

Nepal

National Health Accounts

2018/19 - 2019/20



Government of Nepal
Ministry of Health and Population

Published Year 2023

Nepal National Health Accounts

2018/19 – 2019/20



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About the Publication:

The Nepal National Health Accounts 2018/19 to 2019/20 report was prepared adhering to the System of Health Accounts 2011 (SHA 2011), a global standard framework for producing health accounts with necessary refinements relevant to the country context. The report provides estimates of healthcare expenditures within Nepal's health system, utilizing predetermined expenditure boundaries, data sources, classification codes, and estimation methodology. All reasonable precautions have been taken to justify the information presented in this publication, and the estimates presented in this report could be further improved. This report does not present or suggest the policy implications of healthcare expenditures. While limited analysis has been done in this report, it is the responsibility of the readers and stakeholders to use, interpret, and draw inferences from the data in this publication. Readers are welcome to contact the NHA team with suggestions and/or for further clarifications. This report can be accessed on the official website of the Ministry of Health and Population. If any changes in estimates due to improvements are made, the latest version of the report will be made available online.

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World Health Organization



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Message

The Ministry of Health and Population is committed to ensuring the constitutional mandate of providing quality basic health services free of cost to every citizen. We are actively working towards achieving the Sustainable Development Goals (SDGs) target of universal health coverage by 2030. Sustainable financing for health is crucial for meeting health-related SDGs and moving towards universal health coverage. As part of the government's further commitment to ensuring more sustainable financing for health, recently a ten-year National Health Financing Strategy has been developed and approved with the objective of ensuring the availability and efficient management of financial resources for health services for better access to quality health services by reducing their financial risks in health services. One of its major strategies is to expand the fiscal space for the health sector through more sustainable financing sources for health.

Health Accounts provide estimations of healthcare expenditures across the country's healthcare sector, tracking overall healthcare spending within the system and revealing the sources of healthcare resources, the mechanisms of their utilization, and how they are employed to deliver healthcare services. Consistently producing these health account estimates plays a crucial role in formulating evidence-based health policies and strategies to use healthcare resources efficiently. The eighth round of the Nepal National Health Accounts (NHA) for the fiscal years 2018/19 and 2019/20 will set the landscape for the implementation of the national health financing strategy and health sector strategies.

The new estimates indicate that the largest portion of healthcare expenses is still borne out of pocket. The government's investment in healthcare is pivotal in reducing out-of-pocket spending. The Government of Nepal is committed to increasing its strategic investments in the health sector to minimize household's out-of-pocket spending on healthcare.

I would like to express my gratitude and congratulations to the Secretaries, the entire Ministry, and all the experts and stakeholders for their efforts in producing this eighth round of NHA. I would also like to convey my appreciation to the WHO for their ongoing support in this endeavor.

November 2023

Mohan Bahadur Basnet
Minister,
Ministry of Health and Population



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Foreword

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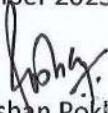
The Ministry of Health and Population has consistently produced health accounts estimates since 2001. Continuing this longstanding effort, it is my great pleasure to introduce the eighth round of the Nepal National Health Account, covering the fiscal years 2018/19 and 2019/20.


Comprehensive understanding of how healthcare goods and services are generated, consumed, and financed within the country's health sector is imperative to achieve the goal of providing quality, affordable, and equitable healthcare to the people of Nepal. The regular production of healthcare estimates aids in tracking and monitoring healthcare resources in the country and facilitates the formulation of evidence-based policies and programs.

The findings of this eighth round of Nepal NHA indicate that the existing prepayment systems for health financing and the delivery of healthcare services are relatively weak, resulting in high out-of-pocket spending, which remains at 54.2%. The estimates show that the most significant expenses are related to treating non-communicable diseases, and medicine accounts for the largest share of all healthcare expenses. Increased government investment in the health sector is imperative to improve prepayment schemes and further reduce out-of-pocket expenditures. The effective implementation of the National Health Financing Strategy (2023–2033), which envisions strategic investment, sustainable financing, and fiscal governance, will help achieve universal coverage by 2030. The findings from this NHA will provide evidence to guide investment priorities during the implementation of the health financing strategy and health sector strategic plan.

I would like to extend my congratulations to the Chief of the Policy, Planning, and Monitoring Division and the focal point for Health Financing and National Health Accounts, along with all the officials of MoHP, who actively contributed to producing this report. My gratitude goes to all members of the technical working group and steering committee for their feedback and support in making this eighth round of NHA possible. Sincere thanks go to all government and non-government organizations that provided their expenditure data, making it possible to better estimate healthcare expenditures. I would also like to express my appreciation to the WHO for their continuous support in the production of health accounts.

November 2023


Dr. Roshan Pokhrel
Secretary,
Ministry of Health and Population


Dev Kumari Guragain
Secretary,
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Foreword

The Ministry of Health and Population has been actively conducting health accounting exercises, providing crucial data on health expenditure estimates. Having systematic and up-to-date health expenditure estimates is immensely beneficial for shaping evidence-based policies and programs.

I am delighted to acknowledge the publication of the eighth round of Nepal National Health Accounts estimates for the fiscal years 2018/19 and 2019/20. These estimates comprehensively cover crucial information regarding health resource allocation in the country. The estimates suggest that out-of-pocket expenditure, which accounts for 54.2% of current health expenditure, remains the largest source of healthcare financing in the country but has slightly reduced. Meanwhile, public sector spending on health has increased. The Ministry of Health and Population is determined to secure strategic and continuous funding for the health sector. I believe that this report will serve as the valuable resource to policymakers, planners, and stakeholders involved in the healthcare sector and beyond.

I extend my congratulations to the Chief of the Policy, Planning, and Monitoring Division, the entire Ministry of Health and Population, and express my gratitude to the NHA team and WHO for providing technical support in preparing this comprehensive Nepal National Health Accounts report.

November 2023

Dr. Bikash Devkota
Additional Health Secretary,
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Acknowledgement

I am delighted to announce the publication of the eighth-round report on the Nepal National Health Account (NHA), covering fiscal years 2018/19 and 2019/20, by the Ministry of Health and Population (MoHP). The health accounts represent a comprehensive effort that furnishes detailed and up-to-date information on health expenditure, including its sources, providers, and healthcare consumption within the health system. It serves as a crucial source of information concerning both public and private healthcare spending in the country, encompassing estimates of out-of-pocket expenses. Additionally, this round of Nepal NHA has initiated the estimation of health expenditures at the provincial level.

I would like to extend my sincere appreciation for the continuous financial and technical support from the WHO in the production of the national health accounts. I would also like to acknowledge the dedication of the members of the Nepal NHA Technical Advisory and Technical Working Committees, as well as the national experts whose contributions have been instrumental in producing this report.

Furthermore, I want to recognize the hard work and commitment of the health accounts team members at the MoHP, including Dr. Guna Nidhi Sharma, Senior Health Administrator, Mr. Ravi Kanta Mishra, Senior Public Health Officer from the MoHP, Mr. Roshan Kumar Karn, National Professional Officer, Mr. Deji Krishna Shrestha, Data Officer, and Mr. Ghana Prasad Neupane, Data Assistant from WHO Nepal. Special commendation goes to Dr. Patricia Hernandez, international NHA expert, and NHA technical experts from WHO Headquarters and the Southeast Asia Regional Office for their significant contributions in reviewing and ensuring the quality of this round of Nepal NHA. All government and non-government organizations that provided their expenditure data, making it possible to better estimate healthcare expenditures, equally share in this appreciation.

I express my sincere thanks to Dr. Rajesh Sambhajirao Pandav, WHO Representative for Nepal, and Dr. Md. Khurshid Alam Hyder, Public Health Administrator, WHO Nepal, for their suggestions and support for this endeavor. I would like to take this opportunity to thank and congratulate all officials from the Ministry of Health and Population who were involved, both directly and indirectly, in conducting this round of Nepal NHA. Their supportive roles have been pivotal in achieving this milestone.

November 2023



27-11-2023
Dr. Krishna Prasad Paudel
Chief, Policy Planning and Monitoring Division,
Ministry of Health and Population

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Abbreviations and Acronyms

AHS	Annual Household Survey
AIN	Association of International Non-Governmental Organizations
CBO	Community Based Organization
CBS	Central Bureau of Statistics
CHE	Current Health Expenditure
DIS	Disease Classification
EDPs	External Development Partners
EXT-G	External Development Partners through Government
FA	Health Care Financing Agents
FCGO	Financial Comptroller General Office
FP	Factors of Health Care Provision
FS.RI	Institutional Units Providing Revenues to Financial Schemes
GDP	Gross Domestic Product
GGE	General Government Expenditure
GGHE	General Government Health Expenditure
GGHE-D	Domestic General Government Health Expenditure
HAAT	Health Accounts Analytical Tool
HAPT	Health Accounts Production Tool
HC	Health Care Functions
HF	Health Care Financing Schemes
HIB	Health Insurance Board
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
HK	Capital Formation
HMIS	Health Management Information System
HP	Health Care Providers
HPs	Health Posts
ICD	International Classification of Diseases
ICHA	International Classification for Health Accounts
INGOs	International Non-Governmental Organizations
MoF	Ministry of Finance
MoFAGA	Ministry of Federal Affairs and General Administration
MoHP	Ministry of Health and Population
n.e.c.	Not Elsewhere Classified
NHA	National Health Accounts
NHEA	Nepal Health Economics Association
NCDs	Non-Communicable Diseases
NGOs	Non-Governmental Organizations
NPISH	Non-Profit Institutions Serving Households
NPR	Nepalese Rupees
OECD	Organization for Economic Co-operation and Development
OOP	Out-of-Pocket
PHCC	Primary Health Care Center
PVT-D	Domestic Private Health Expenditure
SHA	System of Health Accounts
SNL	Sub-National Level
SOEs	State-Owned Enterprises
STDs	Sexually Transmitted Diseases
SuTRA	Sub-National Treasury Regulatory Application
SWC	Social Welfare Council
TABUCS	Transaction Accounting and Budget Control System
TCAM	Traditional Complementary and Alternative Medicines
THE	Total Health Expenditure
UNICEF	United Nations Children's Fund
USAID	United State Agency for International Development
USD	United States Dollar
WHO	World Health Organization

Executive Summary

Health Accounts aim to provide a systematic, comprehensive, and consistent record of health expenditure by estimating expenditure on the consumption of health services and goods in a country for the reference year. It provides a comprehensive understanding of the health financing system and the multisectoral contribution to a country's health system. Health Accounts track the expenditure of different sectors, such as the government, households, external donors, national and international nongovernmental organizations, the private sector, employers, insurers, etc., in the country's health system. This is the eighth round of Nepal National Health Accounts based on the System of Health Accounts (SHA) 2011 Framework, covering FYs 2018/19 and 2019/20.

In this round of NHA, current health expenditure (CHE) in nominal prices was estimated at NPR 171.5 billion and NPR 202.5 billion and capital expenditure at NPR 12.3 billion and NPR 20.9 billion in FYs 2018/19 and 2019/20, respectively. Total Health Expenditure (THE), which is the sum of CHE and capital expenditure, was estimated at NPR 183.8 billion (USD 1.6 billion) and NPR 223.43 billion (USD 1.9 billion), equivalent to 5.3% and 5.8% of GDP, and per capita total health expenditure was estimated at NPR 6,188.4 (USD 54.7) and NPR 7418.8 (USD 63.6) in FYs 2018/19 and 2019/20, respectively.

General Government Health Expenditure (GGHE), including current and capital expenditure, amounted to NPR 57.7 billion (USD 0.5 billion) and NPR 85.6 billion (USD 0.7 billion), which were 5.6% and 8.0% of General Government Expenditure (GGE) in the FYs 2018/19 and 2019/20, respectively. The share of GGHE in GDP was estimated at 1.7% and 2.2% in the FYs 2018/19 and 2019/20. The share of GGHE in CHE increased from 26.5% in FY 2018/19 to 31.9% in FY 2019/20. At the federal level, the Ministry of Health and Population (MoHP) was the largest agency for managing government health expenditure, accounting for about 24.5% of GGHE, followed by provincial and local governments with about 0.6% and 9.1%, and other ministries and public bodies with 8.1% in FY 2018/19. Curative care accounted for the largest share of government health expenditure, followed by preventive care.

Total external funding for health was estimated at 11.9% and 10.5% of CHE in the FYs 2018/19 and 2019/20, which includes direct foreign transfers and foreign transfers distributed for health through the government. Of the non-government transfers, more than half came from private donors, philanthropic organizations, and the remainder from bilateral and multilateral organizations (1.0% and 2.1% of CHE in FY 2018/19, and 1.0% and 2.0% of CHE in FY 2019/20).

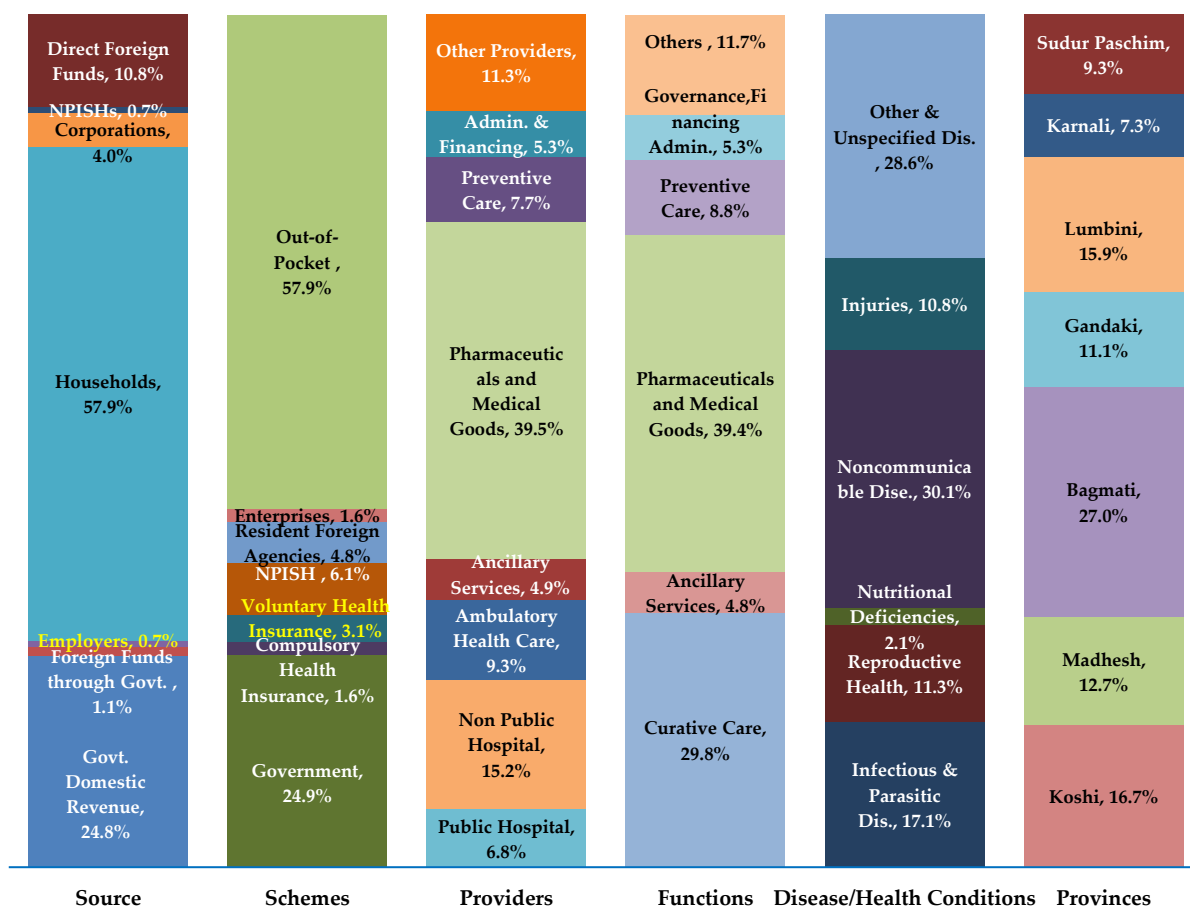
Household OOP payments for health care were the largest source and payer for their health care, with a share of 57.9% and 54.2% of the current health expenditure in FYs 2018/19 and 2019/20, respectively, in Nepal's health system. The estimated household OOP expenditures were NPR 99.3 billion (per capita NPR 3,344.4; USD 29.6) and NPR 109.7 billion (per capita NPR 3,642.9; USD 31.2) in FYs 2018/19 and 2019/20, respectively. As much as 65.6% of OOP payments for health care were for pharmaceuticals and medical supplies, followed by curative care at 26.3%. OOP at hospitals was estimated at 20.8% of total OOP, where the majority (16.6% of total OOP) was made at private hospitals, and the OOP at public hospitals was 4.2% of total OOP. An analysis of disease-related expenditure shows that non-communicable diseases accounted for more than half of total household OOP expenditure.

As much as 41.1% and 39.9% of CHE were spent on pharmaceuticals and medical supplies in FYs 2018/19 and 2019/20, respectively, while curative care took up about 29.8% and 33.4% of CHE, where around 18.9% and 22.1% of CHE and 10.2 and 10.6% of CHE were spent on outpatient and inpatient care, respectively. Preventive and promotive care services claimed about 8.8% and 11.0% of CHE, respectively. Similarly, in FYs 2018/19 and 2019/20, total expenditure on medical laboratories, imaging, and patient transportation was estimated at 4.8% and 4.6% of CHE, respectively. This round of NHA estimates that non-communicable disease expenditure in the FYs 2018/19 and 2019/20 accounted for 42.2% and 41.3% of the CHE for the disease category that could be classified. The CHE for infectious and parasitic diseases was 17.1% and 18.7% of the CHE in FYs 2018/19 and 2019/20, respectively. The expenditure on COVID-19 in FY 2019/20 that covered the COVID-19 expenditure up to July 15, 2020 was 1.3% of CHE, which was 7.9% of total expenditure on infectious and parasitic diseases.

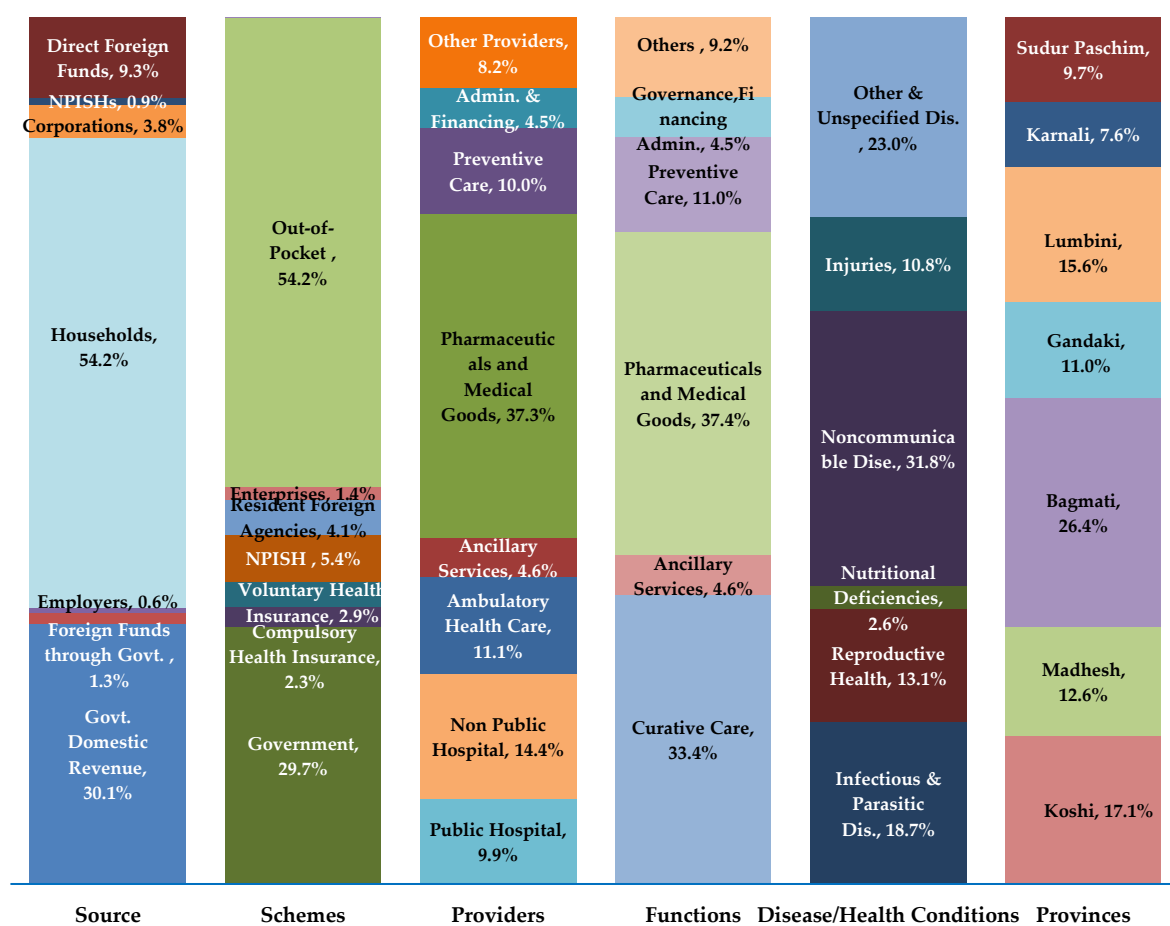
Health expenditure estimates for the health provider classification showed that there was more expenditure in non-public hospitals than in public hospitals. Among public health care facilities, health care expenditures in public primary care facilities were 7.7% and 9.7% of CHE in FYs 2018/19 and 2019/20, respectively. Health expenditures incurred exclusively in primary health care facilities (both public and non-public) were estimated at 9.3% and 11.1% of CHE. The government was the main source of funding for public health facilities, although in public facilities, foreign sources and household OOP expenditures made significant financial contributions.

The distribution of health expenditure by province showed that Bagmati Province had the highest share of current and capital health expenditure, with provincial THE estimated at NPR 51.1 billion, followed by Koshi Province and Lumbini Province with provincial THE of NPR 30.5 billion and NPR 28.5 billion, respectively, in FY 2018/19, while in FY 2019/20 THE of Bagmati Province was 60.3 billion. Karnali Province had the lowest provincial THE, estimated at NPR 13.4 and 17.1 billion in FYs 2018/19 and 2019/20, respectively.

Current Health Expenditure Summary Chart, Fiscal Year 2018/19



Current Health Expenditure Summary Chart, Fiscal Year 2019/20



Major Health Expenditure Indicators

Indicators	2018/19	2019/20
Total Health Expenditure (THE) in Billion NPR	183.8	223.4
Current Health Expenditure (CHE) in Billion NPR	171.5	202.5
Capital Health Expenditure (HK) in Billion NPR	12.3	20.9
THE Per Capita NPR	6,188 (USD 54.7)	7,419 (USD 63.6)
CHE Per Capita NPR	5,775 (USD 51.0)	6,725 (USD 57.7)
THE as a Percentage of GDP	5.3%	5.8%
CHE as a Percentage of GDP	5.0%	5.3%
General Government Health Expenditure in Billion NPR	57.7	85.6
Current Government Health Expenditure in Billion NPR	45.5	64.7
Capital Government Health Expenditure in Billion NPR	12.3	20.9
General Government Health Expenditure as a Percentage of GDP	1.7%	2.2%
General Government Health Expenditure as a Percentage of General Government Expenditure	5.6%	8.0%
Domestic General Government Health Expenditure as a Percentage of CHE	24.8%	30.1%
Domestic Private Health Expenditure as a Percentage of CHE	63.3%	59.4%
External Funds for Health as a Percentage of CHE	11.9%	10.5%
Federal Government Health Expenditure as a Percentage of CHE	16.9%	15.1%
Provincial Government Health Expenditure as a Percentage of CHE	0.6%	2.9%
Local Government Health Expenditure as a Percentage of CHE	9.1%	13.9%
Households (OOP) Health Expenditure as a Percentage of CHE	57.9%	54.2%
Insurance Companies' Health Expenditure as a percentage of CHE	2.5%	2.4%
Corporations (other than insurance corporations) Health Expenditure as a Percentage of CHE	2.2%	2.0%

Sub-National (Province) Level Health Expenditure

Province	2018/19				2019/20			
	Province CHE NPR Billion	Province HK NPR Billion	Province THE as Percentage of National THE	Per Capita Province THE NPR	Province CHE NPR Billion	Province HK NPR Billion	Province THE as Percentage of National THE	Per Capita Province THE NPR
Koshi	28.6	1.9	16.7%	6,093	34.6	3.3	17.1%	7,355
Madhesh	21.7	1.6	12.7%	3,894	25.5	2.3	12.6%	4,521
Bagmati	46.4	4.7	27.0%	8,349	53.6	6.8	26.4%	9,586
Gandaki	19.1	1.0	11.1%	7,538	22.4	2.0	11.0%	8,879
Lumbini	27.2	1.3	15.9%	5,721	31.5	2.9	15.6%	6,722
Karnali	12.5	0.9	7.3%	7,760	15.3	1.8	7.6%	9,644
Sudur Paschim	16.0	0.9	9.3%	6,023	19.7	1.9	9.7%	7,455

1. Introduction

Health Accounts is used to capture health expenditure in a systematic, comprehensive, and consistent way by estimating expenditure on the consumption of health services and goods in a country for the reference year (OECD et al. 2011). It provides a broad understanding of the health care financing system and the multisectoral contribution to health care. Tracking health expenditures is an important tool for policy and planning. The development and practice of health accounts provide insights that help governments, policymakers, non-state actors, and managers make better decisions in their efforts to improve the health system. Health expenditure data can be instrumental in monitoring progress towards universal health coverage. It is equally helpful in analyzing equity and efficiency in the health system, which enables a country to develop a credible health financing system with the prospect and aspiration of diversifying health funds for optimal utilization of resources.

The production of health accounts in Nepal was initiated back in 2000, which was the first official effort by the Ministry of Health and Population (MoHP). Since then, seven rounds of health accounts have been conducted. The first Nepal National Health Accounts report was published in 2006, covering the fiscal year from 2000/01 to 2002/03 (Prasai et al., 2006), the second round in 2009, covering the fiscal years from 2003/04 to 2005/06 (HEFU, 2009), and the third round in 2012, covering the fiscal years 2006/07 to 2008/09, was compiled in

Published Year	Fiscal Years	Framework
2023	2018/19 to 2019/20	SHA 2011
2022	2017/18	SHA 2011
2019	2016/17	SHA 2011
2018	2012/13 to 2015/16	SHA 2011
2016	2009/10 to 2011/12	SHA 2011
2012	2006/07 to 2008/09	SHA 1.0
2009	2003/04 to 2005/06	SHA 1.0
2006	2000/01 to 2002/03	SHA 1.0

2012 (Shrestha BR. et al; 2012). The fourth, fifth, sixth, and seventh rounds of National Health Accounts (NHA) were conducted based on the System of Health Accounts 2011 (SHA 2011) framework in the years 2016, 2018, 2019, and 2022, which covered the FYs 2009/10 to 2011/12, 2012/13 to 2015/16, 2016/17, and 2017/18, respectively. This is the eighth round of NHA, which covered the FYs 2018/19 to 2019/20 based on the SHA 2011 framework, where the disease accounts, further analysis of capital expenditure, and an estimate of health expenditure at the sub-national level continue.

2. Objectives

This round of NHA was conducted between October 2020 and November 2021. The primary objective was to estimate and track the flow and level of expenditure by various entities, such as the government, households, external donors, national and international NGOs, the private sector, employers, insurance providers, etc., in the country's health system and how the funding was used to deliver the health services and goods to the people. The purpose was to understand the country's health financing landscape and mechanisms. NHA answers the key policy questions and informs policy decisions for health financing reforms. The key questions that this round of NHA is intended to answer include:

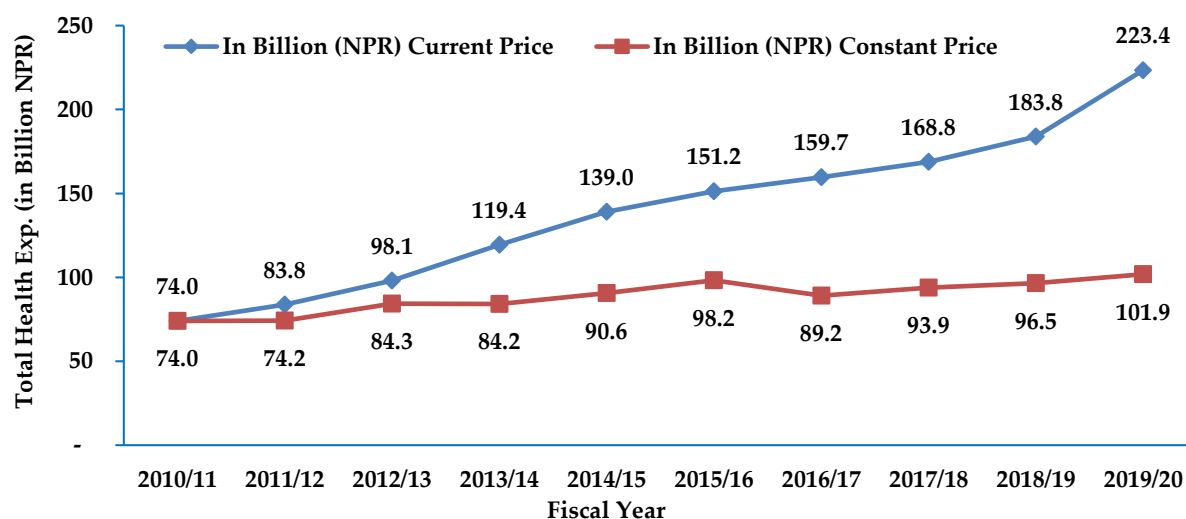
- How much did Nepal spend on healthcare? Who funds healthcare in Nepal, and how much did they contribute? How sustainable are the overall resources for health in Nepal?
- How were the healthcare funds managed and distributed? What is the role of the government and donors in managing health care resources in Nepal?
- Who managed the healthcare funds in Nepal? What was the share of household out-of-pocket expenditure in overall healthcare financing in Nepal?
- Who used the funds to deliver the healthcare services, and how was the fund distributed at different levels of the health system in Nepal?
- What inputs were used to produce and deliver the overall healthcare services?
- What kinds of healthcare services and goods were purchased with the healthcare funds? Which diseases and health conditions did Nepal spend on?
- How is the health resource flow at the subnational level? Who finances health care, and how are the funds managed and distributed in the provinces?

3. Results

3.1 Total Health Expenditure (THE)

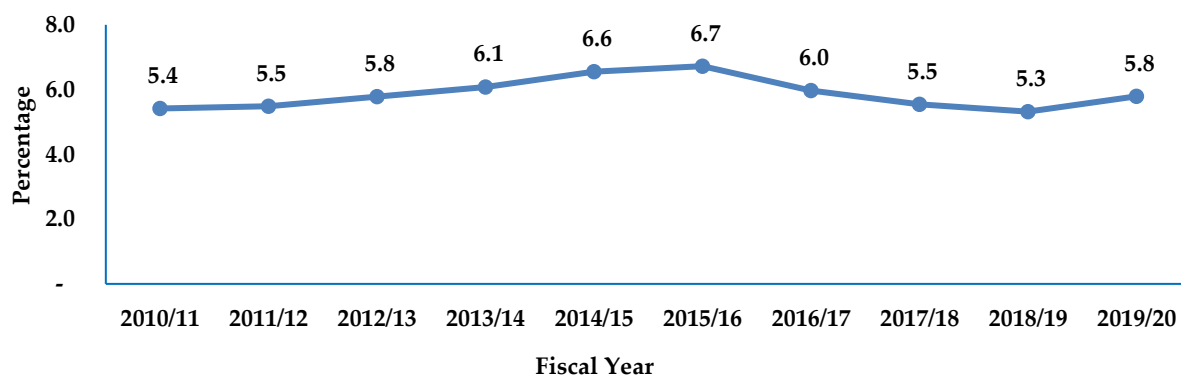
Total health expenditure is the aggregate of current health care expenditure and capital formation. The estimated total amount spent on health in FYs 2018/19 and 2019/20 was NPR 183.8 billion (USD 1.6 billion) and NPR 223.4 billion (USD 1.9 billion) at current prices. In the same years, per capita THE were NPR 6,188.4 (USD 54.7) and NPR 7,418.8 (USD 63.6), respectively. In the last decade, THE has increased in both current and constant prices, increasing sharply (over threefold) in terms of current market prices. In terms of constant prices, expressed in 2010/11 base year prices, that have increased almost one-third as much up to the period of 2019/20. The GDP deflator (health) was taken from National Accounts (CBS, 2020/21). (Figure 1) (USD Exchange Rate Source: *Nepal Rastra Bank*, see details in Table 1.a Macro data)

Figure 1: Trend of Total Health Expenditure in Current and Constant Prices



Total health expenditure as a percentage of the gross domestic product shows the amount of expenditure in the health care system within a country relative to the country's level of economic development (McIntyre D., Kutzin J., 2016). In this eighth round of the NHA, Total Health Expenditure's share of GDP has slightly increased from 5.3% in the FYs 2018/19 to 5.8% in 2019/20¹. (Figure 2)

Figure 2: Trend of THE as a Percentage of GDP



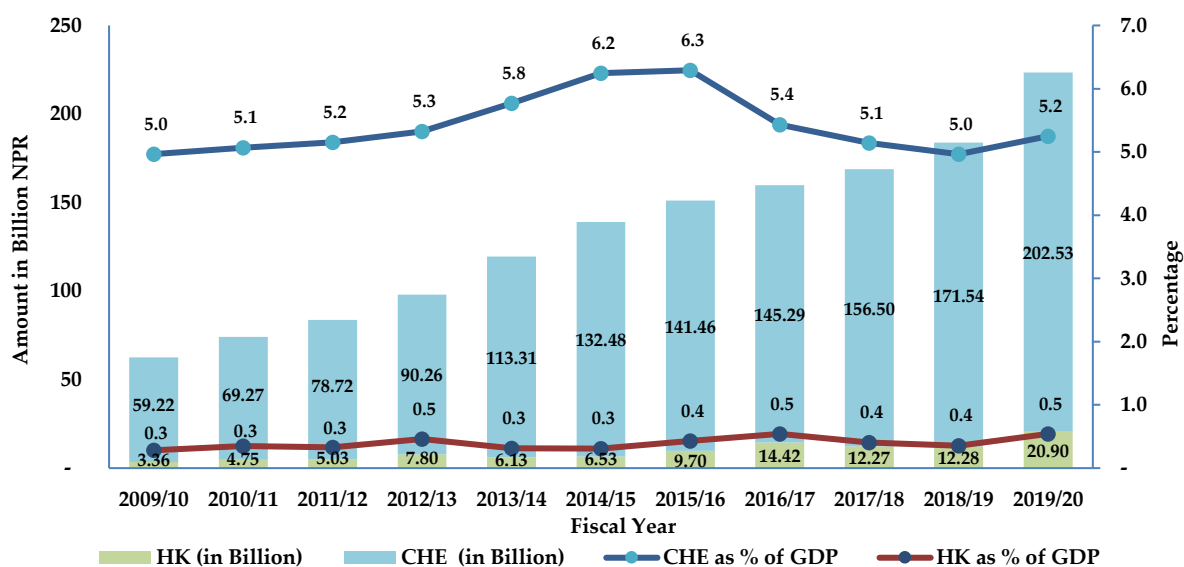
(GDP Source: *National Accounts of Nepal, 2020/21, CBS*)

¹ The GDP has increased sharply in fiscal year 2016/17 since fiscal year 2015/16 as compared to THE at the same time. The increasing GDP and THE in relative terms show while the GDP growth rate has fallen in 2015/16 as compared to 2014/15 but has sharply increased in 2016/17 which continued to increase in fiscal years 2018/19 and 2019/20. During the same period, the growth rate of THE was slow.

3.2 Current Health Expenditure (CHE)

Current Health Expenditure (CHE) includes all forms of expenditure incurred on the purchase or production of health services and goods consumed by residents within a year. It includes the expenditure incurred by different sectors in the country, such as government, business, households, non-profit private organizations, the rest of the world, etc., for the purchase or production of health services. CHE also includes the cost of health services and goods provided free to households by the government, employers, and non-profit private organizations. In this round of the NHA, CHE was estimated at NPR 171.54 billion and NPR 202.53 billion, equivalent to 5.0% and 5.2% of GDP, and capital expenditure on health was estimated at NPR 12.28 billion and 20.90 billion (0.4% and 0.5 % of GDP), respectively, in the fiscal years 2018/19 and 2019/20. The share of CHE in GDP slightly increased from 5.0% in FY 2018/19 to 5.2% in FY 2019/20. (Figure 3)

Figure 3: CHE and HK in Current Price and CHE and HK as a Percentage of GDP

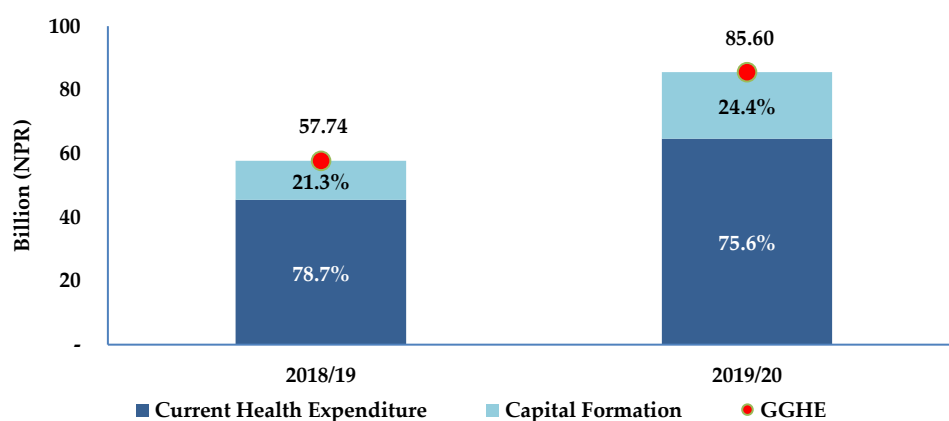


(GDP Source: National Accounts of Nepal, 2020/21, CBS)

3.3 General Government Health Expenditure (GGHE)

General Government Health Expenditure is the total government expenditure in the health sector by federal, provincial, and local governments, including the MoHP, other ministries, and state agencies through government programs. It is the government's contribution to current health expenditure and capital formation. The revenue for government programs comes mainly from domestic sources and funding from foreign sources. GGHE represents the government's expenditure on health from all its funding sources. In the FYs 2018/19 and 2019/20, government health expenditure was estimated at NPR 57.74 and NPR 85.60 billion, where slightly more than three-fourths of GGHE were current expenditures and the remaining was capital expenditure. (Figure 4)

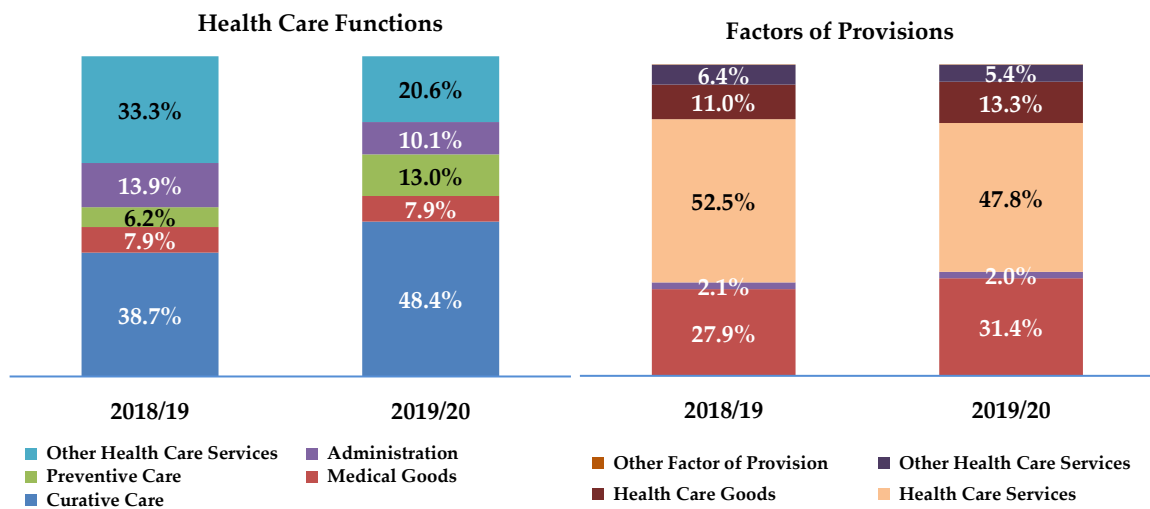
Figure 4: Breakdown of General Government Health Expenditure



By healthcare function, most government expenditure was on curative services, which increased from 38.7% in FY 2018/19 to 48.4% of CHE in FY 2019/20, followed by other healthcare services (33.3% and 20.6% of current GGHE) and government health system management and financing (13.9% and 10.1% of current GGHE), respectively, in FYs 2018/19 and 2019/20, while preventive care accounted for about 6.2% and 13.0% of GGHE in the same fiscal years.

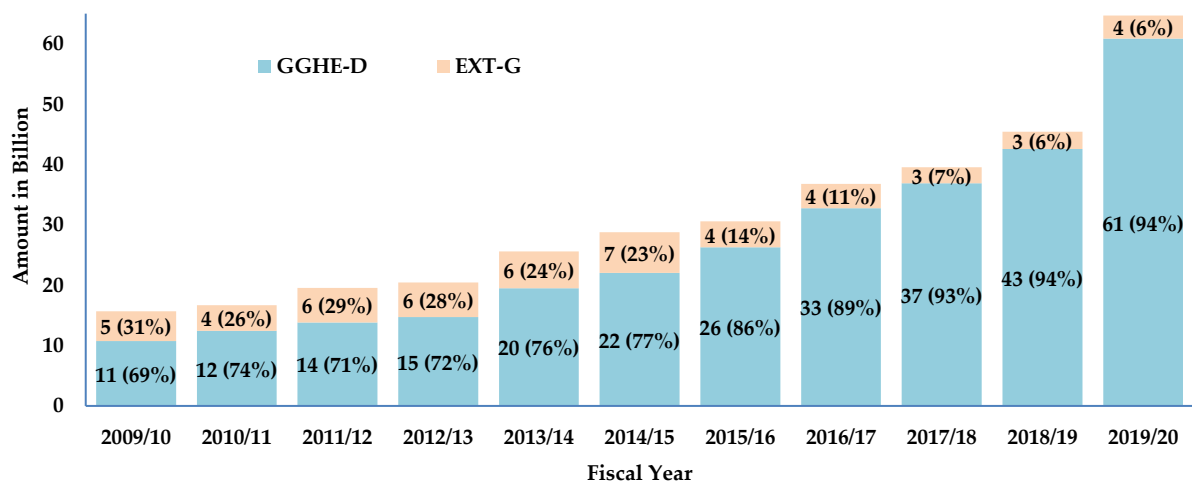
By factor of healthcare provision, in the FYs 2018/19 and 2019/20, it was estimated that employee compensation slightly increased from 27.9% of current GGHE in FY 2018/19 to 31.4% of current GGHE in FY 2019/20, followed by health care services, which include medical expenses, medical benefits, and health program expenses, which slightly declined from 52.5% of current GGHE in FY 2018/19 to 47.8% in FY 2019/20. The GGHE on healthcare goods slightly increased from 11% of the current GGHE in FY 2018/19 to 13.3% in FY 2019/20. (Figure 5)

Figure 5: Distribution of General Government Current Health Expenditure FYs 2018/19 & 2019/20



Government expenditure on health care mainly includes expenditure from the government's domestic sources, i.e., tax revenues, and external funds from foreign sources, usually in the form of grants. These funds for health expenditure include mandatory prepayments for health care services, which flow through the government into the category of general government expenditure on health. Such prepayment funds play a significant role in reducing private OOP expenditure on health. Since FY 2015/16, an external fund for health care (EXT-G) through government accounts as a share of CHE has continued to decline. While government health expenditure as a share of CHE from domestic sources (GGHE-D) has increased from NPR 43 billion in FY 2018/19 to NPR 61 billion (94% of CHE), in the same period, external funds for health through the government increased from NPR 3 billion to NPR 4 billion (6% of CHE) in FY 2019/20. (Figure 6)

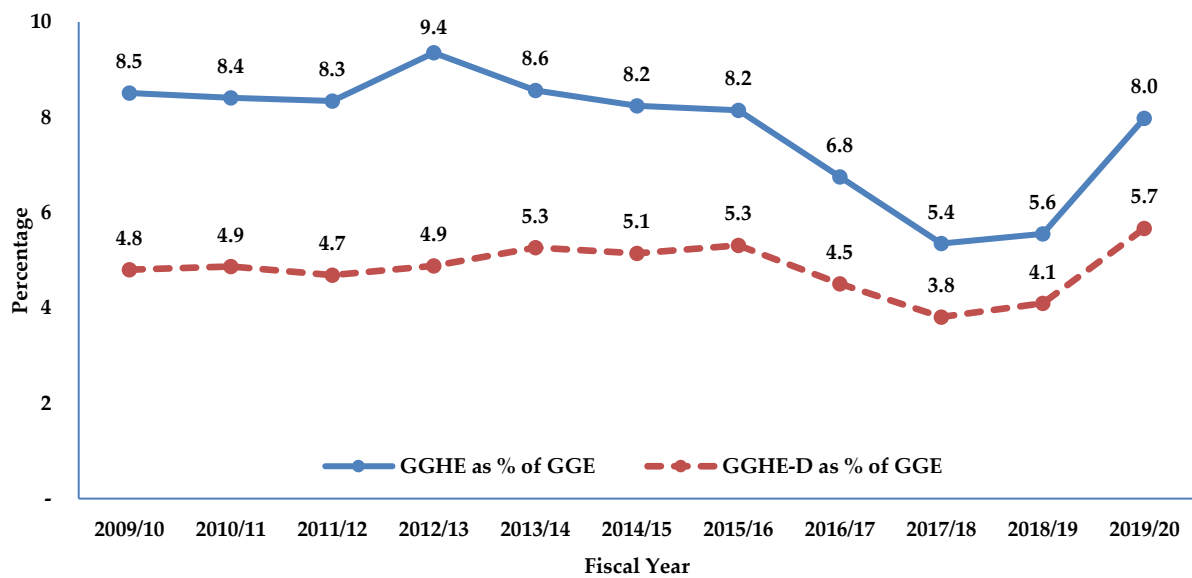
Figure 6: Share of General Government and External Health Expenditure in Current Health Expenditure



The government spends on health and other sectors of the country from its revenue sources. The main source of government expenditure is domestic revenue and transfers from foreign governments and entities.

The share of general government health expenditure in general government expenditure is an indicator of the priority that the government gives to funding health relative to other public expenditures (McIntyre D., Kutzin J., 2016). GGHE as a proportion of general government expenditure has increased from 5.6% in FYs 2018/19 to 8.0% in 2019/20, with expenditure coming from both domestic and external sources. Similarly, general government health expenditure derived from domestic government sources only (GGHE-D) also increased from 4.1% in FY 2018/19 to 5.7% in FY 2019/20. (Figure 7)

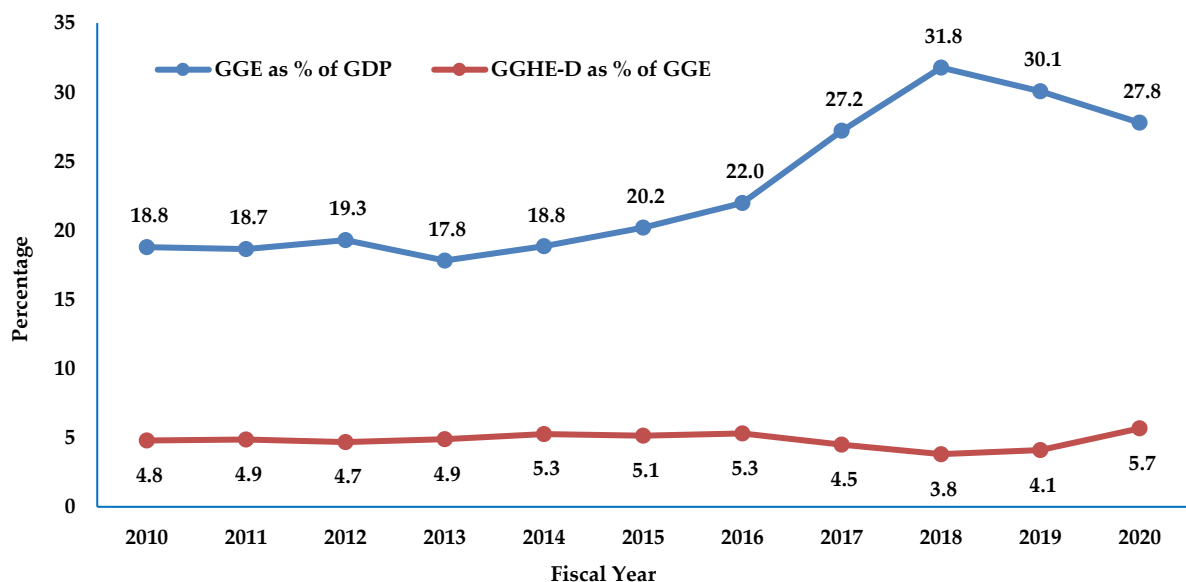
Figure 7: Trend of General Government and External Health Expenditure as a Percentage of General Government Expenditure



(GGE Source: Economic Survey 2021/22, MoF)

General Government Expenditure (GGE) as a proportion of GDP shows the current financial performance of government and is a contextual factor over which the health sector has limited influence. In FY 2019/20, GGE as a share of GDP has declined, while over the same NHA period, GGHE-D as a share of the GGE has increased. (Figure 8)

Figure 8: Trend of GGE as a Percentage of GDP and GGHE-D as a Percentage of GGE



(GDP and GGE Source: National Accounts 2020/21, CBS, and Economic Survey 2021/22, MoF)

3.4 Revenues of Health Care Financing Schemes (FS): What was the source of health care expenditure in Nepal?

Revenues of Health Care Financing Schemes (sources of healthcare financing) describe and represent all funds generated for health care in the country. The major source of health care expenditure was household out-of-pocket (OOP) expenditure, which was as much as 57.9% and 54.2% of CHE in the FYs 2018/19 and 2019/20, respectively. Details on household OOP expenditure can be found in the OOP expenditure section of this report (Page No. 20). The government funded 24.8% and 30.1% of CHE in FYs 2018/19 and 2019/20, respectively, from domestic sources, while foreign health funds channeled through the government accounted for 1.1% and 1.3% of CHE (in FYs 2018/19 and 2019/20), followed by health funds directly transferred by foreign agencies. Corporations also contributed nearly 4.0% of CHE in both years. (Figure 9, Table 1)

Figure 9: CHE Distribution by Revenues of Health Care Financing Schemes in FYs 2018/19 & 2019/20

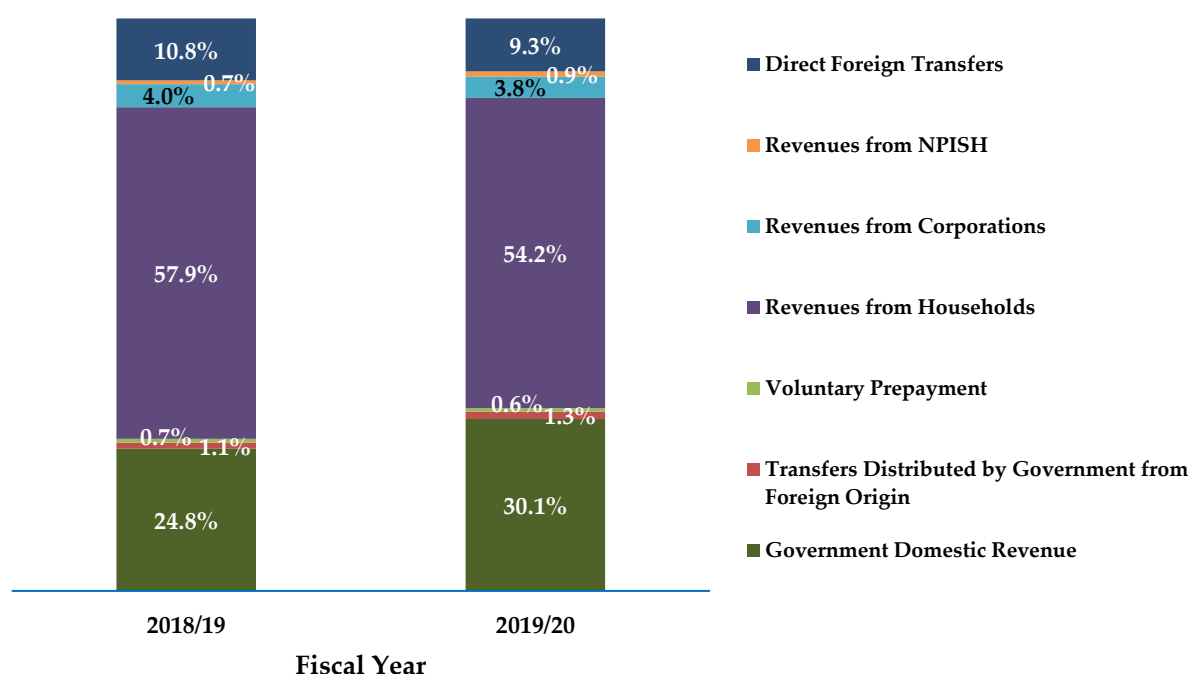


Table 1: Distribution of CHE by Revenues of Health Care Financing Schemes (Amounts in Million)

FS Code	Revenues of Healthcare Financing Schemes	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FS.1	Transfers from government domestic revenue (allocated to health purposes)	42,557.6	376.1	24.8	60,865.5	521.8	30.1
FS.1.1	Internal transfers and grants	39,737.8	351.2	23.2	56,132.7	481.2	27.7
FS.1.2	Transfers by government on behalf of specific groups	2,743.9	24.2	1.6	4,660.8	40.0	2.3
FS.1.4	Other transfers from government domestic revenue	75.9	0.7	<0.01	72.0	0.6	<0.01
FS.2	Transfers distributed by government from foreign origin	1,864.9	16.5	1.1	2,596.4	22.3	1.3
FS.5	Voluntary prepayment	1,158.1	10.2	0.7	1,187.2	10.2	0.6
FS.5.2	Voluntary prepayment from employers	1,158.1	10.2	0.7	1,187.2	10.2	0.6
FS.6	Other domestic revenues (n.e.c.)	107,394.2	949.0	62.6	119,109.0	1,021.2	58.8
FS.6.1	Other revenues from households (n.e.c.)	99,343.6	877.9	57.9	109,711.1	940.6	54.2
FS.6.2	Other revenues from corporations (n.e.c.)	6,929.7	61.2	4.0	7,645.3	65.5	3.8

Nepal National Health Accounts 2018/19 and 2019/20

FS Code	Revenues of Healthcare Financing Schemes	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FS.6.3	Other revenues from NPISH (n.e.c.)	1,121.0	9.9	0.7	1,752.6	15.0	0.9
FS.7	Direct foreign transfers	18,564.5	164.1	10.8	18,769.7	160.9	9.3
FS.7.1	Direct foreign financial transfers	18,564.5	164.1	10.8	18,769.7	160.9	9.3
FS.7.1.1	Direct bilateral financial transfers	1,653.1	14.6	1.0	2,102.8	18.0	1.0
FS.7.1.2	Direct multilateral financial transfers	3,639.9	32.2	2.1	3,979.7	34.1	2.0
FS.7.1.3	Other direct foreign financial transfers	13,271.5	117.3	7.7	12,687.2	108.8	6.3
Revenues of Health Care Financing Schemes (Total FS)		171,539.3	1,515.9	100.0	202,527.8	1,736.3	100.0

There are institutional units of the economy from which revenues for health care financing are generated (FS.RI). In FYs 2018/19 and 2019/20, households were the main source (57.9% and 54.2 of CHE) for health care, followed by the government (24.8% and 30.1% of CHE), corporations (4.7% and 4.4%), and international NGOs (4.0% and 2.5% of CHE). (Table 2)

Table 2. Distribution of CHE by Institutional Units Providing Revenues to Financing Schemes (Amounts in Million)

FS.RI Code	Institutional Units Providing Revenues to Financing Schemes	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FS.RI.1.1	Government	42,557.6	376.1	24.8	60,865.5	521.8	30.1
FS.RI.1.2	Corporations	8,069.4	71.3	4.7	8,820.3	75.6	4.4
FS.RI.1.3	Households	99,343.6	877.9	57.9	109,711.1	940.6	54.2
FS.RI.1.4	NPISH	1,121.0	9.9	0.7	1,752.6	15.0	0.9
FS.RI.1.5	Rest of the world	20,447.6	180.7	11.9	21,377.7	183.3	10.6
FS.RI.1.5.1	Bilateral donors	1,915.7	16.9	1.1	2,433.6	20.9	1.2
FS.RI.1.5.1.1	Australia	6.6	0.1	<0.01	-	-	-
FS.RI.1.5.1.4	Canada	16.7	0.1	<0.01	-	-	-
FS.RI.1.5.1.7	Finland	-	-	-	1.4	0.0	<0.01
FS.RI.1.5.1.9	Germany	8.3	0.1	<0.01	30.0	0.3	<0.01
FS.RI.1.5.1.14	Japan	20.4	0.2	<0.01	21.6	0.2	<0.01
FS.RI.1.5.1.15	Korea	83.9	0.7	<0.01	580.7	5.0	0.3
FS.RI.1.5.1.24	United Kingdom	1,380.7	12.2	0.8	1,540.2	13.2	0.8
FS.RI.1.5.1.25	United States (USAID)	399.2	3.5	0.2	259.7	2.2	0.1
FS.RI.1.5.2	Multilateral donors	4,616.2	40.8	2.7	5,714.0	49.0	2.8
FS.RI.1.5.2.6	EU Institutions	93.1	0.8	0.1	93.1	0.8	<0.01
FS.RI.1.5.2.7	GAVI	1,112.4	9.8	0.6	1,314.0	11.3	0.6
FS.RI.1.5.2.8	Global Fund	22.0	0.2	<0.01	32.7	0.3	<0.01
FS.RI.1.5.2.15	UNFPA	646.9	5.7	0.4	843.0	7.2	0.4
FS.RI.1.5.2.16	UNICEF	993.9	8.8	0.6	952.0	8.2	0.5
FS.RI.1.5.2.19	WFP	70.2	0.6	<0.01	150.1	1.3	0.1
FS.RI.1.5.2.21	SAARC	0.9	0.0	<0.01	-	-	-
FS.RI.1.5.2.20	WHO	1,063.8	9.4	0.6	900.3	7.7	0.4
FS.RI.1.5.2.22	UNHABITAT	31.1	0.3	<0.01	50.0	0.4	<0.01
FS.RI.1.5.2.24	IDA General	0.4	0.0	<0.01	1,171.0	10.0	0.6
FS.RI.1.5.2.25	GEFMAT General	316.1	2.8	0.2	130.0	1.1	0.1
FS.RI.1.5.2.nec	Other and Unspecified multilateral donors (n.e.c.)	265.4	2.3	0.2	77.7	0.7	<0.01

FS.RI Code	Institutional Units Providing Revenues to Financing Schemes	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FS.RI.1.5.4	Pool Fund	637.7	5.6	0.4	552.1	4.7	0.3
FS.RI.1.5.3	Private donors	6,267.2	55.4	3.7	7,564.3	64.9	3.7
FS.RI.1.5.3.nec	Other and Unspecified private donors (n.e.c.)	6,267.2	55.4	3.7	7,564.3	64.9	3.7
FS.RI.1.5.5	International NGO	6,932.0	61.3	4.0	5,113.7	43.8	2.5
FS.RI.1.5.nec	Unspecified rest of the world (n.e.c.)	78.8	0.7	<0.01	-	-	-
FS.RI.1.nec	Unspecified institutional units providing revenues to financing schemes (n.e.c.)	-	-	-	0.6	0.0	<0.01
Institutional Units Providing Revenues to Financing Schemes (Total FSRI)		171,539.3	1,515.9	100.0	202,527.8	1,736.3	100.0

3.5 Health Care Financing Schemes (HF): How were the healthcare funds managed and distributed?

Health care financing schemes are structural arrangements through which health services and goods are paid for and obtained by the population. Direct household OOP payment is still the largest scheme, accounting for 57.9% and 54.2% of CHE in FYs 2018/19 and 2019/20, respectively. Health expenditures made through prepayment schemes such as government schemes, voluntary prepayment by NGOs, rest of the world financing schemes, etc. were relatively lower. Among the prepayment schemes, the government scheme was the largest, accounting for 24.9% and 29.7% of CHE, followed by schemes of foreign organizations based in the country (e.g., INGOs) at 4.8% and 4.1%, and NPISH schemes (e.g., NGOs), accounting for 6.1% and 5.4% in the FYs 2018/19 and 2019/20, respectively. Since direct OOP payment by households was the highest compared to all prepayment schemes combined, there was lower risk pooling in the health system. (Figure 10, Table 3).

Figure 10: CHE Distribution by Health Care Financing Schemes in FYs 2018/19 & 2019/20

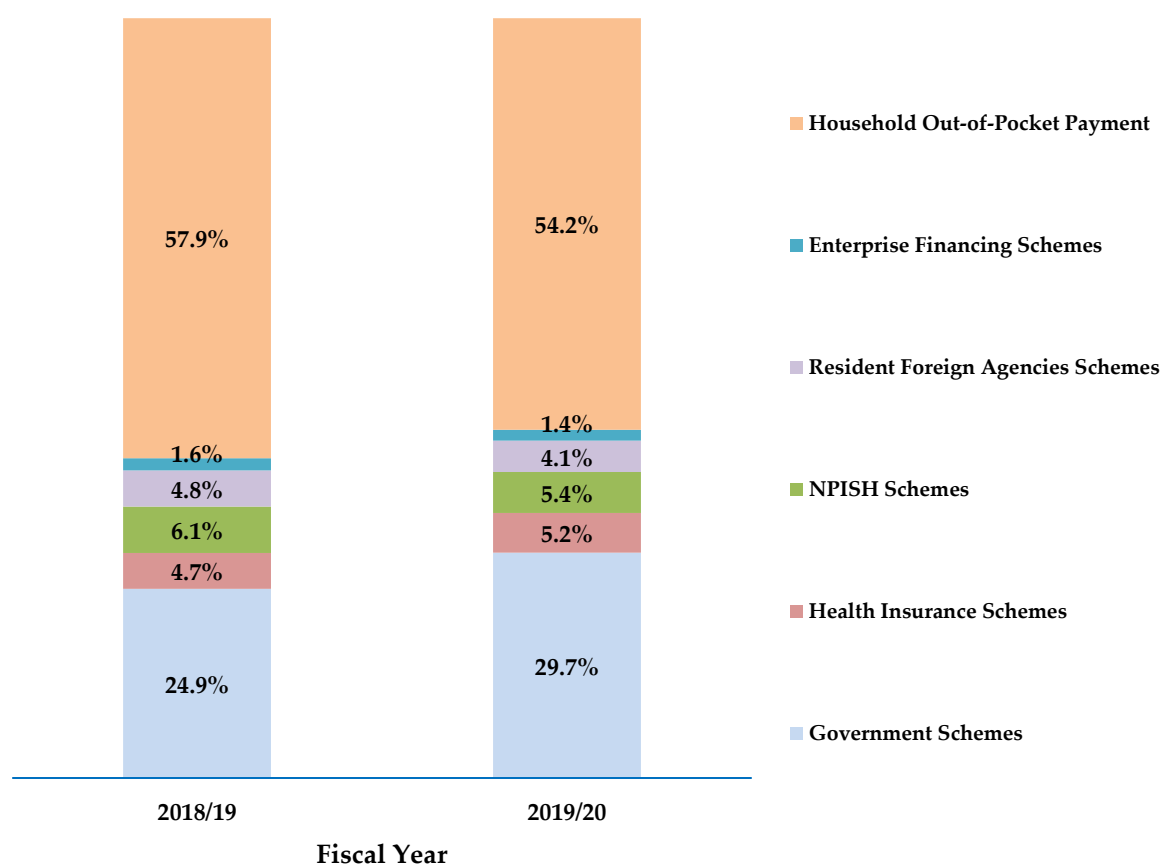


Table 3. Distribution of CHE by Health Care Financing Schemes (Amounts in Million)

HF Code	Healthcare Financing Schemes	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HF.1	Government schemes and compulsory contributory health care financing schemes	45,458.9	401.7	26.5	64,703.9	554.7	31.9
HF.1.1	Government schemes	42,715.0	377.5	24.9	60,066.0	515.0	29.7
HF.1.1.1	Federal government schemes	42,045.1	371.6	24.5	49,686.8	426.0	24.5
HF.1.1.2	Provincial/local government schemes	670.0	5.9	0.4	10,379.2	89.0	5.1
HF.1.1.2.1	Province government schemes	670.0	5.9	0.4	5,880.0	50.4	2.9
HF.1.1.2.2	Local government schemes	-	-	-	4,499.2	38.6	2.2
HF.1.2	Compulsory contributory health insurance schemes	2,743.9	24.2	1.6	4,637.9	39.8	2.3
HF.1.2.1	Social health insurance schemes	2,743.9	24.2	1.6	4,637.9	39.8	2.3
HF.2	Voluntary health care payment schemes	26,736.4	236.3	15.6	28,112.5	241.0	13.9
HF.2.1	Voluntary health insurance schemes	5,358.1	47.4	3.1	5,973.8	51.2	2.9
HF.2.1.nec	Unspecified voluntary health insurance schemes (n.e.c.)	5,358.1	47.4	3.1	5,973.8	51.2	2.9
HF.2.2	NPISH financing schemes (including development agencies)	18,649.0	164.8	10.9	19,280.3	165.3	9.5
HF.2.2.1	NPISH financing schemes (excluding HF.2.2.2)	10,438.2	92.2	6.1	10,921.9	93.6	5.4
HF.2.2.2	Resident foreign agencies schemes	8,210.7	72.6	4.8	8,358.4	71.7	4.1
HF.2.3	Enterprise financing schemes	2,729.4	24.1	1.6	2,858.4	24.5	1.4
HF.2.3.1	Enterprises (except health care providers) financing schemes	2,729.4	24.1	1.6	2,858.4	24.5	1.4
HF.3	Household out-of-pocket payment	99,343.6	877.9	57.9	109,711.1	940.6	54.2
HF.3.1	Out-of-pocket excluding cost-sharing	99,343.6	877.9	57.9	109,711.1	940.6	54.2
HF.nec	Unspecified financing schemes (n.e.c.)	0.3	0.0	<0.01	0.3	0.0	<0.01
Financing schemes (Total HF)		171,539.3	1,515.9	100.0	202,527.8	1,736.3	100.0

3.6 Health Care Financing Agents (FA): Who managed the healthcare funds in Nepal?

A health care financing agent is an institutional unit involved in the administration of one or more financing schemes. Households, which as usual are the agents of their own expenditure, are the main agents of health sector expenditure, managing 57.9% and 54.2% of CHE in the fiscal years 2018/19 and 2019/20. Government agencies managed about a quarter of CHE, which increased in the FYs 2018/19 and 2019/20, where MoHP managed 7.1% and 7.3% of CHE, followed by provincial government (0.6% and 2.9%), and local governments (9.1% and 13.9% of CHE), and the rest of government funds were managed by other ministries and public units (8.1% and 5.5% of CHE). Health expenditures pooled and managed by NPISH were 10.9% and 9.5% of CHE, which includes NGOs and other organizations of national and international origin that pooled and managed their own funds directly without transferring them to the government or other agencies. Commercial health insurance providers managed about 2.5% of CHE in both years. (Figure 11, Table 4)

Figure 11: CHE Distribution by Health Care Financing Agents in FYs 2018/19 & 2019/20

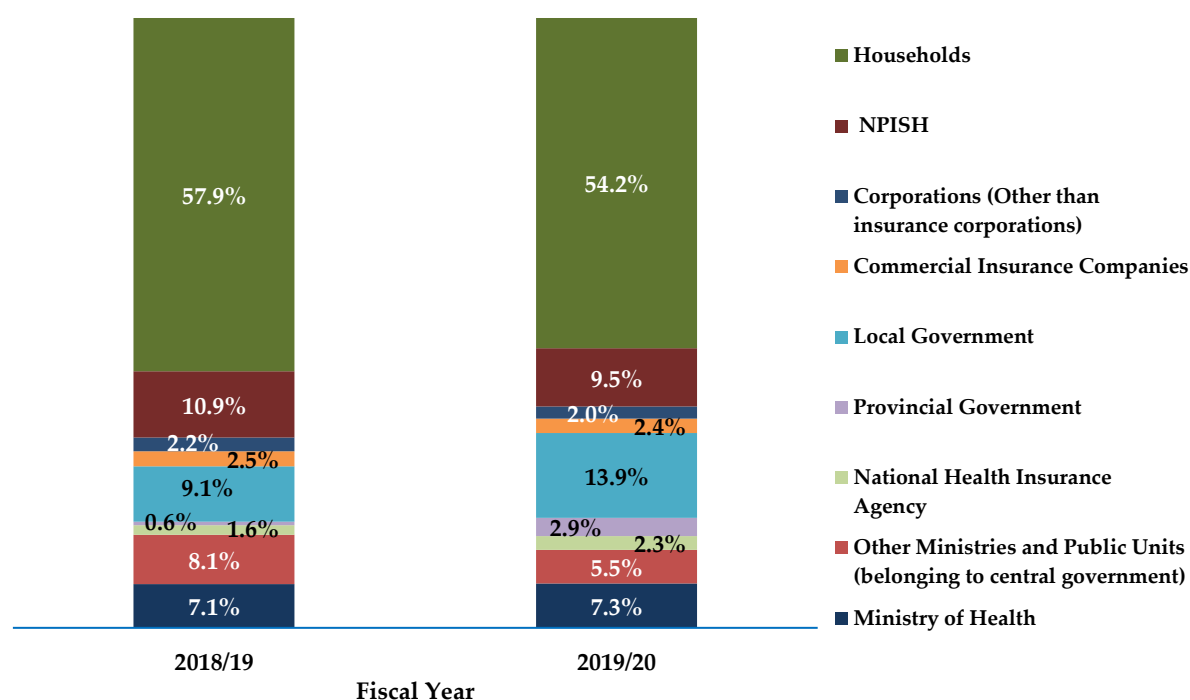


Table 4. Distribution of CHE by Health Care Financing Agents (Amounts in Million)

FA Code	Healthcare Financing Agents	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FA.1	General Government	45,458.9	401.7	26.5	64,703.9	554.7	31.9
FA.1.1	Federal Government	28,907.0	255.5	16.9	30,519.7	261.7	15.1
FA.1.1.1	Ministry of Health	12,260.4	108.3	7.1	14,701.0	126.0	7.3
FA.1.1.2	Other Ministries and Public Units (Belonging to Federal Government)	13,902.7	122.9	8.1	11,180.8	95.9	5.5
FA.1.1.2.1	Ministry of Education	1,883.9	16.6	1.1	1,845.6	15.8	0.9
FA.1.1.2.3	Ministry of Home Affairs	760.1	6.7	0.4	895.6	7.7	0.4
FA.1.1.2.4	Ministry of Defense	739.8	6.5	0.4	785.6	6.7	0.4
FA.1.1.2.5	Ministry of Agriculture Development	53.0	0.5	<0.01	5.5	0.0	<0.01
FA.1.1.2.6	Ministry of Federal Affairs and Local Development	458.4	4.1	0.3	192.4	1.6	0.1
FA.1.1.2.7	Ministry of Commerce and Supply	161.4	1.4	0.1	180.9	1.6	0.1
FA.1.1.2.8	Ministry of Finance	9,594.3	84.8	5.6	6,940.0	59.5	3.4
FA.1.1.2.nec	Other ministries and Public Units (belonging to Federal Government)	251.8	2.2	0.1	335.2	2.9	0.2
FA.1.1.4	National Health Insurance Agency	2,743.9	24.2	1.6	4,637.9	39.8	2.3
FA.1.2	Provincial/Local government	16,551.9	146.3	9.6	34,184.2	293.1	16.9
FA.1.2.1	Provincial Government	977.1	8.6	0.6	5,965.9	51.1	2.9
FA.1.2.2	Local Government	15,574.8	137.6	9.1	28,218.3	241.9	13.9
FA.1.2.2.1	Municipalities	-	-	-	5,645.0	48.4	2.8
FA.1.2.2.2	Rural Municipalities	-	-	-	5,009.5	42.9	2.5
FA.1.2.2.nec	Other Local Government	15,574.8	137.6	9.1	17,563.9	150.6	8.7
FA.2	Insurance Corporations	4,233.9	37.4	2.5	4,825.1	41.4	2.4
FA.2.1	Commercial Insurance Companies	4,233.9	37.4	2.5	4,825.1	41.4	2.4
FA.3	Corporations (Other than Insurance Corporations) (Part of HF.RI.1.2)	3,835.3	33.9	2.2	3,994.9	34.2	2.0

FA Code	Healthcare Financing Agents	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FA.3.2	Corporations (Other than Providers of Health Services)	3,835.3	33.9	2.2	3,994.9	34.2	2.0
FA.4	Non-Profit Institutions Serving Households (NPISH)	18,667.3	165.0	10.9	19,292.5	165.4	9.5
FA.5	Households	99,343.6	877.9	57.9	109,711.1	940.6	54.2
FA.nec	Unspecified Financing Agents (n.e.c.)	0.3	0.0	<0.01	0.3	0.0	<0.01
Healthcare Financing Agents (Total FA)		171,539.3	1,515.9	100.0	202,527.8	1,736.3	100.0

3.7 Health Care Providers (HP): Who used the funds to deliver the healthcare services and how was the fund distributed at different levels of the health system of Nepal?

Health care providers are the organizations and actors involved in the provision of health care services and goods. In FYs 2018/19 and 2019/20, pharmacies and providers of medical goods and devices continued to account for 39.5% and 37.3% of CHE, respectively. Among the public health facilities, health care expenditure at the public hospitals such as national, regional, zonal, district hospitals, and other public hospitals increased from 6.8% in FY 2018/19 to 9.9% in FY 2019/20, followed by expenditure at the primary care level facilities (7.9% and 9.8% of CHE in FYs 2018/19 and 2019/20) such as Health Posts (HP) and Primary Health Care Centers (PHCCs). Health care expenditure at the private hospitals was around 12% to 13% of CHE in both years. Altogether, public and private ambulatory care drew 9.3% and 11.1% of CHE in the FYs 2018/19 and 2019/20. The ancillary care providers drew about 4.9% and 4.6% of CHE in the FYs 2018/19 and 2019/20. Preventive care providers, which are typically public health facilities at all levels, and I/NGOs expenditures for preventive care drew 7.7% and 10.0% of CHE in the FYs 2018/19 and 2019/20. The largest expenditure on preventive and promotive care and associated administrative expenses in public facilities is mainly through national programs. (Figure 12, Table 5).

Figure 12: CHE Distribution by Health Care Providers in FYs 2018/19 & 2019/20

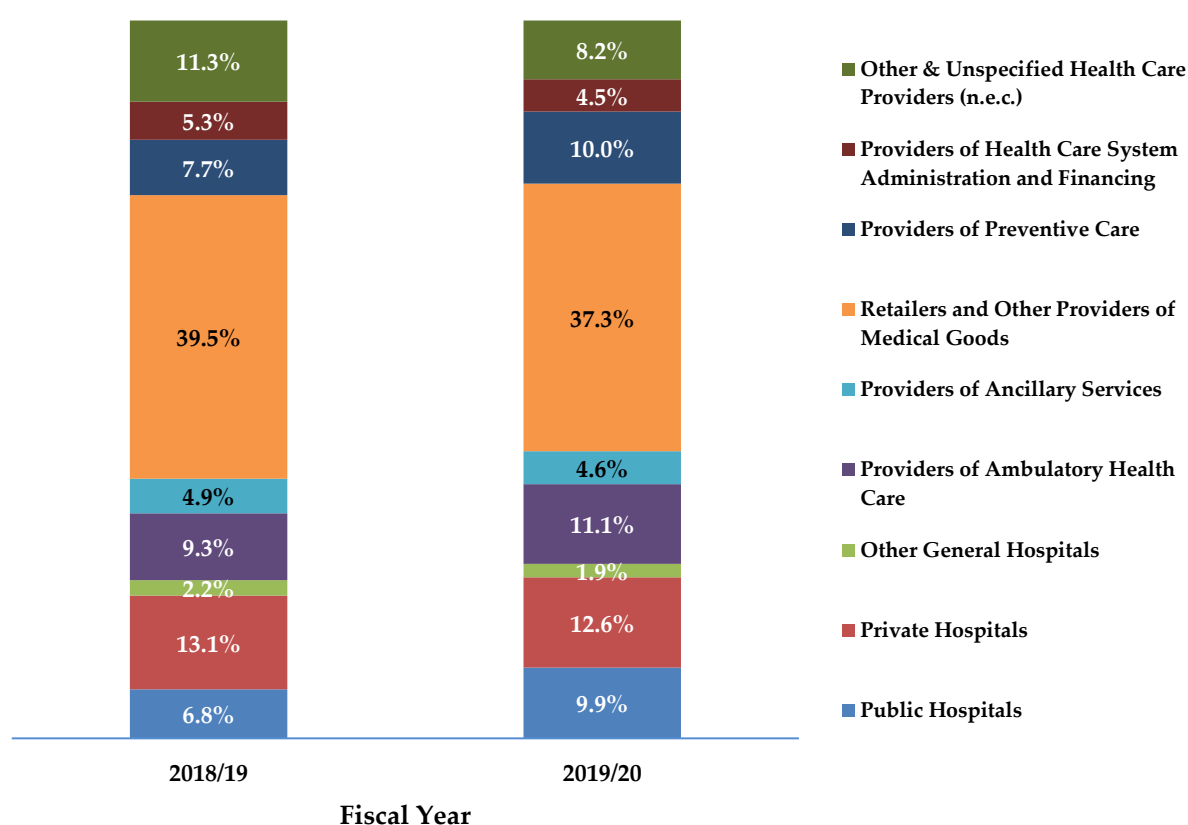


Table 5. Distribution of CHE by Health Care Providers (Amounts in Million)

HP Code	Health Care Providers	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HP.1	Hospitals	37,786.8	333.9	22.0	49,233.1	422.1	24.3
HP.1.1	General hospitals	26,905.8	237.8	15.7	37,397.2	320.6	18.5
HP.1.1.1	Public General Hospitals	8,430.4	74.5	4.9	16,446.7	141.0	8.1
HP.1.1.1.1	National/Central hospitals	4,228.3	37.4	2.5	6,833.7	58.6	3.4
HP.1.1.1.2	Regional/Zonal hospitals	814.2	7.2	0.5	3,739.8	32.1	1.8
HP.1.1.1.3	District level and other public general hospitals	986.6	8.7	0.6	2,716.6	23.3	1.3
HP.1.1.1.nec	Other Public General Hospitals	2,401.2	21.2	1.4	3,156.6	27.1	1.6
HP.1.1.2	Private (for profit) general hospitals	13,875.0	122.6	8.1	15,446.2	132.4	7.6
HP.1.1.3	Private (not for profit) general hospitals	2,373.9	21.0	1.4	3,144.3	27.0	1.6
HP.1.1.nec	Other General hospitals	2,226.6	19.7	1.3	2,360.0	20.2	1.2
HP.1.2	Mental health hospitals	276.5	2.4	0.2	310.9	2.7	0.2
HP.1.2.1	Public Mental Health Hospitals	39.9	0.4	<0.01	51.9	0.4	<0.01
HP.1.2.2	Private (for profit) mental health hospitals	234.5	2.1	0.1	259.0	2.2	0.1
HP.1.2.3	Private (not for profit) mental health hospitals	2.1	0.0	<0.01	-	-	-
HP.1.3	Specialized hospitals (Other than mental health hospitals)	9,261.9	81.8	5.4	10,229.1	87.7	5.1
HP.1.3.1	Public specialized hospitals	3,216.5	28.4	1.9	3,477.5	29.8	1.7
HP.1.3.2	Private (for profit) specialized hospitals	5,850.5	51.7	3.4	6,461.1	55.4	3.2
HP.1.3.3	Private (not for profit) specialized hospitals	72.5	0.6	<0.01	107.4	0.9	0.1
HP.1.3.nec	Other Specialized hospitals (Other than mental health hospitals)	122.4	1.1	0.1	183.1	1.6	0.1
HP.1.nec	Unspecified hospitals (n.e.c.)	1,342.6	11.9	0.8	1,295.8	11.1	0.6
HP.2	Residential long-term care facilities	205.4	1.8	0.1	282.0	2.4	0.1
HP.2.1	Long-term nursing care facilities	199.5	1.8	0.1	282.0	2.4	0.1
HP.2.9	Other residential long-term care facilities	5.9	0.1	<0.01	-	-	-
HP.3	Providers of ambulatory health care	15,969.7	141.1	9.3	22,493.4	192.8	11.1
HP.3.1	Medical practices	1,432.3	12.7	0.8	1,583.7	13.6	0.8
HP.3.1.1	Offices of general medical practitioners	607.3	5.4	0.4	672.4	5.8	0.3
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)	801.3	7.1	0.5	885.0	7.6	0.4
HP.3.1.nec	Unspecified medical practices (n.e.c.)	23.6	0.2	<0.01	26.4	0.2	<0.01
HP.3.2	Dental practice	979.1	8.7	0.6	1,081.2	9.3	0.5
HP.3.3	Other health care practitioners	21.5	0.2	<0.01	24.2	0.2	<0.01
HP.3.4	Ambulatory health care centers	13,516.2	119.4	7.9	19,784.2	169.6	9.8

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HP Code	Health Care Providers	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HP.3.4.1	Family planning centers	525.7	4.6	0.3	474.7	4.1	0.2
HP.3.4.2	Ambulatory mental health and substance abuse centers	9.5	0.1	<0.01	6.4	0.1	<0.01
HP.3.4.3	Free-standing ambulatory surgery center	253.3	2.2	0.1	352.3	3.0	0.2
HP.3.4.5	Non-specialized ambulatory health care centers	8,793.5	77.7	5.1	11,907.4	102.1	5.9
HP.3.4.9	All Other ambulatory centers	3,934.2	34.8	2.3	7,043.4	60.4	3.5
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)	20.7	0.2	<0.01	19.9	0.2	<0.01
HP.4	Providers of ancillary services	8,320.6	73.5	4.9	9,260.4	79.4	4.6
HP.4.1	Providers of patient transportation and emergency rescue	1,083.6	9.6	0.6	1,171.7	10.0	0.6
HP.4.2	Medical and diagnostic laboratories	7,237.0	64.0	4.2	8,088.8	69.3	4.0
HP.5	Retailers and Other providers of medical goods	67,714.7	598.4	39.5	75,522.2	647.5	37.3
HP.5.1	Pharmacies	65,762.0	581.1	38.3	73,405.3	629.3	36.2
HP.5.1.1	Allopathic pharmacies/dispensaries	64,520.2	570.2	37.6	72,029.8	617.5	35.6
HP.5.1.2	Non allopathic pharmacies dispensaries	1,135.5	10.0	0.7	1,254.0	10.8	0.6
HP.5.1.nec	Other Pharmacies	106.3	0.9	0.1	121.4	1.0	0.1
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances	1,952.7	17.3	1.1	2,116.9	18.1	1.0
HP.6	Providers of preventive care	13,265.3	117.2	7.7	20,298.7	174.0	10.0
HP.7	Providers of health care system administration and financing	9,086.9	80.3	5.3	9,164.1	78.6	4.5
HP.7.1	Government health administration agencies	7,923.9	70.0	4.6	7,727.8	66.3	3.8
HP.7.2	Social health insurance agencies	399.4	3.5	0.2	766.8	6.6	0.4
HP.7.3	Private health insurance administration agencies	434.6	3.8	0.3	495.3	4.2	0.2
HP.7.9	Other administration agencies	329.0	2.9	0.2	174.2	1.5	0.1
HP.8	Rest of economy	1,317.6	11.6	0.8	1,429.6	12.3	0.7
HP.8.2	All Other industries as secondary providers of health care	605.1	5.3	0.4	269.3	2.3	0.1
HP.8.3	Community health workers (or village health worker, community health aide, etc.)	712.5	6.3	0.4	1,160.4	9.9	0.6
HP.9	Rest of the world	200.1	1.8	0.1	221.0	1.9	0.1
HP.nec	Unspecified health care providers (n.e.c.)	17,672.0	156.2	10.3	14,623.3	125.4	7.2
Health Care Providers (Total HP)		171,539.3	1,515.9	100.0	202,527.8	1,736.3	100.0

3.8 Factors of Health Care Provision (FP): What inputs were used to deliver the overall healthcare services?

Factors of Health Care Provision are the inputs used in the production and delivery of health care services. In this category of healthcare expenditure classification, most of the expenditure, which was around 41.1% and 39.9% of CHE, was made on pharmaceuticals and medical supplies in FYs 2018/19 and 2019/20. Expenditure on health care services was the second largest expenditure, accounting for 37.0% and 37.3% of CHE in respective years, not including laboratory and imaging services, which claimed around 4.2% and 3.9% of CHE in FYs 2018/19 and 2019/20, respectively. Health workers' compensation, which mostly consists of expenditure from the public sector and includes wages and salaries and all other costs associated with workers paid for health services, accounted for 8.7% and 11.3% of CHE in FYs 2018/19 and 2019/20, respectively. (Figure 13, Table 6)

Figure 13: CHE Distribution by Factors of Health Care Provision in FYs 2018/19 & 2019/20

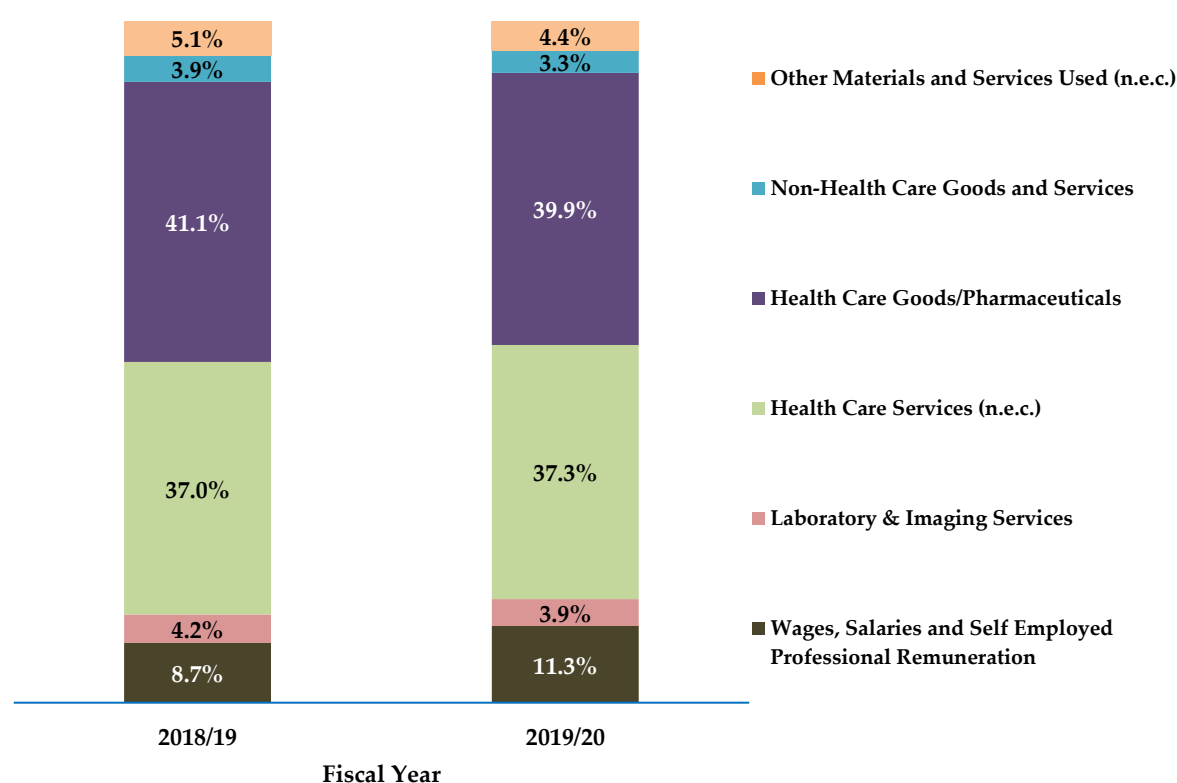


Table 6. Distribution of CHE by Factors of Health Care Provision (Amounts in Million)

FP Code	Factors of Healthcare Provision	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FP.1	Compensation of employees	13,820.7	122.1	8.1	21,259.1	182.3	10.5
FP.1.1	Wages and salaries	12,575.6	111.1	7.3	19,764.4	169.4	9.8
FP.1.2	Social contributions	530.5	4.7	0.3	538.4	4.6	0.3
FP.1.3	All Other costs related to employees	714.6	6.3	0.4	956.4	8.2	0.5
FP.2	Self-employed professional remuneration	1,168.2	10.3	0.7	1,559.9	13.4	0.8
FP.3	Materials and services used	154,477.5	1,365.1	90.1	177,834.0	1,524.6	87.8
FP.3.1	Health care services	70,722.0	625.0	41.2	83,484.3	715.7	41.2
FP.3.1.1	Laboratory & Imaging services	7,178.0	63.4	4.2	7,980.6	68.4	3.9
FP.3.1.nec	Other health care services (n.e.c.)	63,544.0	561.5	37.0	75,503.6	647.3	37.3

FP Code	Factors of Healthcare Provision	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FP.3.2	Health care goods	70,476.9	622.8	41.1	80,772.0	692.5	39.9
FP.3.2.1	Pharmaceuticals	68,436.1	604.8	39.9	78,519.8	673.2	38.8
FP.3.2.1.2	TB drugs	318.8	2.8	0.2	326.5	2.8	0.2
FP.3.2.1.4	Vaccines	1,093.5	9.7	0.6	1,291.2	11.1	0.6
FP.3.2.1.5	Contraceptives	-	-	-	0.3	0.0	<0.01
FP.3.2.1.nec	Other pharmaceuticals (n.e.c.)	67,023.8	592.3	39.1	76,901.8	659.3	38.0
FP.3.2.2	Other health care goods	2,040.8	18.0	1.2	2,252.1	19.3	1.1
FP.3.2.2.2	Insecticides & spraying materials	33.4	0.3	<0.01	38.6	0.3	<0.01
FP.3.2.2.3	Injection supplies	80.4	0.7	<0.01	-	-	-
FP.3.2.2.nec	Other and unspecified health care goods (n.e.c.)	1,927.0	17.0	1.1	2,213.5	19.0	1.1
FP.3.3	Non-health care services	6,589.3	58.2	3.8	6,470.5	55.5	3.2
FP.3.3.1	Training	1,129.9	10.0	0.7	893.8	7.7	0.4
FP.3.3.2	Technical assistance	2,651.2	23.4	1.5	2,223.9	19.1	1.1
FP.3.3.3	Operational research	1,306.4	11.5	0.8	1,147.4	9.8	0.6
FP.3.3.nec	Other non-health care services (n.e.c.)	1,501.7	13.3	0.9	2,205.4	18.9	1.1
FP.3.4	Non-health care goods	80.0	0.7	<0.01	156.5	1.3	0.1
FP.3.nec	Other materials and services used (n.e.c.)	6,609.3	58.4	3.9	6,950.8	59.6	3.4
FP.5	Other items of expenditure on inputs	1,956.4	17.3	1.1	1,825.5	15.7	0.9
FP.5.1	Taxes	125.7	1.1	0.1	143.2	1.2	0.1
FP.5.2	Other items of expenditure	1,830.7	16.2	1.1	1,682.3	14.4	0.8
FP.nec	Unspecified factors of health care provision (n.e.c.)	116.6	1.0	0.1	49.3	0.4	<0.01
Factors of Healthcare Provision (Total FP)		171,539.3	1,515.9	100.0	202,527.8	1,736.3	100.0

3.9 Health Care Functions (HC): What kinds of healthcare services and goods were purchased with the healthcare funds?

Health care functions relate to the health purpose of activities and denote the health goods and services consumed by end-users. An analysis of expenditure on healthcare activities at different levels of health services showed that the largest proportion (39.4% and 37.4% of CHE in FYs 2018/19 and 2019/20) was on pharmaceuticals and medical goods, followed by curative care services, which increased from 29.8% of CHE in FY 2019/20 to 33.4% of CHE in FY 2019/20. In the same period, expenditure on preventive care increased from 8.8% to 11.0% of CHE, which largely included expenditure on national disease control programs, epidemiological surveillance, safe motherhood, child health (excluding curative care), health promotion and awareness, education, communication, and related administrative expenditures that could not be classified. In FYs 2018/19 and 2019/20, 4.8% and 4.6% of CHE were spent on medical laboratory tests, imaging, and patient transportation. Governance and health system administration and financing slightly declined, from 5.3% of CHE in FY 2018/19 to 4.5% of CHE in FY 2019/20. (Figure 14, Table 7)

Figure 14: CHE Distribution by Health Care Functions FYs 2018/19 & 2019/20

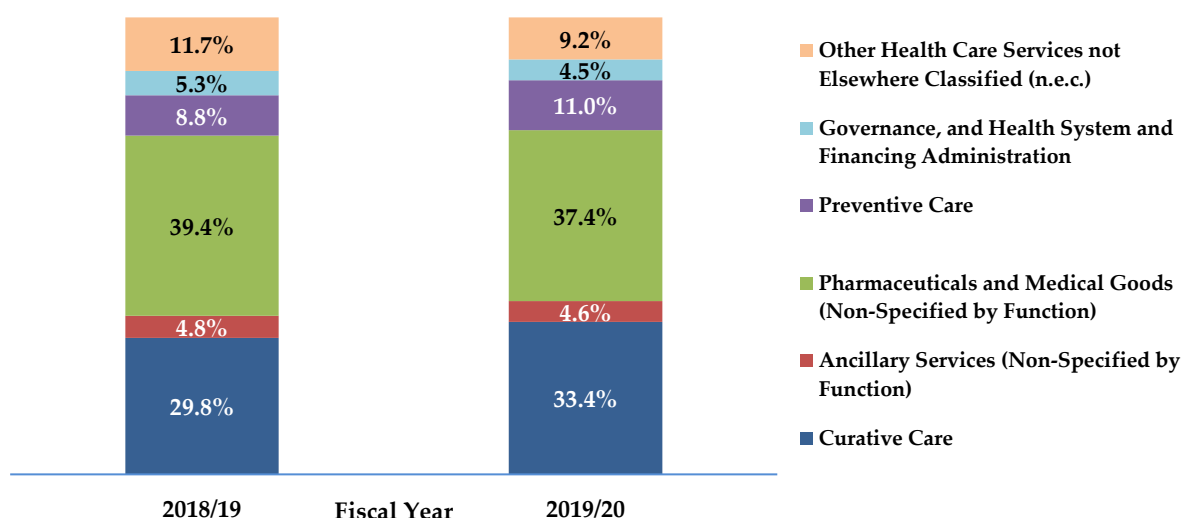


Table 7. Distribution of CHE by Health Care Functions (Amounts in Million)

HC Code	Healthcare Functions	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HC.1	Curative care	51,203.3	452.5	29.8	67,578.6	579.4	33.4
HC.1.1	Inpatient curative care	17,424.9	154.0	10.2	21,478.4	184.1	10.6
HC.1.1.1	General inpatient curative care	11,101.4	98.1	6.5	14,584.3	125.0	7.2
HC.1.1.2	Specialized inpatient curative care	6,314.6	55.8	3.7	6,884.0	59.0	3.4
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)	8.9	0.1	<0.01	10.1	0.1	<0.01
HC.1.3	Outpatient curative care	32,418.6	286.5	18.9	44,794.5	384.0	22.1
HC.1.3.1	General outpatient curative care	26,163.6	231.2	15.3	36,758.2	315.1	18.1
HC.1.3.2	Dental outpatient curative care	979.1	8.7	0.6	1,081.2	9.3	0.5
HC.1.3.3	Specialized outpatient curative care	4,670.8	41.3	2.7	6,412.9	55.0	3.2
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)	605.2	5.3	0.4	542.2	4.6	0.3
HC.1.nec	Unspecified curative care (n.e.c.)	1,359.8	12.0	0.8	1,305.8	11.2	0.6
HC.2	Rehabilitative care	93.3	0.8	0.1	99.5	0.9	<0.01
HC.2.1	Inpatient rehabilitative care	78.2	0.7	<0.01	91.2	0.8	<0.01
HC.2.3	Outpatient rehabilitative care	12.4	0.1	<0.01	8.3	0.1	<0.01
HC.2.nec	Unspecified rehabilitative care (n.e.c.)	2.7	0.0	<0.01	-	-	-
HC.3	Long-term care (health)	147.6	1.3	0.1	257.8	2.2	0.1
HC.3.1	Inpatient long-term care (health)	5.8	0.1	<0.01	-	-	-
HC.3.nec	Unspecified long-term care (n.e.c.)	141.8	1.3	0.1	257.8	2.2	0.1
HC.4	Ancillary services (non-specified by function)	8,314.0	73.5	4.8	9,253.8	79.3	4.6
HC.4.1	Laboratory services	6,024.6	53.2	3.5	6,732.5	57.7	3.3
HC.4.2	Imaging services	1,203.7	10.6	0.7	1,346.7	11.5	0.7
HC.4.3	Patient transportation	1,083.6	9.6	0.6	1,172.8	10.1	0.6
HC.4.nec	Unspecified ancillary services (n.e.c.)	2.2	0.0	<0.01	1.8	0.0	<0.01

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HC Code	Healthcare Functions	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HC.5	Medical goods (non-specified by function)	67,658.8	597.9	39.4	75,703.4	649.0	37.4
HC.5.1	Pharmaceuticals and Other medical non-durable goods	67,009.9	592.2	39.1	74,955.9	642.6	37.0
HC.5.1.1	Prescribed medicines	30,424.9	268.9	17.7	34,616.0	296.8	17.1
HC.5.1.1.1	Allopathic prescribed medicines	30,424.9	268.9	17.7	34,616.0	296.8	17.1
HC.5.1.2	Over-the-counter medicines	35,267.8	311.7	20.6	38,948.3	333.9	19.2
HC.5.1.2.1	Allopathic over-the-counter medicines	34,132.2	301.6	19.9	37,694.3	323.2	18.6
HC.5.1.2.2	Non allopathic over-the-counter medicines	1,135.5	10.0	0.7	1,254.0	10.8	0.6
HC.5.1.3	Other medical non-durable goods	1,317.3	11.6	0.8	1,391.7	11.9	0.7
HC.5.2	Therapeutic appliances and Other medical goods	604.9	5.3	0.4	688.4	5.9	0.3
HC.5.2.9	All Other medical durables, including medical technical devices	604.9	5.3	0.4	688.4	5.9	0.3
HC.5.nec	Unspecified medical goods (n.e.c.)	44.1	0.4	<0.01	59.1	0.5	<0.01
HC.6	Preventive care	15,176.3	134.1	8.8	22,192.7	190.3	11.0
HC.6.1	Information, education, and counseling (IEC) programs	6,158.5	54.4	3.6	8,343.1	71.5	4.1
HC.6.1.2	Nutrition IEC programs	2,123.6	18.8	1.2	1,783.5	15.3	0.9
HC.6.1.3	Safe sex IEC programs	-	-	-	12.0	0.1	<0.01
HC.6.1.nec	Other and unspecified IEC programs (n.e.c.)	4,034.9	35.7	2.4	6,547.6	56.1	3.2
HC.6.2	Immunization programs	1,235.2	10.9	0.7	1,738.1	14.9	0.9
HC.6.3	Early disease detection programs	472.1	4.2	0.3	691.6	5.9	0.3
HC.6.4	Healthy condition monitoring programs	1,196.5	10.6	0.7	5,195.1	44.5	2.6
HC.6.5	Epidemiological surveillance and risk and disease control programs	1,043.7	9.2	0.6	1,090.6	9.4	0.5
HC.6.5.1	Planning & Management	65.1	0.6	<0.01	45.8	0.4	<0.01
HC.6.5.2	Monitoring & Evaluation (M&E)	193.3	1.7	0.1	85.0	0.7	<0.01
HC.6.5.3	Procurement & supply management	227.4	2.0	0.1	31.4	0.3	<0.01
HC.6.5.4	Interventions	491.7	4.3	0.3	16.8	0.1	<0.01
HC.6.5.4.4	Drug substitution program	9.1	0.1	<0.01	9.1	0.1	<0.01
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)	482.6	4.3	0.3	7.7	0.1	<0.01
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)	66.2	0.6	<0.01	911.6	7.8	0.5
HC.6.6	Preparing for disaster and emergency response programs	20.4	0.2	<0.01	1,674.1	14.4	0.8
HC.6.nec	Unspecified preventive care (n.e.c.)	5,050.0	44.6	2.9	3,460.1	29.7	1.7
HC.7	Governance, and health system and financing administration	9,086.9	80.3	5.3	9,164.1	78.6	4.5
HC.7.1	Governance and Health system administration	8,652.4	76.5	5.0	8,589.4	73.6	4.2

HC Code	Healthcare Functions	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HC.7.1.1	Planning & Management	7,959.1	70.3	4.6	7,916.3	67.9	3.9
HC.7.1.2	Monitoring & Evaluation (M&E)	353.2	3.1	0.2	353.4	3.0	0.2
HC.7.1.3	Procurement & supply management	135.9	1.2	0.1	255.7	2.2	0.1
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	204.2	1.8	0.1	64.0	0.5	<0.01
HC.7.2	Administration of health financing	434.6	3.8	0.3	495.3	4.2	0.2
HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)	-	-	-	79.4	0.7	<0.01
HC.9	Other health care services not elsewhere classified (n.e.c.)	19,858.9	175.5	11.6	18,277.8	156.7	9.0
Healthcare Functions (Total HC)		171,539.3	1,515.9	100.0	202,527.8	1,736.3	100.0

In FYs 2018/19 and 2019/20, total expenditure on traditional, complementary, and alternative medicines (TCAM) was NPR 4,472.6 and 5,095.4 million, with the bulk of health expenditure on TCAM goods, which accounted for 25.4% in FY 2018/19 and 24.7% in FY 2019/20. As much as two-thirds of the TCAM expenditure could not be classified. (Table 8)

Table 8. Distribution of Expenditure by Traditional, Complementary and Alternative Medicines (TCAM) (Amounts in Million and %)

HC.RI Code	Classification of Traditional, Complementary and Alternative Medicines	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HC.RI.2.1	Inpatient TCAM	21.1	0.2	0.5	16.0	0.1	0.3
HC.RI.2.2	Outpatient & home-based TCAM	290.6	2.6	6.5	452.2	3.9	8.9
HC.RI.2.3	TCAM goods	1,135.5	10.0	25.4	1,260.9	10.8	24.7
HC.RI.2.nec	Other TCAM (n.e.c.)	3,025.3	26.7	67.6	3,695.4	31.7	68.1
Total		4,472.6	39.5	100.0	5,095.4	43.7	100.0

3.10 Diseases/Health Conditions (DIS): Which diseases and health conditions Nepal spent on?

In FYs 2018/19 and 2019/20, 71.4% and 77.0% of CHE could be classified under the category of diseases/health conditions for all types of health facilities (public/private, hospitals, PHC/HP, etc.) and health services (i.e., inpatient/outpatient, medicines, ancillary services, etc.). NCD drew the highest expenditure for the diseases/health conditions categories, which were 30.1% and 31.8% of CHE, followed by infectious and parasitic diseases (17.1% and 18.7% of CHE) and reproductive health (11.3% and 13.1% of CHE) in the FYs 2018/19 and 2019/20. A large proportion of expenditure on NCDs could not be classified, and those that could be classified showed that more expenditure was on diseases of the digestive system, which were about 6.5% of CHE in both fiscal years; cardiovascular diseases were around 3% of CHE; and oral diseases were less than 1% of CHE. Under infectious and parasitic diseases, respiratory infections drew expenditures of 6.3% and 6.8%, diarrheal diseases, which were 1.0% of CHE and around 1% of HIV, and STDs in the FYs 2018/19 and 2019/20. Around 6% of CHE incurred infectious and parasitic diseases that could not be classified. The COVID-19 expenditure in FY 2019/20 that covered the expenditure on COVID-19 up to July 15, 2020, was 1.5% of CHE, which was 7.9% of total expenditure on infectious and parasitic diseases. Due to the lack of disaggregated disease cost and utilization data, about one-fourth of CHE could not be associated with a specific disease or health

condition and is therefore presented under "diseases/health conditions not elsewhere classified" (n.e.c.)" (Figure: 15, Table: 9)

Figure 15: CHE Distribution by Diseases/Health Conditions in FYs 2018/19 & 2019/20

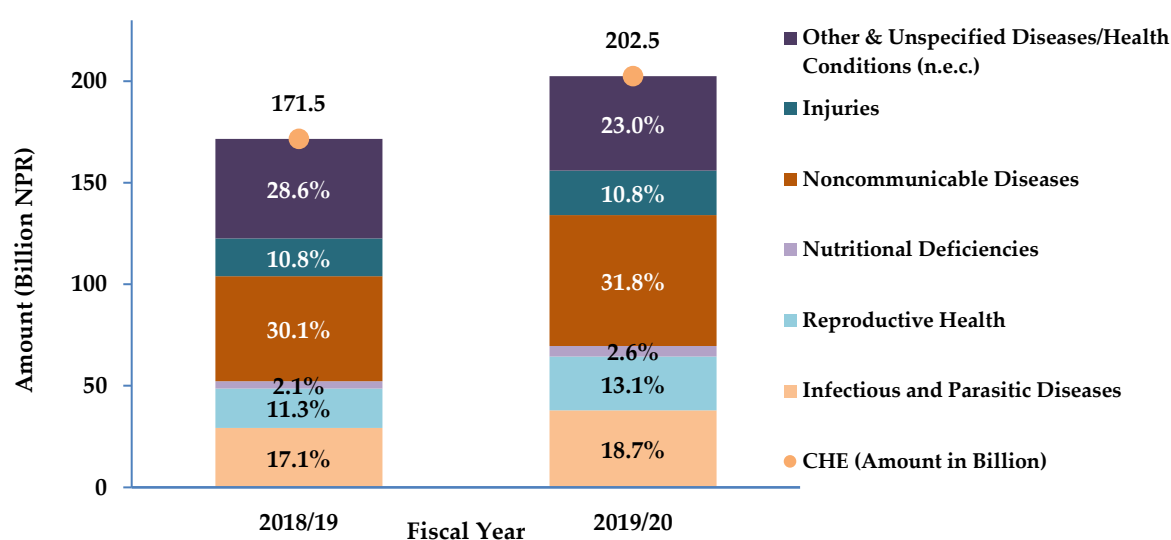


Table 9: CHE Distribution by Diseases/Health Conditions (Amounts in Million)

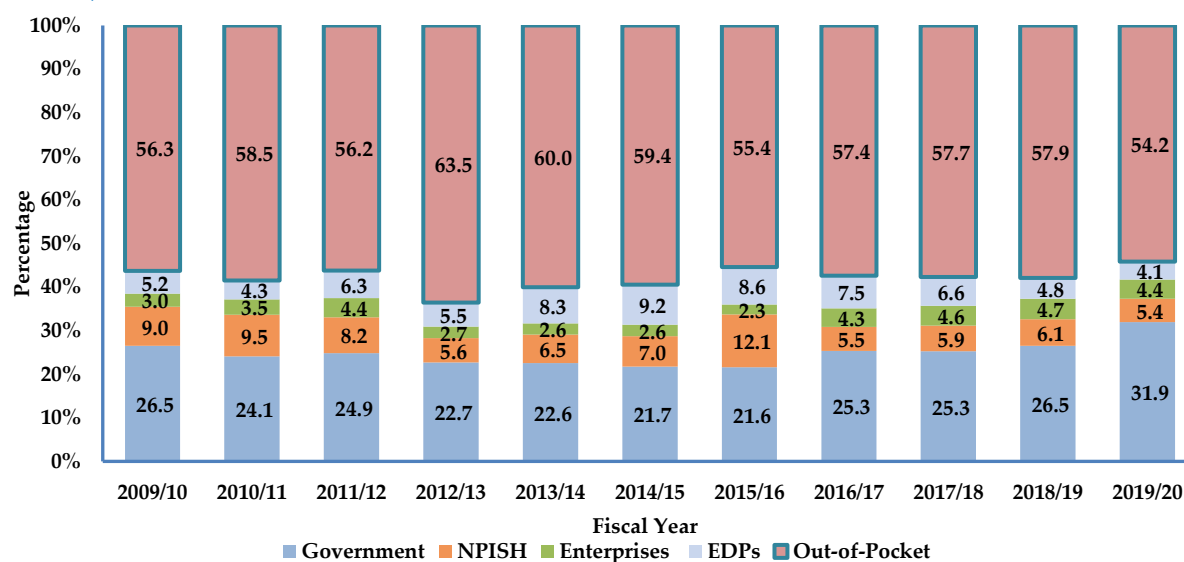
DIS Code	Disease Classification	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
DIS.1	Infectious and parasitic diseases	29,250.9	258.5	17.1	37,885.6	324.8	18.7
DIS.1.1	HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	1,718.0	15.2	1.0	1,613.8	13.8	0.8
DIS.1.1.nec	Unspecified HIV/AIDS and Other STDs (n.e.c.)	1,718.0	15.2	1.0	1,613.8	13.8	0.8
DIS.1.2	Tuberculosis (TB)	1,246.5	11.0	0.7	1,292.8	11.1	0.6
DIS.1.2.nec	Unspecified tuberculosis (n.e.c.)	1,246.5	11.0	0.7	1,292.8	11.1	0.6
DIS.1.3	Malaria	298.9	2.6	0.2	277.6	2.4	0.1
DIS.1.4	Respiratory infections	11,363.2	100.4	6.6	14,321.9	122.8	7.1
DIS.1.5	Diarrheal diseases	2,139.1	18.9	1.2	2,062.4	17.7	1.0
DIS.1.6	Neglected tropical diseases	614.3	5.4	0.4	596.0	5.1	0.3
DIS.1.7	Vaccine preventable diseases	2,005.8	17.7	1.2	2,505.9	21.5	1.2
DIS.1.9	COVID-19	-	-	-	3,023.6	25.9	1.5
DIS.1.nec	Other and unspecified infectious and parasitic diseases (n.e.c.)	9,865.1	87.2	5.8	12,191.5	104.5	6.0
DIS.2	Reproductive health	19,414.8	171.6	11.3	26,558.9	227.7	13.1
DIS.2.1	Maternal conditions	13,355.5	118.0	7.8	18,894.5	162.0	9.3
DIS.2.2	Perinatal conditions	1,117.3	9.9	0.7	2,051.6	17.6	1.0
DIS.2.3	Contraceptive management (family planning)	1,692.7	15.0	1.0	1,285.3	11.0	0.6
DIS.2.nec	Unspecified reproductive health conditions (n.e.c.)	3,249.3	28.7	1.9	4,327.4	37.1	2.1
DIS.3	Nutritional deficiencies	3,636.0	32.1	2.1	5,230.4	44.8	2.6
DIS.4	Noncommunicable diseases	51,718.9	457.0	30.1	64,414.2	552.2	31.8
DIS.4.1	Neoplasms	4,667.9	41.3	2.7	8,459.1	72.5	4.2
DIS.4.2	Endocrine and metabolic disorders	1,077.4	9.5	0.6	1,148.0	9.8	0.6
DIS.4.2.1	Diabetes	770.9	6.8	0.4	827.8	7.1	0.4
DIS.4.2.nec	Other and unspecified endocrine and metabolic disorders (n.e.c.)	306.5	2.7	0.2	320.2	2.7	0.2
DIS.4.3	Cardiovascular diseases	5,456.5	48.2	3.2	7,113.4	61.0	3.5

DIS Code	Disease Classification	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
DIS.4.3.1	Hypertensive diseases	2,967.4	26.2	1.7	3,978.8	34.1	2.0
DIS.4.3.nec	Other and unspecified cardiovascular diseases (n.e.c.)	2,489.1	22.0	1.5	3,134.6	26.9	1.5
DIS.4.4	Mental & behavioral disorders, and Neurological conditions	2,527.9	22.3	1.5	2,647.1	22.7	1.3
DIS.4.4.1	Mental (psychiatric) disorders	712.7	6.3	0.4	496.2	4.3	0.2
DIS.4.4.2	Behavioral disorders	285.0	2.5	0.2	457.6	3.9	0.2
DIS.4.4.3	Neurological conditions	860.0	7.6	0.5	895.9	7.7	0.4
DIS.4.4.nec	Unspecified mental & behavioral disorders and neurological conditions (n.e.c.)	670.2	5.9	0.4	797.5	6.8	0.4
DIS.4.5	Respiratory diseases	2,305.6	20.4	1.3	2,153.0	18.5	1.1
DIS.4.6	Diseases of the digestive	11,644.1	102.9	6.8	12,988.4	111.4	6.4
DIS.4.7	Diseases of the genito-urinary system	6,048.9	53.5	3.5	6,969.6	59.8	3.4
DIS.4.8	Sense organ disorders	9,562.9	84.5	5.6	13,963.3	119.7	6.9
DIS.4.9	Oral diseases	1,323.3	11.7	0.8	1,446.2	12.4	0.7
DIS.4.nec	Other and unspecified noncommunicable diseases (n.e.c.)	7,104.4	62.8	4.1	7,526.1	64.5	3.7
DIS.5	Injuries	18,494.0	163.4	10.8	21,834.3	187.2	10.8
DIS.nec	Other and unspecified diseases/conditions (n.e.c.)	49,024.6	433.2	28.6	46,604.2	399.6	23.0
Classification of Diseases/Conditions (Total DIS)		171,539.3	1,515.9	100.0	202,527.8	1,736.3	100.0

3.11 Out-of-Pocket Expenditure: What was the share of household out-of-pocket expenditure in Nepal?

Household OOP expenditure is the direct payment for health services and goods from household income or savings at the time-of-service use, which also includes cost-sharing and informal payments, both cash and in-kind. High OOP can drive households into impoverishment. In FYs 2018/19 and 2019/20, estimated OOP expenditures were 57.9% and 54.2% of CHE (NPR 99,343.6 million and NPR 109,711.1 million), which is the main fund in Nepal's health system. Per capita, OOP expenditure was NPR 3,344.4 (USD 29.6) and NPR 3,642.9 (USD 31.2) in the FYs 2018/19 and 2019/20. (Figure 16)

Figure 16: Trend of OOP Expenditure & other Financing Schemes as Shares of CHE (FYs 2009/10 to 2019/20)



Households spend primarily on medicines and medical goods, as well as curative and ancillary diagnostic services. In FY 2019/20, more than three-quarters of total OOP expenditure was on pharmaceuticals and medical supplies, followed by curative services at 26.3% of total OOP expenditure. On ancillary services, total OOP expenditures of 8.1% were spent in both years, such as medical laboratory and imaging services for diagnostics and patient transportation. (Figure 17, Table 10)

Figure 17: Household OOP Expenditure in FY 2019/20 by Types of Services and Goods

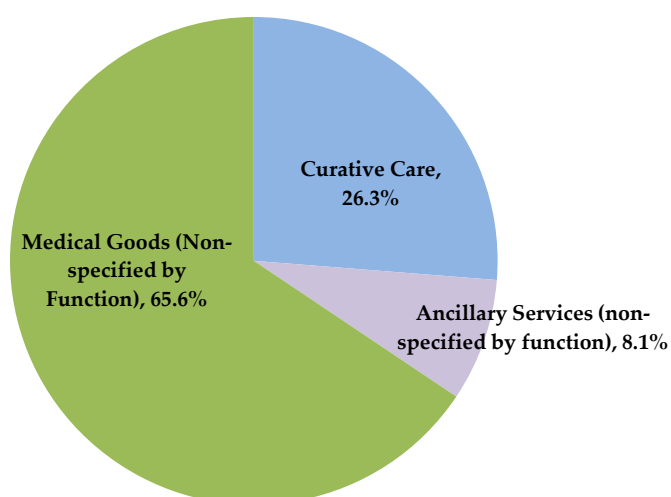


Table 10: Distribution of OOP Expenditure by Health Care Functions (Amounts in Millions)

HC Code	Healthcare Functions	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HC.1	Curative care	23,057.5	203.8	23.2	25,463.8	218.3	23.2
HC.1.1	Inpatient Curative Care	15,034.3	132.9	15.1	16,603.3	142.3	15.1
HC.1.1.1	General Inpatient Curative Care	9,432.1	83.4	9.5	10,416.4	89.3	9.5
HC.1.1.2	Specialized Inpatient Curative Care	5,602.3	49.5	5.6	6,186.9	53.0	5.6
HC.1.3	Outpatient Curative Care	8,023.2	70.9	8.1	8,860.4	76.0	8.1
HC.1.3.1	General Outpatient Curative Care	4,923.0	43.5	5.0	5,436.7	46.6	5.0
HC.1.3.2	Dental Outpatient Curative Care	979.1	8.7	1.0	1,081.2	9.3	1.0
HC.1.3.3	Specialized Outpatient Curative Care	2,121.1	18.7	2.1	2,342.5	20.1	2.1
HC.4	Ancillary Services (Non-Specified by Function)	8,090.1	71.5	8.1	8,934.4	76.6	8.1
HC.4.1	Laboratory Services	5,914.8	52.3	6.0	6,532.0	56.0	6.0
HC.4.2	Imaging Services	1,199.7	10.6	1.2	1,324.9	11.4	1.2
HC.4.3	Patient Transportation	975.7	8.6	1.0	1,077.5	9.2	1.0
HC.5	Medical Goods (Non-Specified by Function)	65,170.7	575.9	65.6	71,971.9	617.0	65.6
HC.5.1	Pharmaceuticals and Other Medical Non-Durable Goods	64,598.1	570.9	65.0	71,339.6	611.6	65.0
HC.5.1.1	Prescribed Medicines	28,092.6	248.3	28.3	31,024.4	266.0	28.3
HC.5.1.1.1	Allopathic Prescribed Medicines	28,092.6	248.3	28.3	31,024.4	266.0	28.3
HC.5.1.2	Over-The-Counter Medicines	35,267.8	311.7	35.5	38,948.3	333.9	35.5
HC.5.1.2.1	Allopathic Over-The-Counter Medicines	34,132.2	301.6	34.4	37,694.3	323.2	34.4

HC Code	Healthcare Functions	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HC.5.1.2.2	Non-Allopathic Over-The-Counter Medicines	1,135.5	10.0	1.1	1,254.0	10.8	1.1
HC.5.1.3	Other Medical Non-Durable Goods	1,237.8	10.9	1.2	1,367.0	11.7	1.2
HC.5.2	Therapeutic Appliances and Other Medical Goods	572.5	5.1	0.6	632.3	5.4	0.6
HC.5.2.9	All Other Medical Durables, Including Medical Technical Devices	572.5	5.1	0.6	632.3	5.4	0.6
HC.9	Other Health Care Services Not Elsewhere Classified (n.e.c.)	3,025.3	26.7	3.0	3,341.1	28.6	3.0
All OOP by Healthcare Functions (Total)		99,343.6	877.9	100.0	109,711.1	940.6	100.0

The breakdown of household OOP expenditure by provider showed that more than two-thirds of total OOP expenditures were made to retailers and other medicines and medical products during FY 2019/20. OOP expenditure at hospitals was estimated at 20.8% of total OOP, where the majority (16.6% of total OOP) was made at private hospitals, and the OOP at public hospitals was 4.2% of total OOP. OOP made to ancillary service providers were 8.1% of total OOP, which accounted for expenditures made for medical laboratory, imaging, and patient transportation providers. (Figure 18, Table 11)

Figure 18: Household OOP Expenditure in FY 2019/20 by Types of Providers

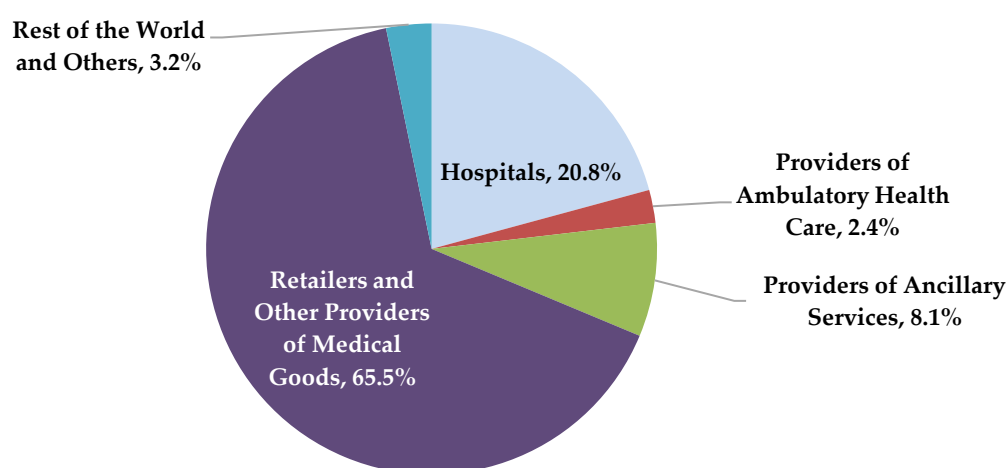


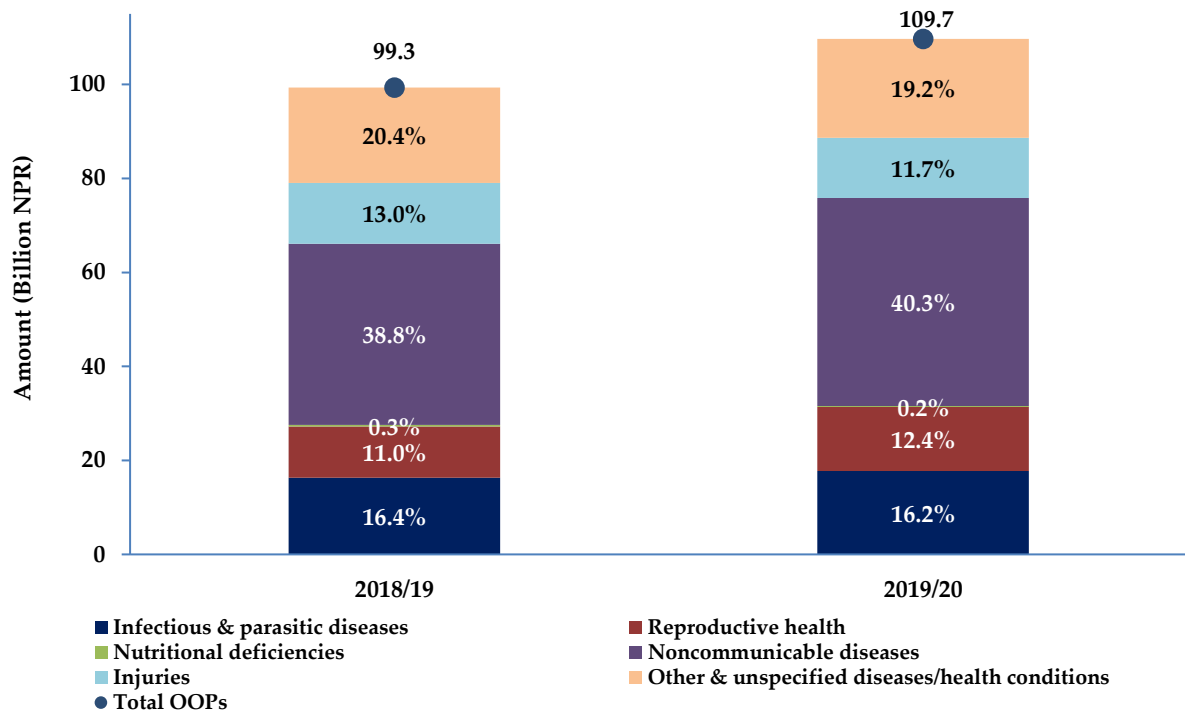
Table 11: Distribution of OOP Expenditure by Health Care Providers (Amounts in Millions)

HP Code	Healthcare Providers	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HP.1	Hospitals	20,649.9	182.5	20.8	22,805.0	195.5	20.8
HP.1.1	General Hospitals	12,926.6	114.2	13.0	14,275.6	122.4	13.0
HP.1.1.1	Public General Hospitals	2,542.0	22.5	2.6	2,807.3	24.1	2.6
HP.1.1.1.1	National/Central Hospitals	1,279.3	11.3	1.3	1,412.8	12.1	1.3
HP.1.1.1.2	Regional/Zonal Hospitals	524.4	4.6	0.5	579.1	5.0	0.5
HP.1.1.1.3	District Level and Other Public General Hospitals	738.4	6.5	0.7	815.4	7.0	0.7
HP.1.1.2	Private (For Profit) General Hospitals	10,384.6	91.8	10.5	11,468.3	98.3	10.5

HP Code	Healthcare Providers	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HP.1.2	Mental Health Hospitals	244.5	2.2	0.2	270.0	2.3	0.2
HP.1.2.1	Public Mental Health Hospitals	10.0	0.1	<0.01	11.1	0.1	<0.01
HP.1.2.2	Private (For Profit) Mental Health Hospitals	234.5	2.1	0.2	259.0	2.2	0.2
HP.1.3	Specialized Hospitals (Other Than Mental Health Hospitals)	7,478.8	66.1	7.5	8,259.3	70.8	7.5
HP.1.3.1	Public Specialized Hospitals	1,628.3	14.4	1.6	1,798.2	15.4	1.6
HP.1.3.2	Private (For Profit) Specialized Hospitals	5,850.5	51.7	5.9	6,461.1	55.4	5.9
HP.3	Providers of Ambulatory Health Care	2,351.9	20.8	2.4	2,597.4	22.3	2.4
HP.3.1	Medical Practices	1,361.7	12.0	1.4	1,503.9	12.9	1.4
HP.3.1.1	Offices of General Medical Practitioners	560.4	5.0	0.6	618.9	5.3	0.6
HP.3.1.3	Offices of Medical Specialists (Other Than Mental Medical Specialists)	801.3	7.1	0.8	885.0	7.6	0.8
HP.3.2	Dental Practice	979.1	8.7	1.0	1,081.2	9.3	1.0
HP.3.4	Ambulatory Health Care Centers	11.1	0.1	<0.01	12.3	0.1	<0.01
HP.3.4.5	Non-Specialized Ambulatory Health Care Centers	11.1	0.1	<0.01	12.3	0.1	<0.01
HP.4	Providers of Ancillary Services	8,090.1	71.5	8.1	8,934.4	76.6	8.1
HP.4.1	Providers of Patient Transportation and Emergency Rescue	975.7	8.6	1.0	1,077.5	9.2	1.0
HP.4.2	Medical and Diagnostic Laboratories	7,114.4	62.9	7.2	7,856.9	67.4	7.2
HP.5	Retailers and Other Providers of Medical Goods	65,026.2	574.6	65.5	71,812.3	615.7	65.5
HP.5.1	Pharmacies	63,216.1	558.6	63.6	69,813.4	598.5	63.6
HP.5.1.1	Allopathic Pharmacies/Dispensaries	62,080.6	548.6	62.5	68,559.3	587.8	62.5
HP.5.1.2	Non-Allopathic Pharmacies Dispensaries	1,135.5	10.0	1.1	1,254.0	10.8	1.1
HP.5.2	Retail Sellers and Other Suppliers of Durable Medical Goods and Medical Appliances	1,810.0	16.0	1.8	1,998.9	17.1	1.8
HP.9	Rest of The World	200.1	1.8	0.2	221.0	1.9	0.2
HP.nec	Unspecified Health Care Providers (n.e.c.)	3,025.3	26.7	3.0	3,341.1	28.6	3.0
All OOP by Healthcare Providers (Total)		99,343.6	877.9	100.0	109,711.1	940.6	100.0

An analysis of household OOP expenditures by disease category/health condition showed that, out of the 81.7% of total OOP expenditures on disease categories that could be classified, more than half were spent on noncommunicable diseases. Similarly, households spent about 16.4% and 16.2% of total OOP on infectious and parasitic diseases in the FYs 2018/19 and 2019/20, respectively. OOP expenditure on injuries accounted for 13.0% and 11.7% of total OOP in the FYs 2018/19 and 2019/20, respectively. OOP expenditures on reproductive health were 11.0% and 12.4% of total OOP, and the lowest proportion of OOP was spent on nutritional deficiencies (0.3% and 0.2% of total OOP) in the FYs 2018/9 and 2019/20, respectively. (Figure 19)

Figure 19: Household OOP Expenditure by Diseases/Health Conditions in FYs 2018/19 & 2019/20



3.12 Capital Formation (HK)

Capital formation includes any type of capital investment made in the health sector, such as infrastructure, medical equipment, machinery, intellectual property, etc., if the use of the goods exceeds one fiscal year. In FYs 2018/19 and 2019/20, the amount invested as capital formation in Nepal's health sector was estimated at NPR 12.3 billion and NPR 20.9 billion, respectively. The capital expenditure presented in this section was mainly from government sources. More than half of the total capital expenditure was made on new construction and renovation, such as health facilities, medical stores, etc., followed by the purchase of machinery and equipment, which was 7.9% in FY 2018/19 and increased almost fourfold to 23.8% in FY 2019/20. The fixed capital formation, which could not be specified according to the types of capital expenditure, was 32.7% and 22.7% in FYs 2018/19 and 2019/20, respectively. In addition to expenditure on buildings and unspecified fixed capital formation, about 7.4% and 8.9% of total capital expenditure was made on other structures, for example, compound walls, waiting areas, parking areas, etc. (Figure 20a, Table 12)

Figure 20.a: Breakdown of Capital Expenditure in FYs 2018/19 & 2019/20

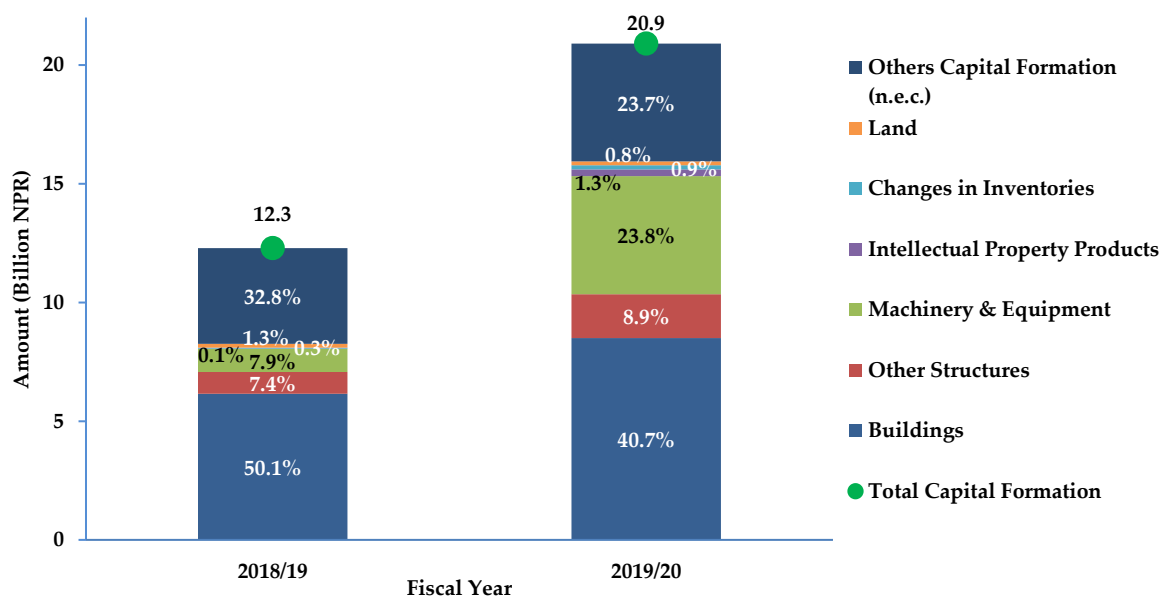


Table 12: Distribution of Capital Expenditure (Amounts in Millions)

HK Code	Classification of Capital	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
HK.1	Gross Capital Formation	8,416.6	74.4	68.5	16,000.8	137.2	76.6
HK.1.1	Gross Fixed Capital Formation	8,052.7	71.2	65.6	15,601.5	133.8	74.7
HK.1.1.1	Infrastructure	7,071.8	62.5	57.6	10,353.5	88.8	49.5
HK.1.1.1.1	Residential and Non-Residential Buildings	6,159.8	54.4	50.1	8,498.8	72.9	40.7
HK.1.1.1.2	Other Structures	912.0	8.1	7.4	1,854.7	15.9	8.9
HK.1.1.2	Machinery and Equipment	968.1	8.6	7.9	4,970.8	42.6	23.8
HK.1.1.2.1	Medical Equipment	156.6	1.4	1.3	1,131.8	9.7	5.4
HK.1.1.2.2	Transport Equipment	38.7	0.3	0.3	296.1	2.5	1.4
HK.1.1.2.3	ICT Equipment	71.7	0.6	0.6	85.4	0.7	0.4
HK.1.1.2.4	Machinery and Equipment (n.e.c.)	701.1	6.2	5.7	3,457.4	29.6	16.5
HK.1.1.3	Intellectual Property Products	12.9	0.1	0.1	277.3	2.4	1.3
HK.1.1.3.1	Computer Software and Databases	11.7	0.1	0.1	16.8	0.1	0.1
HK.1.1.3.2	Intellectual Property Products (n.e.c.)	1.1	0.0	<0.01	260.5	2.2	1.2
HK.1.2	Changes in Inventories	40.9	0.4	0.3	184.5	1.6	0.9
HK.1.nec	Unspecified Gross Capital Formation (n.e.c.)	323.0	2.9	2.6	214.8	1.8	1.0
HK.2	Non-Produced Non-Financial Assets	165.2	1.5	1.3	158.4	1.4	0.8
HK.2.1	Land	165.2	1.5	1.3	158.4	1.4	0.8
HK.nec	Unspecified Gross Fixed Capital Formation (n.e.c.)	3,701.0	32.7	30.1	4,740.3	40.6	22.7
Gross Fixed Capital Formation (Total HK)		12,282.9	108.5	100.0	20,899.5	179.2	100.0

The government was the largest source, representing almost two-thirds of total capital expenditure, followed by the Pool Fund, with slightly more than one-fourth of total capital investment in the health sector. Bilateral donors invested around 3.1% and 1.6% and multilateral donors around 0.8% and 1.0% of total capital expenditure in Nepal's health sector in FYs 2018/19 and 2019/20, respectively, while private and other donors invested about 2.7% and 1.4% in FYs 2018/19 and 2019/20, respectively. (Figure 20 b, Table 13)

Figure 20.b: Breakdown of Capital Expenditure by Financing Origin in FYs 2018/19 & 2019/20

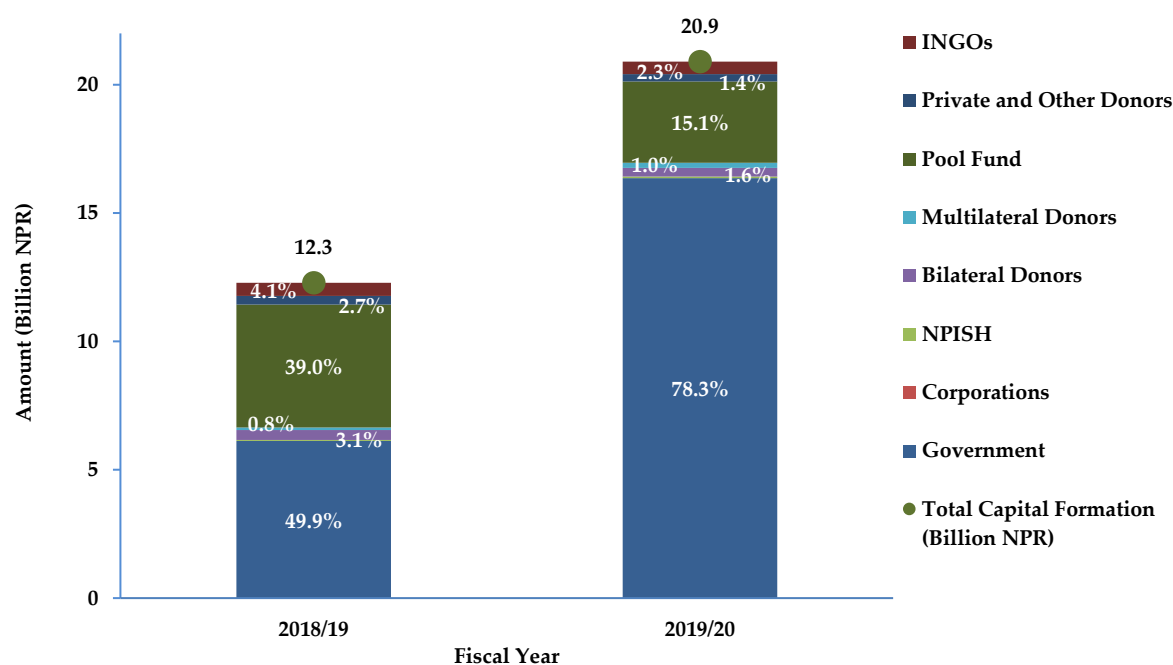


Table 13: Distribution of Capital Expenditure by Institutional Units Providing Revenues to Financing Schemes (Amounts in Millions)

FSRI Code	Institutional Units Providing Revenues to Financing Schemes	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FS.RI.1.1	Government	6,125.7	54.1	49.9	16,365.4	140.3	78.3
FS.RI.1.4	NPISH	39.5	0.3	0.3	53.0	0.5	0.3
FS.RI.1.5	Rest of the World	6,117.7	54.1	49.8	4,481.0	38.4	21.4
FS.RI.1.5.1	Bilateral Donors	384.8	3.4	3.1	339.8	2.9	1.6
FS.RI.1.5.1.9	Germany	99.4	0.9	0.8	256.7	2.2	1.2
FS.RI.1.5.1.14	Japan	16.3	0.1	0.1	8.0	0.1	<0.01
FS.RI.1.5.1.15	Korea	268.2	2.4	2.2	72.9	0.6	0.3
FS.RI.1.5.1.25	United States (USAID)	0.9	0.0	<0.01	2.3	0.0	<0.01
FS.RI.1.5.2	Multilateral Donors	103.7	0.9	0.8	205.0	1.8	1.0
FS.RI.1.5.2.7	GAVI	-	-	-	36.6	0.3	0.2
FS.RI.1.5.2.16	UNICEF	67.8	0.6	0.6	47.3	0.4	0.2
FS.RI.1.5.2.20	WHO	29.7	0.3	0.2	42.3	0.4	0.2
FS.RI.1.5.2.24	IDA General	-	-	-	78.8	0.7	0.4
FS.RI.1.5.2.25	GEF/MAT General	6.2	0.1	0.1	-	-	-
FS.RI.1.5.3	Private Donors	335.7	3.0	2.7	287.0	2.5	1.4
FS.RI.1.5.3.nec	Other and Unspecified Private Donors (n.e.c.)	335.7	3.0	2.7	287.0	2.5	1.4
FS.RI.1.5.4	Pool Fund	4,784.4	42.3	39.0	3,162.0	27.1	15.1
FS.RI.1.5.5	International NGO	509.0	4.5	4.1	487.1	4.2	2.3
FS.RI.1.nec		-	-	-	0.2	0.0	<0.01
Gross Fixed Capital Formation (Total HK)		12,282.9	108.5	100.0	20,899.5	179.2	100.0

Likewise, out of the total government expenditure in capital formation, at the federal level, the capital expenditure from the Ministry of Health and Population declined from 76.3% in FY 2018/19 to 54.7% in FY 2019/20. However, at the subnational level, capital expenditure from both the provincial and local governments increased substantially in the same period. The capital expenditure by provincial and local governments was 9.2% in FY 2018/19, which increased to 37.0% in FY 2019/20. NPISH also had significant investment (10.1% and 4.6%) for capital formation in the health sector of Nepal for the same period. (Figure: 20c, Table 14)

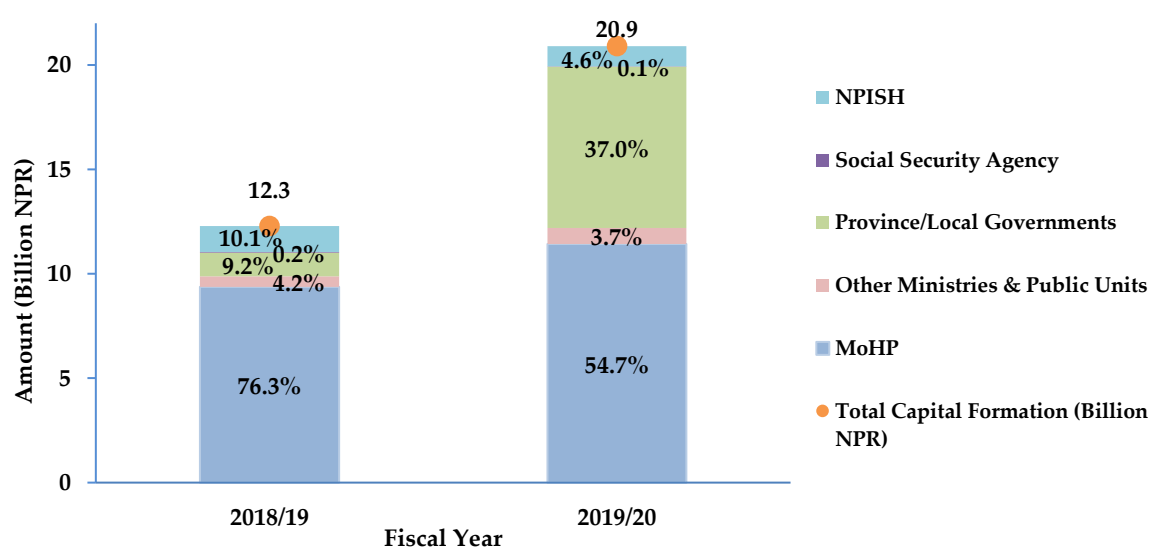
Figure 20.c: Breakdown of Capital Expenditure by Financing Agents in FYs 2018/19 & 2019/20

Table 14: Distribution of Capital Expenditure by Health Care Financing Agents (Amounts in Millions)

FA Code	Healthcare Financing Agents	2018/19			2019/20		
		Amount (NPR)	Amount (USD)	%	Amount (NPR)	Amount (USD)	%
FA.1	General Government	11,044.2	97.6	89.9	19,936.7	170.9	95.4
FA.1.1	Federal Government	9,884.5	87.3	80.5	12,191.4	104.5	58.3
FA.1.1.1	Ministry of Health and Population	9,368.7	82.8	76.3	11,426.4	98.0	54.7
FA.1.1.2	Other Ministries and Public Units (Belonging to Federal Government)	515.8	4.6	4.2	765.0	6.6	3.7
FA.1.2	Provincial/Local Government	1,133.5	10.0	9.2	7,729.2	66.3	37.0
FA.1.2.1	Provincial Government	269.2	2.4	2.2	1,967.1	16.9	9.4
FA.1.2.2	Local Government	864.2	7.6	7.0	5,762.1	49.4	27.6
FA.1.3	Social Security Agency	26.2	0.2	0.2	16.0	0.1	0.1
FA.1.3.1	Social Health Insurance Agency	26.2	0.2	0.2	16.0	0.1	0.1
FA.4	Non-Profit Institutions Serving Households (NPISH)	1,238.7	10.9	10.1	962.8	8.3	4.6
Gross Fixed Capital Formation (Total HK)		12,282.9	108.5	100.0	20,899.5	179.2	100.0

3.13 Sub National Level (Provinces) Health Expenditure

In the FYs 2018/19 and 2019/20, an estimation of health expenditure at the sub-national level was conducted to show the flow of health resources in the seven provinces of Nepal. Among the provinces, the largest share of provincial total health expenditure was estimated in Bagmati Province with NPR 51.1 and 60.3 billion (province CHE 90.8% and 88.8% and HK 9.2% and 11.2%), followed by Koshi Province with NPR 30.5 and 37.9 billion (province CHE 93.6% and 91.3% and HK 6.4% and 8.7%) and Lumbini Province with NPR 28.5 and 34.4 billion (province CHE 95.4% and 91.6% and HK 4.6% and 8.4%) in FYs 2018/19 and 2019/20. In Bagmati Province, there are various federal-level health institutions and health facilities, and the health expenditure of these facilities could not be distributed to the other provinces; therefore, this is one of the main factors associated with the highest share of health expenditure in Bagmati Province. The lowest health expenditure was estimated in Karnali Province, with NPR 13.4 and 17.1 billion in FYs 2018/19 and 2019/20, respectively. The per capita provincial THE was highest in Bagmati Province in FY 2018/19 (NPR 8349), but in FY 2019/20, Karnali's per capita was the highest (NPR 9644). The lowest is in Madhesh Province (NPR 3894 and 4521). (Figure 21)

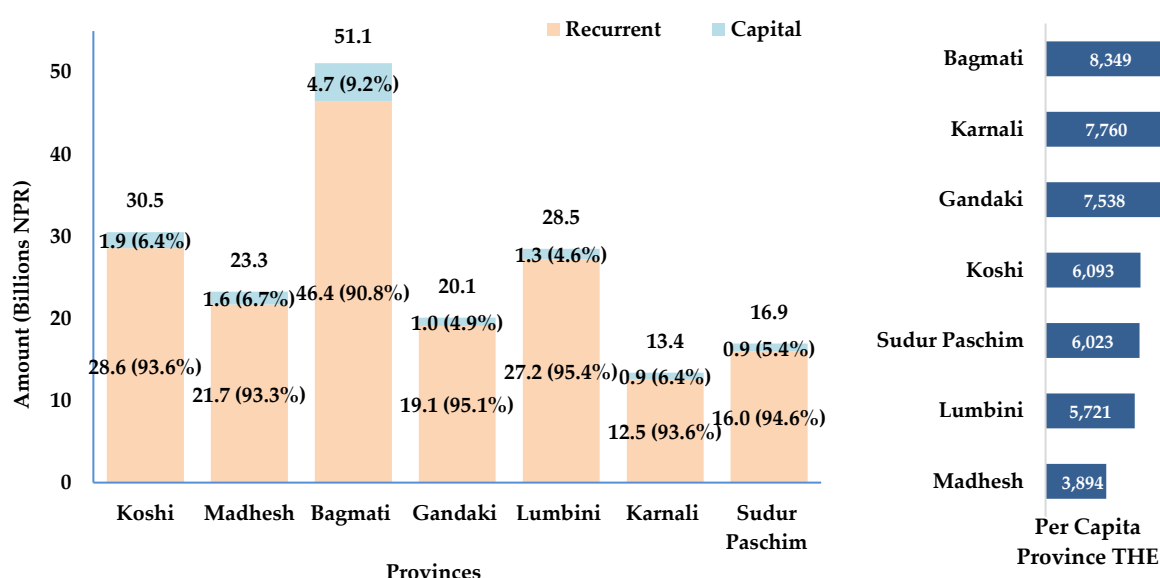
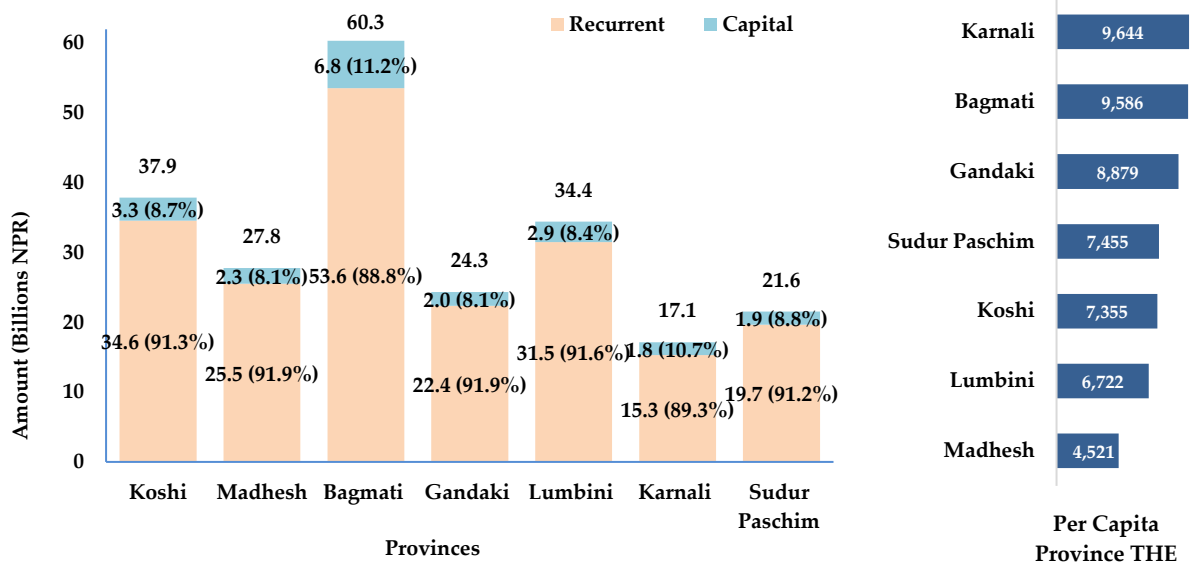
Figure 21.a: Province wise Distribution of Health Expenditure in FY 2018/19

Figure 21.b: Province wise Distribution of Health Expenditure in FY 2019/20



The classification of health financing sources in different provinces shows that household OOP expenditure was the main source of financing in each province, which was estimated to be highest in Lumbini province with 61.4% and 58.5% of provincial CHE and lowest in Karnali with 53.4% and 48.4%, respectively, in the FYs 2018/19 and 2019/20. Apart from OOP expenditure, the major sources of funding were domestic funds from the government, which is estimated to be highest in the Sudur Paschim and Karnali Provinces (34.1% and 36.1%) in FY 2019/20 and lowest in Lumbini Provinces (22.6%) in FY 2018/19, while in FY 2019/20, it was lowest in Koshi Province (27.9%). Foreign funds, distributed both through the government and by direct transfers, were also one of the main sources of health care financing in the provinces. (Figure 22.a and 22.b). Please note that all the figures of the province wise health expenditure classification presented afterward is the percentage of the respective provincial CHE.

Figure 22.a: Province Wise Distribution of Healthcare Financing Sources in FY 2018/19

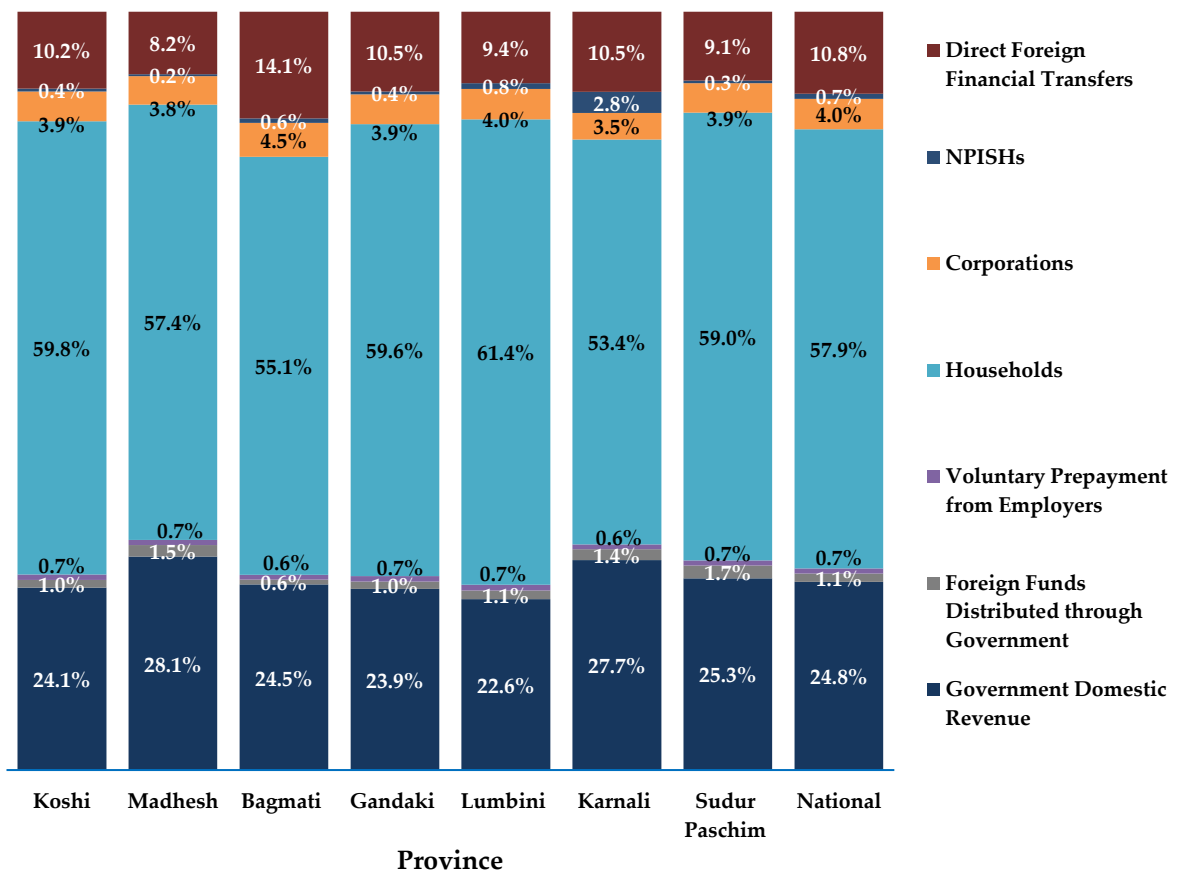
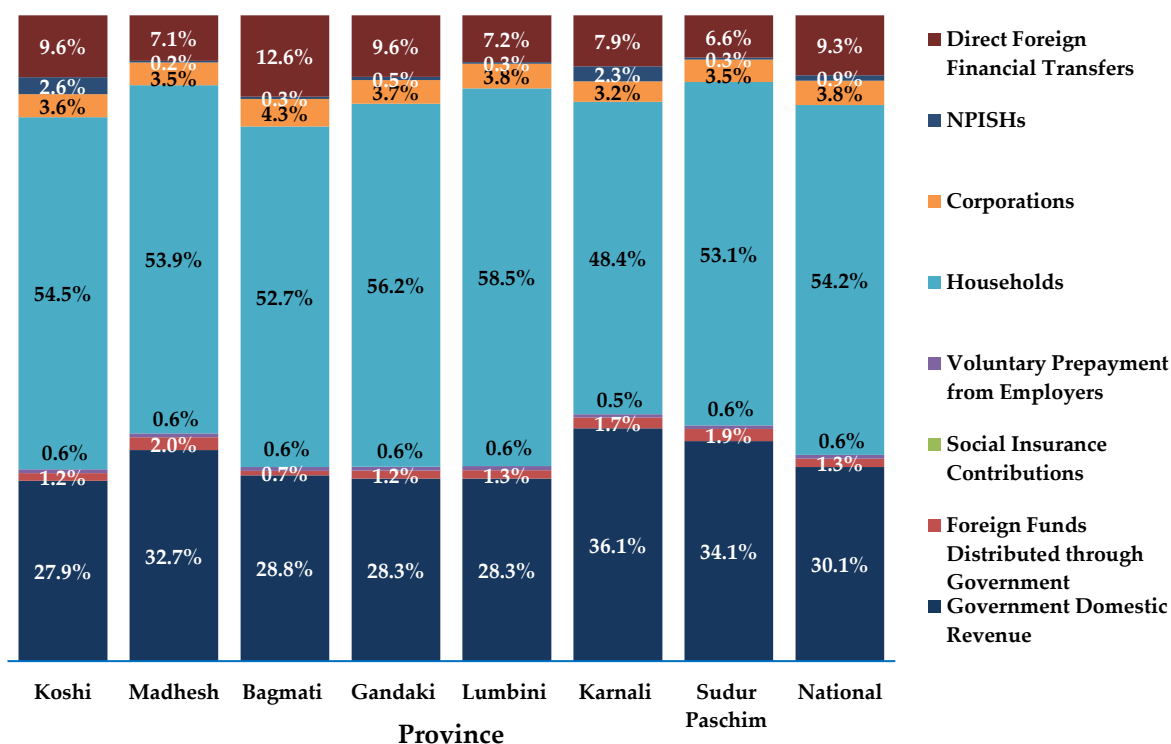


Figure 22.b: Province Wise Distribution of Healthcare Financing Sources in FY 2019/20



The classification of health expenditure by healthcare schemes in the provinces during the fiscal years 2018/19 and 2019/20 shows that most of the health expenditure was made by households, which was estimated to be the highest in Lumbini Province (61.4% and 58.5% of the province CHE) of the prepayment schemes. Most of the health expenditure in each province was made by government schemes, which was highest in Sudur Paschim (35.5%) and Karnali (36.5%) of the province CHE in FY 2019/20. Health expenditure by non-profit organizations and foreign residents (INGOs/NGOs), in addition to government schemes, was highest in Karnali Province in the year 2018/19 and Koshi Province in 2019/20, and health expenditure by NPISH was lowest in Sudur Paschim Province. (Figure 23)

Figure 23.a: Province Wise Distribution of Healthcare Financing Schemes in FY 2018/19

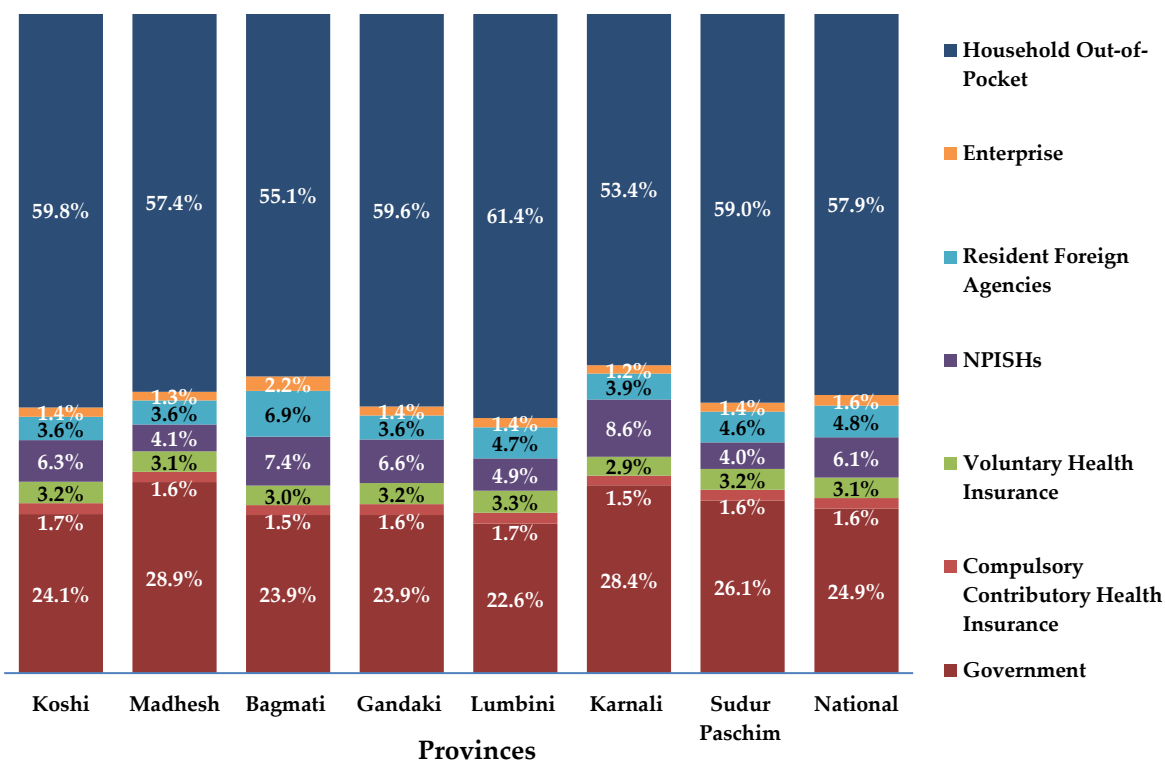
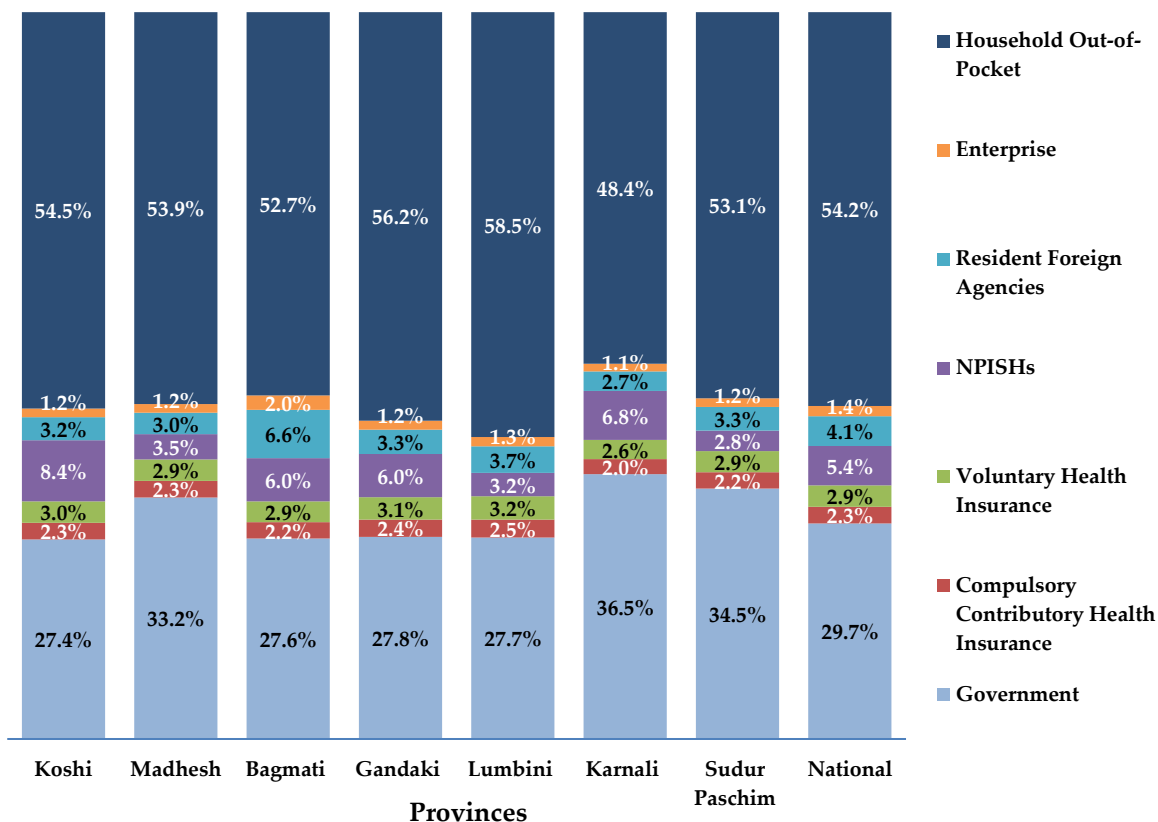


Figure 23.b: Province Wise Distribution of Healthcare Financing Schemes in FY 2019/20



Households responsible for their own health expenditure had the highest share of health expenditure in each province, with the highest share in Lumbini Province (61.4%) and the lowest in Karnali Province (53.4%). The main agencies that managed health care expenditure in the provinces were the governments, including the federal and provincial/local governments, with the MoHP being the largest agent of the federal government. In Karnali Province and Bagmati Province, the share of the federal government was higher than that of provincial/local governments, but it was lower in Lumbini Province. (Figure 24)

Figure 24.a: Province Wise Distribution of Healthcare Financing Agents in FY 2018/19

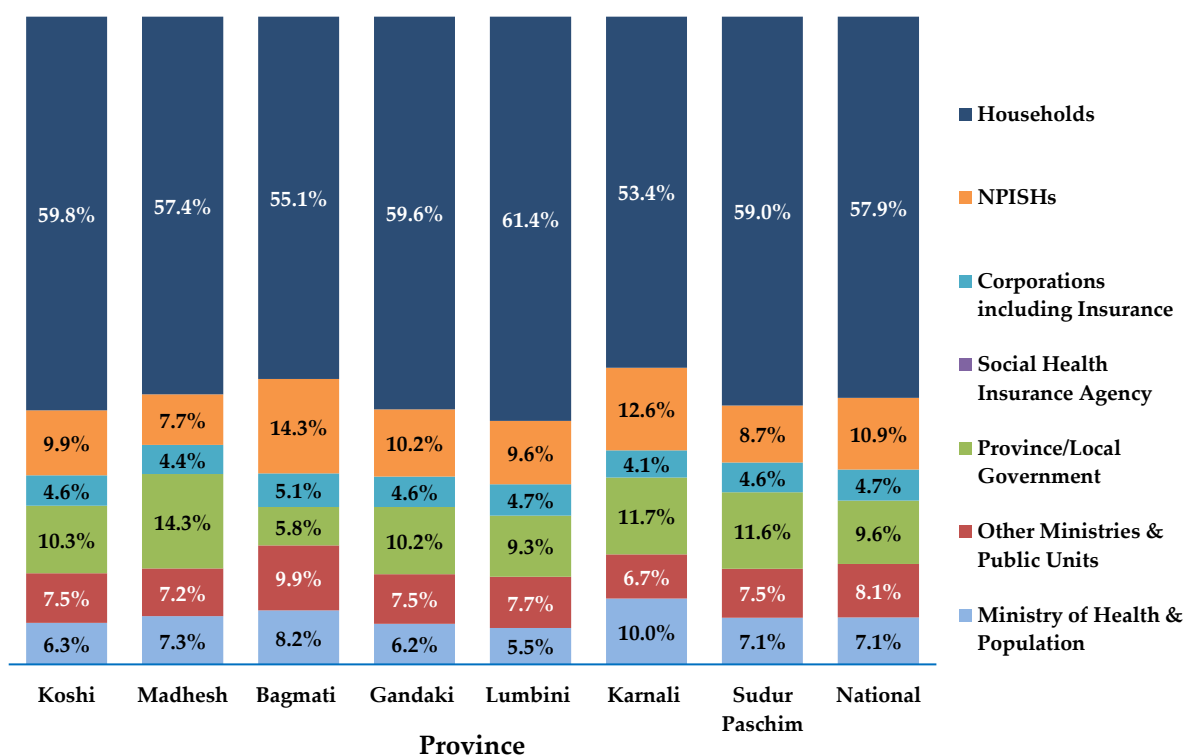
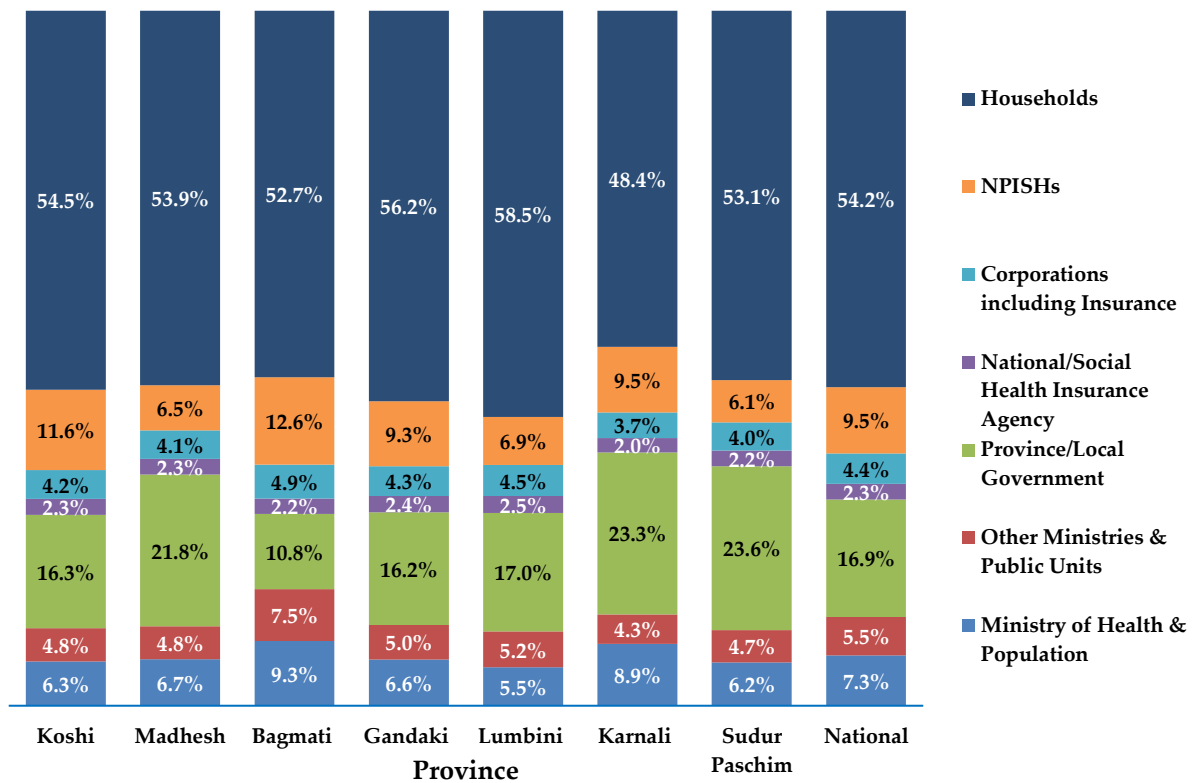


Figure 24.b: Province Wise Distribution of Healthcare Financing Agents in FY 2019/20



In all provinces, providers of pharmaceuticals and medical goods had the predominantly largest share in each province CHE, which was estimated to be highest in Lumbini Province in both FYs 2018/19 and 2019/20 (41.7% and 40.0% of the province CHE), followed by Koshi Province (40.7% of the province CHE) in FY 2018/19, and Gandaki Province in FY 2019/20 (38.7% of the province CHE). In the context of hospitals, non-public hospitals incurred more health expenditures compared to public hospitals in all provinces. Expenditure on preventive care was high in Bagmati Province, which was 8.6% in FY 2018/19 and 12.3% in Koshi Province. (Figure 25)

Figure 25.a: Province Wise Distribution of Healthcare Providers in FY 2018/19

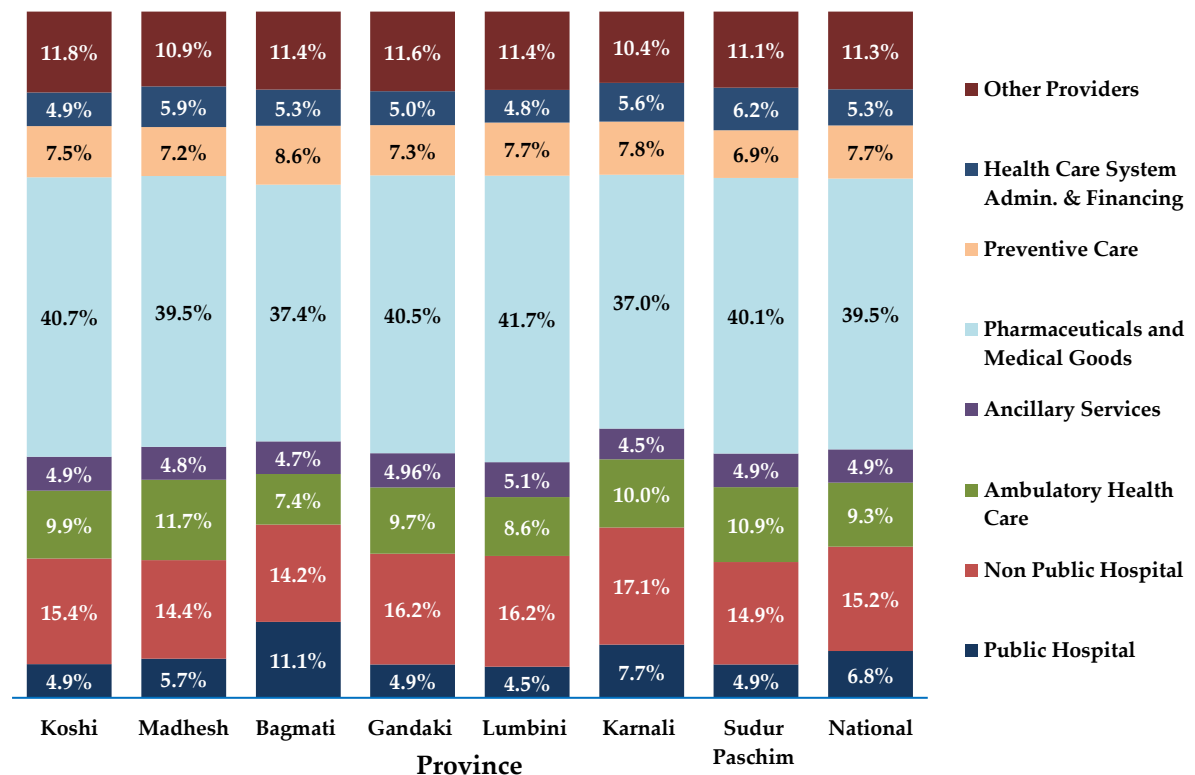
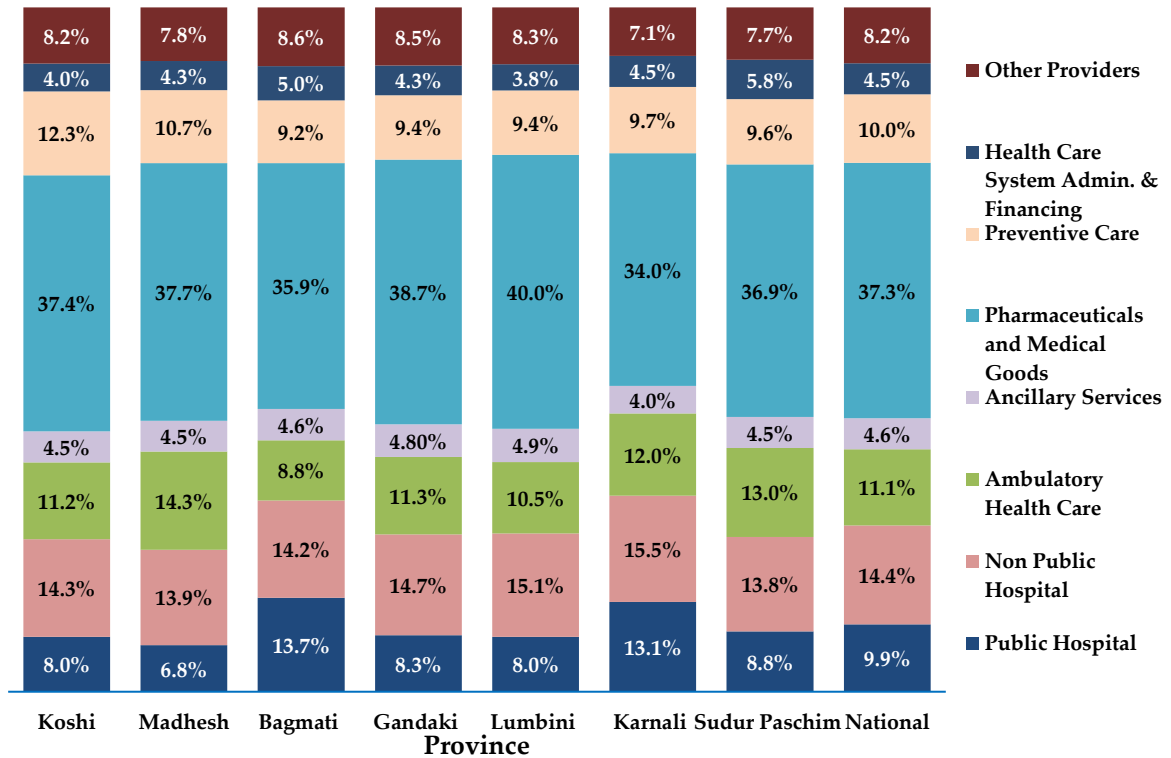


Figure 25.b: Province Wise Distribution of Healthcare Providers in FY 2019/20



Most of health care funding (about half of each province CHE) was spent on healthcare goods, including pharmaceuticals and medical supplies, in the years 2018/19 and 2019/20, which were estimated to be the highest (43.1% and 42.3%) in Lumbini Province and the lowest (38.7%) in Karnali Province in the year 2018/19 and Bagmati Province (38.2%) in the year 2019/20, followed by the purchase of health care services in almost all provinces, which was the highest in Koshi Province (42.3% of province CHE). Health care expenditure on employee compensation, which includes salaries and other types of personnel costs, had the largest share in the province of CHE, alongside expenditure on health care services, which was highest in Karnali Province (11.1% and 14.1% of the province of CHE). (Figure 26)

Figure 26.a: Province Wise Distribution of Factors of Provision in FY 2018/19

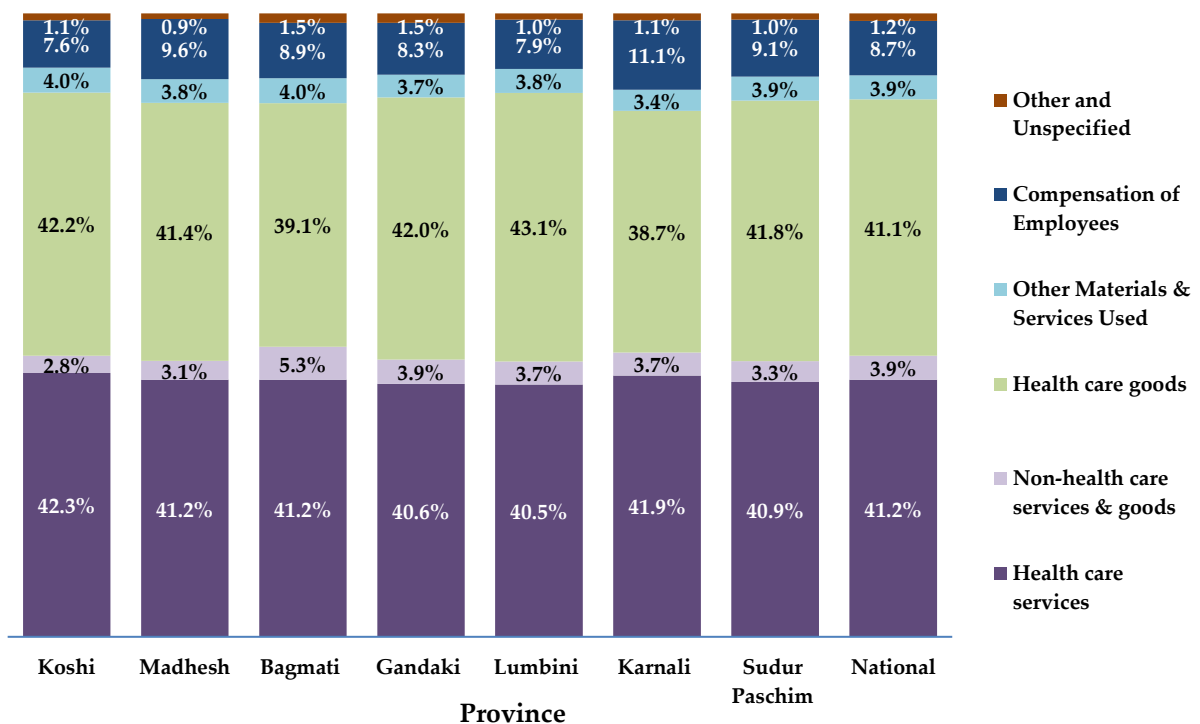
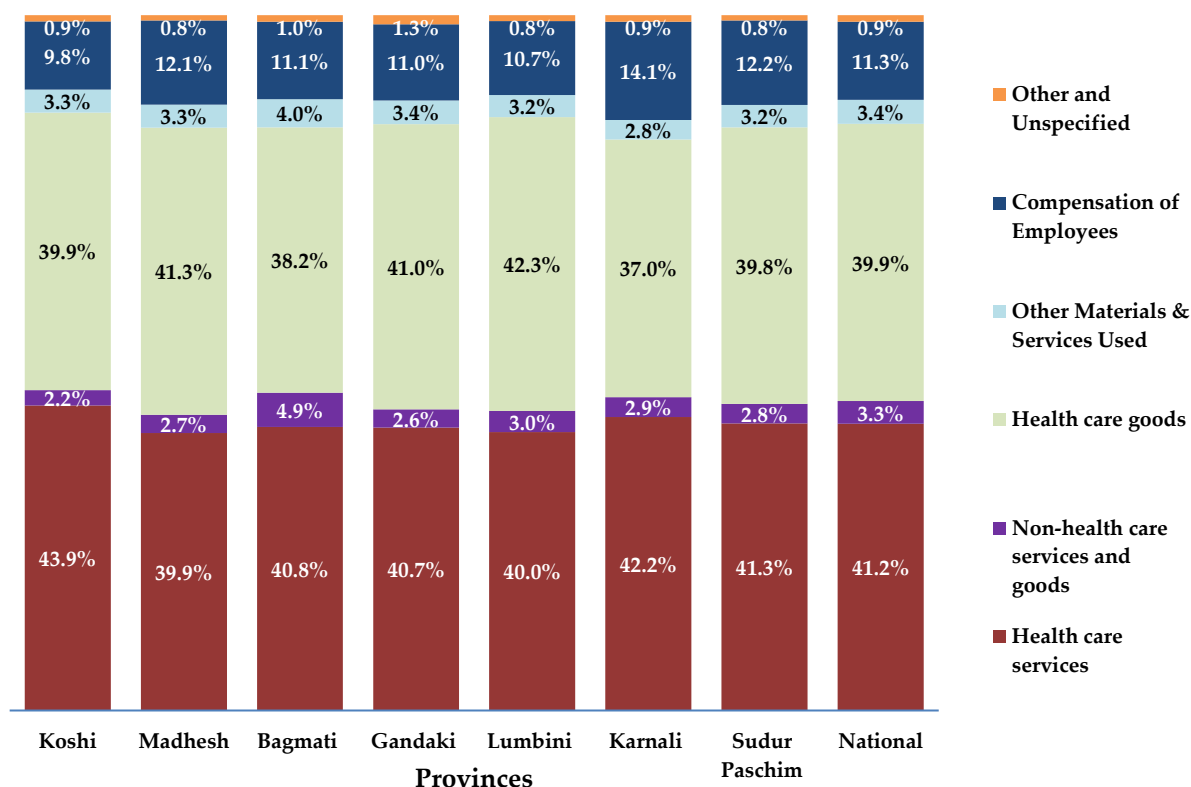


Figure 26.b: Province Wise Distribution of Factors of Provision in FY 2019/20



Provincial health expenditure by function showed that expenditure on pharmaceuticals and medical goods was highest in all seven provinces, followed by expenditure on curative care, preventive care, and ancillary care. (Figure 27)

Figure 27.a: Province Wise Distribution of Healthcare Functions in FY 2018/19

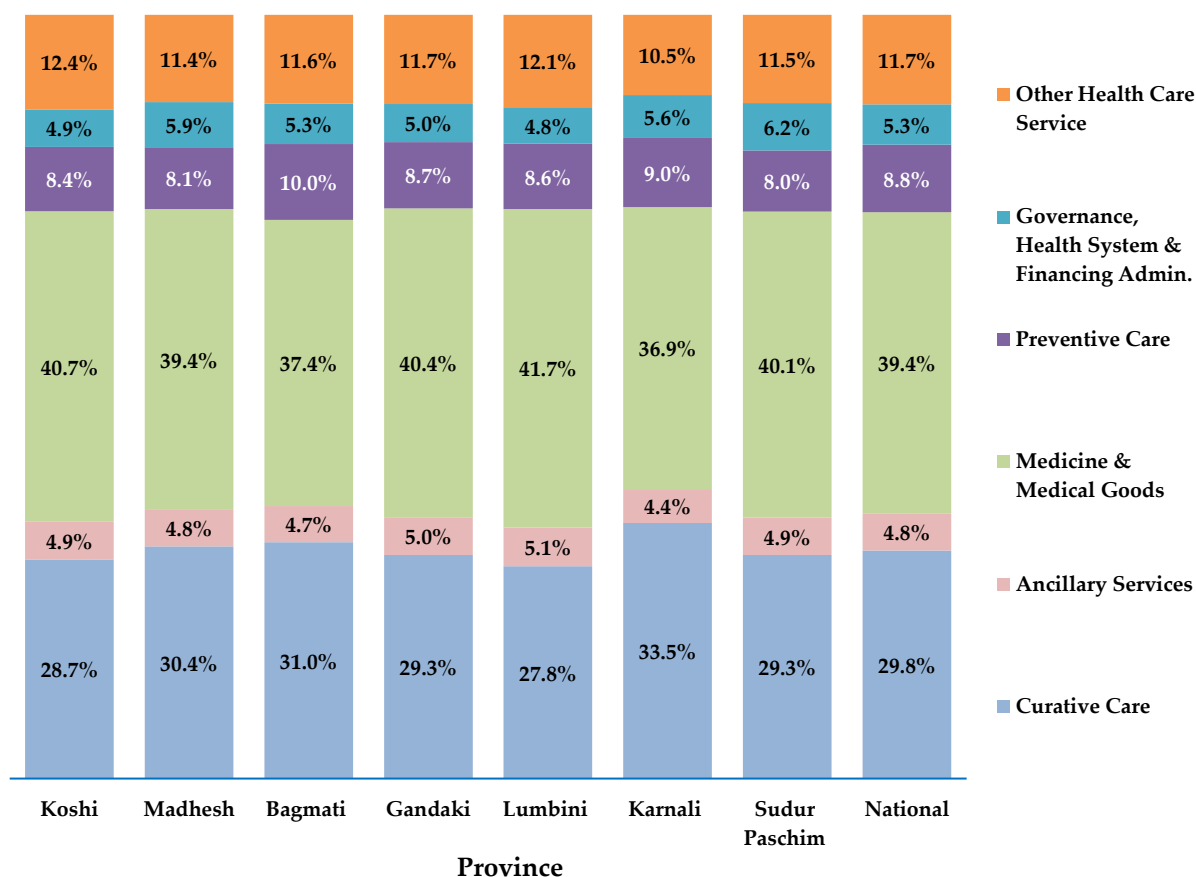
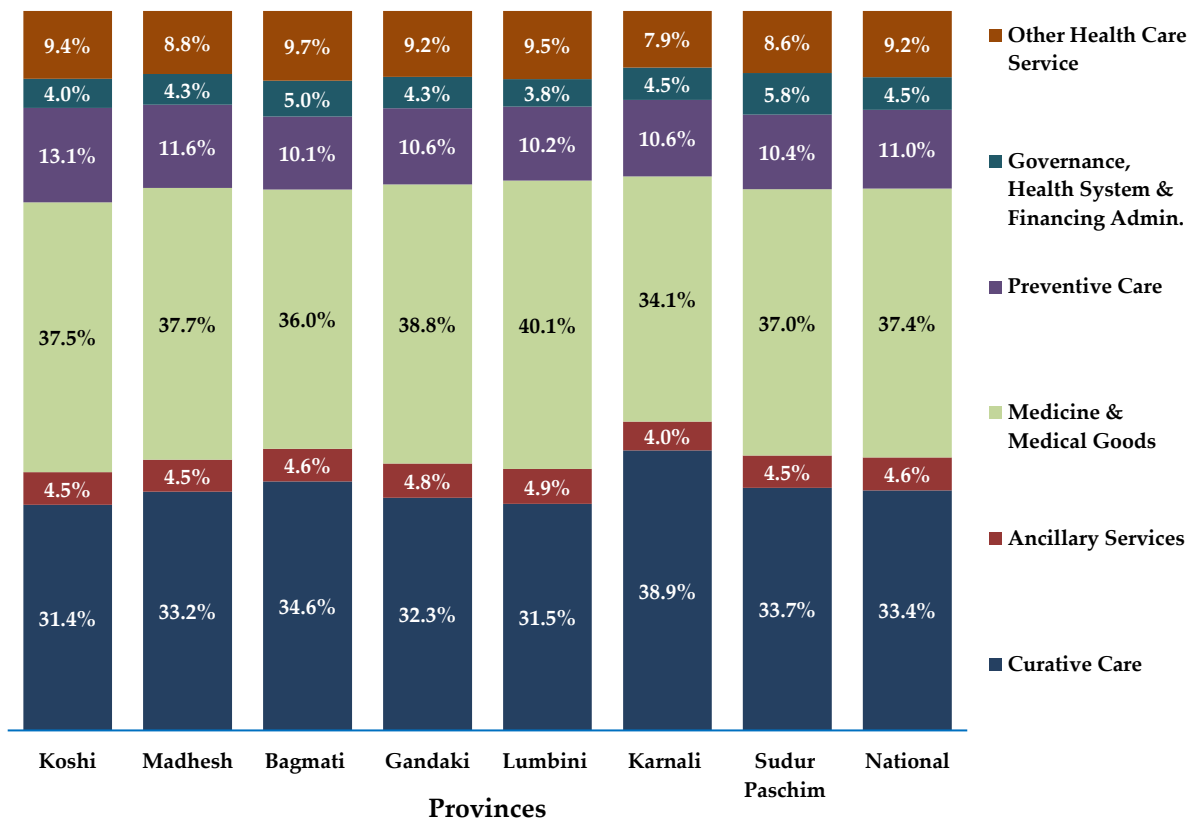


Figure 27.b: Province Wise Distribution of Healthcare Functions in FY 2019/20



The distribution of health expenditure by disease and health condition in the provinces shows that there was a similar pattern of expenditure on each disease and health condition in each province.

Figure 28.a: Province Wise Distribution of Healthcare Expenditure by Diseases in FY 2018/19

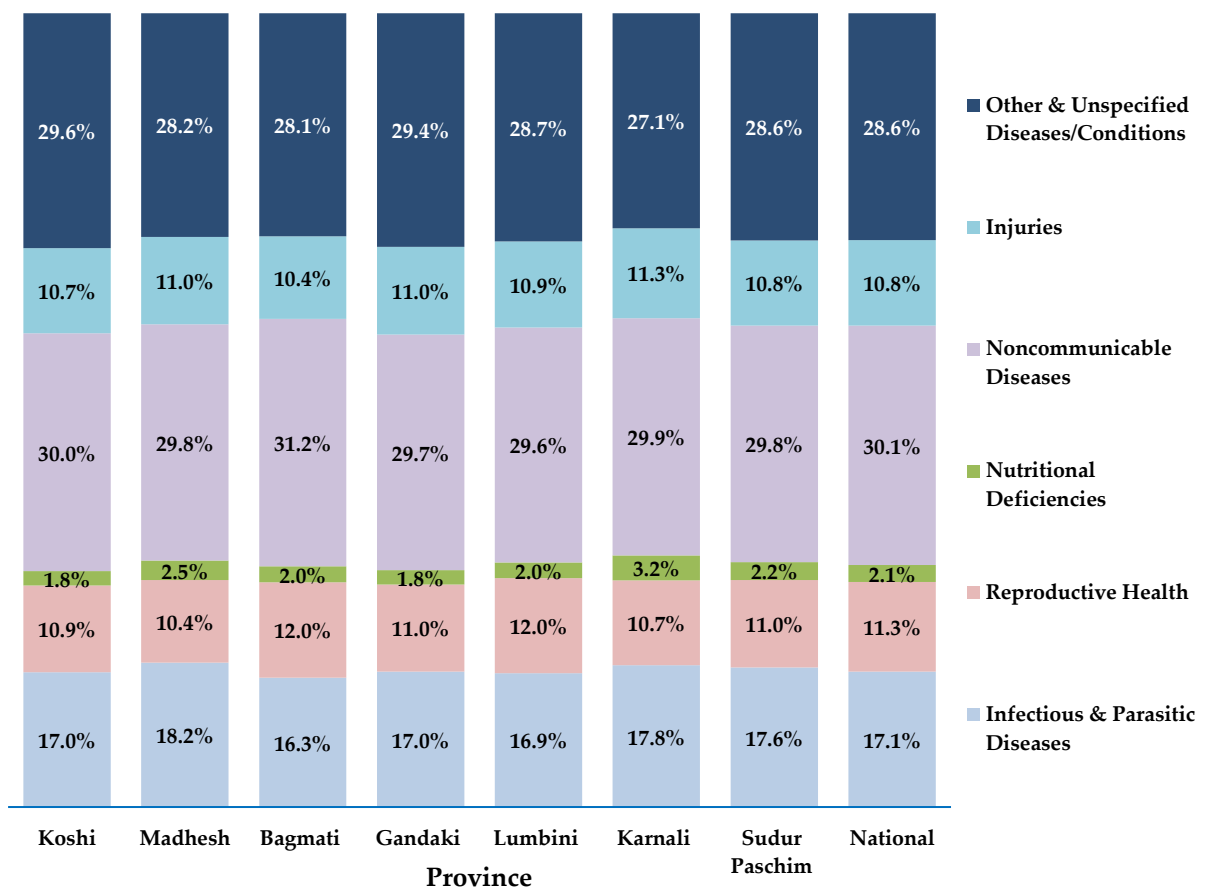
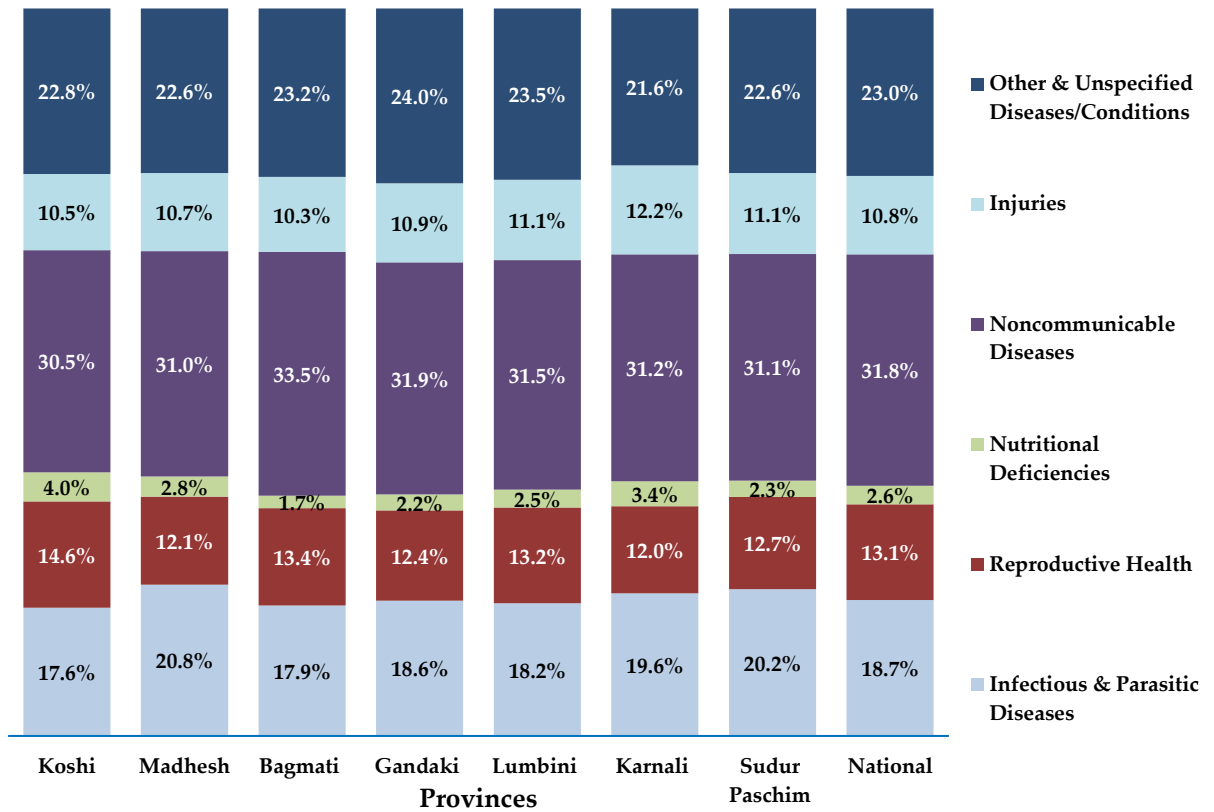


Figure 28.b: Province Wise Distribution of Healthcare Expenditure by Diseases in FY 2019/20



The provincial breakdown of capital expenditure shows that almost all provinces had major investments in residential and non-residential buildings, which include health facilities, office buildings, etc., with Provinces 2, Gandaki, Lumbini, and Sudur Paschim investing more than three-fourths in buildings. Slightly more than half of the Bagmati Province investment could not be apportioned. Apart from investment in infrastructure, the largest investment in all provinces was in machinery and equipment. (Figure 29)

Figure 29.a: Province Wise Breakdown of Capital Expenditure on Health (HK) in FY 2018/19

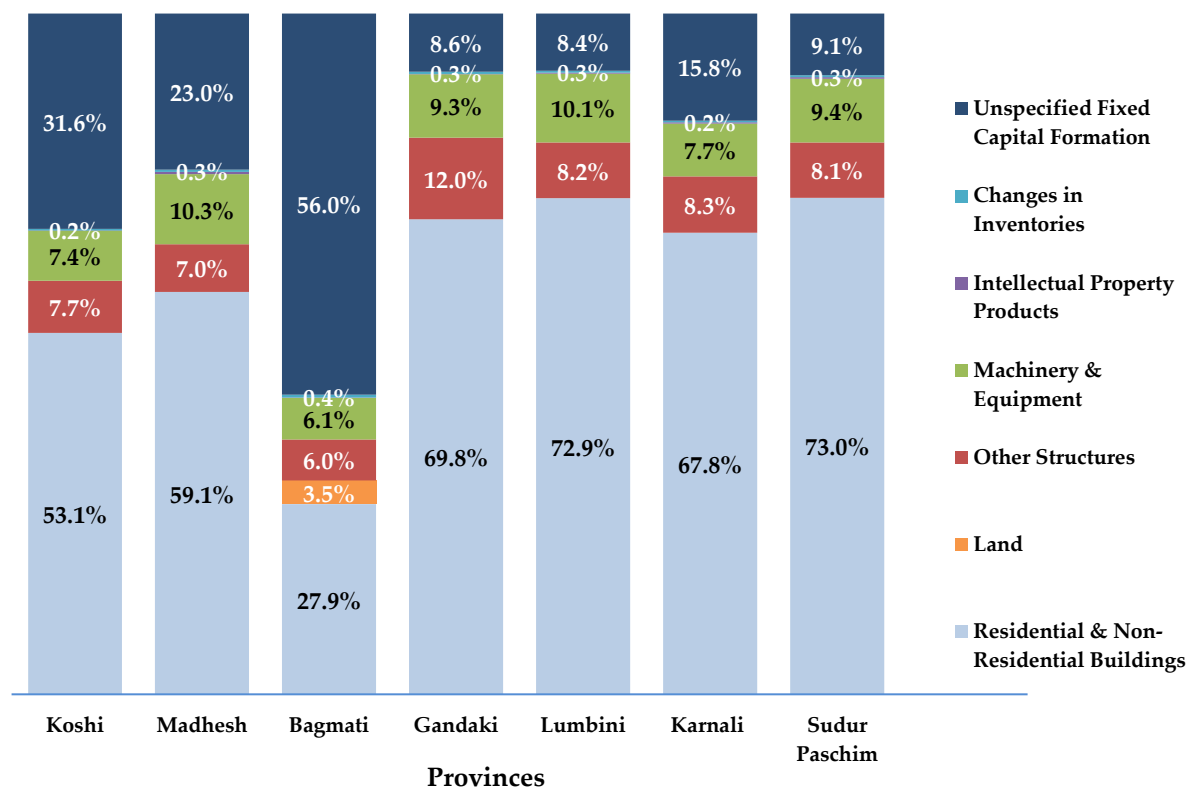
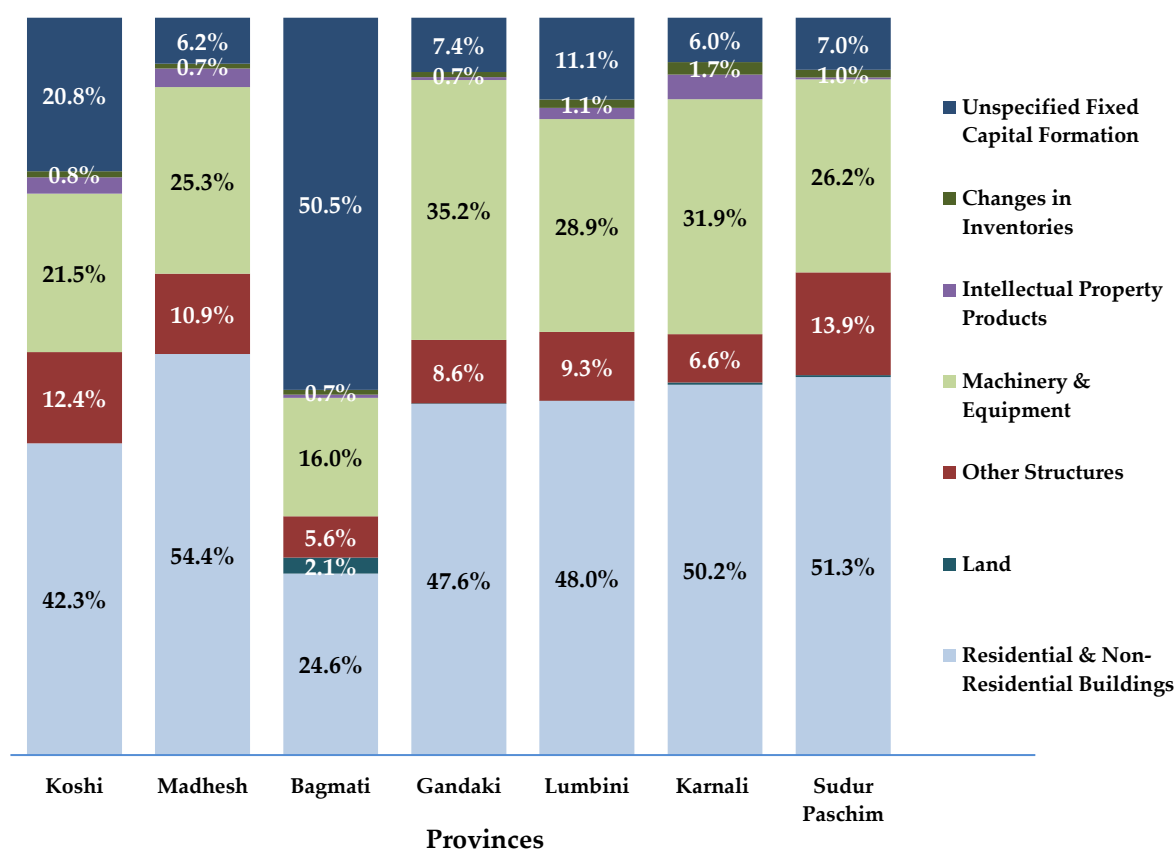


Figure 29.b: Province Wise Breakdown of Capital Expenditure on Health (HK) in FY 2019/20



For the further details of province wise health expenditure refer the tables of *Annex B. Sub-National Level (Province)*, page no. 49.

4. Methodology

This round of NHA was based on the System of Health Accounts (SHA) 2011 framework to ensure consistency in methodology and data reporting. "SHA 2011 tracks all health expenditures in a given country over a defined period, regardless of the entity or institution that finances and manages those expenditures" (OECD et al. 2011). It is a globally standardized method for systematically describing and reporting financial flows related to health care in a defined area and is comparable across countries, regions, and between different periods. It provides a systematic description of financial flows according to the three axes of International Classifications for Health Accounts (ICHA), i.e., consumption, provision, and financing. This approach ensures that the value of all health goods and services consumed is equal to the value of health goods and services provided and financed (OECD et al., 2011). The SHA 2011 framework separates current health expenditure and capital formation.

The classifications on financing used in this report include the financing arrangements (HF financing schemes); their revenue collected (FS revenues of the schemes); and the agencies managing the schemes (FA financing agents); the provision dimension relates to health care providers (HP); their inputs used (FP); and the capital investments (HK); for consumption, the classifications used include the health care services (functions HC), diseases and health conditions (DIS); and geographical location (SNL).

Health Accounts Production Tool (HAPT²) and Health Accounts Analysis Tool (HAAT) were used for data mapping, validation, and analysis. The issues of double counting and data gaps in various sections were addressed. HAPT was used to allocate discrete health care expenditure items based on the SHA 2011 classification. Allocation ratios for the disaggregated values required for the SHA 2011 classification were derived in advance through available utilization and cost information and applied to the allocation of aggregate expenditures.

² HAPT is the standard tool for health accounts production with a well-defined methodology for the entire estimation process. It is efficient in managing large data and simultaneously ensuring the data quality by checking for double counting and errors in classification codes, provides consistent estimates and keeping track of multiple expenditure data files.

5. Data Collection and Estimation

In this round of the NHA, both primary and secondary data were used, with preference given to secondary sources. Available data sources were identified and listed along with their key characteristics. Secondary data was mainly collected from the existing health expenditure recording and reporting system from agencies such as the government, non-governmental organizations, HMIS, HIB, and Annual Household Survey of CBS, etc. A few agencies, like donor agencies, international NGOs, private insurance companies, and employers' health expenditure data, were collected through surveys from primary sources. Every effort was made to avoid double counting expenditures reported from various sources.

The health expenditure data collected from secondary sources and surveys were distributed using distribution keys to split the aggregate data where it was needed for estimating detailed health expenditure. In this round of the NHA, some methodological refinements were made in the estimation process. Various challenges arose over time, and those that could not be addressed in this round have been noted as limitations. Recommendations are also made on some sections for future NHA rounds based on lessons learned throughout the estimation process.

Government: i) **Federal Government** - The data on health expenditure of federal government entities, i.e., MoHP and other ministries, including federal government entities like the President's office, Parliament's office, etc., have been collected from the budget details of the Ministry of Finance (MoF) in the "Red Book". All actual expenditures of MoHP and health-related expenditures of other ministries and government entities were taken from the budget details, the "Red Book" and a new dataset was created with both aggregated and disaggregated values. The Public Health Facility Survey (NHEA, 2014), the MoHP plan and budget details, the Financial Controller General's Office (FCGO), program planning and expenditure details of respective health sector programs, and the Transaction Accounting and Budget Control System (TABUCS) of the MoHP were used to derive the ratios for the distribution of government expenditure to a further disaggregated level compatible with the SHA 2011 classifications.

ii) **Provincial Government** - For the provincial government health expenditure, line item-wise health expenditure was extracted from all seven provincial "Red Books". The health expenditures of the provincial Ministry of Social Development and the provincial Ministry of Health and Population were collected primarily from the provincial Red Books. Besides, expenditures on health were also collected from all other provincial ministries.

iii) **Local Government** - The local government's total line-item budget was collected from MoFAGA, which included the budget allocated for health services. Health expenditure data, mainly conditional grants, was collected from a predetermined number of the local government's official websites from all the provinces proportionately. The health expenditure data collected from the sampled local governments from all seven provinces was used to estimate each line item's budgets vs. expenditures. The health expenditures of local governments that lie in the respective provinces were clubbed to estimate the local government health expenditures at the provincial level. The estimated health expenditure was classified based on the SHA classification, and a HAPT-compatible sheet was prepared for 2018/19 and 2019/20. For NHA 2019/20, additional local government health expenditures were extracted from the Sub-National Treasury Regulatory Application (SUTRA) and classified based on the SHA classification in HAPT-compatible sheet.

Bilateral/Multilateral Donors and Non-Governmental Organizations: Donor agencies or external development partners (EDPs) contribute to Nepal's health sector mainly through the financial transfers distributed by the government as general budget support, which are reflected in the "Red Book" of the MoF. Besides, EDPs spend significantly through direct funds such as grants to international/national NGOs for health programs/projects, direct funding to MoHP and other ministries, and even self-implementation. Much of the data related to the health expenditure of EDPs was collected from the "Red Book" while a survey was conducted to collect their expenditure on health through direct funds. International non-governmental organizations (NGOs) invest in the health sector by implementing health programs/projects usually by themselves, through NGOs/CBOs, and in collaboration with MoHP and other ministries. A survey was conducted to estimate the health expenditures of international NGOs in Nepal.

The data on health expenditure of national NGOs working in Nepal's health sector was collected from the Social Welfare Council (SWC). The details of the total approved budget for health programs of the NGOs were used to estimate the health expenditure of the national NGOs. The survey of health expenditure of national NGOs conducted for the previous round of NHA was used to derive the ratio of actual expenditure from the budget of NGOs. The required level of disaggregated health expenditure by national NGOs was also taken from the NGO survey. The data on health expenditures of NGOs that received funds for health from the government was taken from the "Red Book".

Enterprises/employers: Public enterprises, such as state-owned enterprises and autonomous bodies, as well as private enterprises, contribute to the country's health sector. Such establishments usually have two categories of health expenditure, namely, general health expenditure such as health camps, pharmaceuticals, financial assistance for health programs and health facilities, etc., and the medical or health benefits provided to their employees. The data collection and estimation of health expenditure by employers were done from both primary and secondary sources. A sample survey was conducted to estimate the health expenditures of government enterprises and autonomous agencies. Health expenditures of private enterprises were estimated using the survey conducted for the previous round of the NHA and information on employees obtained from the CBS annual household survey.

Health Insurers: Health insurance expenditures in the health sector generally consist of reimbursement for the medical expenses of their customers, administrative costs, and medical benefits for their employees. The required national health insurance data was obtained from the Health Insurance Board, and the private health insurance data was obtained from individual private insurance providers. Data regarding the number of clients, claims, and reimbursements in total and by disease/health condition were collected from the health insurance providers, and total health expenditures by health insurance were estimated. The medical/health benefits of the insurance provider's employees were also collected, considering insurance companies as businesses.

Households: Households pay out-of-pocket (OOP) from their income and savings for the health care services they need. Household OOP payments are the largest source of health expenditure in Nepal. Household expenditure on health was obtained and estimated from the Annual Household Survey (AHS) 2016/17 (AHS, CBS) which was projected to annual household health expenditure of the fiscal year 2020/21 by using growth rate of private consumption obtained from National Accounts. The out-of-pocket expenditure on medical services (outpatient) and hospital services (inpatient), diagnostic services, dental services, pharmaceuticals, and other medical goods was estimated based on the utilization data from HMIS, and the cost information was used to derive the further disaggregated expenditure level. Province wise distribution of household expenditure on health was done based on the respective provincial GDPs (Health and Social works).

Diseases/ Health Conditions: The cases of diseases/health conditions as per the ICD-10 classification were obtained from HMIS. The required grouping of similar cases of the respective diseases was based on the WHO standard disease grouping (Eurostat/OECD/WHO, 2008) and classified according to the HAPT disease classification (DIS). Disease-related expenditures were estimated using disease-related utilization of new cases and cost information from the Health Insurance Board, the Public Health Facilities Survey, and the Private Health Insurers Survey. In this round, the COVID-19 related health expenditure was collected from the Budget Books (Red Book) of both the federal and provincial governments, EDPs and INGOs, and from other available sources.

6. Accomplishments and Limitations

This is the eighth round of NHA conducted by the MoHP Nepal. Throughout the process of conducting this round of NHA, all efforts were made to involve the technical team, data providers, and stakeholders for quality data collection, coalition, analysis, and estimation of health sector expenditure in the country. This round continued the disease distribution of health expenditures and sub-analysis of out-of-pocket health expenditures and capital formation based on the SHA 2011 framework. Estimation of health expenditure at the sub-national level is also continued.

The entire process of data collection and estimation in the various sections has been improved where possible. Secondary data sources were used extensively, and cost-effective methods of data collection were encouraged to institutionalize data reporting for this and future rounds of the NHA. The NHA

Technical Working Group and Steering Committee were involved to review and validate the findings. In addition, technical assistance was sought from national and international experts as needed.

There were some challenges faced during data collection and estimation. The data-related and methodological issues were addressed as much as possible. Despite all efforts, there were still limitations in various steps and sections of the estimation process.

Inadequate recording and reporting of health expenditure by subnational governments: Provincial governments' health expenditures were based on their respective provincial 'Red Books', for which adequate disaggregated data were not available for the fiscal year 2018/19. For the same year, additional information could not be obtained from the provinces, so the ability to verify the information may not have been available. However, for the fiscal year 2019/20, more disaggregated level of health expenditure data was available. Likewise, for the fiscal year 2018/19, health expenditure from local governments could only be estimated for conditional grants. For the same year, local government health expenditure from other grants such as special grants, equalization grants, and local government internal revenue could not be estimated due to the unavailability of sufficient data from the existing data recording and reporting system. However, for the fiscal year 2019/20, more disaggregated level of health expenditure data was collected from the Sub-National Treasury Regulatory Application (SuTRA).

Lower response of INGOs in reporting data: Despite many efforts, data on health expenditure could not be collected from INGOs and some EDPs. Therefore, the availability of health expenditure data from EDPs and INGOs (if any) in the "Red Book" for those who had not reported was revisited, and the required information was extracted. The health expenditure of INGOs and some EDPs that could not be captured would have affected the total health expenditure. In addition, the availability of health expenditures by INGOs in the "Red Book" and other sources was checked for those who did not provide information, and the required information was extracted where available.

Lack of proper information system for NGO health sector expenditure in Nepal: There was no proper digital record system for financial progress reported by NGOs, so the data on NGO health sector expenditure was not adequately available. Therefore, to estimate the health expenditure of the NGOs, the total approved program budget of the NGOs was used. In many cases, the total expenditure of the multi-year program was available along with the combined programs, including the health sector. It was a challenge to allocate the expenditure on an annual basis and to separate the health program expenditure proportionately from the combined programs. In addition, NGOs registered and generated funds for the health programs at the local level and within the country, which could not be captured due to lack of information.

Insufficient information on employer health expenditure: In the absence of up-to-date information on health expenditure by private enterprises, this round of NHA relied on the survey of the previous round of NHA to derive the weights of health expenditure and medical benefits per employee in private enterprises. Data collection from state-owned enterprises and autonomous agencies was challenging because of the limited records of health expenditure in these organizations. Data could not be collected from some autonomous bodies and state-owned enterprises, which would have affected the estimation of health expenditure by employers.

Disease-related reimbursements could not be obtained from all private health insurance providers: Although data collection was done from all private insurance providers, reimbursements to customers by diseases/health conditions could be obtained from only a few of them. Since expenditure by disease/health condition was estimated with limited data, the opportunity to represent more insurance companies with different disease-related expenditure patterns could not be done.

Household expenditure in health could be estimated using the previous round of the Annual Household Survey (AHS), since new survey is not available. Further disaggregated household expenditures could not be obtained: In this round of NHA, the previous AHS data were used to estimate the OOP expenditure, but there was still an unavailability of data on outpatient care in health facilities and ancillary services. Similarly, total expenditure on medicines was available in AHS, but no further categorical detail was available. Therefore, the survey from the previous round of NHA was used to derive weights for further disaggregation of ancillary services and medicines and to estimate expenditure on outpatient care in non-public facilities and other healthcare functions.

Limited information on the distribution of health expenditures based on diseases/health conditions:

The overall distribution of expenditure by disease/health condition was based on new cases rather than all visits, which limits the estimation of expenditure patterns for diseases/health conditions with repeat cases. There was limited inpatient data available from both public and private facilities. Hence, the distribution of inpatient expenditure by disease/health condition was estimated from the total disease-related expenditure data from only four private insurance providers. This limits the estimation of household expenditure on diseases/health conditions due to the lack of adequate information from other private insurance providers. Due to the unavailability of required data, health expenditure by corporate bodies/enterprises such as autonomous bodies, government enterprises, and private enterprises, could not be disaggregated by diseases/health conditions. Medicines and medical supplies under inpatients and outpatients, over-the-counter medicines, ancillary services such as expenditure on laboratories and imaging, patient transport, expenditure on treatment abroad, and expenditure on traditional health care could not be disaggregated by disease/health condition as there was no information on these types of expenditure specifically for disease categories.

The human resource expenditure (remuneration) could be estimated only from the public sector: Some portions of human resource remuneration could not be estimated due to the unavailability of human resource-related expenditure in the public sector. Such human resource related expenditures are also embedded in health care services that cannot be disaggregated. In public health facilities, data related to remuneration from internal sources (of the budget) is not available. Hence, it could not be utilized in estimating human resource-related expenditure from the public sector. The remuneration in the private sector could not be included/estimated due to a lack of information.

7. Recommendations for the Future NHA

Further efforts should be made to collect data from provincial and local governments, especially data on health expenditures from internal sources and other grants besides conditional grants. Secondary sources need to be explored for this purpose, and if appropriate sources are not available, a sample survey may be recommended, while a health information system is developed at the provincial level. The characteristics of a provincial health account are likely to be the same as those at the national level, except for the specificities where a difference exists. There is a need to formulate improved action plans for NHA information and data verification at the sub-national level. The expenditure on human resources in the private sector also needs to be estimated.

The involvement of data providers in the early stages of NHA interventions needs to be continued, as this is an effective way to institutionalize data collection. In fact, every data provider can benefit from the generation of health accounts and use the data for efficiency analysis, among others. The institutionalization of the complete information flow can facilitate its use by all parties. The process of data collection on health expenditure from EDPs and INGOs, i.e., through emails and consultative workshops, which was used in this NHA round, should be continued in future rounds. Further efforts should be made to ensure that data is collected from all such entities. Continued efforts are needed to improve the mechanism of data collection and compilation of health expenditure information related to the private sector and NGOs.

More disaggregated information on household health expenditures is required, especially by provider and disease. Regular and periodic surveys on household health expenditure and utilization, such as the Annual Household Surveys and the Nepal Living Standard Survey, are useful for estimating households' expenditure on health. Therefore, continued efforts and coordination should be made to ensure the timely and periodic availability of household expenditure data for the relevant surveys and sources. In the absence of such data, alternative methods need to be considered for estimating the household's expenditure on health. The previous surveys related to the estimation of households' expenditure on healthcare services, such as outpatients/inpatients, level of care, disaggregated level of pharmaceutical expenditure information, etc., need to be updated with new surveys.

To achieve household out-of-pocket (OOP) expenditure at the sub-national level, provincial GDP was utilized in the absence of specific information on private final consumption and household consumption at the province level. It is recommended that refining this approach be considered in future rounds of NHA to enhance accuracy.

A human resource remuneration-related expenditure survey/study to estimate the human resource for health expenditure and other related inputs in the Factors of Provision classification in the public and private sectors is recommended to fill the data/information gap.

It is necessary that the disease categories of both the first visit and the repeated/subsequent visits be reported in the existing health information system. This is critical to better estimating disease-related expenditures. Since updated information on disease costs will be needed for future NHA rounds, it is therefore recommended to identify alternative sources of information related to the diseases/health conditions wise costing.

Coordination and collaboration with professional and regulatory bodies, such as various councils, professional bodies, statistical offices, etc., have been found to be very effective in data collection from the respective organizations affiliated with such professional and regulatory bodies. Therefore, it is worthy to continue such approaches for future rounds of NHA. Notably, the generation of an information flow from the national statistical system can help to progressively expand the completeness and representativity of data regarding the health system, e.g., the remuneration of health employees and health self-employed professionals in the private sector, among others. Such an effort can be of mutual benefit to all parties concerned and would reduce duplication of effort.

To facilitate the use of the health accounts results, it is recommended to identify the policy related areas/questions and explore the information around the identified questions based on health expenditure. When a subject of policy interest is visualized, the health accounts process may obtain complementary information to ensure the analysis of relevant subjects as feasible.

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Annexes

Annex A.1: Macro Data and main health expenditure aggregates from FYs 2000/01 to 2019/20

Fiscal Year	Population ¹			GDP ² (Million NPR)	GGE ³ (Million NPR)	GGHE (Million NPR)	Health Expenditure (Million NPR)			OOPs (Million NPR)	Exchange Rate ⁴ (USD)	GDP Deflator ² (Health)
	Male	Female	Total				Total	Current	Capital			
2000/01	11,563,921	11,587,502	23,151,423	441,519	65,095	5,695	21,953	19,588	2,365	13,099	73.83	52.74
2001/02	11,845,495	11,855,956	23,701,451	459,443	68,149	7,472	23,960	20,925	3,035	14,572	76.88	54.38
2002/03	12,126,262	12,123,734	24,249,996	492,231	67,170	6,969	24,913	21,899	3,015	15,569	77.79	55.15
2003/04	12,406,222	12,390,837	24,797,059	536,749	72,263	9,837	30,650	24,773	5,877	17,120	73.79	55.98
2004/05	12,685,375	12,657,263	25,342,638	589,412	81,069	11,461	32,960	26,563	6,397	17,794	72.06	60.58
2005/06	12,963,722	12,923,014	25,886,736	654,084	83,384	14,664	34,796	26,441	8,355	17,385	72.32	63.92
2006/07	13,240,233	13,187,166	26,427,399	727,827	108,883	11,156	36,019	30,493	5,526	21,460	70.49	65.60
2007/08	13,515,938	13,450,643	26,966,581	815,658	125,233	14,712	43,613	35,518	8,095	25,310	65.02	77.36
2008/09	13,790,836	13,713,444	27,504,280	988,272	191,663	17,521	52,526	43,984	8,542	28,779	76.88	88.49
2009/10	13,604,083	14,285,257	27,889,340	1,192,774	223,973	19,057	62,580	59,216	3,364	33,350	74.48	94.54
2010/11	13,763,752	14,516,039	28,279,791	1,366,954	254,960	21,435	74,019	69,273	4,746	40,527	72.27	100.00
2011/12	13,935,068	14,740,640	28,675,708	1,527,344	294,851	24,607	83,756	78,724	5,032	44,280	81.03	112.89
2012/13	13,587,023	14,398,287	27,985,310	1,695,011	302,054	20,459	98,051	90,255	7,796	57,342	88.29	116.31
2013/14	13,744,396	14,578,845	28,323,241	1,964,540	370,226	25,586	119,441	113,312	6,129	68,041	98.54	141.84
2014/15	13,903,373	14,752,909	28,656,282	2,120,470	428,251	28,768	139,011	132,480	6,531	78,740	99.79	153.43
2015/16	14,063,302	14,919,469	28,982,771	2,248,691	494,548	30,605	151,164	141,462	9,702	78,427	106.62	154.00
2016/17	14,508,264	14,876,033	29,384,297	2,674,493	727,365	36,813	159,712	145,295	14,417	83,364	106.48	179.12
2017/18	14,204,970	15,086,776	29,291,746	3,044,927	967,678	39,523	168,771	156,501	12,270	90,340	104.69	179.82
2018/19	14,407,174	15,297,327	29,704,501	3,455,950	1,039,145	45,459	183,822	171,539	12,283	99,344	113.16	190.40
2019/20	14,609,422	15,507,003	30,116,425	3,859,020	1,073,018	64,704	223,427	202,528	20,899	109,711	116.64	219.36

Source: 1. Population Census, Central Bureau of Statistics, 2. Nepal National Account 2020, Central Bureau of Statistics, 3. Economic Survey 2019/20, Ministry of Finance, 4. Nepal Rastra Bank

Annex A.2: Main Indicators from FYs 2000/01 to 2019/20 (Amounts in NPR)

Fiscal Year	Per Capita GDP	Per Capita GGE	Per Capita GGHE	Per Capita THE	Per Capita CHE	Per Capita HK	Per Capita OOP	THE as % of GGE	THE as % of GDP	GGHE as % of GDP	CHE as % of GDP	HK as % of GDP
2000/01	19,071	2,812	246	948	846.06	102.18	566	33.72	4.97	1.29	4.44	0.54
2001/02	19,410	2,875	315	1,011	882.86	128.05	615	35.16	5.22	1.63	4.55	0.66
2002/03	20,340	2,770	287	1,027	903.03	124.31	642	37.09	5.06	1.42	4.45	0.61
2003/04	21,694	2,914	397	1,236	999.04	236.99	690	42.41	5.71	1.83	4.62	1.09
2004/05	23,300	3,199	452	1,301	1,048.15	252.43	702	40.66	5.59	1.94	4.51	1.09
2005/06	25,290	3,221	566	1,344	1,021.43	322.74	672	41.73	5.32	2.24	4.04	1.28
2006/07	27,525	4,120	422	1,363	1,153.84	209.1	812	33.08	4.95	1.53	4.19	0.76
2007/08	30,171	4,644	546	1,617	1,317.11	300.19	939	34.83	5.35	1.80	4.35	0.99
2008/09	38,172	6,968	637	1,910	1,599.17	310.57	1,046	27.41	5.26	1.76	4.41	0.86
2009/10	45,435	8,031	683	2,244	2,123.25	120.64	1,196	27.94	5.25	1.60	4.96	0.28
2010/11	51,594	9,016	758	2,617	2,449.56	167.82	1,433	29.03	5.41	1.57	5.07	0.35
2011/12	56,880	10,282	858	2,921	2,745.32	175.47	1,544	28.41	5.48	1.61	5.15	0.33
2012/13	60,568	10,793	731	3,504	3,225.08	278.59	2,049	32.46	5.78	1.21	5.32	0.46
2013/14	69,361	13,071	903	4,217	4,000.66	216.39	2,402	32.26	6.08	1.30	5.77	0.31
2014/15	73,997	14,944	1,004	4,851	4,623.06	227.9	2,748	32.46	6.56	1.36	6.25	0.31
2015/16	77,587	17,064	1,056	5,216	4,880.91	334.74	2,706	30.57	6.72	1.36	6.29	0.43
2016/17	91,018	24,754	1,253	5,435	4,944.64	490.63	2,837	21.96	5.97	1.38	5.43	0.54
2017/18	103,952	33,036	1,349	5,762	5,342.84	418.88	3,084	17.44	5.54	1.30	5.14	0.40
2018/19	116,344	34,983	1,530	6,188	5,774.86	413.50	3,344	17.69	5.32	1.32	4.96	0.36
2019/20	128,137	35,629	2,148	7,419	6,724.83	693.96	3,643	20.82	5.79	1.68	5.25	0.54

Annex A.3: Health Expenditure Indicators in FYs 2018/19 and 2019/20

A. General Health Expenditure

Indicators	2018/19	2019/20
Total Health Expenditure (THE) in Billion NPR	183.8	223.4
Total Health Expenditure (THE) in Billion USD	1.6	1.9
Current Health Expenditure (CHE) in Billion NPR	171.5	202.5
Current Health Expenditure (CHE) in Billion USD	1.5	1.7
Capital Formation (HK) in Billion NPR	12.3	20.9
Capital Formation (HK) in Billion USD	0.1	0.2
Total Health Expenditure (THE) as % of GDP	5.3	5.8
Current Health Expenditure (CHE) (THE - Capital Expenditure) as % of GDP	5.0	5.2
Capital Formation (HK) as % of GDP	0.4	0.5
Per Capita Total Health Expenditure in NPR	6,188.4	7,418.8
Per Capita Total Health Expenditure in USD	54.7	63.6
Per Capita Current Health Expenditure in NPR	5,774.9	6,724.8
Per Capita Current Health Expenditure in USD	51.0	57.7
Per Capita Capital Formation in NPR	513.5	694.0
Per Capita Capital Formation in USD	3.7	5.9

B. Government Health Expenditure

Indicators	2018/19	2019/20
General Government Health Expenditure in Billion NPR	57.7	85.6
General Government Health Expenditure in Billion USD	0.5	0.7
General Government Current Health Expenditure in Billion NPR	45.5	64.7
General Government Current Health Expenditure in Billion USD	0.4	0.6
Federal Government Current Health Expenditure in Billion NPR	42.0	49.7
Federal Government Current Health Expenditure in Billion USD	0.4	0.4
Domestic General Government Current Health Expenditure (Excluding Foreign Funds routed through Govt.) in Billion NPR	42.6	60.9
Domestic General Government Current Health Expenditure (Excluding Foreign Funds routed through Govt.) in Billion USD	0.4	0.5
General Government Health Expenditure as % of GDP	1.7	2.2
General Government Health Expenditures as % of General Government Expenditure (GGE)	5.6	8.0
General Government Health Expenditures as % of THE	31.4	38.3
General Government Current Health Expenditures as % of CHE	26.5	31.9
Federal Government Current Health Expenditure as % of CHE	24.5	24.5
Domestic General Government Current Health Expenditure (Excluding Foreign Funds routed through Government) as % of GGE	4.1	5.7
Domestic General Government Health Expenditure (Excluding External Sources) as % of GDP	1.2	1.6
Domestic General Government Health Expenditure as % of CHE	24.8	30.1
Per Capita General Government Health Expenditure in NPR	1,943.9	2,842.4
Per Capita General Government Health Expenditure in USD	17.2	24.4
Per Capita General Government Current Health Expenditure in NPR	1,530.4	2,148.5
Per Capita General Government Current Health Expenditure in USD	13.5	18.4
Per Capita Federal Government Current Health Expenditure in NPR	1,415.4	1,649.8
Per Capita Federal Government Current Health Expenditure in USD	12.5	14.1
Per Capita Domestic General Government Current Health Expenditure (Excluding Foreign Funds routed through Govt.) in NPR	1,432.7	2,021.0
Per Capita Domestic General Government Current Health Expenditure (Excluding Foreign Funds routed through Govt.) in USD	12.7	17.3

C. Health Expenditure from Donors/External Funds

Indicators	2018/19	2019/20
External Funds for Health in Billion NPR	20.4	21.4
External Funds for Health in Billion USD	0.2	0.2
External Funds for Health as % of THE	11.1	9.6
External Funds for Health as % of CHE	11.9	10.5
Per Capita External Funds for Health in NPR	687.8	709.4
Per Capita External Funds for Health in USD	6.1	6.1

D. Private Health Expenditure

Indicators	2018/19	2019/20
Domestic Private Health Expenditure (PVT-D) in Billion NPR	108.6	120.3
Domestic Private Health Expenditure (PVT-D) in Billion USD	1.0	1.0
Out-of-Pocket Health Expenditure in Billion NPR	99.3	109.7
Out-of-Pocket Health Expenditure in Billion USD	0.9	0.9
Enterprises Health Expenditure in Billion NPR	2.7	2.9
Enterprises Health Expenditure in Billion USD	0.02	0.02
NPISHs Health Expenditure in Billion NPR	18.6	19.3
NPISHs Health Expenditure in Billion USD	0.2	0.2
Domestic Private Health Expenditure (PVT-D) as % of THE	59.1	53.8
Domestic Private Health Expenditure (PVT-D) as % of CHE	63.3	59.4
Out-of-Pocket Health Expenditure as % of GDP	2.9	2.8
Out-of-Pocket Health Expenditure as % of CHE	57.9	54.2
Enterprises Health Exp. as % of CHE	1.6	1.4
Non-Profit Institutions Serving Households Schemes as % CHE	10.9	9.5
Per Capita Domestic Private Health Expenditure (PVT-D) in NPR	3,654.4	3,994.4
Per Capita Domestic Private Health Expenditure (PVT-D) in USD	32.3	34.2
Per Capita Out-of-Pocket Health Expenditure in NPR	3,344.4	3,642.9
Per Capita Out-of-Pocket Health Expenditure in USD	29.6	31.2
Per Capita Enterprises Health Expenditure in NPR	91.9	94.9
Per Capita Enterprises Health Expenditure in USD	0.8	0.8
Per Capita NPISHs Health Expenditure in NPR	627.8	640.2
Per Capita NPISHs Health Expenditure in USD	5.5	5.5

E. Expenditure on Pharmaceuticals and Medical Goods

Indicators	2018/19	2019/20
Total Pharmaceuticals and Medical Goods Expenditure in Billion NPR	70.5	80.8
Total Pharmaceuticals and Medical Goods Expenditure in Billion USD	0.6	0.7
Total Pharmaceuticals and Medical Goods Expenditure as % of CHE	41.1	39.9
Per Capita Total Pharmaceuticals and Medical Goods Expenditure in NPR	2,372.6	2,682.0
Per Capita Total Pharmaceuticals and Medical Goods Expenditure in USD	21.0	23.0

F. Expenditure on Health Care Services and Providers

Indicators	2018/19	2019/20
Expenditure on Hospitals in Billion NPR	37.8	49.2
Expenditure on Hospitals in Billion USD	0.3	0.4
Expenditure on Govt. Hospitals in Billion NPR	11.7	20
Expenditure on Govt. Hospitals in Billion USD	0.1	0.2
Expenditure on Private Hospitals in Billion NPR	22.4	25.4
Expenditure on Private Hospitals in Billion USD	0.2	0.2
Expenditure on Ambulatory Health Care Centers in Billion NPR	16.0	22.5
Expenditure on Ambulatory Health Care Centers in Billion USD	0.1	0.2
Expenditure on Inpatient Care in Billion NPR	17.4	21.5
Expenditure on Inpatient Care in Billion USD	0.2	0.2

Expenditure on Outpatient Care in Billion NPR	32.4	44.8
Expenditure on Outpatient Care in Billion USD	0.3	0.4
Expenditure on Preventive Care in Billion NPR	15.2	22.2
Expenditure on Preventive Care in Billion USD	0.1	0.2
Expenditure on Ancillary Services in Billion NPR	8.3	9.3
Expenditure on Ancillary Services in Billion USD	0.1	0.1
Expenditure on Hospitals as % of CHE	22.0	24.3
Expenditure on Govt. Hospitals as % of CHE	6.8	9.9
Expenditure on Private Hospitals as % of CHE	13.1	12.6
Expenditure on Ambulatory Health Care Centers as % of CHE	9.3	11.1
Expenditure on Inpatient Care as % of CHE	10.2	10.6
Expenditure on Outpatient Care as % of CHE	18.9	22.1
Expenditure on Preventive Care as % of CHE	8.8	11.0
Expenditure on Ancillary Services as % of CHE	4.8	4.6
Per Capita Expenditure on Hospitals in NPR	1,272.1	1,634.7
Per Capita Expenditure on Hospitals in USD	11.2	14
Per Capita Expenditure on Govt. Hospitals in NPR	393.4	663.3
Per Capita Expenditure on Govt. Hospitals in USD	3.5	5.7
Per Capita Expenditure on Private Hospitals in NPR	754.4	844
Per Capita Expenditure on Private Hospitals in USD	6.7	7.2
Per Capita Expenditure on Ambulatory Health Care Centers in NPR	537.6	746.9
Per Capita Expenditure on Ambulatory Health Care Centers in USD	4.8	6.4
Per Capita Expenditure on Inpatient Care in NPR	586.6	713.2
Per Capita Expenditure on Inpatient Care in USD	5.2	6.1
Per Capita Expenditure on Outpatient Care in NPR	1,091.4	1,487.4
Per Capita Expenditure on Outpatient Care in USD	9.6	12.8
Per Capita Expenditure on Preventive Care in NPR	510.9	736.9
Per Capita Expenditure on Preventive Care in USD	4.5	6.3
Per Capita Expenditure on Ancillary Services in NPR	279.9	307.3
Per Capita Expenditure on Ancillary Services in USD	2.5	2.6

G. Disease-Specific Expenditure

Indicators	2018/19	2019/20
Expenditure on Infectious and parasitic diseases in Billion NPR	29.3	37.9
Expenditure on Infectious and parasitic diseases in Billion USD	0.3	0.3
Expenditure on Reproductive Health in Billion NPR	19.4	26.6
Expenditure on Reproductive Health in Billion USD	0.2	0.2
Expenditure on Nutrition Deficiencies in Billion NPR	3.6	5.2
Expenditure on Nutrition Deficiencies in Billion USD	0.03	0.04
Expenditure on Non-Communicable Diseases in Billion NPR	51.7	64.4
Expenditure on Non-Communicable Diseases in Billion USD	0.5	0.6
Expenditure on Injuries in Billion NPR	18.5	21.8
Expenditure on Injuries in Billion USD	0.2	0.2
Expenditure on Infectious and parasitic diseases as % of CHE	17.1	18.7
Expenditure on Reproductive Health as % of CHE	11.3	13.1
Expenditure on Nutrition Deficiencies as % of CHE	2.1	2.6
Expenditure on Non-Communicable Diseases as % of CHE	30.1	31.8
Expenditure on Injuries as % of CHE	10.8	10.8
Per Capita Expenditure on Infectious and parasitic diseases in NPR	984.7	1,258.0
Per Capita Expenditure on Infectious and parasitic diseases in USD	8.7	10.8
Per Capita Expenditure on Reproductive Health in NPR	653.6	881.9
Per Capita Expenditure on Reproductive Health in USD	5.8	7.6
Per Capita Expenditure on Nutrition Deficiencies in NPR	122.4	173.7

Per Capita Expenditure on Nutrition Deficiencies in USD	1.1	1.5
Per Capita Expenditure on Non-Communicable Diseases in NPR	1,741.1	2,138.8
Per Capita Expenditure on Non-Communicable Diseases in USD	15.4	18.3
Per Capita Expenditure on Injuries in NPR	622.6	725.0
Per Capita Expenditure on Injuries in USD	5.5	6.2

Sub-National (Province) Level Health Expenditure in FY 2018/19

Indicators	Province						
	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sud. Pas.
Total Health Expenditure (THE) in NPR Billion	30.5	23.3	51.1	20.1	28.5	13.4	16.9
Current Health Exp. (CHE) in NPR Billion	28.6	21.7	46.4	19.1	27.2	12.5	16.0
Capital Formation (HK) in NPR Billion	1.9	1.6	4.7	1.0	1.3	0.9	0.9
General Government Health Exp. as % of THE	24.1	28.4	23.1	24.3	23.2	28.0	26.3
General Government Current Health Expenditures as % of CHE	25.7	30.5	25.4	25.6	24.3	29.9	27.7
Out-of-Pocket Expenditure as % of CHE	59.8	57.4	55.1	59.6	61.4	53.4	59.0
External Funds for Health as % of CHE	11.2	9.8	14.7	11.5	10.5	12.0	10.8
Non-Profit Institutions Serving Households as % CHE	0.4	0.2	0.6	0.4	0.8	2.8	0.3
Total Pharmaceuticals and Medical Goods Exp. (non-specified by function) as % of CHE	40.7	39.4	37.4	40.4	41.7	36.9	40.1
Expenditure on Inpatient Care as % of CHE	9.6	9.9	11.5	9.5	9.7	9.8	9.6
Expenditure on Outpatient Care as % of CHE	18.0	19.8	18.7	19.0	17.4	23.0	19.0
Expenditure on Preventive Care as % of CHE	8.4	8.1	10.0	8.7	8.6	9.0	8.0
Expenditure on Hospitals as % of CHE	20.3	20.1	25.2	21.0	20.7	24.8	19.8
Expenditure on Ambulatory Health Care Centers as % of Current Health Expenditure	9.9	11.7	7.4	9.7	8.6	10.0	10.9
Expenditure on Ancillary Services as % of CHE	4.9	4.8	4.7	5.0	5.1	4.5	4.9

Sub-National (Province) Level Health Expenditure in FY 2019/20

Indicators	Province						
	Koshi	Madhesh	Bagmati	Gandaki	Lumbini	Karnali	Sud. Pas.
Total Health Expenditure (THE) in NPR Billion	37.9	27.8	60.3	24.3	34.4	17.1	21.6
Current Health Exp. (CHE) in NPR Billion	34.6	25.5	53.6	22.4	31.5	15.3	19.7
Capital Formation (HK) in NPR Billion	3.3	2.3	6.8	2.0	2.9	1.8	1.9
General Government Health Exp. as % of THE	27.2	32.6	26.5	27.8	27.7	34.4	33.5
General Government Current Health Expenditures as % of CHE	29.7	35.5	29.8	30.2	30.2	38.5	36.7
Out-of-Pocket Expenditure as % of CHE	54.5	53.9	52.7	56.2	58.5	48.4	53.1
External Funds for Health as % of CHE	10.8	9.0	13.3	10.8	8.6	9.6	8.4
Non-Profit Institutions Serving Households as % CHE	2.6	0.2	0.3	0.5	0.3	2.3	0.3
Total Pharmaceuticals & Medical Goods Exp. (non-specified by function) as % of CHE	37.5	37.7	36.0	38.8	40.1	34.1	37.0
Expenditure on Inpatient Care as % of CHE	9.9	9.3	12.0	10.2	10.4	11.2	10.0
Expenditure on Outpatient Care as % of CHE	20.9	23.3	21.9	21.4	20.4	27.1	23.1
Expenditure on Preventive Care as % of CHE	13.1	11.6	10.1	10.6	10.2	10.6	10.4
Expenditure on Hospitals as % of CHE	22.3	20.8	27.9	23.0	23.1	28.7	22.6
Expenditure on Ambulatory Health Care Centers as % of CHE	11.2	14.3	8.8	11.3	10.5	12.0	13.0
Expenditure on Ancillary Services as % of CHE	4.5	4.5	4.6	4.8	4.9	4.0	4.5

Annex B: Sub National Level (Amounts in Million NPR)

Annex B.1: Expenditures by type of Revenues of Financing Scheme by Provinces (FY 2018/19)

Revenues of health care financing schemes		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
FS.1	Transfers from government domestic revenue (allocated to health purposes)	6,872.8	24.1	6,107.6	28.1	11,360.5	24.5	4,560.1	23.9	6,131.5	22.6	3,473.5	27.7	4,051.7	25.3	42,557.6	24.8
FS.1.1	Internal transfers and grants	6,390.7	22.4	5,753.8	26.5	10,626.8	22.9	4,238.4	22.2	5,661.4	20.8	3,283.1	26.2	3,783.5	23.6	39,737.8	23.2
FS.1.2	Transfers by government on behalf of specific groups	471.8	1.7	344.1	1.6	706.2	1.5	314.5	1.6	460.9	1.7	185.1	1.5	261.3	1.6	2,743.9	1.6
FS.1.4	Other transfers from govt. domestic revenue	10.3	<0.01	9.7	<0.01	27.4	0.1	7.1	<0.01	9.1	<0.01	5.3	<0.01	6.9	<0.01	75.9	<0.01
FS.2	Transfers distributed by govt. from foreign origin	292.4	1.0	335.8	1.5	285.5	0.6	191.5	1.0	308.5	1.1	181.5	1.4	269.7	1.7	1,864.9	1.1
FS.5	Voluntary prepayment	198.3	0.7	143.5	0.7	300.1	0.6	130.6	0.7	199.6	0.7	77.4	0.6	108.5	0.7	1,158.1	0.7
FS.5.2	Voluntary prepayment from employers	198.3	0.7	143.5	0.7	300.1	0.6	130.6	0.7	199.6	0.7	77.4	0.6	108.5	0.7	1,158.1	0.7
FS.6	Other domestic revenues n.e.c.	18,308.0	64.1	13,330.1	61.4	27,922.2	60.2	12,210.7	63.9	17,992.8	66.2	7,493.0	59.7	10,137.4	63.3	107,394.2	62.6
FS.6.1	Other revenues from households n.e.c.	17,080.1	59.8	12,458.7	57.4	25,568.1	55.1	11,386.8	59.6	16,686.7	61.4	6,701.7	53.4	9,461.5	59.0	99,343.6	57.9
FS.6.2	Other revenues from corporations n.e.c.	1,121.2	3.9	817.8	3.8	2,086.9	4.5	747.5	3.9	1,095.4	4.0	439.9	3.5	621.1	3.9	6,929.7	4.0
FS.6.3	Other revenues from NPISH n.e.c.	106.7	0.4	53.6	0.2	267.3	0.6	76.4	0.4	210.7	0.8	351.4	2.8	54.9	0.3	1,121.0	0.7
FS.7	Direct foreign transfers	2,903.8	10.2	1,787.3	8.2	6,530.6	14.1	2,006.2	10.5	2,557.3	9.4	1,323.1	10.5	1,456.2	9.1	18,564.5	10.8
FS.7.1	Direct foreign financial transfers	2,903.8	10.2	1,787.3	8.2	6,530.6	14.1	2,006.2	10.5	2,557.3	9.4	1,323.1	10.5	1,456.2	9.1	18,564.5	10.8
FS.7.1.1	Direct bilateral financial transfers	58.7	0.2	42.8	0.2	1,275.8	2.7	65.1	0.3	57.3	0.2	51.3	0.4	102.0	0.6	1,653.1	1.0
FS.7.1.2	Direct multilateral financial transfers	738.7	2.6	514.1	2.4	752.2	1.6	345.5	1.8	550.1	2.0	364.5	2.9	374.8	2.3	3,639.9	2.1
FS.7.1.3	Other direct foreign financial transfers	2,106.4	7.4	1,230.4	5.7	4,524.6	9.8	1,595.6	8.4	1,949.8	7.2	907.3	7.2	979.4	6.1	13,293.5	7.7
Total		28,575.3	100.0	21,704.4	100.0	46,398.8	100.0	19,099.0	100.0	27,189.6	100.0	12,548.5	100.0	16,023.5	100.0	171,539.3	100.0

Annex B.2: Expenditures on Health Care Financing Scheme by Provinces (FY 2018/19)

Financing schemes		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HF.1	Government schemes and compulsory contributory health care financing schemes	7,352.8	25.7	6,619.0	30.5	11,801.9	25.4	4,881.5	25.6	6,605.8	24.3	3,751.6	29.9	4,446.4	27.7	45,458.9	26.5
HF.1.1	Government schemes	6,881.0	24.1	6,274.9	28.9	11,095.7	23.9	4,567.0	23.9	6,144.9	22.6	3,566.5	28.4	4,185.1	26.1	42,715.0	24.9
HF.1.1.1	Federal government schemes	6,730.7	23.6	5,943.5	27.4	11,034.7	23.8	4,567.0	23.9	6,040.0	22.2	3,545.4	28.3	4,183.8	26.1	42,045.1	24.5
HF.1.1.2	Provincial/local government schemes	150.3	0.5	331.4	1.5	61.0	0.1	-	-	105.0	0.4	21.1	0.2	1.3	<0.01	670.0	0.4
HF.1.1.nec	Unspecified government schemes (n.e.c.)	150.3	0.5	331.4	1.5	61.0	0.1	-	-	105.0	0.4	21.1	0.2	1.3	<0.01	670.0	0.4
HF.1.2	Compulsory contributory health insurance schemes	471.8	1.7	344.1	1.6	706.2	1.5	314.5	1.6	460.9	1.7	185.1	1.5	261.3	1.6	2,743.9	1.6
HF.1.2.1	Social health insurance schemes	471.8	1.7	344.1	1.6	706.2	1.5	314.5	1.6	460.9	1.7	185.1	1.5	261.3	1.6	2,743.9	1.6
HF.2	Voluntary health care payment schemes	4,142.4	14.5	2,626.7	12.1	9,029.0	19.5	2,830.7	14.8	3,897.0	14.3	2,095.2	16.7	2,115.6	13.2	26,736.4	15.6
HF.2.1	Voluntary health insurance schemes	920.4	3.2	670.3	3.1	1,381.1	3.0	612.0	3.2	905.1	3.3	360.8	2.9	508.5	3.2	5,358.1	3.1
HF.2.1.nec	Unspecified voluntary health insurance schemes (n.e.c.)	920.4	3.2	670.3	3.1	1,381.1	3.0	612.0	3.2	905.1	3.3	360.8	2.9	508.5	3.2	5,358.1	3.1
HF.2.2	NPISH financing schemes (including development agencies)	2,822.9	9.9	1,665.3	7.7	6,642.1	14.3	1,952.6	10.2	2,602.1	9.6	1,577.9	12.6	1,386.0	8.6	18,649.0	10.9
HF.2.2.1	NPISH financing schemes (excluding HF.2.2.2)	1,801.4	6.3	885.6	4.1	3,431.6	7.4	1,259.4	6.6	1,333.5	4.9	1,083.9	8.6	642.8	4.0	10,438.2	6.1
HF.2.2.2	Resident foreign agencies schemes	1,021.5	3.6	779.8	3.6	3,210.5	6.9	693.2	3.6	1,268.6	4.7	494.0	3.9	743.2	4.6	8,210.7	4.8
HF.2.3	Enterprise financing schemes	399.0	1.4	291.1	1.3	1,005.8	2.2	266.0	1.4	389.8	1.4	156.6	1.2	221.0	1.4	2,729.4	1.6
HF.2.3.1	Enterprises (except health care providers) financing schemes	399.0	1.4	291.1	1.3	1,005.8	2.2	266.0	1.4	389.8	1.4	156.6	1.2	221.0	1.4	2,729.4	1.6
HF.3	Household out-of-pocket payment	17,080.1	59.8	12,458.7	57.4	25,568.1	55.1	11,386.8	59.6	16,686.7	61.4	6,701.7	53.4	9,461.5	59.0	99,343.6	57.9
HF.3.1	Out-of-pocket excluding cost-sharing	17,080.1	59.8	12,458.7	57.4	25,568.1	55.1	11,386.8	59.6	16,686.7	61.4	6,701.7	53.4	9,461.5	59.0	99,343.6	57.9
HF.nec	Unspecified financing schemes (n.e.c.)	0.0	<0.01	0.0	<0.01	0.1	<0.01	0.0	<0.01	0.0	<0.01	0.0	<0.01	0.0	<0.01	0.3	0.0
Total		28,575.3	100.0	21,704.4	100.0	46,398.8	100.0	19,099.0	100.0	27,189.6	100.0	12,548.5	100.0	16,023.5	100.0	171,539.3	100.0

Annex B.3: Expenditures on Health Care Provider by Provinces (FY 2018/19)

Health care providers		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HP.1	Hospitals	5,800.9	20.3	4,354.4	20.1	11,714.1	25.2	4,013.7	21.0	5,621.4	20.7	3,113.2	24.8	3,169.1	19.8	37,786.8	22.0
HP.1.1	General hospitals	4,070.0	14.2	3,138.5	14.5	8,077.3	17.4	2,927.8	15.3	4,023.0	14.8	2,449.1	19.5	2,220.2	13.9	26,905.8	15.7
HP.1.1.1	Public general hospitals	1,056.4	3.7	953.2	4.4	3,493.0	7.5	694.6	3.6	879.5	3.2	811.8	6.5	541.7	3.4	8,430.4	4.9
HP.1.1.1.1	National/Federal hospitals	350.8	1.2	192.1	0.9	2,621.6	5.7	190.5	1.0	244.8	0.9	484.0	3.9	144.5	0.9	4,228.3	2.5
HP.1.1.1.2	Regional/Zonal hospitals	90.2	0.3	355.6	1.6	135.0	0.3	60.1	0.3	88.1	0.3	35.4	0.3	49.9	0.3	814.2	0.5
HP.1.1.1.3	District level and other public general hospitals	192.5	0.7	120.8	0.6	223.7	0.5	115.3	0.6	161.2	0.6	75.6	0.6	97.4	0.6	986.6	0.6
HP.1.1.1.nec	Other Public general hospitals	423.0	1.5	284.7	1.3	512.7	1.1	328.7	1.7	385.4	1.4	216.9	1.7	249.9	1.6	2,401.2	1.4
HP.1.1.2	Private (for profit) general hospitals	2,385.5	8.3	1,740.1	8.0	3,571.0	7.7	1,590.4	8.3	2,330.6	8.6	936.0	7.5	1,321.5	8.2	13,875.0	8.1
HP.1.1.3	Private (not for profit) general hospitals	263.5	0.9	175.8	0.8	367.1	0.8	400.1	2.1	455.4	1.7	557.3	4.4	154.8	1.0	2,373.9	1.4
HP.1.1.nec	Other General hospitals	364.5	1.3	269.4	1.2	646.2	1.4	242.8	1.3	357.5	1.3	144.0	1.1	202.3	1.3	2,226.6	1.3
HP.1.2	Mental health hospitals	47.4	0.2	35.6	0.2	67.9	0.1	31.7	0.2	45.8	0.2	21.4	0.2	26.8	0.2	276.5	0.2
HP.1.2.1	Public mental health hospitals	7.0	<0.01	6.2	<0.01	7.5	<0.01	4.8	<0.01	6.4	<0.01	3.4	<0.01	4.5	<0.01	39.9	<0.01
HP.1.2.2	Private (for profit) mental health hospitals	40.3	0.1	29.4	0.1	60.4	0.1	26.9	0.1	39.4	0.1	15.8	0.1	22.3	0.1	234.5	0.1
HP.1.2.3	Private (not for profit) mental health hospitals	-	-	-	-	-	-	-	-	-	-	2.1	<0.01	-	-	2.1	<0.01
HP.1.3	Specialized hospitals (Other than mental health hospitals)	1,375.1	4.8	1,024.0	4.7	3,246.0	7.0	911.4	4.8	1,343.4	4.9	558.7	4.5	803.4	5.0	9,261.9	5.4
HP.1.3.1	Public specialized hospitals	337.7	1.2	276.5	1.3	1,639.4	3.5	228.2	1.2	342.2	1.3	156.6	1.2	235.7	1.5	3,216.5	1.9
HP.1.3.2	Private (for profit) specialized hospitals	1,005.9	3.5	733.7	3.4	1,505.8	3.2	670.6	3.5	982.7	3.6	394.7	3.1	557.2	3.5	5,850.5	3.4
HP.1.3.3	Private (not for profit) specialized hospitals	-	-	-	-	72.5	0.2	-	-	-	-	-	-	-	-	72.5	<0.01
HP.1.3.nec	Other Specialized hospitals (Other than mental health hospitals)	31.4	0.1	13.8	0.1	28.3	0.1	12.6	0.1	18.5	0.1	7.4	0.1	10.5	0.1	122.4	0.1
HP.1.nec	Unspecified hospitals (n.e.c.)	308.4	1.1	156.3	0.7	323.0	0.7	142.8	0.7	209.3	0.8	84.1	0.7	118.7	0.7	1,342.6	0.8
HP.2	Residential long-term care facilities	110.7	0.4	1.1	<0.01	89.5	0.2	2.0	<0.01	-	-	2.0	<0.01	-	-	205.4	0.1
HP.2.1	Long-term nursing care facilities	110.7	0.4	1.1	<0.01	83.6	0.2	2.0	<0.01	-	-	2.0	<0.01	-	-	199.5	0.1
HP.2.9	Other residential long-term care facilities	-	-	-	-	5.9	<0.01	-	-	-	-	-	-	-	-	5.9	<0.01

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Health care providers		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HP.3	Providers of ambulatory health care	2,825.9	9.9	2,543.9	11.7	3,419.3	7.4	1,844.1	9.7	2,336.1	8.6	1,249.0	10.0	1,751.5	10.9	15,969.7	9.3
HP.3.1	Medical practices	242.2	0.8	176.7	0.8	386.0	0.8	161.5	0.8	236.7	0.9	95.0	0.8	134.2	0.8	1,432.3	0.8
HP.3.1.1	Offices of general medical practitioners	104.4	0.4	76.2	0.4	156.3	0.3	69.6	0.4	102.0	0.4	41.0	0.3	57.8	0.4	607.3	0.4
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)	137.8	0.5	100.5	0.5	206.2	0.4	91.8	0.5	134.6	0.5	54.1	0.4	76.3	0.5	801.3	0.5
HP.3.1.nec	Unspecified medical practices (n.e.c.)	0.0	<0.01	0.0	<0.01	23.4	0.1	0.0	<0.01	0.0	<0.01	0.0	<0.01	0.0	<0.01	23.6	<0.01
HP.3.2	Dental practice	168.3	0.6	122.8	0.6	252.0	0.5	112.2	0.6	164.5	0.6	66.0	0.5	93.2	0.6	979.1	0.6
HP.3.3	Other health care practitioners	4.9	<0.01	1.7	<0.01	1.2	<0.01	1.4	<0.01	3.7	<0.01	3.6	<0.01	5.0	<0.01	21.5	<0.01
HP.3.4	Ambulatory health care centers	2,409.9	8.4	2,242.3	10.3	2,762.1	6.0	1,568.7	8.2	1,930.8	7.1	1,083.4	8.6	1,518.9	9.5	13,516.2	7.9
HP.3.4.1	Family planning centers	66.3	0.2	49.4	0.2	238.7	0.5	43.6	0.2	64.3	0.2	26.5	0.2	36.9	0.2	525.7	0.3
HP.3.4.2	Ambulatory mental health and substance abuse centers	1.6	<0.01	1.2	<0.01	2.4	<0.01	1.1	<0.01	1.6	<0.01	0.6	<0.01	0.9	<0.01	9.5	<0.01
HP.3.4.3	Free-standing ambulatory surgery center	24.8	0.1	79.2	0.4	31.1	0.1	16.7	0.1	23.9	0.1	10.9	0.1	66.7	0.4	253.3	0.1
HP.3.4.5	Non-specialized ambulatory health care centers	1,494.7	5.2	1,599.8	7.4	1,539.8	3.3	1,037.0	5.4	1,341.7	4.9	761.8	6.1	1,018.7	6.4	8,793.5	5.1
HP.3.4.9	All Other ambulatory centers	822.5	2.9	512.8	2.4	950.1	2.0	470.4	2.5	499.3	1.8	283.5	2.3	395.7	2.5	3,934.2	2.3
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)	0.5	<0.01	0.3	<0.01	18.0	<0.01	0.3	<0.01	0.5	<0.01	0.9	<0.01	0.3	<0.01	20.7	<0.01
HP.4	Providers of ancillary services	1,413.9	4.9	1,035.8	4.8	2,198.6	4.7	947.2	5.0	1,379.8	5.1	558.5	4.5	786.8	4.9	8,320.6	4.9
HP.4.1	Providers of patient transportation and emergency rescue	185.5	0.6	138.6	0.6	274.2	0.6	128.3	0.7	180.5	0.7	73.4	0.6	103.0	0.6	1,083.6	0.6
HP.4.2	Medical and diagnostic laboratories	1,228.4	4.3	897.1	4.1	1,924.4	4.1	818.9	4.3	1,199.2	4.4	485.1	3.9	683.8	4.3	7,237.0	4.2
HP.5	Retailers and Other providers of medical goods	11,627.7	40.7	8,564.5	39.5	17,367.2	37.4	7,732.6	40.5	11,346.1	41.7	4,643.8	37.0	6,432.8	40.1	67,714.7	39.5
HP.5.1	Pharmacies	11,307.9	39.6	8,328.5	38.4	16,799.2	36.2	7,519.7	39.4	11,035.0	40.6	4,516.9	36.0	6,254.8	39.0	65,762.0	38.3
HP.5.1.1	Allopathic pharmacies/dispensaries	11,094.4	38.8	8,172.7	37.7	16,479.6	35.5	7,377.4	38.6	10,826.4	39.8	4,433.1	35.3	6,136.5	38.3	64,520.2	37.6
HP.5.1.2	Non allopathic pharmacies/dispensaries	195.2	0.7	142.4	0.7	292.2	0.6	130.2	0.7	190.7	0.7	76.6	0.6	108.1	0.7	1,135.5	0.7
HP.5.1.nec	Other Pharmacies/dispensaries	18.3	0.1	13.3	0.1	27.4	0.1	12.2	0.1	17.9	0.1	7.2	0.1	10.1	0.1	106.3	0.1

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Health care providers		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances	319.8	1.1	236.1	1.1	568.0	1.2	212.9	1.1	311.1	1.1	126.8	1.0	178.0	1.1	1,952.7	1.1
HP.6	Providers of preventive care	2,138.5	7.5	1,554.9	7.2	3,987.0	8.6	1,397.7	7.3	2,103.8	7.7	973.6	7.8	1,109.8	6.9	13,265.3	7.7
HP.7	Providers of health care system administration and financing	1,403.0	4.9	1,287.9	5.9	2,439.5	5.3	950.2	5.0	1,300.1	4.8	707.6	5.6	998.6	6.2	9,086.9	5.3
HP.7.1	Government health administration agencies	1,234.6	4.3	1,126.8	5.2	2,192.4	4.7	838.4	4.4	1,103.6	4.1	603.0	4.8	825.2	5.2	7,923.9	4.6
HP.7.2	Social health insurance agencies	68.7	0.2	50.1	0.2	102.8	0.2	45.8	0.2	67.1	0.2	26.9	0.2	38.0	0.2	399.4	0.2
HP.7.3	Private health insurance administration agencies	74.7	0.3	54.5	0.3	111.8	0.2	49.8	0.3	73.0	0.3	29.3	0.2	41.4	0.3	434.6	0.3
HP.7.9	Other administration agencies	25.1	0.1	56.5	0.3	32.5	0.1	16.2	0.1	56.4	0.2	48.3	0.4	93.9	0.6	329.0	0.2
HP.8	Rest of economy	171.3	0.6	134.7	0.6	407.1	0.9	213.8	1.1	153.1	0.6	120.5	1.0	117.0	0.7	1,317.6	0.8
HP.8.2	All Other industries as secondary providers of health care	55.3	0.2	28.4	0.1	276.6	0.6	132.7	0.7	38.0	0.1	35.9	0.3	38.3	0.2	605.1	0.4
HP.8.3	Community health workers (or village health worker, community health aide, etc.)	115.9	0.4	106.4	0.5	130.5	0.3	81.2	0.4	115.2	0.4	84.7	0.7	78.8	0.5	712.5	0.4
HP.9	Rest of the world	34.4	0.1	25.1	0.1	51.5	0.1	22.9	0.1	33.6	0.1	13.5	0.1	19.1	0.1	200.1	0.1
HP.nec	Unspecified health care providers (n.e.c.)	3,049.0	10.7	2,202.0	10.1	4,725.1	10.2	1,974.7	10.3	2,915.5	10.7	1,166.8	9.3	1,638.8	10.2	17,672.0	10.3
Total		28,575.3	100.0	21,704.4	100.0	46,398.8	100.0	19,099.0	100.0	27,189.6	100.0	12,548.5	100.0	16,023.5	100.0	171,539.3	100.0

Annex B.4: Expenditures on Health Care Function by Provinces (FY 2018/19)

Health care functions		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HC.1	Curative care	8,196.3	28.7	6,600.0	30.4	14,368.3	31.0	5,588.8	29.3	7,561.6	27.8	4,198.1	33.5	4,690.2	29.3	51,203.3	29.8
HC.1.1	Inpatient curative care	2,743.2	9.6	2,150.6	9.9	5,331.2	11.5	1,811.5	9.5	2,631.2	9.7	1,226.6	9.8	1,530.6	9.6	17,424.9	10.2
HC.1.1.1	General inpatient curative care	1,741.5	6.1	1,414.8	6.5	3,368.7	7.3	1,144.5	6.0	1,657.2	6.1	825.9	6.6	948.8	5.9	11,101.4	6.5
HC.1.1.2	Specialized inpatient curative care	1,000.2	3.5	734.6	3.4	1,960.2	4.2	666.0	3.5	972.4	3.6	400.1	3.2	581.0	3.6	6,314.6	3.7
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)	1.5	<0.01	1.1	<0.01	2.3	<0.01	1.0	<0.01	1.5	<0.01	0.6	<0.01	0.8	<0.01	8.9	<0.01
HC.1.3	Outpatient curative care	5,146.7	18.0	4,299.4	19.8	8,686.5	18.7	3,619.9	19.0	4,729.6	17.4	2,890.8	23.0	3,045.7	19.0	32,418.6	18.9
HC.1.3.1	General outpatient curative care	4,265.0	14.9	3,541.3	16.3	6,595.4	14.2	3,013.2	15.8	3,834.1	14.1	2,493.6	19.9	2,421.0	15.1	26,163.6	15.3
HC.1.3.2	Dental outpatient curative care	168.3	0.6	122.8	0.6	252.0	0.5	112.2	0.6	164.5	0.6	66.0	0.5	93.2	0.6	979.1	0.6
HC.1.3.3	Specialized outpatient curative care	623.1	2.2	569.4	2.6	1,625.3	3.5	434.3	2.3	642.8	2.4	294.5	2.3	481.4	3.0	4,670.8	2.7
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)	90.3	0.3	65.9	0.3	213.8	0.5	60.2	0.3	88.3	0.3	36.6	0.3	50.0	0.3	605.2	0.4
HC.1.nec	Unspecified curative care (n.e.c.)	306.5	1.1	149.9	0.7	350.6	0.8	157.4	0.8	200.8	0.7	80.7	0.6	113.9	0.7	1,359.8	0.8
HC.2	Rehabilitative care	2.7	<0.01	2.7	<0.01	78.5	0.2	3.4	<0.01	2.0	<0.01	2.8	<0.01	1.2	<0.01	93.3	0.1
HC.2.1	Inpatient rehabilitative care	0.6	<0.01	1.1	<0.01	72.5	0.2	2.0	<0.01	-	-	2.0	<0.01	-	-	78.2	<0.01
HC.2.3	Outpatient rehabilitative care	1.6	<0.01	1.2	<0.01	5.3	<0.01	1.1	<0.01	1.6	<0.01	0.6	<0.01	0.9	<0.01	12.4	<0.01
HC.2.nec	Unspecified rehabilitative care (n.e.c.)	0.5	<0.01	0.3	<0.01	0.7	<0.01	0.3	<0.01	0.4	<0.01	0.2	<0.01	0.3	<0.01	2.7	<0.01
HC.3	Long-term care (health)	110.1	0.4	-	-	37.5	0.1	-	-	-	-	-	-	-	-	147.6	0.1
HC.3.1	Inpatient long-term care (health)	-	-	-	-	5.8	<0.01	-	-	-	-	-	-	-	-	5.8	<0.01
HC.3.nec	Unspecified long-term care (n.e.c.)	110.1	0.4	-	-	31.7	0.1	-	-	-	-	-	-	-	-	141.8	0.1
HC.4	Ancillary services (non-specified by function)	1,412.8	4.9	1,034.9	4.8	2,196.9	4.7	946.4	5.0	1,378.7	5.1	558.1	4.4	786.2	4.9	8,314.0	4.8
HC.4.1	Laboratory services	1,020.3	3.6	745.9	3.4	1,613.6	3.5	680.6	3.6	996.6	3.7	400.9	3.2	566.6	3.5	6,024.6	3.5
HC.4.2	Imaging services	207.0	0.7	150.5	0.7	309.1	0.7	137.5	0.7	201.5	0.7	81.6	0.7	116.5	0.7	1,203.7	0.7
HC.4.3	Patient transportation	185.5	0.6	138.6	0.6	274.2	0.6	128.3	0.7	180.5	0.7	73.4	0.6	103.0	0.6	1,083.6	0.6
HC.4.nec	Unspecified ancillary services (n.e.c.)	-	-	-	-	-	-	-	-	-	-	2.2	<0.01	-	-	2.2	<0.01
HC.5	Medical goods (non-specified by function)	11,616.8	40.7	8,548.8	39.4	17,372.6	37.4	7,724.4	40.4	11,339.0	41.7	4,634.8	36.9	6,422.4	40.1	67,658.8	39.4
HC.5.1	Pharmaceuticals and Other medical non-durable goods	11,508.0	40.3	8,466.6	39.0	17,197.2	37.1	7,652.2	40.1	11,234.0	41.3	4,590.7	36.6	6,361.3	39.7	67,009.9	39.1
HC.5.1.1	Prescribed medicines	5,231.1	18.3	3,888.1	17.9	7,724.3	16.6	3,467.6	18.2	5,101.7	18.8	2,127.9	17.0	2,884.2	18.0	30,424.9	17.7
HC.5.1.1.1	Allopathic prescribed medicines	5,231.1	18.3	3,888.1	17.9	7,724.3	16.6	3,467.6	18.2	5,101.7	18.8	2,127.9	17.0	2,884.2	18.0	30,424.9	17.7
HC.5.1.2	Over-the-counter medicines	6,063.6	21.2	4,422.9	20.4	9,076.9	19.6	4,042.4	21.2	5,923.9	21.8	2,379.2	19.0	3,358.9	21.0	35,267.8	20.6
HC.5.1.2.1	Allopathic over-the-counter medicines	5,868.4	20.5	4,280.5	19.7	8,784.6	18.9	3,912.2	20.5	5,733.2	21.1	2,302.6	18.3	3,250.8	20.3	34,132.2	19.9
HC.5.1.2.2	Non allopathic over-the-counter medicines	195.2	0.7	142.4	0.7	292.2	0.6	130.2	0.7	190.7	0.7	76.6	0.6	108.1	0.7	1,135.5	0.7
HC.5.1.2.nec	Other Over-the-counter medicines	213.3	0.7	155.6	0.7	396.0	0.9	142.2	0.7	208.4	0.8	83.7	0.7	118.2	0.7	1,317.3	0.8
HC.5.1.3	Other medical non-durable goods	101.1	0.4	73.7	0.3	168.4	0.4	67.4	0.4	98.7	0.4	39.7	0.3	56.0	0.3	604.9	0.4
HC.5.2	Therapeutic appliances and Other medical goods	101.1	0.4	73.7	0.3	168.4	0.4	67.4	0.4	98.7	0.4	39.7	0.3	56.0	0.3	604.9	0.4

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Health care functions		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HC.5.2.9	All Other medical durables, including medical technical devices	7.8	<0.01	8.5	<0.01	7.1	<0.01	4.9	<0.01	6.3	<0.01	4.4	<0.01	5.1	<0.01	44.1	<0.01
HC.6	Preventive care	2,408.6	8.4	1,753.9	8.1	4,617.8	10.0	1,660.4	8.7	2,325.4	8.6	1,132.5	9.0	1,277.9	8.0	15,176.3	8.8
HC.6.1	Information, education, and counseling (IEC) programs	876.1	3.1	687.6	3.2	1,827.0	3.9	747.4	3.9	1,091.6	4.0	380.0	3.0	548.9	3.4	6,158.5	3.6
HC.6.1.2	Nutrition IEC programs	336.3	1.2	301.1	1.4	524.4	1.1	216.5	1.1	354.2	1.3	163.4	1.3	227.7	1.4	2,123.6	1.2
HC.6.1.nec	Other and unspecified IEC programs (n.e.c.)	539.7	1.9	386.5	1.8	1,302.6	2.8	530.9	2.8	737.4	2.7	216.6	1.7	321.2	2.0	4,034.9	2.4
HC.6.2	Immunization programs	220.6	0.8	202.9	0.9	201.9	0.4	150.4	0.8	195.0	0.7	115.3	0.9	149.1	0.9	1,235.2	0.7
HC.6.3	Early disease detection programs	47.8	0.2	76.7	0.4	226.4	0.5	30.9	0.2	43.5	0.2	11.9	0.1	34.9	0.2	472.1	0.3
HC.6.4	Healthy condition monitoring programs	150.5	0.5	191.0	0.9	350.0	0.8	112.2	0.6	144.4	0.5	155.6	1.2	92.8	0.6	1,196.5	0.7
HC.6.5	Epidemiological surveillance and risk and disease control programs	178.2	0.6	144.3	0.7	248.6	0.5	110.4	0.6	170.6	0.6	90.0	0.7	101.6	0.6	1,043.7	0.6
HC.6.5.1	Planning & Management	10.6	<0.01	8.9	<0.01	12.6	<0.01	8.1	<0.01	11.1	<0.01	6.9	0.1	6.8	<0.01	65.1	<0.01
HC.6.5.2	Monitoring & Evaluation (M&E)	25.5	0.1	19.1	0.1	68.3	0.1	16.7	0.1	34.2	0.1	14.1	0.1	15.4	0.1	193.3	0.1
HC.6.5.3	Procurement & supply management	40.5	0.1	37.8	0.2	37.4	0.1	28.0	0.1	35.8	0.1	20.9	0.2	27.0	0.2	227.4	0.1
HC.6.5.4	Interventions	92.1	0.3	60.5	0.3	124.2	0.3	55.3	0.3	81.1	0.3	32.6	0.3	46.0	0.3	491.7	0.3
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)	9.6	<0.01	17.9	0.1	6.1	<0.01	2.3	<0.01	8.3	<0.01	15.6	0.1	6.4	<0.01	66.2	<0.01
HC.6.6	Preparing for disaster and emergency response programs	2.4	<0.01	1.9	<0.01	9.8	<0.01	1.6	<0.01	2.2	<0.01	1.0	<0.01	1.4	<0.01	20.4	<0.01
HC.6.nec	Unspecified preventive care (n.e.c.)	933.1	3.3	449.5	2.1	1,754.0	3.8	507.4	2.7	678.1	2.5	378.7	3.0	349.2	2.2	5,050.0	2.9
HC.7	Governance, and health sys. & financing admin.	1,403.0	4.9	1,287.9	5.9	2,439.5	5.3	950.2	5.0	1,300.1	4.8	707.6	5.6	998.6	6.2	9,086.9	5.3
HC.7.1	Governance and Health system administration	1,328.3	4.6	1,233.4	5.7	2,327.7	5.0	900.4	4.7	1,227.1	4.5	678.2	5.4	957.2	6.0	8,652.4	5.0
HC.7.1.1	Planning & Management	1,234.8	4.3	1,141.6	5.3	2,078.8	4.5	837.9	4.4	1,143.5	4.2	628.6	5.0	893.8	5.6	7,959.1	4.6
HC.7.1.2	Monitoring & Evaluation (M&E)	43.3	0.2	43.7	0.2	144.2	0.3	28.5	0.1	40.2	0.1	23.2	0.2	30.1	0.2	353.2	0.2
HC.7.1.3	Procurement & supply management	13.8	<0.01	12.8	0.1	71.4	0.2	9.5	<0.01	12.2	<0.01	7.0	0.1	9.1	0.1	135.9	0.1
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	36.4	0.1	35.3	0.2	33.4	0.1	24.4	0.1	31.1	0.1	19.4	0.2	24.1	0.2	204.2	0.1
HC.7.2	Administration of health financing	74.7	0.3	54.5	0.3	111.8	0.2	49.8	0.3	73.0	0.3	29.3	0.2	41.4	0.3	434.6	0.3
HC.9	Other health care services not elsewhere classified (n.e.c.)	3,424.9	12.0	2,476.2	11.4	5,287.9	11.4	2,225.4	11.7	3,282.8	12.1	1,314.7	10.5	1,847.1	11.5	19,858.9	11.6
Total		28,575.3	100.0	21,704.4	100.0	46,398.8	100.0	19,099.0	100.0	27,189.6	100.0	12,548.5	100.0	16,023.5	100.0	171,539.3	100.0

Annex B.5: Expenditures on Financing Agent by Provinces (FY 2018/19)

Financing agents		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
FA.1	General government	7,352.8	25.7	6,619.0	30.5	11,801.9	25.4	4,881.5	25.6	6,605.8	24.3	3,751.6	29.9	4,446.4	27.7	45,458.9	26.5
FA.1.1	Federal government	4,423.1	15.5	3,505.8	16.2	9,101.6	19.6	2,927.6	15.3	4,070.4	15.0	2,287.4	18.2	2,591.2	16.2	28,907.0	16.9
FA.1.1.1	Ministry of Health	1,796.3	6.3	1,589.8	7.3	3,801.0	8.2	1,176.4	6.2	1,504.1	5.5	1,256.7	10.0	1,136.1	7.1	12,260.4	7.1
FA.1.1.2	Other ministries and public units (belonging to Federal government)	2,155.0	7.5	1,571.9	7.2	4,594.4	9.9	1,436.7	7.5	2,105.4	7.7	845.6	6.7	1,193.8	7.5	13,902.7	8.1
FA.1.1.2.1	Ministry of Education	323.9	1.1	236.3	1.1	484.9	1.0	215.9	1.1	316.4	1.2	127.1	1.0	179.4	1.1	1,883.9	1.1
FA.1.1.2.3	Ministry of Home Affairs	22.0	0.1	16.0	0.1	665.3	1.4	14.6	0.1	21.4	0.1	8.6	0.1	12.2	0.1	760.1	0.4
FA.1.1.2.4	Ministry of Defense	0.7	<0.01	0.5	<0.01	736.8	1.6	0.5	<0.01	0.7	<0.01	0.3	<0.01	0.4	<0.01	739.8	0.4
FA.1.1.2.5	Ministry of Agriculture Development	9.1	<0.01	6.6	<0.01	13.6	<0.01	6.1	<0.01	8.9	<0.01	3.6	<0.01	5.0	<0.01	53.0	<0.01
FA.1.1.2.6	Ministry of Federal Affairs and Local Development	78.8	0.3	57.5	0.3	118.0	0.3	52.5	0.3	77.0	0.3	30.9	0.2	43.7	0.3	458.4	0.3
FA.1.1.2.7	Ministry of Commerce and Supply	27.7	0.1	20.2	0.1	41.5	0.1	18.5	0.1	27.1	0.1	10.9	0.1	15.4	0.1	161.4	0.1
FA.1.1.2.8	Ministry of Finance	1,649.5	5.8	1,203.2	5.5	2,469.3	5.3	1,099.7	5.8	1,611.6	5.9	647.2	5.2	913.8	5.7	9,594.3	5.6
FA.1.1.2.nec	Other ministries and public units (belonging to federal government)	43.2	0.2	31.5	0.1	65.0	0.1	28.8	0.2	42.2	0.2	17.0	0.1	24.0	0.1	251.8	0.1
FA.1.1.4	National Health Insurance Agency	471.8	1.7	344.1	1.6	706.2	1.5	314.5	1.6	460.9	1.7	185.1	1.5	261.3	1.6	2,743.9	1.6
FA.1.2	Provincial/Local government	2,929.7	10.3	3,113.2	14.3	2,700.3	5.8	1,953.9	10.2	2,535.4	9.3	1,464.2	11.7	1,855.2	11.6	16,551.9	9.6
FA.1.2.1	Provincial Government	208.2	0.7	415.6	1.9	127.9	0.3	49.9	0.3	105.0	0.4	69.4	0.6	1.3	<0.01	977.1	0.6
FA.1.2.2	Local Government	2,721.4	9.5	2,697.7	12.4	2,572.4	5.5	1,904.1	10.0	2,430.5	8.9	1,394.8	11.1	1,853.9	11.6	15,574.8	9.1
FA.1.2.2.nec	Other Local Government	2,721.4	9.5	2,697.7	12.4	2,572.4	5.5	1,904.1	10.0	2,430.5	8.9	1,394.8	11.1	1,853.9	11.6	15,574.8	9.1
FA.1.3	Social security agency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FA.2	Insurance corporations	727.9	2.5	531.0	2.4	1,089.7	2.3	485.3	2.5	711.2	2.6	285.6	2.3	403.2	2.5	4,233.9	2.5
FA.2.1	Commercial insurance companies	727.9	2.5	531.0	2.4	1,089.7	2.3	485.3	2.5	711.2	2.6	285.6	2.3	403.2	2.5	4,233.9	2.5
FA.3	Corporations (Other than insurance corporations) (part of HF.RL1.2)	588.8	2.1	429.5	2.0	1,292.2	2.8	392.5	2.1	575.2	2.1	231.0	1.8	326.1	2.0	3,835.3	2.2
FA.3.2	Corporations (Other than providers of health services)	588.8	2.1	429.5	2.0	1,292.2	2.8	392.5	2.1	575.2	2.1	231.0	1.8	326.1	2.0	3,835.3	2.2
FA.4	Non-profit institutions serving households (NPISH)	2,825.7	9.9	1,666.2	7.7	6,647.1	14.3	1,952.9	10.2	2,610.6	9.6	1,578.6	12.6	1,386.2	8.7	18,667.3	10.9
FA.5	Households	17,080.1	59.8	12,458.7	57.4	25,568.1	55.1	11,386.8	59.6	16,686.7	61.4	6,701.7	53.4	9,461.5	59.0	99,343.6	57.9
FA.nec	Unspecified financing agents (n.e.c.)	0.0	<0.01	0.0	<0.01	0.1	<0.01	0.0	<0.01	0.0	<0.01	0.0	<0.01	0.0	<0.01	0.3	<0.01
Total		28,575.3	100.0	21,704.4	100.0	46,398.8	100.0	19,099.0	100.0	27,189.6	100.0	12,548.5	100.0	16,023.5	100.0	171,539.3	100.0

Annex B.6: Expenditures on Factors of Health Care Provision by Provinces (FY 2018/19)

Factors of health care provision		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
FP.1	Compensation of employees	2,025.7	7.1	1,959.0	9.0	3,906.5	8.4	1,490.2	7.8	2,029.2	7.5	1,038.5	8.3	1,371.5	8.6	13,820.7	8.1
FP.1.1	Wages and salaries	1,831.2	6.4	1,800.6	8.3	3,570.8	7.7	1,336.3	7.0	1,834.1	6.7	950.5	7.6	1,252.1	7.8	12,575.6	7.3
FP.1.2	Social contributions	90.8	0.3	66.2	0.3	138.2	0.3	60.5	0.3	88.7	0.3	35.6	0.3	50.3	0.3	530.5	0.3
FP.1.3	All Other costs related to employees	103.7	0.4	92.2	0.4	197.5	0.4	93.3	0.5	106.4	0.4	52.3	0.4	69.1	0.4	714.6	0.4
FP.2	Self-employed professional remuneration	148.2	0.5	134.3	0.6	211.8	0.5	97.4	0.5	128.6	0.5	359.1	2.9	88.9	0.6	1,168.2	0.7
FP.3	Materials and services used	26,089.4	91.3	19,420.0	89.5	41,572.1	89.6	17,224.1	90.2	24,762.2	91.1	11,009.7	87.7	14,400.1	89.9	154,477.5	90.1
FP.3.1	Health care services	12,088.3	42.3	8,947.0	41.2	19,125.9	41.2	7,747.8	40.6	11,003.6	40.5	5,261.3	41.9	6,548.1	40.9	70,722.0	41.2
FP.3.1.1	Laboratory & Imaging services	1,227.8	4.3	896.5	4.1	1,869.0	4.0	818.4	4.3	1,199.2	4.4	483.8	3.9	683.2	4.3	7,178.0	4.2
FP.3.1.nec	Other health care services	10,860.5	38.0	8,050.5	37.1	17,256.9	37.2	6,929.4	36.3	9,804.3	36.1	4,777.5	38.1	5,864.9	36.6	63,544.0	37.0
FP.3.2	Health care goods	12,052.3	42.2	8,978.5	41.4	18,140.9	39.1	8,030.2	42.0	11,717.8	43.1	4,858.9	38.7	6,698.3	41.8	70,476.9	41.1
FP.3.2.1	Pharmaceuticals	11,713.5	41.0	8,696.2	40.1	17,650.6	38.0	7,808.2	40.9	11,372.2	41.8	4,705.3	37.5	6,490.2	40.5	68,436.1	39.9
FP.3.2.1.2	TB drugs	56.7	0.2	53.0	0.2	52.4	0.1	39.3	0.2	50.2	0.2	29.2	0.2	37.9	0.2	318.8	0.2
FP.3.2.1.4	Vaccines	194.5	0.7	182.0	0.8	179.9	0.4	134.6	0.7	172.2	0.6	100.3	0.8	130.0	0.8	1,093.5	0.6
FP.3.2.1.nec	Other pharmaceuticals (n.e.c.)	11,462.3	40.1	8,461.2	39.0	17,418.3	37.5	7,634.3	40.0	11,149.8	41.0	4,575.8	36.5	6,322.2	39.5	67,023.8	39.1
FP.3.2.2	Other health care goods	338.8	1.2	282.3	1.3	490.3	1.1	222.0	1.2	345.6	1.3	153.6	1.2	208.2	1.3	2,040.8	1.2
FP.3.2.2.2	Insecticides & spraying material	7.1	<0.01	13.4	0.1	4.1	<0.01	1.3	<0.01	4.0	<0.01	0.7	<0.01	2.8	<0.01	33.4	<0.01
FP.3.2.2.3	Injection supplies	-	-	20.1	0.1	-	-	-	-	20.1	0.1	20.1	0.2	20.1	0.1	80.4	<0.01
FP.3.2.2.nec	Other and unspecified health care goods (n.e.c.)	331.7	1.2	248.8	1.1	486.3	1.0	220.8	1.2	321.4	1.2	132.8	1.1	185.3	1.2	1,927.0	1.1
FP.3.3	Non-health care services	798.3	2.8	662.7	3.1	2,384.6	5.1	746.2	3.9	1,005.3	3.7	457.4	3.6	534.8	3.3	6,589.3	3.8
FP.3.3.1	Training	98.7	0.3	93.2	0.4	168.0	0.4	283.2	1.5	342.6	1.3	74.1	0.6	70.0	0.4	1,129.9	0.7
FP.3.3.2	Technical Assistance	279.7	1.0	225.0	1.0	1,307.7	2.8	189.5	1.0	296.1	1.1	132.7	1.1	220.4	1.4	2,651.2	1.5
FP.3.3.3	Operational research	155.7	0.5	152.2	0.7	477.0	1.0	101.1	0.5	190.9	0.7	94.0	0.7	135.7	0.8	1,306.4	0.8
FP.3.3.nec	Other non-health care services	264.3	0.9	192.3	0.9	431.8	0.9	172.4	0.9	175.6	0.6	156.6	1.2	108.7	0.7	1,501.7	0.9
FP.3.4	Non-health care goods	-	-	-	-	73.5	0.2	-	-	-	-	6.5	0.1	-	-	80.0	<0.01
FP.3.nec	Other materials and services	1,150.4	4.0	831.8	3.8	1,847.1	4.0	699.9	3.7	1,035.6	3.8	425.6	3.4	618.9	3.9	6,609.3	3.9
FP.5	Other items of expenditure on inputs	294.2	1.0	179.3	0.8	664.7	1.4	277.2	1.5	254.7	0.9	133.9	1.1	152.4	1.0	1,956.4	1.1
FP.5.1	Taxes	21.6	0.1	15.8	0.1	32.3	0.1	14.4	0.1	21.1	0.1	8.5	0.1	12.0	0.1	125.7	0.1
FP.5.2	Other items of expenditure	272.6	1.0	163.6	0.8	632.3	1.4	262.7	1.4	233.6	0.9	125.4	1.0	140.5	0.9	1,830.7	1.1
FP.nec	Unspecified factors of health care provision (n.e.c.)	17.8	0.1	11.7	0.1	44.0	0.1	10.2	0.1	14.9	0.1	7.4	0.1	10.6	0.1	116.6	0.1
Total		28,575.3	100.0	21,704.4	100.0	46,398.8	100.0	19,099.0	100.0	27,189.6	100.0	12,548.5	100.0	16,023.5	100.0	171,539.3	100.0

Annex B.7: Expenditures on Disease/Condition by Provinces (FY 2018/19)

Classification of diseases / conditions		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
DIS.1	Infectious and parasitic diseases	4,847.8	17.0	3,943.9	18.2	7,557.6	16.3	3,256.2	17.0	4,588.3	16.9	2,239.7	17.8	2,817.4	17.6	29,250.9	17.1
DIS.1.1	HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	239.5	0.8	182.9	0.8	640.1	1.4	223.2	1.2	193.8	0.7	102.3	0.8	136.2	0.9	1,718.0	1.0
DIS.1.1.nec	Unspecified HIV/AIDS and Other STDs (n.e.c.)	239.5	0.8	182.9	0.8	640.1	1.4	223.2	1.2	193.8	0.7	102.3	0.8	136.2	0.9	1,718.0	1.0
DIS.1.2	Tuberculosis (TB)	189.3	0.7	167.1	0.8	291.1	0.6	129.6	0.7	263.2	1.0	89.9	0.7	116.3	0.7	1,246.5	0.7
DIS.1.2.nec	Unspecified tuberculosis (n.e.c.)	189.3	0.7	167.1	0.8	291.1	0.6	129.6	0.7	263.2	1.0	89.9	0.7	116.3	0.7	1,246.5	0.7
DIS.1.3	Malaria	44.8	0.2	37.9	0.2	78.6	0.2	31.4	0.2	44.6	0.2	33.0	0.3	28.4	0.2	298.9	0.2
DIS.1.4	Respiratory infections	1,908.2	6.7	1,529.8	7.0	2,886.7	6.2	1,266.7	6.6	1,802.6	6.6	886.7	7.1	1,082.6	6.8	11,363.2	6.6
DIS.1.5	Diarrheal diseases	352.3	1.2	272.9	1.3	569.5	1.2	240.2	1.3	343.2	1.3	163.8	1.3	197.1	1.2	2,139.1	1.2
DIS.1.6	Neglected tropical diseases	121.9	0.4	121.1	0.6	169.6	0.4	45.5	0.2	69.3	0.3	33.4	0.3	53.6	0.3	614.3	0.4
DIS.1.7	Vaccine preventable diseases	334.5	1.2	299.1	1.4	394.3	0.8	221.7	1.2	315.6	1.2	179.6	1.4	261.0	1.6	2,005.8	1.2
DIS.1.nec	Other and unspecified infectious and parasitic diseases (n.e.c.)	1,657.4	5.8	1,333.1	6.1	2,527.7	5.4	1,097.8	5.7	1,555.9	5.7	751.1	6.0	942.1	5.9	9,865.1	5.8
DIS.2	Reproductive health	3,124.3	10.9	2,260.6	10.4	5,570.4	12.0	2,096.0	11.0	3,255.2	12.0	1,341.4	10.7	1,766.9	11.0	19,414.8	11.3
DIS.2.1	Maternal conditions	2,291.1	8.0	1,658.1	7.6	3,438.5	7.4	1,489.8	7.8	2,206.9	8.1	974.8	7.8	1,296.3	8.1	13,355.5	7.8
DIS.2.2	Perinatal conditions	174.5	0.6	113.5	0.5	336.2	0.7	154.1	0.8	154.3	0.6	83.2	0.7	101.4	0.6	1,117.3	0.7
DIS.2.3	Contraceptive management (family planning)	185.8	0.7	147.9	0.7	595.5	1.3	133.9	0.7	440.1	1.6	71.1	0.6	118.2	0.7	1,692.7	1.0
DIS.2.nec	Unspecified reproductive health conditions (n.e.c.)	472.9	1.7	341.0	1.6	1,200.1	2.6	318.2	1.7	453.8	1.7	212.2	1.7	251.0	1.6	3,249.3	1.9
DIS.3	Nutritional deficiencies	517.1	1.8	539.1	2.5	939.4	2.0	350.4	1.8	531.4	2.0	398.7	3.2	360.0	2.2	3,636.0	2.1
DIS.4	Noncommunicable diseases	8,560.1	30.0	6,459.4	29.8	14,467.1	31.2	5,666.5	29.7	8,046.7	29.6	3,747.6	29.9	4,771.6	29.8	51,718.9	30.1
DIS.4.1	Neoplasms	782.0	2.7	577.4	2.7	1,264.7	2.7	542.2	2.8	744.6	2.7	322.3	2.6	434.7	2.7	4,667.9	2.7
DIS.4.2	Endocrine and metabolic disorders	181.3	0.6	133.0	0.6	285.7	0.6	125.9	0.7	176.5	0.6	74.5	0.6	100.6	0.6	1,077.4	0.6
DIS.4.2.1	Diabetes	129.1	0.5	93.9	0.4	206.6	0.4	91.1	0.5	126.0	0.5	52.9	0.4	71.3	0.4	770.9	0.4
DIS.4.2.nec	Other and unspecified endocrine and metabolic disorders (n.e.c.)	52.2	0.2	39.0	0.2	79.1	0.2	34.8	0.2	50.5	0.2	21.6	0.2	29.3	0.2	306.5	0.2
DIS.4.3	Cardiovascular diseases	816.8	2.9	616.5	2.8	1,853.7	4.0	555.8	2.9	786.9	2.9	372.4	3.0	454.5	2.8	5,456.5	3.2
DIS.4.3.1	Hypertensive diseases	493.0	1.7	377.7	1.7	779.9	1.7	342.3	1.8	474.8	1.7	224.5	1.8	275.3	1.7	2,967.4	1.7
DIS.4.3.nec	Other and unspecified cardiovascular diseases (n.e.c.)	323.8	1.1	238.9	1.1	1,073.8	2.3	213.5	1.1	312.1	1.1	147.9	1.2	179.2	1.1	2,489.1	1.5

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Classification of diseases / conditions		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
DIS.4.4	Mental & behavioral disorders, and Neurological conditions	433.7	1.5	279.9	1.3	782.8	1.7	276.8	1.4	364.6	1.3	172.7	1.4	217.4	1.4	2,527.9	1.5
DIS.4.4.1	Mental (psychiatric) disorders	108.7	0.4	79.8	0.4	231.0	0.5	72.0	0.4	105.1	0.4	47.5	0.4	68.5	0.4	712.7	0.4
DIS.4.4.2	Behavioral disorders	45.5	0.2	33.9	0.2	84.7	0.2	30.0	0.2	43.6	0.2	22.3	0.2	25.0	0.2	285.0	0.2
DIS.4.4.3	Neurological conditions	138.3	0.5	103.8	0.5	251.6	0.5	90.9	0.5	132.1	0.5	66.9	0.5	76.4	0.5	860.0	0.5
DIS.4.4.nec	Unspecified mental & behavioral disorders and neurological conditions (n.e.c.)	141.1	0.5	62.5	0.3	215.5	0.5	83.8	0.4	83.7	0.3	36.0	0.3	47.4	0.3	670.2	0.4
DIS.4.5	Respiratory diseases	386.3	1.4	281.0	1.3	619.6	1.3	264.3	1.4	382.9	1.4	158.3	1.3	213.2	1.3	2,305.6	1.3
DIS.4.6	Diseases of the digestive	1,922.0	6.7	1,500.9	6.9	3,156.5	6.8	1,270.7	6.7	1,819.3	6.7	894.8	7.1	1,079.9	6.7	11,644.1	6.8
DIS.4.7	Diseases of the genito-urinary system	981.2	3.4	742.7	3.4	1,719.6	3.7	652.0	3.4	950.6	3.5	457.9	3.6	544.9	3.4	6,048.9	3.5
DIS.4.8	Sense organ disorders	1,645.6	5.8	1,272.8	5.9	2,510.6	5.4	1,027.0	5.4	1,469.0	5.4	694.8	5.5	943.1	5.9	9,562.9	5.6
DIS.4.9	Oral diseases	226.9	0.8	165.5	0.8	339.8	0.7	154.8	0.8	221.7	0.8	89.0	0.7	125.7	0.8	1,323.3	0.8
DIS.4.nec	Other and unspecified noncommunicable diseases (n.e.c.)	1,184.2	4.1	889.8	4.1	1,934.1	4.2	797.2	4.2	1,130.6	4.2	510.9	4.1	657.5	4.1	7,104.4	4.1
DIS.5	Injuries	3,071.6	10.7	2,389.6	11.0	4,828.9	10.4	2,105.4	11.0	2,951.4	10.9	1,423.4	11.3	1,723.9	10.8	18,494.0	10.8
DIS.nec	Other and unspecified diseases/conditions (n.e.c.)	8,454.5	29.6	6,111.8	28.2	13,035.7	28.1	5,624.5	29.4	7,816.6	28.7	3,397.8	27.1	4,583.8	28.6	49,024.6	28.6
Total		28,575.3	100.0	21,704.4	100.0	46,398.8	100.0	19,099.0	100.0	27,189.6	100.0	12,548.5	100.0	16,023.5	100.0	171,539.3	100.0

Annex B.8: Expenditures on Revenues of Financing Scheme by Provinces (FY 2019/20)

Revenues of health care financing schemes		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
FS.1	Transfers from government domestic revenue (allocated to health purposes)	9,652.5	27.9	8,346.5	32.7	15,417.7	28.8	6,324.9	28.3	8,907.2	28.3	5,520.2	36.1	6,696.4	34.1	60,865.5	30.1
FS.1.1	Internal transfers and grants	8,832.4	25.5	7,756.9	30.4	14,188.7	26.5	5,785.8	25.9	8,117.9	25.8	5,202.2	34.0	6,248.8	31.8	56,132.7	27.7
FS.1.2	Transfers by government on behalf of specific groups	810.5	2.3	582.6	2.3	1,198.3	2.2	532.8	2.4	780.0	2.5	314.3	2.1	442.4	2.2	4,660.8	2.3
FS.1.4	Other transfers from government domestic revenue	9.6	<0.01	7.0	<0.01	30.7	0.1	6.4	<0.01	9.3	<0.01	3.8	<0.01	5.3	<0.01	72.0	<0.01
FS.2	Transfers distributed by government from foreign origin	412.5	1.2	506.3	2.0	362.3	0.7	274.8	1.2	415.5	1.3	255.1	1.7	369.9	1.9	2,596.4	1.3
FS.5	Voluntary prepayment	203.5	0.6	147.9	0.6	308.4	0.6	134.6	0.6	201.3	0.6	79.7	0.5	111.8	0.6	1,187.2	0.6
FS.5.2	Voluntary prepayment from employers	203.5	0.6	147.9	0.6	308.4	0.6	134.6	0.6	201.3	0.6	79.7	0.5	111.8	0.6	1,187.2	0.6
FS.6	Other domestic revenues n.e.c.	21,010.6	60.7	14,721.3	57.7	30,721.3	57.4	13,500.3	60.3	19,720.3	62.6	8,241.7	53.9	11,193.5	56.9	119,109.0	58.8
FS.6.1	Other revenues from households n.e.c.	18,862.6	54.5	13,758.9	53.9	28,236.3	52.7	12,575.1	56.2	18,428.2	58.5	7,401.1	48.4	10,448.9	53.1	109,711.1	54.2
FS.6.2	Other revenues from corporations n.e.c.	1,235.9	3.6	901.5	3.5	2,307.1	4.3	823.9	3.7	1,207.4	3.8	484.9	3.2	684.6	3.5	7,645.3	3.8
FS.6.3	Other revenues from NPISH n.e.c.	912.1	2.6	60.9	0.2	177.9	0.3	101.3	0.5	84.7	0.3	355.6	2.3	60.0	0.3	1,752.6	0.9
FS.7	Direct foreign transfers	3,309.1	9.6	1,800.5	7.1	6,745.3	12.6	2,137.3	9.6	2,280.3	7.2	1,208.1	7.9	1,289.2	6.6	18,769.7	9.3
FS.7.1	Direct foreign financial transfers	3,309.1	9.6	1,800.5	7.1	6,745.3	12.6	2,137.3	9.6	2,280.3	7.2	1,208.1	7.9	1,289.2	6.6	18,769.7	9.3
FS.7.1.1	Direct bilateral financial transfers	88.6	0.3	64.6	0.3	1,690.3	3.2	80.6	0.4	86.5	0.3	34.8	0.2	57.3	0.3	2,102.8	1.0
FS.7.1.2	Direct multilateral financial transfers	649.0	1.9	598.4	2.3	959.3	1.8	439.6	2.0	600.1	1.9	354.1	2.3	379.4	1.9	3,979.7	2.0
FS.7.1.3	Other direct foreign financial transfers	2,571.5	7.4	1,137.5	4.5	4,117.7	7.7	1,617.1	7.2	1,593.7	5.1	819.3	5.4	852.4	4.3	12,709.2	6.3
Total		34,588.2	100.0	25,522.4	100.0	53,555.1	100.0	22,371.9	100.0	31,524.6	100.0	15,304.8	100.0	19,660.8	100.0	202,527.8	100.0

Annex B.9: Expenditures on Health Care Financing Scheme Provinces (FY 2019/20)

Financing schemes		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HF.1	Government schemes and compulsory contributory health care financing schemes	10,289.1	29.7	9,065.5	35.5	15,965.5	29.8	6,755.2	30.2	9,520.0	30.2	5,891.8	38.5	7,216.7	36.7	64,703.9	31.9
HF.1.1	Government schemes	9,491.8	27.4	8,483.9	33.2	14,771.8	27.6	6,223.6	27.8	8,741.0	27.7	5,579.0	36.5	6,775.0	34.5	60,066.0	29.7
HF.1.1.1	Federal government schemes	8,065.9	23.3	7,011.3	27.5	12,997.6	24.3	5,332.9	23.8	7,065.3	22.4	4,192.1	27.4	5,021.7	25.5	49,686.8	24.5
HF.1.1.2	Provincial/local government schemes	1,425.9	4.1	1,472.5	5.8	1,774.2	3.3	890.7	4.0	1,675.6	5.3	1,386.9	9.1	1,753.3	8.9	10,379.2	5.1
HF.1.1.2.1	Province government schemes	789.4	2.3	566.8	2.2	971.8	1.8	559.6	2.5	995.9	3.2	917.9	6.0	1,078.5	5.5	5,880.0	2.9
HF.1.1.2.2	Local government schemes	636.5		905.8		802.4		331.1		679.7		469.0		674.8		4,499.2	2.2
HF.1.2	Compulsory contributory health insurance schemes	797.4	2.3	581.6	2.3	1,193.7	2.2	531.6	2.4	779.0	2.5	312.9	2.0	441.7	2.2	4,637.9	2.3
HF.1.2.1	Social health insurance schemes	797.4	2.3	581.6	2.3	1,193.7	2.2	531.6	2.4	779.0	2.5	312.9	2.0	441.7	2.2	4,637.9	2.3
HF.2	Voluntary health care payment schemes	5,436.3	15.7	2,698.0	10.6	9,353.2	17.5	3,041.6	13.6	3,576.4	11.3	2,011.8	13.1	1,995.2	10.1	28,112.5	13.9
HF.2.1	Voluntary health insurance schemes	1,026.4	3.0	748.2	2.9	1,540.3	2.9	683.3	3.1	1,005.3	3.2	402.6	2.6	567.7	2.9	5,973.8	2.9
HF.2.1.nec	Unspecified voluntary health insurance schemes (n.e.c.)	1,026.4	3.0	748.2	2.9	1,540.3	2.9	683.3	3.1	1,005.3	3.2	402.6	2.6	567.7	2.9	5,973.8	2.9
HF.2.2	NPISH financing schemes (including development agencies)	3,997.1	11.6	1,648.7	6.5	6,737.7	12.6	2,083.1	9.3	2,167.8	6.9	1,447.2	9.5	1,198.8	6.1	19,280.3	9.5
HF.2.2.1	NPISH financing schemes (excluding HF.2.2.2)	2,905.1	8.4	888.2	3.5	3,189.8	6.0	1,337.4	6.0	1,010.2	3.2	1,036.5	6.8	554.8	2.8	10,921.9	5.4
HF.2.2.2	Resident foreign agencies schemes	1,091.9	3.2	760.5	3.0	3,547.9	6.6	745.7	3.3	1,157.6	3.7	410.7	2.7	644.1	3.3	8,358.4	4.1
HF.2.3	Enterprise financing schemes	412.9	1.2	301.1	1.2	1,075.2	2.0	275.2	1.2	403.3	1.3	162.0	1.1	228.7	1.2	2,858.4	1.4
HF.2.3.1	Enterprises (except health care providers) financing schemes	412.9	1.2	301.1	1.2	1,075.2	2.0	275.2	1.2	403.3	1.3	162.0	1.1	228.7	1.2	2,858.4	1.4
HF.3	Household out-of-pocket payment	18,862.6	54.5	13,758.9	53.9	28,236.3	52.7	12,575.1	56.2	18,428.2	58.5	7,401.1	48.4	10,448.9	53.1	109,711.1	54.2
HF.3.1	Out-of-pocket excluding cost-sharing	18,862.6	54.5	13,758.9	53.9	28,236.3	52.7	12,575.1	56.2	18,428.2	58.5	7,401.1	48.4	10,448.9	53.1	109,711.1	54.2
HF.nec	Unspecified financing schemes (n.e.c.)	0.1	<0.01	0.0	<0.01	0.1	<0.01	0.0	<0.01	0.1	<0.01	0.0	<0.01	0.0	<0.01	0.3	<0.01
Total		34,588.2	100.0	25,522.4	100.0	53,555.1	100.0	22,371.9	100.0	31,524.6	100.0	15,304.8	100.0	19,660.8	100.0	202,527.8	100.0

Annex B.10: Expenditures on Health Care Provider by Provinces (FY 2019/20)

Health care providers		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HP.1	Hospitals	7,702.9	22.3	5,298.4	20.8	14,967.0	27.9	5,142.8	23.0	7,285.3	23.1	4,386.4	28.7	4,450.2	22.6	49,233.1	24.3
HP.1.1	General hospitals	5,910.4	17.1	4,028.2	15.8	10,693.8	20.0	3,985.2	17.8	5,590.1	17.7	3,702.8	24.2	3,486.6	17.7	37,397.2	18.5
HP.1.1.1	Public general hospitals	2,449.3	7.1	1,499.2	5.9	5,234.2	9.8	1,628.4	7.3	2,207.0	7.0	1,881.0	12.3	1,547.5	7.9	16,446.7	8.1
HP.1.1.1.1	National/Central hospitals	837.4	2.4	389.9	1.5	3,561.2	6.6	561.4	2.5	566.6	1.8	630.7	4.1	286.6	1.5	6,833.7	3.4
HP.1.1.1.2	Regional/Zonal hospitals	506.1	1.5	347.1	1.4	496.8	0.9	334.0	1.5	672.3	2.1	761.9	5.0	621.7	3.2	3,739.8	1.8
HP.1.1.1.3	District level & other public hospitals	558.4	1.6	355.5	1.4	518.7	1.0	315.1	1.4	462.7	1.5	208.5	1.4	297.8	1.5	2,716.6	1.3
HP.1.1.1.nec	Other Public general hospitals	547.4	1.6	406.8	1.6	657.6	1.2	417.9	1.9	505.5	1.6	279.9	1.8	341.4	1.7	3,156.6	1.6
HP.1.1.2	Private (for profit) general hospitals	2,655.7	7.7	1,937.1	7.6	3,975.4	7.4	1,770.4	7.9	2,594.5	8.2	1,042.0	6.8	1,471.1	7.5	15,446.2	7.6
HP.1.1.3	Private (not for profit) general hospitals	404.8	1.2	295.6	1.2	861.8	1.6	319.5	1.4	395.5	1.3	621.6	4.1	245.6	1.2	3,144.3	1.6
HP.1.1.nec	Other General hospitals	400.7	1.2	296.3	1.2	622.5	1.2	266.9	1.2	393.1	1.2	158.3	1.0	222.4	1.1	2,360.0	1.2
HP.1.2	Mental health hospitals	53.7	0.2	40.7	0.2	76.2	0.1	36.0	0.2	51.8	0.2	22.0	0.1	30.6	0.2	310.9	0.2
HP.1.2.1	Public mental health hospitals	9.2	<0.01	8.2	<0.01	9.6	<0.01	6.3	<0.01	8.3	<0.01	4.5	<0.01	5.9	<0.01	51.9	<0.01
HP.1.2.2	Private (for profit) mental hospitals	44.5	0.1	32.5	0.1	66.7	0.1	29.7	0.1	43.5	0.1	17.5	0.1	24.7	0.1	259.0	0.1
HP.1.3	Specialized hospitals (Other than mental health hospitals)	1,516.5	4.4	1,067.4	4.2	3,861.6	7.2	973.4	4.4	1,426.2	4.5	574.2	3.8	809.9	4.1	10,229.1	5.1
HP.1.3.1	Public specialized hospitals	315.1	0.9	234.2	0.9	2,102.9	3.9	211.9	0.9	310.2	1.0	126.0	0.8	177.1	0.9	3,477.5	1.7
HP.1.3.2	Private (for profit) specialized hospitals	1,110.9	3.2	810.3	3.2	1,662.9	3.1	740.6	3.3	1,085.3	3.4	435.9	2.8	615.4	3.1	6,461.1	3.2
HP.1.3.3	Private (not for profit) specialized hospitals	48.7	0.1	1.5	<0.01	51.9	0.1	1.4	<0.01	2.0	<0.01	0.8	<0.01	1.2	<0.01	107.4	0.1
HP.1.3.nec	Other Specialized hospitals (Other than mental health)	41.9	0.1	21.4	0.1	43.9	0.1	19.5	0.1	28.6	0.1	11.5	0.1	16.2	0.1	183.1	0.1
HP.1.nec	Unspecified hospitals (n.e.c.)	222.3	0.6	162.2	0.6	335.4	0.6	148.2	0.7	217.2	0.7	87.4	0.6	123.2	0.6	1,295.8	0.6
HP.2	Residential long-term care facilities	111.9	0.3	2.3	<0.01	160.2	0.3	3.1	<0.01	1.0	<0.01	2.8	<0.01	0.7	<0.01	282.0	0.1
HP.2.1	Long-term nursing care facilities	111.9	0.3	2.3	<0.01	160.2	0.3	3.1	<0.01	1.0	<0.01	2.8	<0.01	0.7	<0.01	282.0	0.1

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Health care providers		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HP.3	Providers of ambulatory care	3,888.9	11.2	3,660.9	14.3	4,719.1	8.8	2,529.3	11.3	3,298.5	10.5	1,840.5	12.0	2,556.2	13.0	22,493.4	11.1
HP.3.1	Medical practices	267.8	0.8	195.3	0.8	427.0	0.8	178.5	0.8	261.6	0.8	105.1	0.7	148.3	0.8	1,583.7	0.8
HP.3.1.1	Offices of general medical practitioners	115.6	0.3	84.3	0.3	173.1	0.3	77.1	0.3	112.9	0.4	45.4	0.3	64.0	0.3	672.4	0.3
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)	152.2	0.4	111.0	0.4	227.8	0.4	101.4	0.5	148.6	0.5	59.7	0.4	84.3	0.4	885.0	0.4
HP.3.1.nec	Unspecified medical prac (n.e.c.)	0.0	<0.01	0.0	<0.01	26.2	<0.01	0.0	<0.01	0.0	<0.01	0.0	<0.01	0.0	0.0	26.4	<0.01
HP.3.2	Dental practice	185.9	0.5	135.6	0.5	278.3	0.5	123.9	0.6	181.6	0.6	72.9	0.5	103.0	0.5	1,081.2	0.5
HP.3.3	Other health care practitioners	5.5	<0.01	1.9	<0.01	1.4	<0.01	1.6	<0.01	4.2	<0.01	4.0	<0.01	5.6	<0.01	24.2	<0.01
HP.3.4	Ambulatory health care centres	3,429.7	9.9	3,328.0	13.0	3,993.1	7.5	2,225.2	9.9	2,851.1	9.0	1,657.9	10.8	2,299.2	11.7	19,784.2	9.8
HP.3.4.1	Family planning centers	58.6	0.2	44.0	0.2	220.3	0.4	38.8	0.2	56.4	0.2	23.7	0.2	32.9	0.2	474.7	0.2
HP.3.4.2	Ambulatory mental health and substance abuse centers	1.1	<0.01	0.8	<0.01	1.6	<0.01	0.7	<0.01	1.1	<0.01	0.4	<0.01	0.6	<0.01	6.4	<0.01
HP.3.4.3	Free-standing ambulatory surgery centers	19.5	0.1	74.0	0.3	103.3	0.2	14.1	0.1	18.2	0.1	7.8	0.1	115.4	0.6	352.3	0.2
HP.3.4.5	Non-specialized ambulatory health care centers	2,024.0	5.9	2,119.7	8.3	2,208.8	4.1	1,377.7	6.2	1,810.2	5.7	1,023.7	6.7	1,343.4	6.8	11,907.4	5.9
HP.3.4.9	All Other ambulatory centers	1,326.5	3.8	1,089.5	4.3	1,459.0	2.7	793.9	3.5	965.2	3.1	602.2	3.9	806.9	4.1	7,043.4	3.5
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)	0.0	<0.01	0.0	<0.01	19.3	<0.01	0.0	<0.01	0.0	<0.01	0.6	<0.01	0.0	<0.01	19.9	<0.01
HP.4	Providers of ancillary services	1,569.1	4.5	1,140.3	4.5	2,449.6	4.6	1,074.7	4.8	1,530.1	4.9	612.8	4.0	883.9	4.5	9,260.4	4.6
HP.4.1	Providers of patient transportation and emerg rescue	195.5	0.6	146.5	0.6	299.2	0.6	153.3	0.7	190.5	0.6	77.1	0.5	109.5	0.6	1,171.7	0.6
HP.4.2	Medical and diagnostic laboratories	1,373.6	4.0	993.8	3.9	2,150.3	4.0	921.3	4.1	1,339.7	4.2	535.6	3.5	774.5	3.9	8,088.8	4.0
HP.5	Retailers and Other providers of medical goods	12,940.3	37.4	9,611.5	37.7	19,237.6	35.9	8,653.7	38.7	12,618.6	40.0	5,204.9	34.0	7,255.5	36.9	75,522.2	37.3
HP.5.1	Pharmacies	12,579.5	36.4	9,345.3	36.6	18,682.5	34.9	8,413.5	37.6	12,267.7	38.9	5,061.9	33.1	7,054.8	35.9	73,405.3	36.2

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Health care providers		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HP.5.1.1	Allopathic pharmacies/dispensaries	12,343.1	35.7	9,172.8	35.9	18,328.5	34.2	8,255.9	36.9	12,036.7	38.2	4,969.1	32.5	6,923.8	35.2	72,029.8	35.6
HP.5.1.2	Non allopathic pharmacies/dispensaries	215.6	0.6	157.3	0.6	322.7	0.6	143.7	0.6	210.6	0.7	84.6	0.6	119.4	0.6	1,254.0	0.6
HP.5.1.nec	Other Pharmacies/dispensaries	20.9	0.1	15.2	0.1	31.2	0.1	13.9	0.1	20.4	0.1	8.2	0.1	11.6	0.1	121.4	0.1
HP.5.2	Retailer & Other suppliers of durable medical goods & appliances	360.7	1.0	266.3	1.0	555.2	1.0	240.1	1.1	350.9	1.1	143.0	0.9	200.7	1.0	2,116.9	1.0
HP.6	Providers of preventive care	4,244.0	12.3	2,720.5	10.7	4,913.7	9.2	2,099.7	9.4	2,959.3	9.4	1,483.0	9.7	1,878.5	9.6	20,298.7	10.0
HP.7	Providers of health care sys. administration and financing	1,397.9	4.0	1,092.1	4.3	2,670.0	5.0	971.5	4.3	1,209.0	3.8	691.7	4.5	1,131.8	5.8	9,164.1	4.5
HP.7.1	Govt. health administrative agencies	1,150.8	3.3	907.1	3.6	2,311.2	4.3	806.3	3.6	968.7	3.1	592.0	3.9	991.8	5.0	7,727.8	3.8
HP.7.2	Social health insurance agencies	131.8	0.4	96.2	0.4	197.3	0.4	87.9	0.4	128.8	0.4	51.7	0.3	73.0	0.4	766.8	0.4
HP.7.3	Pvt. health insurance administrative agencies	85.2	0.2	62.1	0.2	127.5	0.2	56.8	0.3	83.2	0.3	33.4	0.2	47.2	0.2	495.3	0.2
HP.7.9	Other administrative agencies	30.2	0.1	26.8	0.1	34.0	0.1	20.5	0.1	28.3	0.1	14.6	0.1	19.9	0.1	174.2	0.1
HP.8	Rest of economy	231.8	0.7	190.2	0.7	304.9	0.6	244.5	1.1	211.1	0.7	113.6	0.7	133.5	0.7	1,429.6	0.7
HP.8.2	All Other industries as secondary providers of health care	20.6	0.1	10.1	<0.01	74.9	0.1	116.0	0.5	13.6	<0.01	26.3	0.2	7.7	<0.01	269.3	0.1
HP.8.3	Community health worker (Village/ Community health worker)	211.2	0.6	180.1	0.7	230.0	0.4	128.5	0.6	197.6	0.6	87.3	0.6	125.8	0.6	1,160.4	0.6
HP.9	Rest of the world	38.0	0.1	27.7	0.1	56.9	0.1	25.3	0.1	37.1	0.1	14.9	0.1	21.0	0.1	221.0	0.1
HP.nec	Unspecified health care providers (n.e.c.)	2,463.4	7.1	1,778.4	7.0	4,076.0	7.6	1,627.4	7.3	2,374.5	7.5	954.1	6.2	1,349.4	6.9	14,623.3	7.2
Total		34,588.2	100.0	25,522.4	100.0	53,555.1	100.0	22,371.9	100.0	31,524.6	100.0	15,304.8	100.0	19,660.8	100.0	202,527.8	100.0

Annex B.11: Expenditures on Health Care Function by Provinces (FY 2019/20)

Health care functions		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HC.1	Curative care	10,846.9	31.4	8,468.3	33.2	18,524.8	34.6	7,229.8	32.3	9,921.2	31.5	5,957.8	38.9	6,629.8	33.7	67,578.6	33.4
HC.1.1	Inpatient curative care	3,416.7	9.9	2,378.7	9.3	6,419.5	12.0	2,280.5	10.2	3,290.7	10.4	1,720.4	11.2	1,971.9	10.0	21,478.4	10.6
HC.1.1.1	General inpatient curative care	2,341.6	6.8	1,593.5	6.2	4,173.8	7.8	1,563.8	7.0	2,240.4	7.1	1,295.4	8.5	1,375.8	7.0	14,584.3	7.2
HC.1.1.2	Specialized inpatient curative care	1,073.3	3.1	784.0	3.1	2,243.1	4.2	715.6	3.2	1,048.6	3.3	424.3	2.8	595.1	3.0	6,884.0	3.4
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)	1.7	<0.01	1.3	<0.01	2.6	<0.01	1.2	<0.01	1.7	<0.01	0.7	<0.01	1.0	<0.01	10.1	<0.01
HC.1.3	Outpatient curative care	7,217.8	20.9	5,934.6	23.3	11,739.1	21.9	4,786.0	21.4	6,422.9	20.4	4,153.9	27.1	4,540.2	23.1	44,794.5	22.1
HC.1.3.1	General outpatient curative care	5,906.2	17.1	4,985.4	19.5	9,177.4	17.1	4,018.8	18.0	5,287.8	16.8	3,660.6	23.9	3,721.8	18.9	36,758.2	18.1
HC.1.3.2	Dental outpatient curative care	185.9	0.5	135.6	0.5	278.3	0.5	123.9	0.6	181.6	0.6	72.9	0.5	103.0	0.5	1,081.2	0.5
HC.1.3.3	Specialized outpatient curative care	1,032.8	3.0	745.8	2.9	2,143.1	4.0	581.4	2.6	862.7	2.7	383.1	2.5	664.0	3.4	6,412.9	3.2
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)	92.8	0.3	67.7	0.3	140.3	0.3	61.9	0.3	90.7	0.3	37.3	0.2	51.4	0.3	542.2	0.3
HC.1.nec	Unspecified curative care (n.e.c.)	212.5	0.6	155.0	0.6	366.2	0.7	163.3	0.7	207.6	0.7	83.5	0.5	117.7	0.6	1,305.8	0.6
HC.2	Rehabilitative care	3.2	<0.01	3.3	<0.01	81.6	0.2	4.0	<0.01	2.4	<0.01	3.4	<0.01	1.5	<0.01	99.5	<0.01
HC.2.1	Inpatient rehabilitative care	1.8	<0.01	2.3	<0.01	79.5	0.1	3.1	<0.01	1.0	<0.01	2.8	<0.01	0.7	<0.01	91.2	<0.01
HC.2.3	Outpatient rehabilitative care	1.4	<0.01	1.0	<0.01	2.1	<0.01	1.0	<0.01	1.4	<0.01	0.6	<0.01	0.8	<0.01	8.3	<0.01
HC.3	Long-term care (health)	156.7	0.5	-	-	101.1	0.2	-	-	-	-	-	-	-	-	257.8	0.1
HC.4	Ancillary services (non-specified by function)	1,567.8	4.5	1,139.4	4.5	2,448.6	4.6	1,073.7	4.8	1,529.0	4.9	612.3	4.0	883.1	4.5	9,253.8	4.6
HC.4.1	Laboratory services	1,139.6	3.3	826.7	3.2	1,802.3	3.4	765.2	3.4	1,114.4	3.5	443.2	2.9	641.2	3.3	6,732.5	3.3
HC.4.2	Imaging services	232.7	0.7	166.2	0.7	346.0	0.6	155.2	0.7	224.0	0.7	90.1	0.6	132.5	0.7	1,346.7	0.7
HC.4.3	Patient transportation	195.5	0.6	146.5	0.6	300.3	0.6	153.3	0.7	190.6	0.6	77.1	0.5	109.5	0.6	1,172.8	0.6
HC.4.nec	Unspecified ancillary services (n.e.c.)	-	-	-	-	-	-	-	-	-	-	1.8	<0.01	-	-	1.8	<0.01
HC.5	Medical goods (non-specified by function)	12,971.4	37.5	9,634.2	37.7	19,284.4	36.0	8,674.4	38.8	12,649.0	40.1	5,217.1	34.1	7,272.9	37.0	75,703.4	37.4
HC.5.1	Pharmaceuticals and medical non-durable goods	12,842.7	37.1	9,537.2	37.4	19,096.8	35.7	8,588.9	38.4	12,524.7	39.7	5,165.1	33.7	7,200.6	36.6	74,955.9	37.0
HC.5.1.1	Prescribed medicines	5,910.5	17.1	4,480.7	17.6	8,699.3	16.2	3,967.5	17.7	5,752.3	18.2	2,445.2	16.0	3,360.5	17.1	34,616.0	17.1
HC.5.1.1.1	Allopathic prescribed medicines	5,910.5	17.1	4,480.7	17.6	8,699.3	16.2	3,967.5	17.7	5,752.3	18.2	2,445.2	16.0	3,360.5	17.1	34,616.0	17.1
HC.5.1.2	Over-the-counter medicines	6,696.4	19.4	4,884.5	19.1	10,024.1	18.7	4,464.3	20.0	6,542.1	20.8	2,627.5	17.2	3,709.4	18.9	38,948.3	19.2
HC.5.1.2.1	Allopathic over-the-counter medicines	6,480.8	18.7	4,727.2	18.5	9,701.4	18.1	4,320.5	19.3	6,331.5	20.1	2,542.9	16.6	3,590.0	18.3	37,694.3	18.6
HC.5.1.2.2	Non allopathic over-the-counter medicines	215.6	0.6	157.3	0.6	322.7	0.6	143.7	0.6	210.6	0.7	84.6	0.6	119.4	0.6	1,254.0	0.6
HC.5.1.3	Other medical non-durable goods	235.8	0.7	171.9	0.7	373.4	0.7	157.1	0.7	230.3	0.7	92.5	0.6	130.7	0.7	1,391.7	0.7
HC.5.2	Therapeutic appliances and Other medical goods	118.4	0.3	86.3	0.3	177.2	0.3	78.9	0.4	115.6	0.4	46.4	0.3	65.6	0.3	688.4	0.3
HC.5.2.9	All Other medical durables, including medical technical devices	118.4	0.3	86.3	0.3	177.2	0.3	78.9	0.4	115.6	0.4	46.4	0.3	65.6	0.3	688.4	0.3
HC.5.nec	Unspecified medical goods (n.e.c.)	10.4	<0.01	10.7	<0.01	10.4	<0.01	6.6	<0.01	8.6	<0.01	5.6	<0.01	6.7	<0.01	59.1	<0.01

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Health care functions		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
HC.6	Preventive care	4,547.3	13.1	2,948.6	11.6	5,430.3	10.1	2,373.1	10.6	3,227.1	10.2	1,621.9	10.6	2,044.4	10.4	22,192.7	11.0
HC.6.1	IEC programs	1,184.8	3.4	1,215.2	4.8	1,999.9	3.7	1,033.4	4.6	1,487.4	4.7	555.4	3.6	867.1	4.4	8,343.1	4.1
HC.6.1.2	Nutrition IEC programs	283.3	0.8	271.5	1.1	392.9	0.7	179.6	0.8	302.9	1.0	147.1	1.0	206.1	1.0	1,783.5	0.9
HC.6.1.3	Safe sex IEC programs		-		-		-		-		-		-	12.0	0.1	12.0	<0.01
HC.6.1.nec	Other and unspecified IEC programs (n.e.c.)	901.5	2.6	943.7	3.7	1,606.9	3.0	853.8	3.8	1,184.5	3.8	408.3	2.7	649.0	3.3	6,547.6	3.2
HC.6.2	Immunization programs	314.0	0.9	284.4	1.1	285.0	0.5	204.6	0.9	274.4	0.9	161.8	1.1	213.9	1.1	1,738.1	0.9
HC.6.3	Early disease detection programs	67.8	0.2	110.2	0.4	334.1	0.6	35.5	0.2	62.7	0.2	21.4	0.1	60.0	0.3	691.6	0.3
HC.6.4	Healthy condition monitoring programs	2,086.3	6.0	546.5	2.1	641.7	1.2	427.6	1.9	667.8	2.1	410.5	2.7	414.7	2.1	5,195.1	2.6
HC.6.5	Epidemiological surveillance and risk and disease control programs	187.0	0.5	194.1	0.8	169.4	0.3	128.7	0.6	184.2	0.6	90.0	0.6	137.2	0.7	1,090.6	0.5
HC.6.5.1	Planning & Management	8.6	<0.01	5.8	<0.01	8.5	<0.01	5.8	<0.01	6.9	<0.01	5.4	<0.01	4.9	<0.01	45.8	<0.01
HC.6.5.2	Monitoring & Evaluation (M&E)	10.4	<0.01	6.9	<0.01	15.8	<0.01	5.6	<0.01	25.3	0.1	9.6	0.1	11.4	0.1	85.0	<0.01
HC.6.5.3	Procurement & supply management	5.6	<0.01	5.2	<0.01	5.2	<0.01	3.9	<0.01	4.9	<0.01	2.9	<0.01	3.7	<0.01	31.4	<0.01
HC.6.5.4	Interventions	14.1	<0.01		-	2.2	<0.01	0.5	<0.01	0.0	<0.01		-		-	16.8	<0.01
HC.6.5.4.4	Drug substitution program	9.1	<0.01		-		-		-		-		-		-	9.1	<0.01
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)	5.0	<0.01		-	2.2	<0.01	0.5	<0.01	0.0	<0.01		-		-	7.7	<0.01
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)	148.4	0.4	176.2	0.7	137.7	0.3	113.0	0.5	147.0	0.5	72.2	0.5	117.1	0.6	911.6	0.5
HC.6.6	Preparing for disaster and emergency response programs	230.9	0.7	284.8	1.1	555.4	1.0	151.8	0.7	171.1	0.5	120.4	0.8	159.6	0.8	1,674.1	0.8
HC.6.nec	Unspecified preventive care (n.e.c.)	476.4	1.4	313.3	1.2	1,444.9	2.7	391.5	1.8	379.5	1.2	262.4	1.7	191.9	1.0	3,460.1	1.7
HC.7	Governance, and health system and financing administration	1,397.9	4.0	1,092.1	4.3	2,670.0	5.0	971.5	4.3	1,209.0	3.8	691.7	4.5	1,131.8	5.8	9,164.1	4.5
HC.7.1	Governance and Health system administration	1,299.0	3.8	1,019.1	4.0	2,524.1	4.7	905.5	4.0	1,112.7	3.5	652.4	4.3	1,076.6	5.5	8,589.4	4.2
HC.7.1.1	Planning & Management	1,204.8	3.5	933.5	3.7	2,310.6	4.3	838.4	3.7	1,029.7	3.3	609.3	4.0	989.9	5.0	7,916.3	3.9
HC.7.1.2	Monitoring & Evaluation (M&E)	50.8	0.1	52.8	0.2	99.2	0.2	36.3	0.2	46.7	0.1	28.9	0.2	38.6	0.2	353.4	0.2
HC.7.1.3	Procurement & supply management	32.0	0.1	22.1	0.1	103.8	0.2	22.9	0.1	26.2	0.1	8.2	0.1	40.5	0.2	255.7	0.1
HC.7.1.nec	Other governance and Health system admin.	11.4	<0.01	10.6	<0.01	10.5	<0.01	7.9	<0.01	10.1	<0.01	5.9	<0.01	7.6	<0.01	64.0	<0.01
HC.7.2	Administration of health financing	85.2	0.2	62.1	0.2	127.5	0.2	56.8	0.3	83.2	0.3	33.4	0.2	47.2	0.2	495.3	0.2
HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)	13.8	<0.01	10.8	<0.01	18.4	<0.01	9.3	<0.01	13.1	<0.01	5.9	<0.01	8.1	<0.01	79.4	<0.01
HC.9	Other health care services not elsewhere classified (n.e.c.)	3,096.9	9.0	2,236.5	8.8	5,014.2	9.4	2,045.4	9.1	2,987.1	9.5	1,200.7	7.8	1,697.2	8.6	18,277.8	9.0
Total		34,588.2	100.0	25,522.4	100.0	53,555.1	100.0	22,371.9	100.0	31,524.6	100.0	15,304.8	100.0	19,660.8	100.0	202,527.8	100.0

Annex B.12: Expenditures on Financing Agent by Provinces (FY 2019/20)

Financing agents		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
FA.1	General government	10,289.1	29.7	9,065.5	35.5	15,965.5	29.8	6,755.2	30.2	9,520.0	30.2	5,891.8	38.5	7,216.7	36.7	64,703.9	31.9
FA.1.1	Federal government	4,654.5	13.5	3,504.0	13.7	10,176.4	19.0	3,125.6	14.0	4,148.8	13.2	2,326.0	15.2	2,584.5	13.1	30,519.7	15.1
FA.1.1.1	Ministry of Health and Population	2,195.0	6.3	1,710.1	6.7	4,981.0	9.3	1,485.9	6.6	1,746.0	5.5	1,360.9	8.9	1,222.1	6.2	14,701.0	7.3
FA.1.1.2	Other ministries and public units (belonging to Federal government)	1,662.1	4.8	1,212.3	4.8	4,001.7	7.5	1,108.0	5.0	1,623.8	5.2	652.1	4.3	920.7	4.7	11,180.8	5.5
FA.1.1.2.1	Ministry of Education	317.3	0.9	231.5	0.9	475.0	0.9	211.5	0.9	310.0	1.0	124.5	0.8	175.8	0.9	1,845.6	0.9
FA.1.1.2.3	Ministry of Home Affairs	28.2	0.1	20.6	0.1	773.6	1.4	18.8	0.1	27.6	0.1	11.1	0.1	15.6	0.1	895.6	0.4
FA.1.1.2.4	Ministry of Defense	0.6	<0.01	0.4	<0.01	783.2	1.5	0.4	<0.01	0.5	<0.01	0.2	<0.01	0.3	<0.01	785.6	0.4
FA.1.1.2.5	Ministry of Agriculture Development	0.9	<0.01	0.7	<0.01	1.4	<0.01	0.6	<0.01	0.9	<0.01	0.4	<0.01	0.5	<0.01	5.5	<0.01
FA.1.1.2.6	Ministry of Federal Affairs and Local Development	33.1	0.1	24.1	0.1	49.5	0.1	22.1	0.1	32.3	0.1	13.0	0.1	18.3	0.1	192.4	0.1
FA.1.1.2.7	Ministry of Commerce and Supply	31.1	0.1	22.7	0.1	46.6	0.1	20.7	0.1	30.4	0.1	12.2	0.1	17.2	0.1	180.9	0.1
FA.1.1.2.8	Ministry of Finance	1,193.2	3.4	870.3	3.4	1,786.1	3.3	795.5	3.6	1,165.7	3.7	468.2	3.1	661.0	3.4	6,940.0	3.4
FA.1.1.2.nec	Other ministries and public units (belonging to federal government)	57.6	0.2	42.0	0.2	86.3	0.2	38.4	0.2	56.3	0.2	22.6	0.1	31.9	0.2	335.2	0.2
FA.1.1.4	National Health Insurance Agency	797.4	2.3	581.6	2.3	1,193.7	2.2	531.6	2.4	779.0	2.5	312.9	2.0	441.7	2.2	4,637.9	2.3
FA.1.2	Federal/Local government	5,634.7	16.3	5,561.4	21.8	5,789.1	10.8	3,629.6	16.2	5,371.2	17.0	3,565.9	23.3	4,632.2	23.6	34,184.2	16.9
FA.1.2.1	Provincial Government	796.1	2.3	552.1	2.2	884.5	1.7	599.5	2.7	1,036.0	3.3	1,004.5	6.6	1,093.3	5.6	5,965.9	2.9
FA.1.2.2	Local Government	4,838.6	14.0	5,009.4	19.6	4,904.6	9.2	3,030.1	13.5	4,335.3	13.8	2,561.4	16.7	3,539.0	18.0	28,218.3	13.9
FA.1.2.2.1	Municipalities	941.1	2.7	1,348.9	5.3	1,126.5	2.1	398.0	1.8	667.1	2.1	416.5	2.7	746.9	3.8	5,645.0	2.8
FA.1.2.2.2	Rural Municipalities	828.4	2.4	618.3	2.4	877.2	1.6	484.9	2.2	927.3	2.9	572.0	3.7	701.4	3.6	5,009.5	2.5
FA.1.2.2.nec	Other Local Government	3,069.0	8.9	3,042.2	11.9	2,900.9	5.4	2,147.3	9.6	2,740.9	8.7	1,572.9	10.3	2,090.7	10.6	17,563.9	8.7
FA.2	Insurance corporations	829.6	2.4	605.1	2.4	1,241.8	2.3	553.1	2.5	810.5	2.6	325.5	2.1	459.5	2.3	4,825.1	2.4
FA.2.1	Commercial insurance companies	829.6	2.4	605.1	2.4	1,241.8	2.3	553.1	2.5	810.5	2.6	325.5	2.1	459.5	2.3	4,825.1	2.4
FA.3	Corporations (Other than insurance corporations)	607.8	1.8	443.4	1.7	1,369.6	2.6	405.2	1.8	593.8	1.9	238.5	1.6	336.7	1.7	3,994.9	2.0
FA.3.2	Corporations (Other than providers of health services)	607.8	1.8	443.4	1.7	1,369.6	2.6	405.2	1.8	593.8	1.9	238.5	1.6	336.7	1.7	3,994.9	2.0
FA.4	Non-profit institutions serving households (NPISH)	3,999.0	11.6	1,649.5	6.5	6,741.8	12.6	2,083.3	9.3	2,172.1	6.9	1,447.8	9.5	1,199.0	6.1	19,292.5	9.5
FA.5	Households	18,862.6	54.5	13,758.9	53.9	28,236.3	52.7	12,575.1	56.2	18,428.2	58.5	7,401.1	48.4	10,448.9	53.1	109,711.1	54.2
FA.nec	Unspecified financing agents	0.1	<0.01	0.0	<0.01	0.1	<0.01	0.0	<0.01	0.1	<0.01	0.0	<0.01	0.0	<0.01	0.3	<0.01
Total		34,588.2	100.0	25,522.4	100.0	53,555.1	100.0	22,371.9	100.0	31,524.6	100.0	15,304.8	100.0	19,660.8	100.0	202,527.8	100.0

Annex B.13: Expenditures on Factors of Health Care Provision by Provinces (FY 2019/20)

Factors of health care provision		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
FP.1	Compensation of employees	3,168.4	9.2	2,899.2	11.4	5,702.6	10.6	2,333.0	10.4	3,171.9	10.1	1,736.4	11.3	2,247.6	11.4	21,259.1	10.5
FP.1.1	Wages and salaries	2,932.1	8.5	2,717.9	10.6	5,316.5	9.9	2,154.6	9.6	2,913.4	9.2	1,632.9	10.7	2,097.0	10.7	19,764.4	9.8
FP.1.2	Social contributions	92.1	0.3	67.2	0.3	140.5	0.3	61.4	0.3	90.0	0.3	36.1	0.2	51.0	0.3	538.4	0.3
FP.1.3	All Other costs related to employees	144.2	0.4	114.1	0.4	245.7	0.5	117.0	0.5	168.5	0.5	67.4	0.4	99.6	0.5	956.4	0.5
FP.2	Self-employed professional remuneration	227.2	0.7	193.5	0.8	263.1	0.5	118.9	0.5	186.9	0.6	427.1	2.8	143.2	0.7	1,559.9	0.8
FP.3	Materials and services used	30,881.0	89.3	22,233.9	87.1	47,073.2	87.9	19,629.8	87.7	27,900.2	88.5	12,995.9	84.9	17,120.0	87.1	177,834.0	87.8
FP.3.1	Health care services	15,167.3	43.9	10,180.2	39.9	21,846.0	40.8	9,097.8	40.7	12,621.5	40.0	6,457.0	42.2	8,114.6	41.3	83,484.3	41.2
FP.3.1.1	Laboratory & Imaging services	1,363.6	3.9	993.8	3.9	2,074.7	3.9	913.8	4.1	1,333.4	4.2	533.7	3.5	767.6	3.9	7,980.6	3.9
FP.3.1.nec	Other health care services (n.e.c.)	13,803.6	39.9	9,186.4	36.0	19,771.3	36.9	8,184.0	36.6	11,288.0	35.8	5,923.2	38.7	7,347.0	37.4	75,503.6	37.3
FP.3.2	Health care goods	13,805.7	39.9	10,537.1	41.3	20,438.2	38.2	9,183.3	41.0	13,322.8	42.3	5,666.3	37.0	7,818.6	39.8	80,772.0	39.9
FP.3.2.1	Pharmaceuticals	13,417.9	38.8	10,244.2	40.1	19,866.0	37.1	8,931.0	39.9	12,957.2	41.1	5,516.9	36.0	7,586.7	38.6	78,519.8	38.8
FP.3.2.1.2	TB drugs	58.1	0.2	54.3	0.2	53.7	0.1	40.2	0.2	51.4	0.2	30.0	0.2	38.8	0.2	326.5	0.2
FP.3.2.1.5	Contraceptives	229.7	0.7	214.9	0.8	212.4	0.4	159.0	0.7	203.3	0.6	118.5	0.8	153.5	0.8	1,291.2	0.6
FP.3.2.1.nec	Other pharmaceuticals (n.e.c.)	0.1	<0.01	0.0	<0.01	0.1	<0.01	0.0	<0.01	0.1	<0.01	0.0	<0.01	0.0	<0.01	0.3	<0.01
FP.3.2.2	Other health care goods	13,130.1	38.0	9,974.9	39.1	19,599.8	36.6	8,731.7	39.0	12,702.5	40.3	5,368.4	35.1	7,394.3	37.6	76,901.8	38.0
FP.3.2.2.2	Insecticides & spraying materials	387.8	1.1	292.9	1.1	572.2	1.1	252.4	1.1	365.6	1.2	149.4	1.0	231.9	1.2	2,252.1	1.1
FP.3.2.2.nec	Other and unspecified health care goods (n.e.c.)	8.0	<0.01	16.1	0.1	4.6	<0.01	1.4	<0.01	4.6	<0.01	0.8	<0.01	3.1	<0.01	38.6	<0.01
FP.3.3	Non-health care services	379.7	1.1	276.9	1.1	567.6	1.1	250.9	1.1	361.0	1.1	148.6	1.0	228.8	1.2	2,213.5	1.1
FP.3.3.1	Training	766.0	2.2	665.6	2.6	2,537.4	4.7	581.1	2.6	940.1	3.0	429.4	2.8	550.9	2.8	6,470.5	3.2
FP.3.3.2	Technical Assistance	100.3	0.3	81.8	0.3	209.9	0.4	108.9	0.5	243.8	0.8	45.5	0.3	103.5	0.5	893.8	0.4
FP.3.3.3	Operational research	195.0	0.6	215.1	0.8	1,304.7	2.4	134.0	0.6	190.5	0.6	76.5	0.5	108.0	0.5	2,223.9	1.1
FP.3.3.nec	Other non-health care services (n.e.c.)	150.5	0.4	123.9	0.5	446.3	0.8	97.8	0.4	155.6	0.5	64.1	0.4	109.3	0.6	1,147.4	0.6
FP.3.4	Non-health care goods	320.1	0.9	244.9	1.0	576.4	1.1	240.5	1.1	350.1	1.1	243.3	1.6	230.1	1.2	2,205.4	1.1
FP.3.nec	Other materials and services used (n.e.c.)	8.7	<0.01	10.7	<0.01	97.9	0.2	6.5	<0.01	13.9	<0.01	12.4	0.1	6.4	<0.01	156.5	0.1
FP.5	Other items of expenditure on inputs	1,133.3	3.3	840.3	3.3	2,153.8	4.0	761.0	3.4	1,001.9	3.2	430.9	2.8	629.6	3.2	6,950.8	3.4
FP.5.1	Taxes	294.1	0.9	191.2	0.7	503.1	0.9	288.0	1.3	263.5	0.8	140.8	0.9	144.7	0.7	1,825.5	0.9
FP.5.2	Other items of expenditure	24.6	0.1	18.0	0.1	36.9	0.1	16.4	0.1	24.1	0.1	9.7	0.1	13.6	0.1	143.2	0.1
FP.nec	Unspecified factors of health care provision (n.e.c.)	269.5	0.8	173.3	0.7	466.2	0.9	271.6	1.2	239.4	0.8	131.2	0.9	131.1	0.7	1,682.3	0.8
Total		34,588.2	100.0	25,522.4	100.0	53,555.1	100.0	22,371.9	100.0	31,524.6	100.0	15,304.8	100.0	19,660.8	100.0	202,527.8	100.0

Annex B.14: Expenditures on Disease/Condition by Provinces (FY 2019/20)

Classification of diseases / conditions		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
DIS.1	Infectious and parasitic diseases	6,097.7	17.6	5,307.1	20.8	9,598.9	17.9	4,158.3	18.6	5,750.8	18.2	3,002.4	19.6	3,970.3	20.2	37,885.6	18.7
DIS.1.1	HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	169.4	0.5	144.6	0.6	736.9	1.4	194.2	0.9	156.7	0.5	81.2	0.5	130.8	0.7	1,613.8	0.8
DIS.1.1.nec	Unspecified HIV/AIDS and Other STDs (n.e.c.)	169.4	0.5	144.6	0.6	736.9	1.4	194.2	0.9	156.7	0.5	81.2	0.5	130.8	0.7	1,613.8	0.8
DIS.1.2	Tuberculosis (TB)	202.8	0.6	179.2	0.7	334.2	0.6	137.8	0.6	194.5	0.6	100.1	0.7	144.2	0.7	1,292.8	0.6
DIS.1.2.nec	Unspecified tuberculosis (n.e.c.)	202.8	0.6	179.2	0.7	334.2	0.6	137.8	0.6	194.5	0.6	100.1	0.7	144.2	0.7	1,292.8	0.6
DIS.1.3	Malaria	43.4	0.1	36.9	0.1	77.2	0.1	28.1	0.1	43.7	0.1	19.4	0.1	29.0	0.1	277.6	0.1
DIS.1.4	Respiratory infections	2,390.1	6.9	1,908.3	7.5	3,550.2	6.6	1,597.2	7.1	2,250.5	7.1	1,171.0	7.7	1,454.4	7.4	14,321.9	7.1
DIS.1.5	Diarrheal diseases	339.9	1.0	255.6	1.0	545.6	1.0	227.8	1.0	324.9	1.0	168.2	1.1	200.5	1.0	2,062.4	1.0
DIS.1.6	Neglected tropical diseases	86.4	0.2	138.7	0.5	148.9	0.3	48.5	0.2	85.5	0.3	24.8	0.2	63.2	0.3	596.0	0.3
DIS.1.7	Vaccine preventable diseases	439.8	1.3	367.9	1.4	499.7	0.9	281.2	1.3	382.9	1.2	211.5	1.4	322.9	1.6	2,505.9	1.2
DIS.1.9	COVID-19	401.2	1.2	665.8	2.6	629.1	1.2	283.8	1.3	386.0	1.2	252.2	1.6	405.4	2.1	3,023.6	1.5
DIS.1.nec	Other and unspecified infectious and parasitic diseases (n.e.c.)	2,024.8	5.9	1,610.2	6.3	3,077.0	5.7	1,359.6	6.1	1,926.1	6.1	973.9	6.4	1,220.0	6.2	12,191.5	6.0
DIS.2	Reproductive health	5,056.7	14.6	3,089.5	12.1	7,164.6	13.4	2,780.6	12.4	4,147.7	13.2	1,832.2	12.0	2,487.8	12.7	26,558.9	13.1
DIS.2.1	Maternal conditions	3,310.0	9.6	2,370.2	9.3	4,756.7	8.9	2,082.7	9.3	3,063.4	9.7	1,393.6	9.1	1,918.0	9.8	18,894.5	9.3
DIS.2.2	Perinatal conditions	324.6	0.9	242.0	0.9	562.4	1.1	256.8	1.1	305.5	1.0	158.6	1.0	201.7	1.0	2,051.6	1.0
DIS.2.3	Contraceptive management (family planning)	132.0	0.4	107.3	0.4	530.1	1.0	88.3	0.4	260.3	0.8	67.9	0.4	99.4	0.5	1,285.3	0.6
DIS.2.nec	Unspecified reproductive health conditions (n.e.c.)	1,290.0	3.7	369.9	1.4	1,315.4	2.5	352.8	1.6	518.6	1.6	212.0	1.4	268.7	1.4	4,327.4	2.1
DIS.3	Nutritional deficiencies	1,381.9	4.0	702.7	2.8	914.3	1.7	486.8	2.2	774.9	2.5	524.4	3.4	445.5	2.3	5,230.4	2.6
DIS.4	Noncommunicable diseases	10,560.8	30.5	7,914.7	31.0	17,958.6	33.5	7,139.4	31.9	9,945.7	31.5	4,774.5	31.2	6,120.6	31.1	64,414.2	31.8
DIS.4.1	Neoplasms	1,375.2	4.0	997.0	3.9	2,526.8	4.7	910.6	4.1	1,324.9	4.2	565.0	3.7	759.6	3.9	8,459.1	4.2
DIS.4.2	Endocrine and metabolic disorders	193.8	0.6	139.8	0.5	310.1	0.6	128.7	0.6	185.6	0.6	82.7	0.5	107.3	0.5	1,148.0	0.6
DIS.4.2.1	Diabetes	139.5	0.4	100.1	0.4	225.6	0.4	92.4	0.4	133.5	0.4	60.3	0.4	76.4	0.4	827.8	0.4
DIS.4.2.nec	Other and unspecified endocrine and metabolic disorders (n.e.c.)	54.4	0.2	39.8	0.2	84.5	0.2	36.3	0.2	52.0	0.2	22.3	0.1	30.9	0.2	320.2	0.2
DIS.4.3	Cardiovascular diseases	1,071.5	3.1	790.4	3.1	2,324.9	4.3	783.4	3.5	1,013.2	3.2	515.6	3.4	614.3	3.1	7,113.4	3.5
DIS.4.3.1	Hypertensive diseases	659.8	1.9	501.2	2.0	1,029.9	1.9	442.0	2.0	628.0	2.0	327.7	2.1	390.2	2.0	3,978.8	2.0

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Classification of diseases / conditions		Koshi		Madhesh		Bagmati		Gandaki		Lumbini		Karnali		Sudur Paschim		National	
		Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%	Amount (NPR)	%
DIS.4.3.nec	Other and unspecified cardiovascular diseases (n.e.c.)	411.7	1.2	289.2	1.1	1,294.9	2.4	341.4	1.5	385.2	1.2	187.9	1.2	224.1	1.1	3,134.6	1.5
DIS.4.4	Mental & behavioral disorders, and Neurological conditions	387.9	1.1	277.4	1.1	838.0	1.6	366.3	1.6	366.9	1.2	182.7	1.2	227.9	1.2	2,647.1	1.3
DIS.4.4.1	Mental (psychiatric) disorders	78.5	0.2	55.5	0.2	143.2	0.3	52.1	0.2	74.0	0.2	37.9	0.2	54.9	0.3	496.2	0.2
DIS.4.4.2	Behavioral disorders	75.1	0.2	53.3	0.2	129.2	0.2	50.2	0.2	71.1	0.2	36.5	0.2	42.1	0.2	457.6	0.2
DIS.4.4.3	Neurological conditions	146.0	0.4	105.1	0.4	255.7	0.5	97.5	0.4	137.3	0.4	71.9	0.5	82.4	0.4	895.9	0.4
DIS.4.4.nec	Unspecified mental & behavioral disorders and neurological conditions (n.e.c.)	88.3	0.3	63.5	0.2	309.9	0.6	166.5	0.7	84.5	0.3	36.4	0.2	48.5	0.2	797.5	0.4
DIS.4.5	Respiratory diseases	363.1	1.0	261.7	1.0	584.3	1.1	241.5	1.1	350.0	1.1	153.0	1.0	199.4	1.0	2,153.0	1.1
DIS.4.6	Diseases of the digestive	2,147.5	6.2	1,661.6	6.5	3,416.6	6.4	1,432.9	6.4	2,019.0	6.4	1,039.1	6.8	1,271.8	6.5	12,988.4	6.4
DIS.4.7	Diseases of the genito-urinary system	1,144.2	3.3	836.6	3.3	1,938.8	3.6	763.5	3.4	1,085.4	3.4	546.8	3.6	654.3	3.3	6,969.6	3.4
DIS.4.8	Sense organ disorders	2,370.2	6.9	1,825.5	7.2	3,664.4	6.8	1,515.3	6.8	2,165.5	6.9	1,008.1	6.6	1,414.4	7.2	13,963.3	6.9
DIS.4.9	Oral diseases	248.9	0.7	180.3	0.7	372.1	0.7	167.4	0.7	241.0	0.8	99.5	0.6	137.2	0.7	1,446.2	0.7
DIS.4.nec	Other and unspecified noncommunicable diseases (n.e.c.)	1,258.6	3.6	944.4	3.7	1,982.7	3.7	829.7	3.7	1,194.2	3.8	582.2	3.8	734.3	3.7	7,526.1	3.7
DIS.5	Injuries	3,616.4	10.5	2,737.1	10.7	5,511.0	10.3	2,429.3	10.9	3,484.8	11.1	1,870.2	12.2	2,185.6	11.1	21,834.3	10.8
DIS.nec	Other and unspecified diseases/conditions (n.e.c.)	7,874.7	22.8	5,771.4	22.6	12,407.7	23.2	5,377.6	24.0	7,420.7	23.5	3,301.0	21.6	4,451.1	22.6	46,604.2	23.0
Total		34,588.2	100.0	25,522.4	100.0	53,555.1	100.0	22,371.9	100.0	31,524.6	100.0	15,304.8	100.0	19,660.8	100.0	202,527.8	100.0

Annex C: Cross Tables (Amounts in Million NPR)

Annex C.1: Expenditures on Health Care by Health Care Financing Schemes and Revenues of Financing Scheme (FY 2018/19) (HFXFS)

Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	HF. TOTAL
Revenues of health care financing schemes		Federal government schemes	Province government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	All HF
FS.1.1	Internal transfers and grants	39,069	669								39,738
FS.1.2	Transfers by government on behalf of specific groups			2,744							2,744
FS.1.4	Other transfers from government domestic revenue					76					76
FS.2	Transfers distributed by government from foreign origin	1,864	1	0							1,865
FS.5.2	Voluntary prepayment from employers				1,158						1,158
FS.6.1	Other revenues from households n.e.c.								99,344		99,344
FS.6.2	Other revenues from corporations n.e.c.				4,200			2,729		0	6,930
FS.6.3	Other revenues from NPISH n.e.c.					1,121					1,121
FS.7.1.1	Direct bilateral financial transfers					206	1,447				1,653
FS.7.1.2	Direct multilateral financial transfers	1,112				552	1,975				3,640
FS.7.1.3	Other direct foreign financial transfers					8,483	4,788				13,271
FS. TOTAL	All FS	42,045	670	2,744	5,358	10,438	8,211	2,729	99,344	0	171,539

Annex C.2: Expenditures on Health Care by Health Care Providers and Revenues of Financing Scheme (FY 2018/19) (HPXFS)

Revenues of health care financing schemes		FS.1.1	FS.1.2	FS.1.4	FS.2	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	All FS
Health care providers		Internal transfers and grants	Transfers by government on behalf of specific	Other transfers from government domestic revenue	Transfers distributed by government from	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct bilateral financial transfers	Direct multilateral financial transfers	Other direct foreign financial transfers	
HP.1.1.1.1	National/Central hospitals	2,929					1,279			20			4,228
HP.1.1.1.2	Regional/Zonal hospitals	290					524						814
HP.1.1.1.3	District level and other public general hospitals	227					738					22	987
HP.1.1.1.nec	Other Public general hospitals	1,350	752					42	8		93	155	2,401
HP.1.1.2	Private (for profit) general hospitals						10,385	3,490					13,875
HP.1.1.3	Private (not for profit) general hospitals	8	1,368						470			527	2,374
HP.1.1.nec	Other General hospitals	37						242	171			1,776	2,227
HP.1.2.1	Public mental health hospitals	30					10						40
HP.1.2.2	Private (for profit) mental health hospitals						235						235
HP.1.2.3	Private (not for profit) mental health hospitals											2	2
HP.1.3.1	Public specialised hospitals	1,500					1,628		1		62	26	3,216
HP.1.3.2	Private (for profit) specialised hospitals						5,851						5,851
HP.1.3.3	Private (not for profit) specialised hospitals			18					0			54	72
HP.1.3.nec	Other Specialised hospitals (Other than mental health hospitals)		80					22				20	122
HP.1.nec	Unspecified hospitals (n.e.c.)	94				1,140		107				2	1,343
HP.2.1	Long-term nursing care facilities	8							30			162	200
HP.2.9	Other residential long-term care facilities											6	6
HP.3.1.1	Offices of general medical practitioners						560	47					607
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)						801						801
HP.3.1.nec	Unspecified medical practices (n.e.c.)							24					24
HP.3.2	Dental practice						979						979
HP.3.3	Other health care practitioners				21							0	21
HP.3.4.1	Family planning centres	27										498	526
HP.3.4.2	Ambulatory mental health and substance abuse centres	10											10
HP.3.4.3	Free-standing ambulatory surgery centres	3		58					1			191	253

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Revenues of health care financing schemes		FS.1.1	FS.1.2	FS.1.4	FS.2	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	All FS
Health care providers		Internal transfers and grants	Transfers by government on behalf of specific	Other transfers from government domestic revenue	Transfers distributed by government from	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct bilateral financial transfers	Direct multilateral financial transfers	Other direct foreign financial transfers	
HP.3.4.5	Non-specialised ambulatory health care centres	8,611	145				11	25				2	8,793
HP.3.4.9	All Other ambulatory centres	2,612			101			442	48		173	559	3,934
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)							17		3		1	21
HP.4.1	Providers of patient transportation and emergency rescue	44					976					64	1,084
HP.4.2	Medical and diagnostic laboratories	114					7,114	7				2	7,237
HP.5.1.1	Allopathic pharmacies/dispensaries	1,853			500		62,081	6			80	1	64,520
HP.5.1.2	Non allopathic pharmacies dispensaries						1,136						1,136
HP.5.1.nec	Other Pharmacies/dispensaries							106					106
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances	44					1,810					99	1,953
HP.6	Providers of preventive care	1,075			782			85	313	385	2,016	8,608	13,265
HP.7.1	Government health administration agencies	5,360	0		461					1,142	961		7,924
HP.7.2	Social health insurance agencies		399										399
HP.7.3	Private health insurance administration agencies							435					435
HP.7.9	Other administration agencies	74								44	205	5	329
HP.8.2	All Other industries as secondary providers of health care								78	19	36	472	605
HP.8.3	Community health workers (or village health worker, community health aide, etc.)	672								39		1	713
HP.9	Rest of the world						200						200
HP.nec	Unspecified health care providers (n.e.c.)	12,766			0	18	3,025	1,833			13	15	17,672
All HP		39,738	2,744	76	1,865	1,158	99,344	6,930	1,121	1,653	3,640	13,271	171,539

Annex C.3: Expenditures on Health Care by Health Care Functions and Revenues of Financing Scheme (FY 2018/19) (HCXFS)

Revenues of health care financing schemes		FS.1.1	FS.1.2	FS.1.4	FS.2	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	All FS
		Internal transfers and grants	Transfers by government on behalf of specific	Other transfers from government domestic revenue	Transfers distributed by government from	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct bilateral financial transfers	Direct multilateral financial transfers	Other direct foreign financial transfers	
Health care functions													
HC.1.1.1	General inpatient curative care	1,565					9,432	103				2	11,101
HC.1.1.2	Specialised inpatient curative care	620		7			5,602	10	1			74	6,315
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)							9					9
HC.1.3.1	General outpatient curative care	13,821	145				4,923	3,686	689		173	2,727	26,164
HC.1.3.2	Dental outpatient curative care						979						979
HC.1.3.3	Specialised outpatient curative care	1,550		69	101		2,121	9	10		155	656	4,671
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)							525				80	605
HC.1.nec	Unspecified curative care (n.e.c.)	94				1,140		99		20		7	1,360
HC.2.1	Inpatient rehabilitative care	8										71	78
HC.2.3	Outpatient rehabilitative care	10										3	12
HC.2.nec	Unspecified rehabilitative care (n.e.c.)									3			3
HC.3.1	Inpatient long-term care (health)								6				6
HC.3.nec	Unspecified long-term care (n.e.c.)								24			117	142
HC.4.1	Laboratory services	110					5,915						6,025
HC.4.2	Imaging services	4					1,200						1,204
HC.4.3	Patient transportation	44					976					64	1,084
HC.4.nec	Unspecified ancillary services (n.e.c.)											2	2
HC.5.1.1.1	Allopathic prescribed medicines	1,650			489		28,093	112			80	1	30,425
HC.5.1.2.1	Allopathic over-the-counter medicines						34,132						34,132
HC.5.1.2.2	Non allopathic over-the-counter medicines						1,136						1,136
HC.5.1.3	Other medical non-durable goods						1,238					79	1,317
HC.5.2.9	All Other medical durables, including medical technical devices						573				13	19	605
HC.5.nec	Unspecified medical goods (n.e.c.)	44											44
HC.6.1.2	Nutrition IEC programs	72			402				4	20		1,626	2,124
HC.6.1.nec	Other and unspecified IEC programs (n.e.c.)	504						17	204	50	770	2,489	4,035
HC.6.2	Immunisation programs	76			46					1	1,113	0	1,235

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Revenues of health care financing schemes		FS.1.1	FS.1.2	FS.1.4	FS.2	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	All FS
Health care functions		Internal transfers and grants	Transfers by government on behalf of specific	Other transfers from government domestic revenue	Transfers distributed by government from	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct bilateral financial transfers	Direct multilateral financial transfers	Other direct foreign financial transfers	
HC.6.3	Early disease detection programs	152									0	320	472
HC.6.4	Healthy condition monitoring programs	144			236			63	0		77	677	1,196
HC.6.5.1	Planning & Management	44			16					2		3	65
HC.6.5.2	Monitoring & Evaluation (M&E)	66			30			3			11	83	193
HC.6.5.3	Procurement & supply management	187			40								227
HC.6.5.4.4	Drug substitution programs											9	9
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)											483	483
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)	53										14	66
HC.6.6	Preparing for disaster and emergency response programs	4			1			2	3			10	20
HC.6.nec	Unspecified preventive care (n.e.c.)	718			44			23	180	371	80	3,633	5,050
HC.7.1.1	Planning & Management	5,031	399		400					1,026	1,098	5	7,959
HC.7.1.2	Monitoring & Evaluation (M&E)	154			32					99	69		353
HC.7.1.3	Procurement & supply management	71			3					62			136
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	178			26								204
HC.7.2	Administration of health financing		0		0			435					435
HC.9	Other health care services not elsewhere classified (n.e.c.)	12,766	2,200		0	18	3,025	1,833				16	19,859
All HC		39,738	2,744	76	1,865	1,158	99,344	6,930	1,121	1,653	3,640	13,271	171,539

Annex C.4: Expenditures on Health Care by Health Care Providers and Health Care Financing Schemes (FY 2018/19) (HPXHF)

Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
		Federal government schemes	Province government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
Health care providers											
HP.1.1.1.1	National/Central hospitals	2,929					20		1,279		4,228
HP.1.1.1.2	Regional/Zonal hospitals		290						524		814
HP.1.1.1.3	District level and other public general hospitals	227				22			738		987
HP.1.1.1.nec	Other Public general hospitals	1,350		752	42	257					2,401
HP.1.1.2	Private (for profit) general hospitals				3,490				10,385		13,875
HP.1.1.3	Private (not for profit) general hospitals	8		1,368		998					2,374
HP.1.1.nec	Other General hospitals	37				1,947		242			2,227
HP.1.2.1	Public mental health hospitals	30							10		40
HP.1.2.2	Private (for profit) mental health hospitals								235		235
HP.1.2.3	Private (not for profit) mental health hospitals					2					2
HP.1.3.1	Public specialised hospitals	1,500				27	62		1,628		3,216
HP.1.3.2	Private (for profit) specialised hospitals								5,851		5,851
HP.1.3.3	Private (not for profit) specialised hospitals					38	34				72
HP.1.3.nec	Other Specialised hospitals (Other than mental health hospitals)			80	22	20					122
HP.1.nec	Unspecified hospitals (n.e.c.)		94		1,166		2	81			1,343
HP.2.1	Long-term nursing care facilities	8				192					200
HP.2.9	Other residential long-term care facilities					6					6
HP.3.1.1	Offices of general medical practitioners				47				560		607
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)								801		801
HP.3.1.nec	Unspecified medical practices (n.e.c.)							24			24
HP.3.2	Dental practice								979		979
HP.3.3	Other health care practitioners	21					0				21
HP.3.4.1	Family planning centres	27					498				526
HP.3.4.2	Ambulatory mental health and substance abuse centres	10									10

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Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
Health care providers		Federal government schemes	Province government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
HP.3.4.3	Free-standing ambulatory surgery centres	3				250					253
HP.3.4.5	Non-specialised ambulatory health care centres	8,611		145	25		2		11		8,793
HP.3.4.9	All Other ambulatory centres	2,702	10			745	35	442			3,934
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)						3	17			21
HP.4.1	Providers of patient transportation and emergency rescue	44				64			976		1,084
HP.4.2	Medical and diagnostic laboratories	114			7		2		7,114		7,237
HP.5.1.1	Allopathic pharmacies/dispensaries	2,108	245				82	6	62,081		64,520
HP.5.1.2	Non allopathic pharmacies/dispensaries								1,136		1,136
HP.5.1.nec	Other Pharmacies/dispensaries				106						106
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances	44					99		1,810		1,953
HP.6	Providers of preventive care	2,970				5,269	4,942	85			13,265
HP.7.1	Government health administration agencies	5,790	31	0			2,103				7,924
HP.7.2	Social health insurance agencies			399							399
HP.7.3	Private health insurance administration agencies				435						435
HP.7.9	Other administration agencies	74					255				329
HP.8.2	All Other industries as secondary providers of health care					602	3				605
HP.8.3	Community health workers (or village health worker, community health aide, etc.)	672					40				713
HP.9	Rest of the world								200		200
HP.nec	Unspecified health care providers (n.e.c.)	12,767	0		18		29	1,833	3,025	0	17,672
All HP		42,045	670	2,744	5,358	10,438	8,211	2,729	99,344	0	171,539

Annex C.5: Expenditures on Health Care by Health Care Functions and Health Care Financing Schemes (FY 2018/19) (HCXHF)

Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
		Federal government schemes	Province government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
Health care functions											
HC.1.1.1	General inpatient curative care	1,391	174		103		2		9,432		11,101
HC.1.1.2	Specialised inpatient curative care	620			10	48	34		5,602		6,315
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)				9						9
HC.1.3.1	General outpatient curative care	13,695	126	145	3,486	3,569	20	200	4,923		26,164
HC.1.3.2	Dental outpatient curative care								979		979
HC.1.3.3	Specialised outpatient curative care	1,651			9	553	337		2,121		4,671
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)				19	78	2	506			605
HC.1.nec	Unspecified curative care (n.e.c.)		94		1,140	7	21	99			1,360
HC.2.1	Inpatient rehabilitative care	8				71					78
HC.2.3	Outpatient rehabilitative care	10					3				12
HC.2.nec	Unspecified rehabilitative care (n.e.c.)						3				3
HC.3.1	Inpatient long-term care (health)					6					6
HC.3.nec	Unspecified long-term care (n.e.c.)					142					142
HC.4.1	Laboratory services	110							5,915		6,025
HC.4.2	Imaging services	4							1,200		1,204
HC.4.3	Patient transportation	44				64			976		1,084
HC.4.nec	Unspecified ancillary services (n.e.c.)						2				2
HC.5.1.1.1	Allopathic prescribed medicines	1,894	245		106		82	6	28,093		30,425
HC.5.1.2.1	Allopathic over-the-counter medicines								34,132		34,132
HC.5.1.2.2	Non allopathic over-the-counter medicines								1,136		1,136
HC.5.1.3	Other medical non-durable goods						79		1,238		1,317
HC.5.2.9	All Other medical durables, including medical technical devices						32		573		605
HC.5.nec	Unspecified medical goods (n.e.c.)	44									44
HC.6.1.2	Nutrition IEC programs	474				33	1,616				2,124

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Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
		Federal government schemes	Province government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPIISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
Health care functions											
HC.6.1.nec	Other and unspecified IEC programs (n.e.c.)	504				1,946	1,568	17			4,035
HC.6.2	Immunisation programs	1,234					1				1,235
HC.6.3	Early disease detection programs	152				43	277				472
HC.6.4	Healthy condition monitoring programs	379				212	542	63			1,196
HC.6.5.1	Planning & Management	60				3	2				65
HC.6.5.2	Monitoring & Evaluation (M&E)	96				33	62	3			193
HC.6.5.3	Procurement & supply management	227									227
HC.6.5.4.4	Drug substitution programs					9					9
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)					473	10				483
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)	53					14				66
HC.6.6	Preparing for disaster and emergency response programs	5				13		2			20
HC.6.nec	Unspecified preventive care (n.e.c.)	761			23	3,136	1,129	0			5,050
HC.7.1.1	Planning & Management	5,400	31	399			2,129				7,959
HC.7.1.2	Monitoring & Evaluation (M&E)	186					167				353
HC.7.1.3	Procurement & supply management	74					62				136
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	204									204
HC.7.2	Administration of health financing			0	435						435
HC.9	Other health care services not elsewhere classified (n.e.c.)	12,767	0	2,200	18		16	1,833	3,025	0	19,859
All HC		42,045	670	2,744	5,358	10,438	8,211	2,729	99,344	0	171,539

Annex C.6: Expenditures on Health Care Functions and Health Care Providers (FY 2018/19) (HCXHP)

Health care functions		HC.1.1.1	HC.1.1.2	HC.1.1.nec	HC.1.3.1	HC.1.3.2	HC.1.3.3	HC.1.3.nec	HC.1.nec	HC.2.1	HC.2.3	HC.2.nec	HC.3.1	HC.3.nec	HC.4.1	HC.4.2	HC.4.3	HC.4.nec	HC.5.1.1.1	HC.5.1.2.1	HC.5.1.2.2	HC.5.1.3	HC.5.2.9	HC.5.nec	HC.6.1.2	HC.6.1.nec	HC.6.2	HC.6.3	HC.6.4	HC.6.5.1	HC.6.5.2	HC.6.5.3	HC.6.5.4.4	HC.6.5.4.nec	HC.6.5.nec	HC.6.6	HC.6.nec	HC.7.1.1	HC.7.1.2	HC.7.1.3	HC.7.1.nec	HC.7.2	HC.9	All HC	
Health care providers		General inpatient curative care	Specialised inpatient curative care	Unspecified inpatient curative care	Dental outpatient curative care	Specialised outpatient curative care	Unspecified outpatient curative care	Unspecified curative care (n.e.c.)	Inpatient rehabilitative care	Outpatient rehabilitative care	Unspecified rehabilitative care	Inpatient long-term care	Unspecified long-term care	Laboratory services	Imaging services	Patient transportation	Unspecified ancillary	Allopathic prescribed medicines	Allopathic over-the-counter medicines	Non allopathic over-the-counter medicines	Other medical non-durable goods	All Other medical durables, including medical technical	Unspecified medical goods	Nutrition IEC programs	Other and unspecified IEC programs (n.e.c.)	Immunisation programs	Early disease detection	Healthy condition monitoring programs	Planning & Management	Monitoring & Evaluation	Procurement & supply	Drug substitution program	Other and unspecified	Unspecified epidemiological surveillance and risk and Preparing for disaster and emergency response (n.e.c.)	Unspecified preventive care (n.e.c.)	Planning & Management	Monitoring & Evaluation	Procurement & supply	Other governance and Administration of health	Other health care services not elsewhere classified					
HP.1.1.1.1	National/Central hospitals	2,041		2,167				20																																				4,228	
HP.1.1.1.2	Regional/Zonal hospitals	554		260																																									814
HP.1.1.1.3	District level and other public general hospitals	617		369																																									987
HP.1.1.1.nec	Other Public general hospitals	213	5	1,140	287																				1	0											4				752	2,401			
HP.1.1.2	Private (for profit) general hospitals	7,604		6,266																																								13,875	
HP.1.1.3	Private (not for profit) general hospitals		2	995	2																																						1,368	2,374	
HP.1.1.nec	Other General hospitals	1		1,870	36	320																																					2,227		
HP.1.2.1	Public mental health hospitals		19			21																																						40	
HP.1.2.2	Private (for profit) mental health hospitals		170			64																																						235	
HP.1.2.3	Private (not for profit) mental health hospitals		2																																									2	
HP.1.3.1	Public specialised hospitals		1,812			1,344																				49		12																	3,216
HP.1.3.2	Private (for profit) specialised hospitals		4,244			1,607																																						5,851	
HP.1.3.3	Private (not for profit) specialised hospitals		41			11							20																															72	
HP.1.3.nec	Other Specialised hospitals (Other than mental health hospitals)		18			9																																						80	122
HP.1.nec	Unspecified hospitals (n.e.c.)	2		5	16			23	1,292																																			1,343	
HP.2.1	Long-term nursing care facilities									78		6	115																																200
HP.2.9	Other residential long-term care facilities												6																															6	
HP.3.1.1	Offices of general medical practitioners	10			594																																							607	

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Health care functions		HC.1.1.1	HC.1.1.2	HC.1.1.nec	HC.1.3.1	HC.1.3.2	HC.1.3.3	HC.1.3.nec	HC.1.nec	HC.2.1	HC.2.3	HC.2.nec	HC.3.1	HC.3.nec	HC.4.1	HC.4.2	HC.4.3	HC.4.nec	HC.5.1.1.1	HC.5.1.2.1	HC.5.1.2.2	HC.5.1.3	HC.5.2.9	HC.5.nec	HC.6.1.2	HC.6.1.nec	HC.6.2	HC.6.3	HC.6.4	HC.6.5.1	HC.6.5.2	HC.6.5.3	HC.6.5.4.4	HC.6.5.4.nec	HC.6.5.nec	HC.6.6	HC.6.nec	HC.7.1.1	HC.7.1.2	HC.7.1.3	HC.7.1.nec	HC.7.2	HC.9	All HC				
Health care providers		General inpatient curative care	Specialised inpatient curative care	Unspecified inpatient curative care	General outpatient curative care	Dental outpatient curative care	Specialised outpatient curative care	Unspecified outpatient curative care (n.e.c.)	Inpatient rehabilitative care	Outpatient rehabilitative care	Unspecified rehabilitative care	Inpatient long-term care	Unspecified long-term care	Laboratory services	Imaging services	Patient transportation	Unspecified ancillary	Allopathic prescribed medicines	Allopathic over-the-counter medicines	Non allopathic over-the-counter medicines	Other medical non-durable goods	All Other medical durables, including medical technical	Unspecified medical goods	Nutrition IEC programs	Other and unspecified IEC programs (n.e.c.)	Immunisation programs	Early disease detection	Healthy condition monitoring programs	Planning & Management	Monitoring & Evaluation	Procurement & supply	Drug substitution program	Other and unspecified	Unspecified epidemiological surveillance and risk and	Preparing for disaster and emergency response	Unspecified preventive care (n.e.c.)	Planning & Management	Monitoring & Evaluation	Procurement & supply	Other governance and	Administration of health	Other health care services not elsewhere classified						
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)				801																																									801		
HP.3.1.nec	Unspecified medical practices (n.e.c.)							24																																							24	
HP.3.2	Dental practice					979																																									979	
HP.3.3	Other health care practitioners																									0	21																					21
HP.3.4.1	Family planning centres						302																					214					10													526		
HP.3.4.2	Ambulatory mental health and substance abuse centres									10																																				10		
HP.3.4.3	Free-standing ambulatory surgery centres						253																																							253		
HP.3.4.5	Non-specialised ambulatory health care centres	4			8,786																																	4							8,793			
HP.3.4.9	All Other ambulatory centres		3		2,899	733	259			3																5	6	7																		3,934		
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)							1	17		3																																			21		
HP.4.1	Providers of patient transportation and emergency rescue															1,084																														1,084		
HP.4.2	Medical and diagnostic laboratories		4				3							6,025	1,204		2																													7,237		
HP.5.1.1	Allopathic pharmacies/dispensaries																		30,255	34,051									6	46	158							4							64,520			
HP.5.1.2	Non allopathic pharmacies/dispensaries																			1,136																									1,136			
HP.5.1.nec	Other Pharmacies/dispensaries																				106																								106			
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances																																													1,953		

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Health care functions		HC.1.1.1	HC.1.1.2	HC.1.1.nec	HC.1.3.1	HC.1.3.2	HC.1.3.3	HC.1.3.nec	HC.1.nec	HC.2.1	HC.2.2	HC.2.3	HC.2.nec	HC.3.1	HC.3.nec	HC.4.1	HC.4.2	HC.4.3	HC.4.nec	HC.5.1.1.1	HC.5.1.2.1	HC.5.1.2.2	HC.5.1.3	HC.5.2.9	HC.5.nec	HC.6.1.2	HC.6.1.nec	HC.6.2	HC.6.3	HC.6.4	HC.6.5.1	HC.6.5.2	HC.6.5.3	HC.6.5.4.4	HC.6.5.4.nec	HC.6.5.nec	HC.6.6	HC.6.nec	HC.7.1.1	HC.7.1.2	HC.7.1.3	HC.7.1.nec	HC.7.2	HC.9	All HC					
Health care providers		General inpatient curative care	Specialised inpatient curative care	Unspecified inpatient curative care	General outpatient curative care	Dental outpatient curative care	Specialised outpatient curative care	Unspecified outpatient curative care (n.e.c.)	Inpatient rehabilitative care	Outpatient rehabilitative care	Unspecified rehabilitative care	Inpatient long-term care	Unspecified long-term care	Laboratory services	Imaging services	Patient transportation	Unspecified ancillary	Allopathic prescribed medicines	Allopathic over-the-counter medicines	Non allopathic over-the-counter medicines	Other medical non-durable goods	All Other medical durables, including medical technical	Unspecified medical goods	Nutrition IEC programs	Other and unspecified IEC programs (n.e.c.)	Immunisation programs	Early disease detection	Healthy condition monitoring programs	Planning & Management	Monitoring & Evaluation	Procurement & supply	Drug substitution program	Other and unspecified	Unspecified epidemiological surveillance and risk and	Preparing for disaster and emergency response	Unspecified preventive care (n.e.c.)	Planning & Management	Monitoring & Evaluation	Procurement & supply	Other governance and	Administration of health	Other health care services not elsewhere classified								
HP.6	Providers of preventive care																									2,124	3,319	1,138	441	976	59	147	69	473	66	17	4,435											13,265		
HP.7.1	Government health administration agencies																																																7,924	
HP.7.2	Social health insurance agencies																																																399	
HP.7.3	Private health insurance administration agencies																																																435	
HP.7.9	Other administration agencies																																																	329
HP.8.2	All Other industries as secondary providers of health care								7																																								605	
HP.8.3	Community health workers (or village health worker, community health aide, etc.)																																																	713
HP.9	Rest of the world	56																	63	81				0																									200	
HP.nec	Unspecified health care providers (n.e.c.)																							13																										17,659
All HP		11,101	6,315	9	26,164	979	4,671	605	1,360	78	12	3	6	142	6,025	1,204	1,084	2	30,425	34,132	1,136	1,317	605	44	2,124	4,035	1,235	472	1,196	65	193	227	9	483	66	20	5,050	7,959	353	136	204	435	19,859	171,539						

Annex C.10: Expenditures on Health Care by Health Care Financing Schemes and Revenues of Financing Scheme (FY 2019/20) (HFXFS)

Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.1.2.2	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
Revenues of health care financing schemes		Federal government schemes	Province government schemes	Local government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
FS.1.1	Internal transfers and grants	45,786	5,880	4,467								56,133
FS.1.2	Transfers by government on behalf of specific groups			23	4,638							4,661
FS.1.4	Other transfers from government domestic revenue						72					72
FS.2	Transfers distributed by government from foreign origin	2,587		9	0							2,596
FS.5.2	Voluntary prepayment from employers					1,187						1,187
FS.6.1	Other revenues from households n.e.c.									109,711		109,711
FS.6.2	Other revenues from corporations n.e.c.					4,787			2,858		0	7,645
FS.6.3	Other revenues from NPISH n.e.c.						1,753					1,753
FS.7.1.1	Direct bilateral financial transfers						30	2,073				2,103
FS.7.1.2	Direct multilateral financial transfers	1,314					465	2,201				3,980
FS.7.1.3	Other direct foreign financial transfers						8,602	4,085				12,687
All FS		49,687	5,880	4,499	4,638	5,974	10,922	8,358	2,858	109,711	0	202,528

Annex C.11: Expenditures on Health Care by Health Care Providers and Revenues of Financing Scheme (FY 2019/20) (HPXFS)

Revenues of health care financing schemes		FS.1.1	FS.1.2	FS.1.4	FS.2	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	All FS
		Internal transfers and grants	Transfers by government on behalf of specific	Other transfers from government domestic revenue	Transfers distributed by government from	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct bilateral financial transfers	Direct multilateral financial transfers	Other direct foreign financial transfers	
Health care providers													
HP.1.1.1.1	National/Central hospitals	5,399					1,413			22			6,834
HP.1.1.1.2	Regional/Zonal hospitals	3,137					579					23	3,740
HP.1.1.1.3	District level and other public general hospitals	1,791					815			84		26	2,717
HP.1.1.1.nec	Other Public general hospitals	1,781	1,234					48			93		3,157
HP.1.1.2	Private (for profit) general hospitals						11,468	3,978					15,446
HP.1.1.3	Private (not for profit) general hospitals	2	2,287						339		22	494	3,144
HP.1.1.nec	Other General hospitals	42						247	371			1,699	2,360
HP.1.2.1	Public mental health hospitals	41					11						52
HP.1.2.2	Private (for profit) mental health hospitals						259						259
HP.1.3.1	Public specialised hospitals	1,679					1,798						3,477
HP.1.3.2	Private (for profit) specialised hospitals						6,461						6,461
HP.1.3.3	Private (not for profit) specialised hospitals			16					2			89	107
HP.1.3.nec	Other Specialised hospitals (Other than mental health hospitals)		145					25				13	183
HP.1.nec	Unspecified hospitals (n.e.c.)					1,175		119				2	1,296
HP.2.1	Long-term nursing care facilities	14			1				30			237	282
HP.3.1.1	Offices of general medical practitioners						619	53					672
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)						885						885
HP.3.1.nec	Unspecified medical practices (n.e.c.)							26					26
HP.3.2	Dental practice						1,081						1,081
HP.3.3	Other health care practitioners				24							0	24
HP.3.4.1	Family planning centres	24										451	475
HP.3.4.2	Ambulatory mental health and substance abuse centres	6											6
HP.3.4.3	Free-standing ambulatory surgery centres	38		56					3			255	352
HP.3.4.5	Non-specialised ambulatory health care centres	11,650	205				12	28				12	11,907

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Revenues of health care financing schemes		FS.1.1	FS.1.2	FS.1.4	FS.2	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	All FS
		Internal transfers and grants	Transfers by government on behalf of specific	Other transfers from government domestic revenue	Transfers distributed by government from	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct bilateral financial transfers	Direct multilateral financial transfers	Other direct foreign financial transfers	
Health care providers													
HP.3.4.9	All Other ambulatory centres	5,894			98			474	30	38	16	492	7,043
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)							19				1	20
HP.4.1	Providers of patient transportation and emergency rescue	73					1,077					22	1,172
HP.4.2	Medical and diagnostic laboratories	223					7,857	7				2	8,089
HP.5.1.1	Allopathic pharmacies/dispensaries	2,231			1,232		68,559	6				1	72,030
HP.5.1.2	Non allopathic pharmacies dispensaries						1,254						1,254
HP.5.1.nec	Other Pharmacies/dispensaries							121		0			121
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances	50					1,999			9		59	2,117
HP.6	Providers of preventive care	6,354			701			98	968	697	2,949	8,532	20,299
HP.7.1	Government health administration agencies	5,154	0		520					1,189	866		7,728
HP.7.2	Social health insurance agencies		767										767
HP.7.3	Private health insurance administration agencies							495					495
HP.7.9	Other administration agencies	84			20					58	12		174
HP.8.2	All Other industries as secondary providers of health care								8	6		255	269
HP.8.3	Community health workers (or village health worker, community health aide, etc.)	1,157									0	3	1,160
HP.9	Rest of the world						221						221
HP.nec	Unspecified health care providers (n.e.c.)	9,307	23		0	12	3,341	1,898			21	20	14,623
All HP		56,133	4,661	72	2,596	1,187	109,711	7,645	1,753	2,103	3,980	12,687	202,528

Annex C.12: Expenditures on Health Care by Health Care Functions and Revenues of Financing Scheme (FY 2019/20) (HPXFS)

Revenues of health care financing schemes		FS.1.1	FS.1.2	FS.1.4	FS.2	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	All FS
Health care functions		Internal transfers and grants	Transfers by government on behalf of specific	Other transfers from government domestic revenue	Transfers distributed by government from	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPIH n.e.c.	Direct bilateral financial transfers	Direct multilateral financial transfers	Other direct foreign financial transfers	
HC.1.1.1	General inpatient curative care	4,026					10,416	118				25	14,584
HC.1.1.2	Specialised inpatient curative care	651		6			6,187	12	1			27	6,884
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)							10					10
HC.1.3.1	General outpatient curative care	23,443	205		1		5,437	4,202	739	38	38	2,655	36,758
HC.1.3.2	Dental outpatient curative care						1,081						1,081
HC.1.3.3	Specialised outpatient curative care	3,214		66	97		2,342	10	3	84	93	502	6,413
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)							540				2	542
HC.1.nec	Unspecified curative care (n.e.c.)					1,175		109		22		0	1,306
HC.2.1	Inpatient rehabilitative care	14			1				6			71	91
HC.2.3	Outpatient rehabilitative care	6										2	8
HC.3.nec	Unspecified long-term care (n.e.c.)								26			232	258
HC.4.1	Laboratory services	200					6,532						6,732
HC.4.2	Imaging services	22					1,325						1,347
HC.4.3	Patient transportation	74					1,077					22	1,173
HC.4.nec	Unspecified ancillary services (n.e.c.)											2	2
HC.5.1.1.1	Allopathic prescribed medicines	2,231			1,232		31,024	127				1	34,616
HC.5.1.2.1	Allopathic over-the-counter medicines						37,694						37,694
HC.5.1.2.2	Non allopathic over-the-counter medicines						1,254						1,254
HC.5.1.3	Other medical non-durable goods	0					1,367					24	1,392
HC.5.2.9	All Other medical durables, including medical technical devices						632				21	35	688
HC.5.nec	Unspecified medical goods (n.e.c.)	50								9			59
HC.6.1.2	Nutrition IEC programs	161			323					9		1,291	1,784
HC.6.1.3	Safe sex IEC programs											12	12
HC.6.1.nec	Other and unspecified IEC programs (n.e.c.)	2,403			17			19	117	256	968	2,768	6,548
HC.6.2	Immunisation programs	371			52					1	1,315	0	1,738

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Revenues of health care financing schemes		FS.1.1	FS.1.2	FS.1.4	FS.2	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	All FS
Health care functions		Internal transfers and grants	Transfers by government on behalf of specific	Other transfers from government domestic revenue	Transfers distributed by government from	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct bilateral financial transfers	Direct multilateral financial transfers	Other direct foreign financial transfers	
HC.6.3	Early disease detection programs	265									3	424	692
HC.6.4	Healthy condition monitoring programs	2,184			141			72	799		271	1,729	5,195
HC.6.5.1	Planning & Management	37			0					9			46
HC.6.5.2	Monitoring & Evaluation (M&E)	27			2			4				52	85
HC.6.5.3	Procurement & supply management	24			7								31
HC.6.5.4.4	Drug substitution program											9	9
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)	8											8
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)	752			159								912
HC.6.6	Preparing for disaster and emergency response programs	597			4			2	23	154	279	615	1,674
HC.6.nec	Unspecified preventive care (n.e.c.)	824			20			26	39	275	115	2,162	3,460
HC.7.1.1	Planning & Management	4,759	767		468					1,058	866		7,916
HC.7.1.2	Monitoring & Evaluation (M&E)	233			57					51	12		353
HC.7.1.3	Procurement & supply management	172			3					80			256
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	52			12								64
HC.7.2	Administration of health financing		0		0			495					495
HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)	22								58			79
HC.9	Other health care services not elsewhere classified (n.e.c.)	9,310	3,689		0	12	3,341	1,898				27	18,278
All HC		56,133	4,661	72	2,596	1,187	109,711	7,645	1,753	2,103	3,980	12,687	202,528

Annex C.13: Expenditures on Health Care by Health Care Providers and Health Care Financing Schemes (FY 2019/20) (HPXHF)

Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.1.2.2	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
Health care providers		Federal government schemes	Province government schemes	Local government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
HP.1.1.1.1	National/Central hospitals	5,399						22		1,413		6,834
HP.1.1.1.2	Regional/Zonal hospitals		3,137				23			579		3,740
HP.1.1.1.3	District level and other public general hospitals	1,791		1			26	84		815		2,717
HP.1.1.1.nec	Other Public general hospitals	1,608	41	132	1,234	48	93					3,157
HP.1.1.2	Private (for profit) general hospitals					3,978				11,468		15,446
HP.1.1.3	Private (not for profit) general hospitals	2			2,287		855					3,144
HP.1.1.nec	Other General hospitals	42					2,071		247			2,360
HP.1.2.1	Public mental health hospitals	41								11		52
HP.1.2.2	Private (for profit) mental health hospitals									259		259
HP.1.3.1	Public specialised hospitals	1,678		1						1,798		3,477
HP.1.3.2	Private (for profit) specialised hospitals									6,461		6,461
HP.1.3.3	Private (not for profit) specialised hospitals						83	24				107
HP.1.3.nec	Other Specialised hospitals (Other than mental health hospitals)				145	25	13					183
HP.1.nec	Unspecified hospitals (n.e.c.)					1,204		2	90			1,296
HP.2.1	Long-term nursing care facilities	15					267					282
HP.3.1.1	Offices of general medical practitioners					53				619		672
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)									885		885
HP.3.1.nec	Unspecified medical practices (n.e.c.)								26			26
HP.3.2	Dental practice									1,081		1,081
HP.3.3	Other health care practitioners	24						0				24
HP.3.4.1	Family planning centres	24		0				451				475
HP.3.4.2	Ambulatory mental health and substance abuse centres	6										6
HP.3.4.3	Free-standing ambulatory surgery centres	37		1			314					352
HP.3.4.5	Non-specialised ambulatory health care centres	11,388	9	253	205	28	11	2		12		11,907
HP.3.4.9	All Other ambulatory centres	4,152	436	1,404			515	61	474			7,043
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)							1	19			20

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Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.1.2.2	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
Health care providers		Federal government schemes	Province government schemes	Local government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
HP.4.1	Providers of patient transportation and emergency rescue	49		23			22			1,077		1,172
HP.4.2	Medical and diagnostic laboratories	129	63	31		7		2		7,857		8,089
HP.5.1.1	Allopathic pharmacies/dispensaries	3,145	318					1	6	68,559		72,030
HP.5.1.2	Non allopathic pharmacies dispensaries									1,254		1,254
HP.5.1.nec	Other Pharmacies/dispensaries					121		0				121
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances	50						68		1,999		2,117
HP.6	Providers of preventive care	6,037	253	2,080			6,357	5,475	98			20,299
HP.7.1	Government health administration agencies	4,079	1,594		0			2,054				7,728
HP.7.2	Social health insurance agencies				767							767
HP.7.3	Private health insurance administration agencies					495						495
HP.7.9	Other administration agencies	104						70				174
HP.8.2	All Other industries as secondary providers of health care						263	7				269
HP.8.3	Community health workers (or village health worker, community health aide, etc.)	771	21	365			3	0				1,160
HP.9	Rest of the world									221		221
HP.nec	Unspecified health care providers (n.e.c.)	9,115	7	208		12	7	35	1,898	3,341	0	14,623
All HP		49,687	5,880	4,499	4,638	5,974	10,922	8,358	2,858	109,711	0	202,528

Annex C.14: Expenditures on Health Care by Health Care Functions and Health Care Financing Schemes (FY 2019/20) (HCXHF)

Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.1.2.2	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
Health care functions		Federal government schemes	Province government schemes	Local government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
HC.1.1.1	General inpatient curative care	2,677	1,349			118	23	1		10,416		14,584
HC.1.1.2	Specialised inpatient curative care	650		1		12	10	24		6,187		6,884
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)					10						10
HC.1.3.1	General outpatient curative care	19,428	2,275	1,742	205	3,973	3,411	60	230	5,437		36,758
HC.1.3.2	Dental outpatient curative care									1,081		1,081
HC.1.3.3	Specialised outpatient curative care	3,301		11		10	454	294		2,342		6,413
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)					22		2	518			542
HC.1.nec	Unspecified curative care (n.e.c.)					1,175		22	109			1,306
HC.2.1	Inpatient rehabilitative care	15					76					91
HC.2.3	Outpatient rehabilitative care	6						2				8
HC.3.nec	Unspecified long-term care (n.e.c.)						258					258
HC.4.1	Laboratory services	124	48	29						6,532		6,732
HC.4.2	Imaging services	5	16	2						1,325		1,347
HC.4.3	Patient transportation	49		24			22			1,077		1,173
HC.4.nec	Unspecified ancillary services (n.e.c.)							2				2
HC.5.1.1.1	Allopathic prescribed medicines	3,145	318			121		1	6	31,024		34,616
HC.5.1.2.1	Allopathic over-the-counter medicines									37,694		37,694
HC.5.1.2.2	Non allopathic over-the-counter medicines									1,254		1,254
HC.5.1.3	Other medical non-durable goods			0				24		1,367		1,392
HC.5.2.9	All Other medical durables, including medical technical devices							56		632		688
HC.5.nec	Unspecified medical goods (n.e.c.)	50						9				59
HC.6.1.2	Nutrition IEC programs	484					6	1,294				1,784
HC.6.1.3	Safe sex IEC programs						12					12
HC.6.1.nec	Other and unspecified IEC programs (n.e.c.)	834	228	1,358			1,906	2,203	19			6,548
HC.6.2	Immunisation programs	1,690	0	46				1				1,738
HC.6.3	Early disease detection programs	225	1	39			22	404				692
HC.6.4	Healthy condition monitoring programs	1,864	22	439			2,216	582	72			5,195
HC.6.5.1	Planning & Management	37						9				46
HC.6.5.2	Monitoring & Evaluation (M&E)	9	0	20				52	4			85

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Financing schemes		HF.1.1.1	HF.1.1.2.1	HF.1.1.2.2	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	HF.nec	All HF
Health care functions		Federal government schemes	Province government schemes	Local government schemes	Social health insurance schemes	Unspecified voluntary health insurance schemes (n.e.c.)	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Enterprises (except health care providers) financing schemes	Out-of-pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
HC.6.5.3	Procurement & supply management	31										31
HC.6.5.4.4	Drug substitution program						9					9
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)	8		0								8
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)	785	1	125								912
HC.6.6	Preparing for disaster and emergency response programs	131	21	449			669	402	2			1,674
HC.6.nec	Unspecified preventive care (n.e.c.)	840		3		26	1,814	776	0			3,460
HC.7.1.1	Planning & Management	3,741	1,485		767			1,923				7,916
HC.7.1.2	Monitoring & Evaluation (M&E)	271	19					63				353
HC.7.1.3	Procurement & supply management	86	89					80				256
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	64										64
HC.7.2	Administration of health financing				0	495						495
HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)	22						58				79
HC.9	Other health care services not elsewhere classified (n.e.c.)	9,115	7	210	3,666	12	13	14	1,898	3,341	0	18,278
All HC		49,687	5,880	4,499	4,638	5,974	10,922	8,358	2,858	109,711	0	202,528

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Health care functions		HC.1.1	HC.1.2	HC.1.1.ne	HC.1.3.1	HC.1.3.2	HC.1.3.3	HC.1.3.ne	HC.1.nec	HC.2.1	HC.2.3	HC.3.nec	HC.4.1	HC.4.2	HC.4.3	HC.4.nec	HC.5.1.1.1	HC.5.1.2.1	HC.5.1.2.2	HC.5.1.3	HC.5.2.9	HC.5.nec	HC.6.1.2	HC.6.1.3	HC.6.1.ne	HC.6.2	HC.6.3	HC.6.4	HC.6.5.1	HC.6.5.2	HC.6.5.3	HC.6.5.4.4	HC.6.5.4.	HC.6.5.ne	HC.6.6	HC.6.nec	HC.7.1.1	HC.7.1.2	HC.7.1.3	HC.7.1.ne	HC.7.2	HC.7.nec	HC.9	All HC			
Health care providers		General inpatient curative care	Specialised inpatient curative care	Unspecified inpatient curative care	General outpatient curative care	Dental outpatient curative care	Specialised ambulatory curative care	Unspecified ambulatory curative care (n.e.c.)	Inpatient curative care (n.e.c.)	Outpatient curative care (n.e.c.)	Unspecified long-term curative care (n.e.c.)	Laboratory services	Imaging services	Patient transportation	Unspecified ancillary services	Allopathic prescribed medicines	Allopathic over-the-counter medicines	Non allopathic over-the-counter medicines	Other medical non-durable goods	All Other medical non-durable goods	Unspecified medical non-durable goods	Nutrition IEC	Safe sex IEC	Other and unspecified IEC	Immunisation	Early disease diagnosis	Healthy condition monitoring programmes	Planning & management	Monitoring & evaluation	Procurement & distribution	Drug substitution	Other and unspecified	Unspecified	Preparing for disaster and emergency response	Unspecified preventive care	Planning & management	Monitoring & evaluation	Procurement & distribution	Other governance	Administration of health services	Unspecified health services	Other health care services not					
HP.3.4.3	Free-standing ambulatory surgery centres				77		275																																							352	
HP.3.4.5	Non-specialised ambulatory health care centres	5			11,852		0								1									2	2		42									4										11,907	
HP.3.4.9	All Other ambulatory centres		3		5,959		721	265		2					0									18	9	2	41	1		9		1	0	12								2			7,043		
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)							1	19																																				20		
HP.4.1	Providers of patient transportation and emergency rescue														1,172																															1,172	
HP.4.2	Medical and diagnostic laboratories		4	0			3					6,732	1,347		2																															8,089	
HP.5.1.1	Allopathic pharmacies/dispensaries															34,425	37,605																													72,030	
HP.5.1.2	Non allopathic pharmacies/dispensaries																	1,254																												1,254	
HP.5.1.nec	Other Pharmacies/dispensaries															121					0																									121	
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances																				1,391	667	59																							2,117	
HP.6	Providers of preventive care																				0		1,784	12	5,735	1,617	662	4,799	46	84	31		8	911	1,674	2,936								0			20,299
HP.7.1	Government health administration agencies																																						7,150	244	249	64	0	22			7,728
HP.7.2	Social health insurance agencies																																					767							767		
HP.7.3	Private health insurance administration agencies																																									495			495		
HP.7.9	Other administration agencies																																													174	
HP.8.2	Other industries as secondary providers of health care																							176			53																		33		269
HP.8.3	Community health workers (or village health worker, community health aide, etc.)						0																	612	86		15					0														1,160	
HP.9	Rest of the world	61														70	89				0																									221	
HP.nec	Unspecified health care providers (n.e.c.)																																													14,602	14,623
All HP		14,584	6,884	10	36,758	1,081	6,413	542	1,306	91	8	258	6,732	1,347	1,173	2	34,616	37,694	1,254	1,392	688	59	1,784	12	6,548	1,738	692	5,195	46	85	31	9	8	912	1,674	4,607	7,916	353	256	64	495	79	18,278	202,528			

Annex C.17: Expenditures on Health Care by Health Care Providers and Factors of Health Care Provision (FY 2019/20) (HPXFP)

Factors of health care provision		FP.1.1	FP.1.2	FP.1.3	FP.2	FP.3.1.1	FP.3.1.nec	FP.3.2.1.2	FP.3.2.1.4	FP.3.2.1.5	FP.3.2.1.nec	FP.3.2.2.2	FP.3.2.2.nec	FP.3.3.1	FP.3.3.2	FP.3.3.3	FP.3.3.nec	FP.3.4	FP.3.nec	FP.5.1	FP.5.2	FP.nec	All FP	
		Wages and salaries	Social contributions	All Other costs related to employees	Self-employed professional	Laboratory & Imaging services	Other health care services (n.e.c.)	TB drugs	Vaccines	Contraceptives	Other pharmaceuticals (n.e.c.)	Insecticides & spraying materials	Other and unspecified health care goods (n.e.c.)	Training	Technical Assistance	Operational research	Other non-health care services (n.e.c.)	Non-health care goods	Other materials and services used (n.e.c.)	Taxes	Other items of expenditure	Unspecified factors of health care provision (n.e.c.)		
HP.1.1.1.1	National/Central hospitals	1,817		79	348		3,933				327			28			139	70	75		14	4	6,834	
HP.1.1.1.2	Regional/Zonal hospitals	1,754		92	147		1,300				142			5			276		23					3,740
HP.1.1.1.3	District level and other public general hospitals	421					2,296																	2,717
HP.1.1.1.nec	Other Public general hospitals	1,418		0	16		1,554				31		9			1	9	7	112		0			3,157
HP.1.1.2	Private (for profit) general hospitals						15,446																	15,446
HP.1.1.3	Private (not for profit) general hospitals	22					3,123																	3,144
HP.1.1.nec	Other General hospitals						2,360																	2,360
HP.1.2.1	Public mental health hospitals						52																	52
HP.1.2.2	Private (for profit) mental health hospitals						259																	259
HP.1.3.1	Public specialised hospitals	474		10	18		2,894				37			1			10	29	3		0			3,477
HP.1.3.2	Private (for profit) specialised hospitals						6,461																	6,461
HP.1.3.3	Private (not for profit) specialised hospitals						107																	107
HP.1.3.nec	Other Specialised hospitals (Other than mental health hospitals)	13					171																	183
HP.1.nec	Unspecified hospitals (n.e.c.)		530				766																	1,296
HP.2.1	Long-term nursing care facilities				0		282																	282
HP.3.1.1	Offices of general medical practitioners						672																	672
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)						885																	885
HP.3.1.nec	Unspecified medical practices (n.e.c.)	16																				10		26
HP.3.2	Dental practice						1,081																	1,081
HP.3.3	Other health care practitioners				24		0																	24
HP.3.4.1	Family planning centres						296									135	43							475
HP.3.4.2	Ambulatory mental health and substance abuse centres				1		4							1			0		1			0		6

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Factors of health care provision		FP.1.1	FP.1.2	FP.1.3	FP.2	FP.3.1.1	FP.3.1.nec	FP.3.2.1.2	FP.3.2.1.4	FP.3.2.1.5	FP.3.2.1.nec	FP.3.2.2.2	FP.3.2.2.nec	FP.3.3.1	FP.3.3.2	FP.3.3.3	FP.3.3.nec	FP.3.4	FP.3.nec	FP.5.1	FP.5.2	FP.nec	All FP			
Health care providers		Wages and salaries	Social contributions	All Other costs related to employees	Self-employed professional	Laboratory & Imaging services	Other health care services (n.e.c.)	TB drugs	Vaccines	Contraceptives	Other pharmaceuticals (n.e.c.)	Insecticides & spraying materials	Other and unspecified health care goods (n.e.c.)	Training	Technical Assistance	Operational research	Other non-health care services (n.e.c.)	Non-health care goods	Other materials and services used (n.e.c.)	Taxes	Other items of expenditure	Unspecified factors of health care provision (n.e.c.)				
HP.3.4.3	Free-standing ambulatory surgery centres						352																	352		
HP.3.4.5	Non-specialised ambulatory health care centres	10,633		172	488	1	479				20		32	0		0	13	2	67						11,907	
HP.3.4.9	All Other ambulatory centres	1,443		24	39		2,397	327			2,504		30	2		39	108	48	83				2		7,043	
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)						20																		20	
HP.4.1	Providers of patient transportation and emergency rescue	1					37										7	0	49			1,077			1,172	
HP.4.2	Medical and diagnostic laboratories	59		1	12	7,980					8			2			16	0	10			0			8,089	
HP.5.1.1	Allopathic pharmacies/dispensaries										72,030															72,030
HP.5.1.2	Non allopathic pharmacies/dispensaries										1,254															1,254
HP.5.1.nec	Other Pharmacies/dispensaries									0	121															121
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances						35				24		2,049						9							2,117
HP.6	Providers of preventive care	207		75	285	0	15,213		1,291		2	39	43	363	126	857	1,059	0	628			110	0		20,299	
HP.7.1	Government health administration agencies	1,012		16	173		3,420				243			29	159	1,905	81	288			398		3			7,728
HP.7.2	Social health insurance agencies	45	0	7	9									251	123	35	207		88			1				767
HP.7.3	Private health insurance administration agencies	144	8	5	0									3	0		2		1	143	189					495
HP.7.9	Other administration agencies						7							77	70		13		7							174
HP.8.2	All Other industries as secondary providers of health care						6															263				269
HP.8.3	Community health workers (or village health worker, community health aide, etc.)	284		434	0		164							3		0	11	0	264							1,160
HP.9	Rest of the world						61				159		0													221
HP.nec	Unspecified health care providers (n.e.c.)	2		40			9,370				0		22				3		5,132			12	43			14,623
All HP		19,764	538	956	1,560	7,981	75,504	327	1,291	0	76,902	39	2,214	894	2,224	1,147	2,205	157	6,951	143	1,682	49				202,528



Government of Nepal
Ministry of Health and Population