvador	<p>El Salvador conducted its first study as part of the 1997 USAID-financed LAC HSRI using the Harvard/ NHA model. They have completed several additional rounds of estimates. Institutionalization of NHA may be an issue. Expenditure and financing estimates for 1996-2001 were presented at a national Seminar (May 28-03). Ministry of Health and Central Bank will be participating at the Sub-regional Harmonization Seminar.</p> <p>PAHO: Included in pre-RESSCA NHA meeting in 2002 for Central America.</p> <p>USAID: Through PHR<i>plus</i> program, providing TA for an equity study based on last round results to be completed the second semester of 2002.</p>
Guatemala	<p>Guatemala conducted its first study as part of the 1997 USAID-financed LAC HSRI using the Harvard/ NHA model. With USAID assistance, they have conducted annual NHA estimates for the period 1995-1999, with the estimate for 1999 completed and approved by the MOH. Results are used as part of the Peace Accords assessment process.</p> <p>PAHO: Included in pre-RESSCA NHA meeting in 2002 for Central America.</p> <p>USAID: Providing ongoing TA to support institutionalization of NHA within the MOH.</p>
Guyana	<p>Guyana has no prior health accounts studies but had some prior expenditure analysis with DFID support. Included in the Caribbean HA/NHA Initiative which conducted a first round of training in 2001.</p> <p>PAHO: Support through the Caribbean Initiative.</p>
Haiti	<p>Haiti has several estimates of health expenditures but no systematic analysis of health accounts. A recent report is based on the SHA approach.</p> <p>PAHO: Ongoing TA and support.</p>
Honduras	<p>Honduras has several estimates of health accounts. One was conducted as part of a WB Health Sector Analysis, and another was produced as part of the USAID-financed LAC HSRI using the Harvard/NHA model in 1998. The Central Bank also may be working on the development of data for the private sector.</p> <p>PAHO: Included in pre-RESSCA NHA meeting in 2002 for Central America.</p> <p>USAID: Ongoing TA and publication of NHA reports through the PHR<i>plus</i> Program.</p>
Jamaica	<p>Jamaica has conducted at least three health accounts studies: a 1993 study by Boston University, a Baseline National Health Accounts (BNHA) developed by the MOH, and a revision of the BNHA by Barents Group, LLC. These studies have been largely financed through IDB projects.</p> <p>PAHO: Included in the Caribbean HA/NHA Initiative which has conducted a first round of training in 2001. TA scheduled for the second semester of 2002 will discuss a plan of action for institutionalization of HA.</p>

Mexico	<p>Through FUNSALUD, Mexico began producing NHA in 1994, and was also part of the USAID-financed LAC HSRI studies using the Harvard/NHA approach. Mexico has continued to produce NHA estimates on an annual basis, and a NHA unit has been created within the MOH for this purpose. As part of the OECD, they will produce revised estimates using the SHA guidelines.</p> <p>Interested in developing HA/NHA at state and local levels. The National Statistical Office (INEGI) expressed interest in developing Health Sector Satellite Accounts. The Ministry of Health of Mexico (Secretaria de Salud) launched a National and State National accounts web page (Administrative base) to track government expenditures at the national (central) and state levels.</p> <p>PAHO: With the assistance of ECLAC will provide follow-up support for HSSAs.</p>
Netherlands Antilles	<p>The MOH is leading development of NHA/HA in Aruba in cooperation with the Central Bank, the National Statistical Office and with technical and financial support from the Government of Netherlands. The work plan includes a) an update of estimates of the early 1990's FOG estimates, and b) development new estimates within the framework of the national accounting systems (SNA).</p> <p>PAHO: Continued TA and support.</p>
Nicaragua	<p>Nicaragua has previous health expenditure and financing studies, and they were part of the 1997 USAID-financed LAC HRSI using the Harvard/NHA approach. They have recently completed an update of their estimates, and have achieved some stability in institutionalization. USAID supported development of an approach for HA/NHA estimates at local level (SILAIS and municipalities) to support decentralization through PHR, and a seminar on NHA and decentralization under the MLD program.</p> <p>PAHO: Included in pre-RESSCA NHA meeting in 2002 for Central America.</p> <p>USAID: Ongoing TA and support.</p>
Panama	<p>Panama conducted previous NHA with support of WHO and FUNSALUD, financed by the IDB under a project on "Instrumentos de Políticas de Salud". Interested in developing satellite health accounts, as part of the work plan of the national statistical office (Contraloría General).</p> <p>PAHO: Included in pre-RESSCA NHA meeting in 2002 for Central America.</p>
Paraguay	<p>Paraguay has several previous studies on health expenditures financed by PAHO and the WB. A Central Bank report on National Accounts (SNA) in Paraguay contains economic and financial indicators of health sector activities. They may be moving more towards the SNA definitions.</p> <p>PAHO: Ongoing TA and support for developing health accounts using the OECD methodology, and the Initiative on Harmonization of Health Accounts in MERCOSUR countries.</p> <p>WB: Will conduct a PSER that includes estimates on health care expenditure and financing.</p>
Peru	<p>Peru was part of the LAC HSRI network on NHA. Recently completed additional rounds of estimates using UN SNA definitions, covering 1996-1998 (Reyes et al, 2000) and Petrera et al (2001). Although a process for annual estimates is in place, they have lost personnel.</p> <p>IDB/WB: Health loan approved. Resources may be used to support HA/NHA work. Public expenditure review was jointly financed in 2002, but results are presented in a highly aggregated manner.</p> <p>PAHO: Ongoing support and TA.</p>

Saint Lucia	Saint Lucia has no prior health accounts studies. PAHO: Support through the Caribbean Initiative.
Saint Vincent and the Grenadines	Included in the Caribbean HA/NHA Initiative which conducted a first round of training in 2001. PAHO: Support through the Caribbean Initiative.
Suriname	Suriname recently completed its first NHA study with data from 2000 with support from the IDB. Included in the Caribbean HA/NHA Initiative which conducted a first round of training in 2001. PAHO: Support through the Caribbean Initiative. IDB: Distribution of NHA study, and incorporation of study results into policy paper.
Trinidad and Tobago	Trinidad and Tobago has no prior health accounts studies. Included in the Caribbean HA/NHA Initiative which conducted a first round of training in 2001. PAHO: Support through the Caribbean Initiative.
Uruguay	Uruguay produced health accounts in 2000 using the NHA, but they may be moving more towards the UNSNA definitions due to MERCOSUR agreements. PAHO: Ongoing support and TA. WB: Supported development of health accounts during 1999-2002 under the FISS project which closed on June 28, 2002.
Venezuela	Venezuela has had several studies of health expenditure and financing. A recent study on health expenditure and financing, with 1998-99 estimates, was supported by ECLAC. They are interested in exploring developing health accounts using SHA and SNA concepts and classifications. PAHO: Ongoing support and TA. WB: Potential for funding through WB project in pipeline for FY02.

PAHO's work on Health Accounts/National Health Accounts
<http://www.paho.org/English/DPM/SHD/HP/ha-nha-sum.pdf>

OECD's System of Health Accounts (OECD's SHA)
<http://www1.oecd.org/publications/e-book/8100061E.PDF>

Harvard/PHR National Accounts approach (Harvard NHA)
<http://www.hsph.harvard.edu/ihsq/NHA.html#1>

WHO National Health Accounts Concepts and Principles (WHO's NHA)
http://www3.who.int/whosis/discussion_papers/pdf/paper47.pdf

Guide to producing national health accounts (NHA Producers Guide) produced by the World Bank, WHO and USAID (released in June of 2003).
<http://www.phrplus.org/nha.html>