

# 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)

