

# Nepal

# National Health Accounts

2016/17



Government of Nepal  
Ministry of Health and Population

2019

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2016/17



Government of Nepal

Ministry of Health and Population

2019

### About the Publication:

Nepal National Health Accounts 2016/17 report was prepared adhering to System of Health Accounts 2011 (SHA 2011), a global standard framework for producing Health Accounts with necessary refinements relevant to the country context. This report provides the estimates of health care expenditures occurred in the health system of Nepal, conducted based on the pre-established expenditure boundaries, data sources, classification codes and methodology. All reasonable precautions have been taken to justify the information presented in this publication. The estimates presented in this report could be further improved. Readers are welcome to contact the NHA team with suggestions and/or for further clarifications. This report does not present or suggest the policy implications of health care 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. This report is available online at <http://www.moHP.gov.np>. If any changes in estimates due to improvements are made, the latest version for the most up to date report will be made available online.

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स्वास्थ्य तथा जनसङ्ख्या मन्त्रालय  
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Hridayesh Tripathi  
Minister  
Ministry of Health and Population  
Ramshahpath, Kathmandu, Nepal

## Message

I am pleased to note that the Ministry of Health and Population has been making continuous efforts to produce Health Accounts on a regular basis and has published this round of Nepal National Health Accounts for the fiscal year 2016/17.

Recognizing that health is a fundamental right of the people as enshrined in the Constitution of Nepal, the Government of Nepal is committed to providing quality health services through an equitable and accountable health system. The Ministry of Health and Population is committed to translating the aspirations of Nepal's Health Policy and Health Sector Strategies and ensure the "Right to Universal Health Coverage".

Health Accounts provides the estimates of the health expenditure in the country. Such a detailed and regular source of information is very helpful in reviewing sector performance and guide policy making process. The new estimates suggest that the household's Out-of-Pocket spending on health is still high. The government is continually increasing investment in health and is committed to taking steps to mobilize health resources equitably and efficiently to reduce the financial burden on households.

Based on these finding, I would like to review policies which could reduce Out-of-Pocket expenditures and contribute to broaden coverage of health services. It is my pleasure to acknowledge and congratulate the Secretary and officials of the Ministry, as well as the experts involved in this round of Nepal National Health Accounts. I would also like to thank WHO for its continued support to this effort of the Ministry.

February 5, 2021

Hridayesh Tripathi

Minister for Health and Population

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## Foreword

It is my pleasure to publish this report of Nepal National Health Accounts (NHA) which provides estimates of healthcare expenditure for Nepal for the fiscal year 2016/17.

Ministry of Health and Population has been producing health accounts estimates since 2000 and five rounds of Nepal NHA reports were published in the past. This sixth round of Nepal NHA is the result of the continued effort to produce NHA on regular basis to estimate the health expenditure in the country depicting the flow of resources in the health systems of Nepal. I trust the extent of information covered in this report will be crucial for healthcare analysts and policymakers in responding to existing and future policy challenges and necessities.

Health Accounts provides an overall picture and a systematic description of how the health care goods and services are consumed in the country, how are they produced and provided, and by whom and in what way those goods and services are financed. Such an accounting for the expenditure made on healthcare in the country provides a basis for the program design, proper resource allocation and tracking, and monitoring of the health care services in the country. NHA answer the key policy questions and inform policy decisions for health financing reforms based on the evidence generated from the health system expenditure. Additionally, health expenditure data can be a critical input into monitoring the progress towards universal health coverage. I believe the publication of this round of NHA report will be much useful in providing data of the health expenditure and financing to a wide range of health care sector policymakers, professionals, and academics.

I would like to congratulate to the Chief, Policy Planning and Monitoring Division and Health Financing and National Health Accounts Focal Person for the efforts to conduct this round of NHA and for regularizing the health accounts exercise. My gratitude goes to the members of the Technical Working Group for providing technical inputs and Steering Committee for providing overall guidance in this process. Likewise, my sincere thanks go to the team members who worked tirelessly under difficult circumstances to produce this report.

Laxman Aryal  
Secretary



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## Acknowledgement

This report shows the health expenditure data of Nepal primarily for the fiscal year 2016/17 in a comprehensive manner. This sixth round of Nepal NHA was prepared by using the internationally accepted System of Health Accounts 2011 framework (SHA 2011).

This report provides comprehensive information on the overall healthcare expenditures according to financing sources, health care schemes and agents, service providers, and inputs made to produce the health care services and by functions. NHA estimates the expenditure made by various entities in the health system such as government, donors, non-profit institutions, private sectors, also the out-of-pocket expenditures on health.

I highly appreciate the technical and financial support from the WHO, which has been very crucial to conduct this round of Health Accounts. My sincere thanks go to the NHA Steering Committee and Technical Working Group members for their contribution, supportive supervision, and guidance to this process.

I would like to acknowledge the efforts of the health accounts team in the MoHP, Dr. Guna Nidhi Sharma, Senior Public Health Administrator, Policy, Planning and Monitoring Division, Mr. Sudip Ale Magar, Public Health Officer, Policy, Planning and Monitoring Division, Mr. Roshan Karn, National Professional Officer, Mr. Dej Krishna Shrestha, Data Officer, and Mr. Ghana P. Neupane from WHO Nepal for their enormous work in every aspect while conducting this round of NHA and preparing the report. I would also like to thank Dr. Patricia Hernandez, international NHA expert for providing technical support. It is my extreme pleasure to congratulate and admire the NHA team for bringing out this sixth round of NHA report.

Likewise, I would like to thank Dr. Md. Khurshid A. Hyder, Dr. Khin Pa Pa Naing, Mr. Susheel C. Lekhak from WHO Nepal Country Office; Ms. Hui Wang from WHO SEARO; Mr. Chandika Indikadahena from WHO HQ, and Dr. Shiva Raj Adhikari, TU; for their valuable suggestions and encouraging role in this achievement. I would like to extend my gratitude to all the officials who were directly or indirectly involved during the process.

**Dr. Guna Raj Lohani**

Chief

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## Table of Contents

<b>Abbreviations and Acronyms</b> .....	<b>iv</b>
<b>Executive Summary</b> .....	<b>v</b>
<b>Major Indicators</b> .....	<b>vii</b>
<b>1. Introduction</b> .....	<b>1</b>
<b>2. Objectives</b> .....	<b>1</b>
<b>3. Methodology</b> .....	<b>2</b>
<b>4. Data Collection and Estimation</b> .....	<b>2</b>
<b>5. Results</b> .....	<b>4</b>
5.1 Total Health Expenditure.....	4
5.2 Current Health Expenditure.....	5
5.3 General Government Health Expenditure.....	5
5.4 Revenues of Health Care Financing Schemes (FS):.....	8
5.5 Health Care Financing Schemes (HF):.....	10
5.6 Health Care Financing Agents (FA):.....	11
5.7 Health Care Providers (HP):.....	12
5.8 Factors of Health Care Provision (FP):.....	14
5.9 Health Care Functions (HC):.....	15
5.10 Diseases/Health Conditions (DIS):.....	17
5.11 Out-of-Pocket Expenditure:.....	19
5.12 Capital Formation (HK).....	22
<b>6. Accomplishments and Limitations</b> .....	<b>25</b>
<b>7. Recommendations for the Future NHA</b> .....	<b>26</b>
<b>8. References</b> .....	<b>27</b>
<b>Annexes</b> .....	<b>28</b>



## List of Figures

Figure 1: Trend of Total Health Expenditure in Current and Constant Prices .....	4
Figure 2: Trend of THE as a Percentage of GDP .....	4
Figure 3: CHE and HK in Current Price and CHE and HK as a Percentage of GDP .....	5
Figure 4: Breakdown of General Government Health Expenditure .....	5
Figure 5: Distribution of Current General Government Health Expenditure .....	6
Figure 6: Share of General Government Health Expenditure in Current Health Expenditure .....	6
Figure 7: Trend of General Government Health Expenditure as a Percentage of GGE .....	7
Figure 8: Trend of GGE as a Percentage of GDP and GGHE-D as a Percentage of GGE .....	7
Figure 9: CHE Distribution by Revenues of Health Care Financing Schemes .....	8
Figure 10: CHE Distribution by Health Care Financing Schemes .....	10
Figure 11: CHE Distribution by Health Care Financing Agents .....	11
Figure 12: CHE Distribution by Health Care Providers .....	12
Figure 13: CHE Distribution by Factors of Health Care Provision .....	14
Figure 14: CHE Distribution by Health Care Functions .....	15
Figure 15: CHE Distribution by Diseases/Health Conditions .....	18
Figure 16: Trend of OOP Spending and other Financing Schemes as the Share of CHE .....	19
Figure 17: Household OOP Spending by Types of Services and Goods .....	20
Figure 18: Household OOP Spending by Types of Providers .....	21
Figure 19: Household OOP Spending by Diseases/Health Conditions .....	22
Figure 20: Breakdown of Capital Expenditure .....	23

## List of Tables

Table 1: Distribution of CHE by Revenues of Health Care Financing Schemes .....	8
Table 2: Distribution of CHE by Institutional Units Providing Revenues to Financing Schemes .....	9
Table 3: Distribution of CHE by Health Care Financing Schemes .....	10
Table 4: Distribution of CHE by Health Care Financing Agents .....	11
Table 5: Distribution of CHE by Health Care Providers .....	12
Table 6: Distribution of CHE by Factors of Health Care Provision .....	14
Table 7: Distribution of CHE by Health Care Functions .....	15
Table 8: Distribution of expenditure by TCAM .....	17
Table 9: CHE Distribution by Diseases/Health Conditions .....	18
Table 10: Distribution of OOP Expenditure by Health Care Functions .....	20
Table 11: Distribution of OOP Expenditure by Health Care Providers .....	21
Table 12: Distribution of Capital Expenditure .....	23
Table 13: Distribution of Capital expenditure by Institutional Units Providing Revenues to Financing Schemes .....	24
Table 14: Distribution of Capital expenditure by Health Care Financing Agents .....	24
Annex A.1: Macro Data from 2000/01 to 2016/17 .....	28
Annex A.2: Major Indicators from 2000/01 to 2016/17 .....	29
Annex B: Cross Tables .....	30

## 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
DDCs	District Development Committees
DFID	Department for International Development
DIS	Disease Classification
EDPs	External Development Partners
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
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
MoHP	Ministry of Health and Population
n.e.c.	Not Elsewhere Classified
NHA	National Health Accounts
NHEA	Nepal Health Economic 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
PPP	Purchasing Power Parity
SHA	System of Health Accounts
SOEs	State Owned Enterprises
STDs	Sexually Transmitted Diseases
SWC	Social Welfare Council
TABUCS	Transaction Accounting and Budget Control System
THE	Total Health Expenditure
UNICEF	United Nations Children's Fund
USAID	United State Agency for International Development
USD	United States Dollar
VDCs	Village Development Committees
WHO	World Health Organization

## Executive Summary

Health Accounts is designed to track health expenditure in a systematic, comprehensive, and consistent manner by estimating the expenditures incurred for the consumption of health care services and goods in a country for the reference year. It gives a wide-range understanding of the health care financing system and the multi-sectorial contribution to the health sector of a country. Tracking health spending is an important decision-making tool for policy and planning purposes. Nepal has been conducting Health Accounts since 2000 to the date, five rounds of Nepal National Health Accounts (NHA) have been completed. This is the sixth round of NHA which covered the fiscal year 2016/17. In this round of NHA, the necessary adjustments of some variables have been done, also the disease account is continued, and conducted a further analysis of capital expenditure.

The objective of this round of NHA was to estimate and track the spending by various sectors such as the government, household, external donors, national and international NGOs, private sectors, employers, insurance providers, etc. in the country's health system and the way 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 their mechanism to fund, manage and use the financing resources through the evidence, based on health spending, and find the answers to the key policy questions.

This round of NHA estimates was based on the six-dimension classification of System of Health Accounts (SHA) 2011 Framework, a globally standardized process for systematic description and reporting of financial flows related to health care in a defined territory. The health expenditure data was collected from various primary and secondary sources and were reviewed for completeness, comprehensiveness, consistency, and plausibility. Health Accounts Production Tool (HAPT) was used for data validation and analysis.

The Current Health Expenditure (CHE) in nominal prices was estimated at NPR 145.30 billion (5.5% of GDP) and the capital expenditure at NPR 14.42 billion (0.5% of GDP) in the year 2016/17. Capital expenditure increased sharply since the last NHA period, where slightly less than half of the total capital investment was made on new and upgraded buildings. Total Health Expenditure (THE) was estimated at NPR 159.71 billion (USD 1.50 billion) which was 6.0% of GDP and the per capita THE was NPR 5435 (USD 51.0) in the year 2016/17.

General Government Health Expenditure (GGHE) using all the sources was NPR 51.23 billion (USD 0.5 billion) which was around one-third of THE and 7.1% of total governmental spending. The GGHE as a share of GDP was estimated at 1.9%. The share of GGHE in the CHE increased from 21.6% since fiscal year 2015/16 to 25.3% in 2016/17. By spending around 75% of GGHE, the Ministry of Health and Population was the largest agency for managing the government's spending on health. The major government's health expenditure was on curative care, (around one-third), followed by capital formation (27.9 %) and preventive care (19.4%) in the year 2016/17.

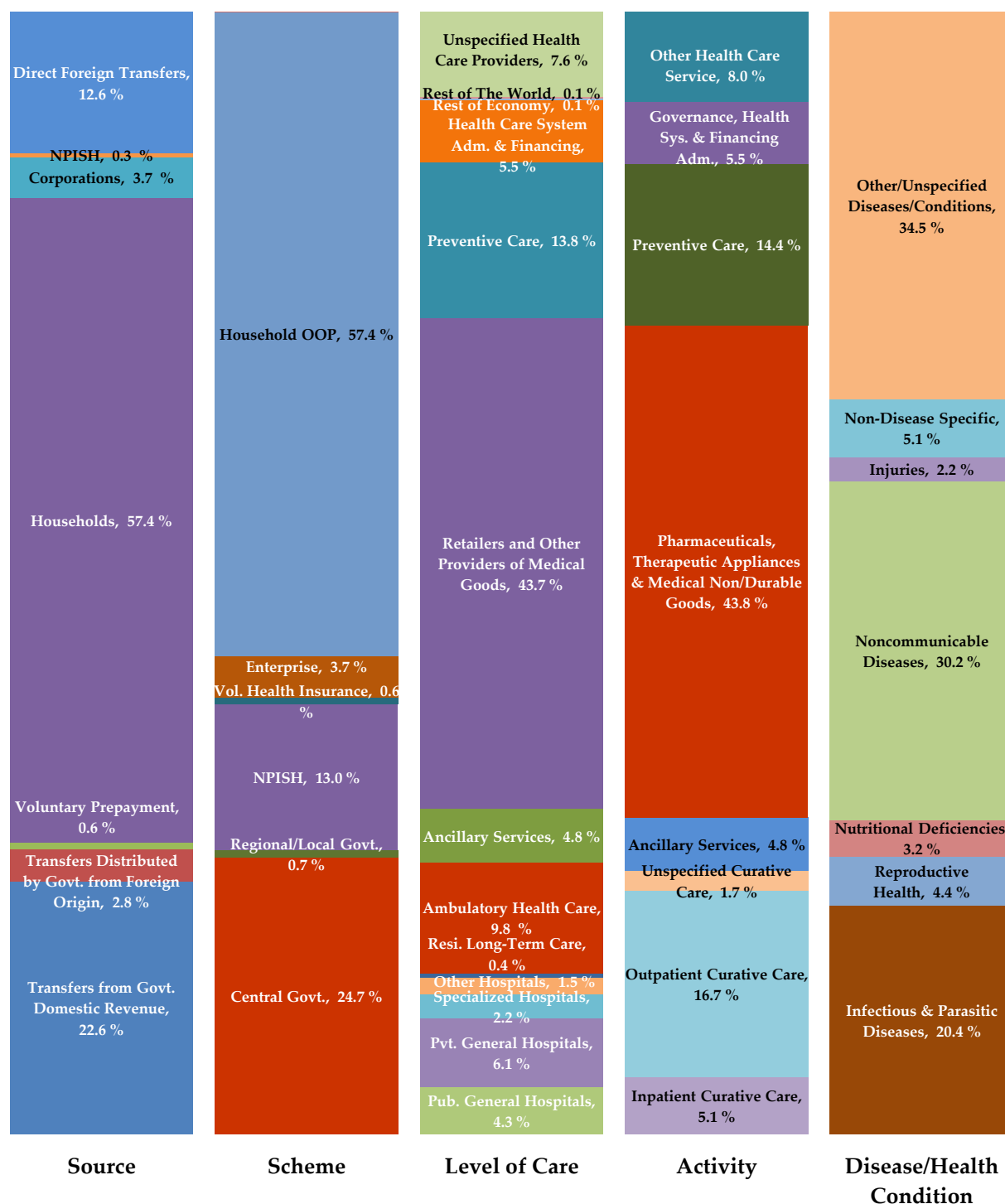
The overall external funds for health were estimated at 15.4% of CHE that includes direct foreign transfers and foreign transfer earmarked for health through and distributed by the government. Among direct foreign transfers, close to two-thirds were received from donors, such as INGOs and philanthropic organizations, while the remaining came from bilateral and multilateral agencies (2.6% and 2.2% of CHE).

Household's OOP payment for health care was the largest source and payer of health care by contributing 57.4% of current health spending in the health system of Nepal. The estimated household OOP expenditure was NPR 83,363.6 million (per capita NPR 2,837; USD 26.6). As high as 75.1% of OOP payment for health care was made for medicines and medical goods followed by curative care 13.7%. This round of NHA estimates that as much as 85% of total OOP expenditure made at the hospitals, were incurred at the private hospitals. An analysis of disease-wise spending shows that as much as half of the total household's OOP expenditure was made on non-communicable diseases.

As high as 45% of the CHE was made for the medicines and medical goods, while curative care demanded about 23.1% of CHE, where two-thirds of it was spent on outpatient care. The preventive and promotive care services drew about 14.3% of CHE, which has declined since the last NHA period. Similarly, in this NHA period, overall spending on the medical laboratory, imaging, and patient transportation service was estimated at 4.6% of CHE. This round of NHA estimates that the spending on

non-communicable diseases has increased since the fiscal year 2015/16. In this NHA period it was almost half of the total CHE made for the disease categories that could be classified. The CHE on infectious and parasitic diseases remains higher at 20.4% of CHE, while it was estimated that there was a decline in the CHE on reproductive health and nutritional deficiencies.

The health care expenditure estimates for classification of the health care providers revealed that at the private hospitals more spending was incurred as compared to the public hospitals (6.8% vs 5.4% of CHE respectively). Among the public health facilities, the health expenditure at primary care public facilities was more than one and a half times that of public hospitals. Health expenditure incurred exclusively at primary health facilities was estimated at 8.3% of CHE which was declined since fiscal year 2015/16. The government's source was the major fund for public health facilities, though, in public facilities, foreign sources and household's OOP had considerable financial contributions.



## Major Indicators

## A. General Health Expenditure

SN	Indicators	Indicator Value (%)	Amount		Per Capita Numerator	
			Billion (NPR)	Billion (USD)	NPR	USD
1	Total Health Expenditure (THE) as % of Gross Domestic Products (GDP)	6.0	159.7	1.5	5,435.3	51.0
2	Current Health Expenditure (CHE) (THE - Capital Expenses) as % GDP	5.5	145.3	1.4	4,944.6	46.4
3	Capital Formation (HK) as % of GDP	0.5	14.4	0.1	490.6	4.6

## B. Government Health Expenditure

SN	Indicators	Indicator Value (%)	Amount		Per Capita Numerator	
			Billion (NPR)	Billion (USD)	NPR	USD
1	General Government Health Expenditure as % of GDP	1.9	51.2	0.5	1,743.5	16.4
2	General Government Health Expenditures as % of General Government Expenditure (GGE)	7.1	51.2	0.5	-	-
3	General Government Health Expenditures as % of THE	32.1	51.2	0.5	-	-
4	Current General Government Health Expenditures as % of CHE	25.3	36.8	0.3	1,252.8	11.8
5	Central Government Health Expenditure as % of CHE	24.5	35.6	0.3	1,211.6	11.4
6	Local Government Health Expenditure as % of CHE	0.7	1.0	0.0	32.5	0.3
7	Domestic General Government Health Expenditure (Excluding Foreign Funds routed through Government) as % of GGE	6.6	32.8	0.3	1,115.7	10.5
8	Domestic General Government Health Expenditure (Excluding External Sources) as % of GDP	1.2	32.8	0.3	-	-
9	Domestic General Government Health Expenditure as % of CHE	22.6	32.8	0.3	-	-

## C. Health Expenditure from Donors/External Funds

SN	Indicators	Indicator Value (%)	Amount		Per Capita Numerator	
			Billion (NPR)	Billion (USD)	NPR	USD
1	External Funds for Health as % of THE	14.0	22.4	0.2	762.3	7.2
2	External Funds for Health as % of CHE	15.4	22.4	0.2	-	-

## D. Expenditure on Health by Non-Profit Institutions Serving Households

SN	Indicators	Indicator Value (%)	Amount		Per Capita	
			Billion (NPR)	Billion (USD)	NPR	USD
1	Non-Profit Institutions Serving Households Schemes as % CHE	13.0	18.9	0.2	641.5	6.0

## E. Private Health Expenditure

SN	Indicators	Indicator Value (%)	Amount		Per Capita Numerator	
			Billion (NPR)	Billion (USD)	NPR	USD
1	Domestic Private Health Expenditure (PVT-D) as % of THE	56.5	90.2	0.9	3,116.7	29.3
2	Domestic Private Health Expenditure (PVT-D) as % of CHE	62.1	90.2	0.9	3,116.7	29.3
3	Out-of-Pocket Spending as % of GDP	3.1	83.4	0.8	2,837.0	27.1
4	Out-of-Pocket Spending as % of CHE	57.4	83.4	0.8	2,837.0	27.1
5	Enterprises Health Exp. as % of CHE	3.6	5.3	0.1	181.6	1.7

## F. Expenditure on Pharmaceuticals and Medical Goods

SN	Indicators	Indicator Value (%)	Amount		Per Capita Numerator	
			Billion (NPR)	Billion (USD)	NPR	USD
1	Total Pharmaceuticals and Medical Goods Expenditure as % of CHE	43.8	63.7	0.6	2,227.9	20.9
2	Pharmaceuticals and Other Medical Non-Durable Goods as % of CHE	43.4	63.1	0.6	2,209.4	20.7
3	Therapeutic Appliances and Other Medicals Goods as % of CHE	0.4	0.5	0.0	18.4	0.2

## G. Expenditure on Health Care Services and Providers

SN	Indicators	Indicator Value (%)	Amount		Per Capita Numerator	
			Billion (NPR)	Billion (USD)	NPR	USD
1	Expenditure on Inpatient Care as % of CHE	5.1	7.4	0.1	249.1	2.3
2	Expenditure on Outpatient Care as % of CHE	16.7	24.2	0.2	817.2	7.7
3	Expenditure on Preventive Care as % of CHE	14.4	20.9	0.2	711.6	6.7
4	Expenditure on Hospitals as % of CHE	14.0	20.3	0.2	684.1	6.4
5	Expenditure on Public Hospitals as % of CHE	5.8	8.4	0.1	269.8	2.5
6	Expenditure on Private Hospitals as % of CHE	8.2	12.0	0.1	400.7	3.8
7	Expenditure on Ambulatory Health Care Centers as % of CHE	9.8	14.3	0.1	484.3	4.5
8	Expenditure on Ancillary Services as % of CHE	4.8	7.0	0.1	230.1	2.2

## H. Disease-Specific Expenditure

SN	Indicators	Indicator Value (%)	Amount		Per Capita Numerator	
			Billion (NPR)	Billion (USD)	NPR	USD
1	Expenditure on Infectious and parasitic diseases as % of CHE	20.4	29.6	0.3	1,013.7	9.5
2	Expenditure on Reproductive Health as % of CHE	4.4	6.4	0.1	216.7	2.0
3	Expenditure on Nutrition Deficiencies as % of CHE	3.2	4.7	0.0	160.2	1.5
4	Expenditure on Non-Communicable Diseases as % of CHE	30.2	43.8	0.4	1,497.6	14.1
5	Expenditure on Injuries as % of CHE	2.2	3.2	0.0	108.1	1.0

## 1. Introduction

Health Accounts is designed to track health expenditure in a systematic, comprehensive, and consistent manner through estimating the expenditures incurred for the consumption of health care services and goods in a country for the reference year (OECD et. al. 2011). It gives a wide-range understanding of the health care financing system and the multi-sectorial contribution to health care. Tracking health spending is an important decision-making tool for policy and planning purposes. Development and practice of the health accounts provide evidence to help the government, policy-makers, non-governmental stakeholders, and managers to make better decisions in their efforts to improve the health system. Health Accounts facilitates monitoring and review of the health financing system and financial protection over time, hence health expenditure data can be a critical input into monitoring the progress towards universal health coverage. It is equally helpful in analyzing equity and efficiency in the health system enabling a country to develop a credible health financing system with a view and effort to diversify health funds for the optimal utilization of resources.

The Health Accounts in Nepal was initiated back in the year 2000, which was the first official effort by the Ministry of Health and Population (MoHP). Since then five rounds of Health Accounts exercises have been conducted to the date. The first Nepal National Health Accounts (NHA) report was published in the year 2006, which covered the fiscal year from 2000/01 to 2002/03 (Prasai et. al. 2006). The second round of NHA was produced in the year 2009 that included the fiscal years from 2003/04 to 2005/06 (HEFU, 2009), and the third round that covered the fiscal years from 2006/07 to 2008/09 was produced in the year 2012 (Shrestha BR. et al. 2012). The first three rounds of NHA were produced based on the OECD System of Health Accounts SHA.1.0 framework. The fourth and fifth rounds, which were published in the years 2016 and 2018 included the fiscal years from 2009/10 to 2011/12 and fiscal years 2012/13 to 2015/16 respectively were based on the System of Health Accounts 2011 (SHA 2011) framework. This sixth round of NHA, which covered the fiscal year 2016/17 is the continuation of NHA production based on the SHA 2011 framework where necessary adjustments of some variables were made based on the current scenario.

## 2. Objectives

This round of the NHA exercise was conducted between August 2018 and August 2019. The main objective was to estimate and track the flow and level of expenditure of various entities such as government, households, external donors, national and international NGOs, private sector, employers, insurance providers, etc. in the country's health system and how the funds were used to provide health services and commodities to the people. The objective was to understand the landscape of health financing in the country and the mechanisms for evidence-based policymaking. The ultimate goal was to create demand and use health accounts to answer key policy questions and make policy decisions for health financing reforms. The key questions that this round of the NHA sought to answer included:

- How much has Nepal spent on health care? Who is financing health care in Nepal and how much have they contributed? How sustainable are the overall resources for health care in Nepal?
- How have health care resources been managed and distributed? What is the role of the government and donors in managing health care resources in Nepal?
- What inputs were used for the production and delivery of health services?
- Who managed the health funds in Nepal? What was the share of households in health expenditure in Nepal?
- Who used the funds to deliver health services and how were the funds distributed among the different levels of Nepal's health system?
- What types of health services and commodities were purchased with the health funds?
- For which diseases and health conditions did Nepal spent on?

### 3. Methodology

This round of NHA estimates was based on the six-dimension classification of System of Health Accounts (SHA) 2011 Framework to ensure consistency in methodology and data reporting. "SHA 2011 tracks all health care spending in a given country over a defined period regardless of the entity or institution that financed and managed that spending (OECD et. al. 2011). It is a globally standardized process for systematic description and reporting of financial flows related to health care in a defined territory and is comparable across countries, regions, and between different periods. It provides a systematic description of the financial flows according to three axes of the International Classifications for Health Accounts (ICHA) i.e. consumption, provision, and financing. Besides the classifications of health expenditure by financing agents, providers, and functions, SHA 2011 includes additional classifications such as financing schemes and types of revenues of health care financing schemes and beneficiaries. This approach ensures that the value of all health care goods and services consumed equals the value of health care goods and services provided and financed (OECD et.al. 2011). SHA 2011 framework separates current health expenditure and capital formation.

Health Accounts Production Tool (HAPT<sup>1</sup>) 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. The mapping of each health care expenditure item was done by using HAPT 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 costing information and applied to split aggregated expenditures.

### 4. Data Collection and Estimation

In this round of NHA, both primary and secondary data were used. The available data sources were identified and listed along with their main characteristics. A plan for data collection from the identified data providers was prepared. Secondary data was collected mostly from the pre-existing health expenditure recording and reporting system of the entities such as federal government, NGOs, HMIS, HIB, and Annual Household Survey of CBS, etc. While surveys were conducted to obtain the required health expenditure data from a few entities such as donor agencies, international NGOs, local governments, private insurance companies, and employers.

The aggregated health expenditure data obtained from the secondary sources and surveys were disaggregated using distributional keys wherever required. In this round of NHA, few methodological refinements were made in the estimation process. In due course, various challenges were encountered and those which could not be considered in this round were recorded as limitations. Besides, recommendations on a few sections of the estimation process were made for future rounds of NHA.

**Government:** The health expenditure data of the central government entities i.e. MoHP and other ministries including central government bodies such as the Office of the President, Office of the Parliament, etc. were collected from the Ministry of Finance (MoF) budget details (Red Book). The actual expenditures of MoHP and health-related expenditures of other ministries and government bodies were taken from the Red Book and a dataset was prepared with both the aggregated and disaggregated values. Public Health Facility Survey (NHEA, 2014), MoHP plan and budget details, Financial Controller General's Office (FCGO) expenditure details, and Transaction Accounting and Budget Control System (TABUCS) of MoHP were used to derive the ratios for distributing the government expenditure to further disaggregated level compatible with SHA 2011 classifications. Local government's expenditure on health including the required disaggregated level was estimated through a survey of local government bodies. District-wise total expenditure by local government bodies data was collected from MoF that includes all kinds of expenditures made by local government bodies including expenditure on health services.

**Bilateral / Multilateral Donors and Non-Governmental Organizations:** The donor agencies or external development partners (EDPs) spend in the health sector of Nepal mainly through the financial transfers distributed by the government which is reflected in the 'Red Book' of MoF. Additionally,

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<sup>1</sup> 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.



EDPs make considerable expenditure on health through direct funds such as a grant to the international/national NGOs for health programs/projects, direct funding to the MoHP and other ministries, and even self-implementation. A major part of the data related to health expenditure from EDPs was collected from the 'Red Book' while a survey was conducted to collect their expenditures on health made through direct funds.

International NGOs spend in the health sector usually by self-implementing the health programs/projects, through NGOs/CBOs, and in collaboration with the MoHP and other ministries. A survey was conducted to estimate the health expenditure from the international NGOs in Nepal. Every effort was made to avoid the double-counting of the expenditures estimated through the survey and reflected in the 'Red Book' of MoF.

Health expenditure data from national NGOs working in the health sector of Nepal was collected from the Social Welfare Council (SWC) which is the government regulatory body for the NGOs in Nepal. Total approved health program budget details of NGOs were used to estimate the health expenditure from national NGOs. National NGOs' health expenditure survey which was conducted for the previous round of NHA was used to derive the ratio of actual expenditure out of the budget of the NGOs. The required level of disaggregated health expenditures from the national NGOs was also taken from the NGOs' survey. The data of health expenditure by the NGOs that received resources for health from the government was obtained from the Red Book.

**Enterprises/Employers:** Public enterprises such as state-owned enterprises and autonomous bodies, and private companies contribute to the health sector of the country. These entities usually have two categories of health expenditures i.e. general health expenditures such as health camps, medicines and financial support for health programs and health facilities, etc.; and the medical benefits provided to their employees. The data collection and estimation of the employer's expenditure on health was done from both primary and secondary sources. For this round, a sample survey was conducted to estimate the health expenditures from state-owned enterprises and autonomous bodies. While health expenditure by the private companies was estimated from the survey conducted for the previous round of NHA and the employee's information obtained from the Annual Household Survey(AHS) of CBS.

**Health Insurance:** Health insurance providers' expenditure in the health sector usually are the reimbursement made for the medical expenses of their clients, administrative expenses, and medical benefits provided to their employees. The required data of the national health insurance program was collected from the Health Insurance Board and the data from the private health insurance was collected from each private insurance provider. The data related to the number of clients, insurance claims, and reimbursement made in total and by diseases/health conditions were collected and the Total Health Expenditure through the health insurance scheme was estimated. The medical/health benefits of the employees of the insurance provider were also taken, considering insurance companies as enterprises.

**Households:** Households pay Out-of-Pocket (OOP) for the health care services they need from their income and savings. Household expenditure on health was obtained and estimated from the Annual Household Survey (AHS) 2016/17 (AHS, CBS). The required disaggregated level of household's expenditure on medical services (outpatient) and hospital services (inpatient), diagnostic services, dental services, pharmaceuticals, and other medical goods related expenditures were estimated based on the service utilization data obtained from the HMIS and the costing information.

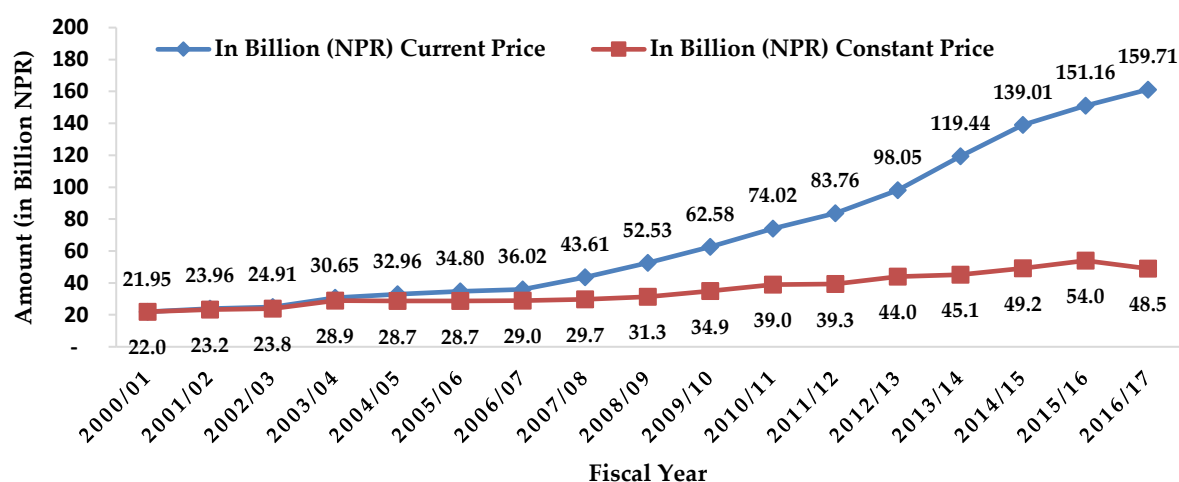
**Diseases/Health Conditions:** The diseases/health conditions cases by the ICD-10 classification was obtained from HMIS. The required grouping of similar cases of the respective diseases was done based on WHO standard disease grouping (Eurostat/OECD/WHO, 2008) and classified according to the HAPT diseases (DIS) classification. The disease-wise expenditure was estimated by using the disease wise utilization of new cases and costing information from the Health Insurance Board, Public Health Facilities Survey, and the private health insurance providers.

## 5. Results

### 5.1 Total Health Expenditure

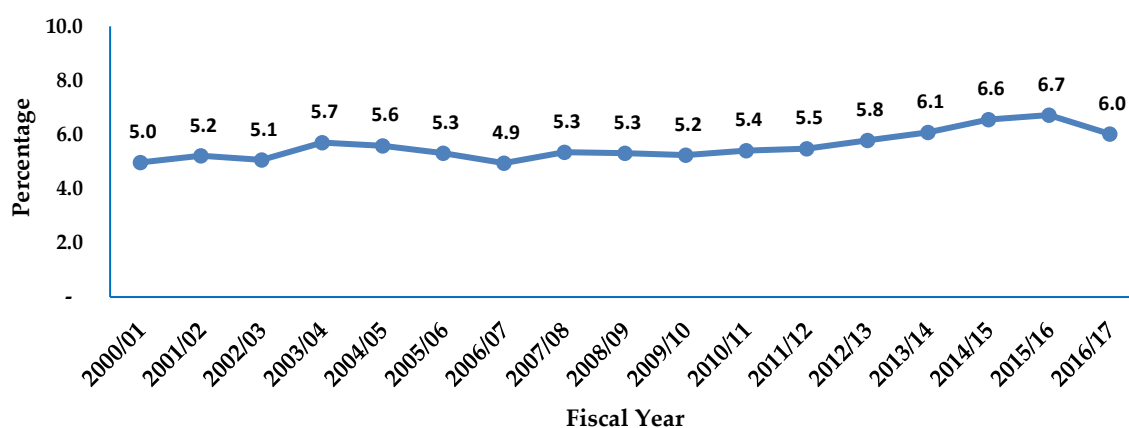
Total Health Expenditure (THE) is the aggregate of the current health expenditure and capital formation<sup>2</sup>. In the fiscal year 2016/17, the total amount spent on the health care purpose in terms of the current price was estimated at NPR 159.71 billion (USD 1.50 billion) and per capita NPR 5435 (USD 51.0). THE has been increasing both in the current and constant prices, in the last decade, it has increased sharply (more than four folds) in terms of current market prices. In terms of constant prices, when expressed with reference to the base year 2000/01, it has increased almost one and half times, though it has slightly decreased (from NPR 54.0 to NPR 48.5 billion) in this NHA period. GDP deflator (health) was taken from National Accounts (CBS, 2018/19). (Figure 1) (USD Exchange Rate Source: Nepal Rastra Bank, See details Table 1.a Macro data Page No. 28)

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



Total Health Expenditure as a percentage of the Gross Domestic Product (GDP) shows the level of health system expenditure within a country relative to the economic development status of that country (McIntyre D., Kutzin J., 2016). In the fiscal year 2016/17, the share of THE in the GDP has decreased to 6.0% since 2015/16<sup>3</sup>. (Figure 2)

**Figure 2: Trend of THE as a Percentage of GDP**



(GDP Source: National Accounts of Nepal, CBS)

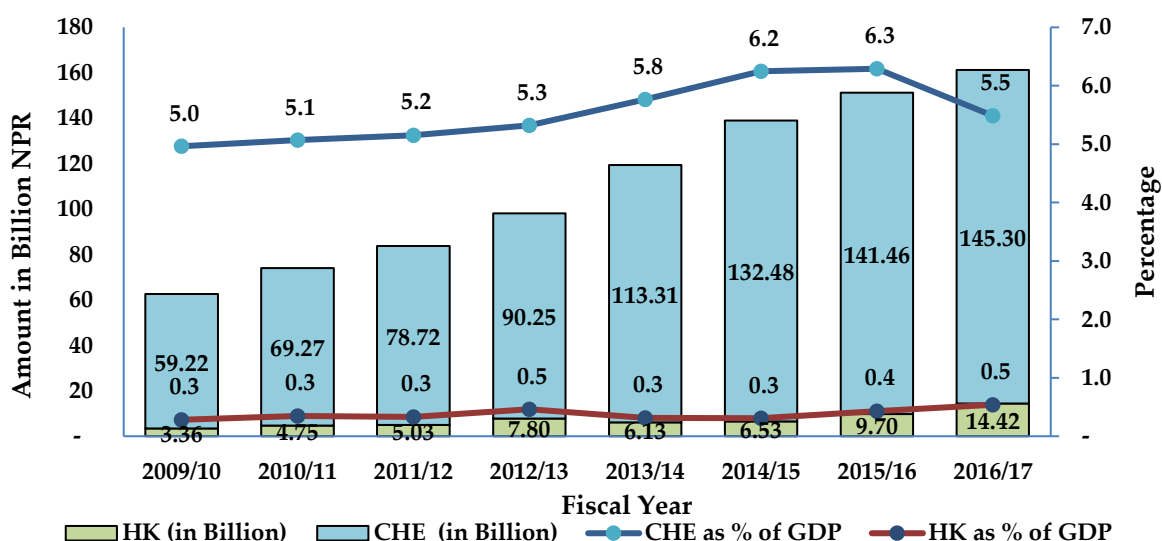
<sup>2</sup> Though SHA 2011 does not suggest aggregating and obtaining THE, it is presented primarily to compare with the estimation based on the Total Health Expenditure as adopted in previous HA reports.

<sup>3</sup> 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 as compared to 2015/16. During the same time period, the growth rate of THE has declined.

### 5.2 Current Health Expenditure

Current Health Expenditure (CHE) includes all forms of expenditures made for purchasing or producing the health services and goods consumed by the residents within a year. It includes the expenditures made by various sectors in the country such as government, enterprises, households, NPISHs, and the rest of the world, etc. in purchasing or producing health care services. CHE also includes the cost of health care services and goods provided to the households free of charge by the government, employers, and NPISH entities. In this round of NHA, the CHE was estimated at NPR 145.30 billion which was 5.5% of GDP. The share of CHE in GDP declined from 6.3% in the fiscal year 2015/16 to 5.5% in the fiscal year 2016/17. CHE was the major portion of overall health expenditures made in the year 2016/17. The capital expenditure on health was estimated at NPR 14.42 billion (0.5% of GDP). The details of capital expenditure are discussed on page no. 22 - 24 of this report. (Figure 3)

Figure 3: CHE and HK in Current Price and CHE and HK as a Percentage of GDP (2009/10 to 2016/17)

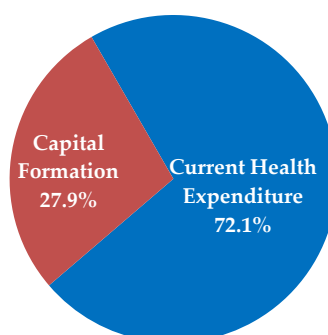


(GDP Source: National Account, CBS)

### 5.3 General Government Health Expenditure

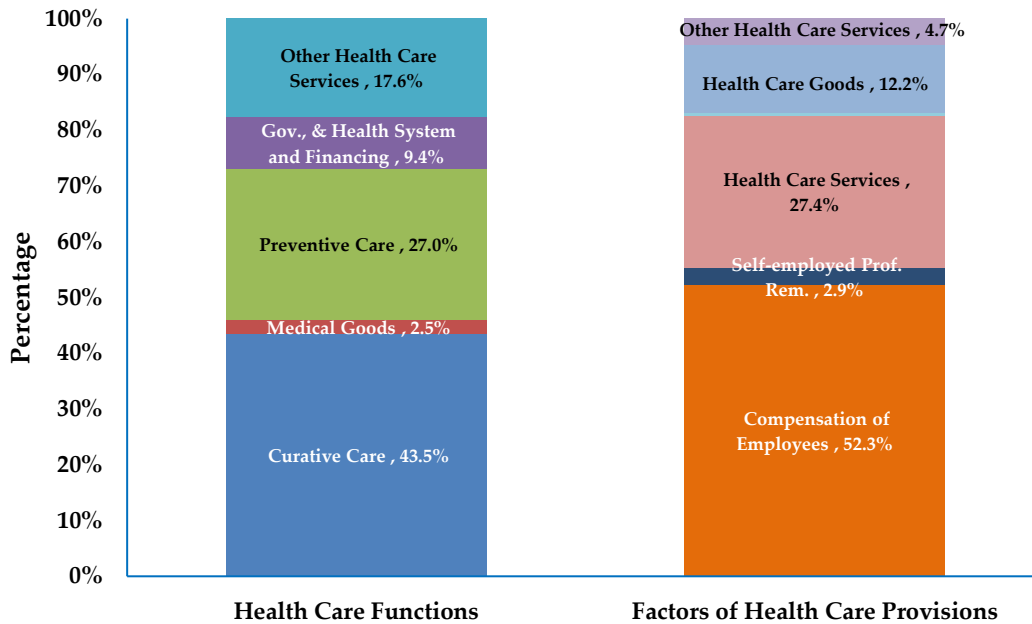
General Government Health Expenditure (GGHE) is an overall expenditure in the health sector by both central and local governments including the Ministry of Health and Population (MoHP), other ministries, and government entities. It is the contribution of the government to the CHE and capital formation. The revenues for government schemes principally are the funds from domestic and foreign sources. The GGHE represents all kinds of expenditures by the government on health from all of its financing sources. In the fiscal year 2016/17, the GGHE was estimated at NPR 51.59 billion (1.9% of GDP). Around three-fourth of GGHE was made on the Current Health Expenditure, while slightly more than one-fourth of it was spent on the capital formation. The MoHP was responsible for most of the government’s health expenditures in the country.

Figure 4: Breakdown of General Government Health Expenditure



At the health care consumption level, in the year 2016/17, the major portion of the current government’s expenditure was on curative care services (43.5% of GGHE) followed by preventive and promotive care (27.4 %) and other health care services (17.6%). The governance and health system administration and financing drew about 9.4% of the GGHE. More than half of the current government expenditure on health was made on the compensations of the employees, followed by health care services (27.4%) and pharmaceuticals and medical goods (12.2%). (Figure 5)

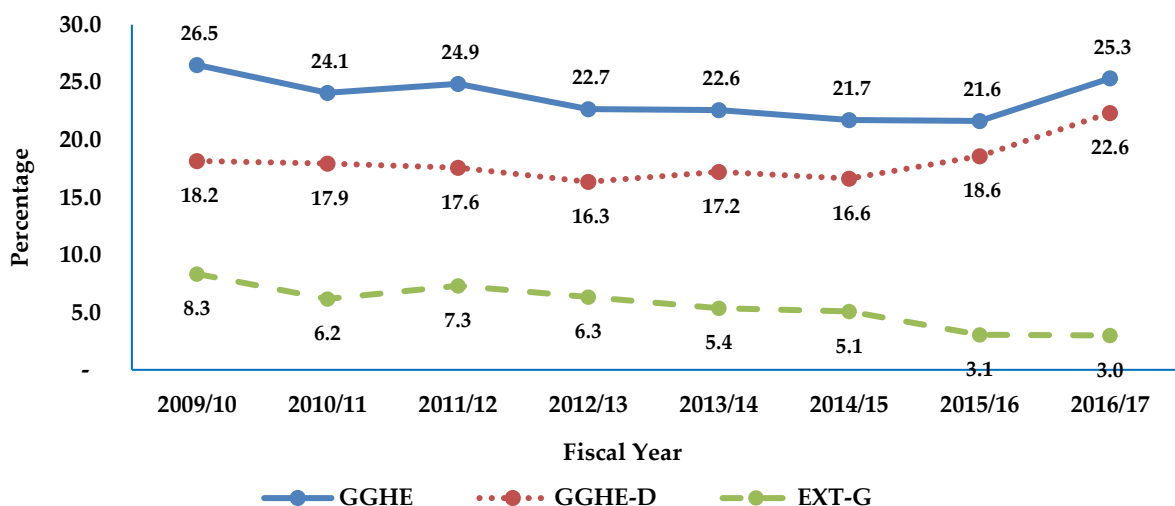
Figure 5: Distribution of Current General Government Health Expenditure 2016/17



### Share of General Government Health Expenditure in Current Health Expenditure

The major sources of government’s expenditure on health are domestic sources (tax funds) and the external funds from foreign sources in the form of grants and loans. These are significant prepaid funds for health care in the country that flows through government accounts in the category of general government expenditure on health which is crucial for reducing private expenditure on health. In the fiscal year 2016/17, the share of current GGHE was 25.3% of CHE. Similarly, the government health expenditure as a share of CHE from domestic sources (GGHE-D) has increased from 18.6% in fiscal year 2015/16 to 22.6% in fiscal year 2016/17. While the external funding for health expenditure (EXT-G) through government accounts as a share of CHE has continued to decline in the fiscal year 2016/17. (Figure 6)

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

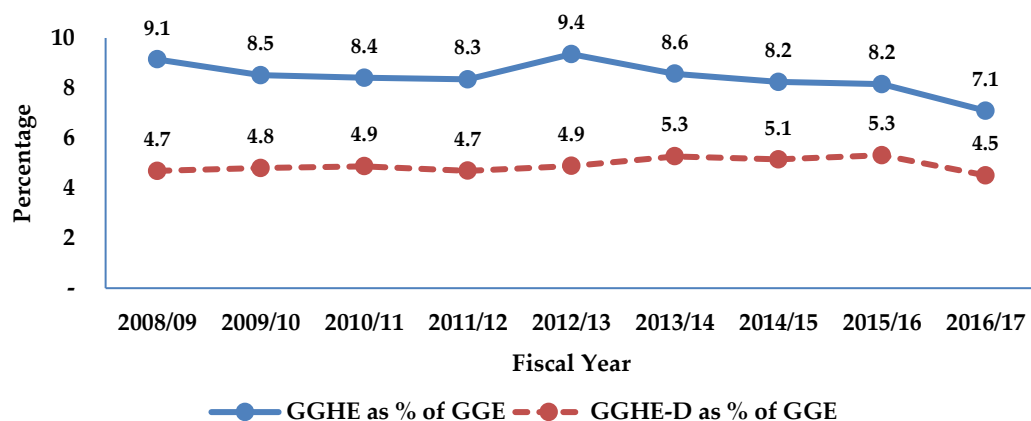


## Share of General Government Health Expenditure in General Government Expenditure (GGE)

The government spends on health and other sectors in the country from its sources. The share of general government health expenditure in the general government expenditure indicates the government priority on funding for the health relative to other public expenditures (McIntyre D., Kutzin J., 2016).

The share of GGHE in the General Government Expenditure has declined from 8.2% in 2015/16 to 7.1% in 2016/17), where the expenditures were made from both the domestic and external sources. Likewise, the general government health expenditure made only from the domestic government sources (GGHE-D) has also decreased from 5.3% in fiscal year 2015/16 to 4.5% in 2016/17<sup>4</sup>. (Figure 7)

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

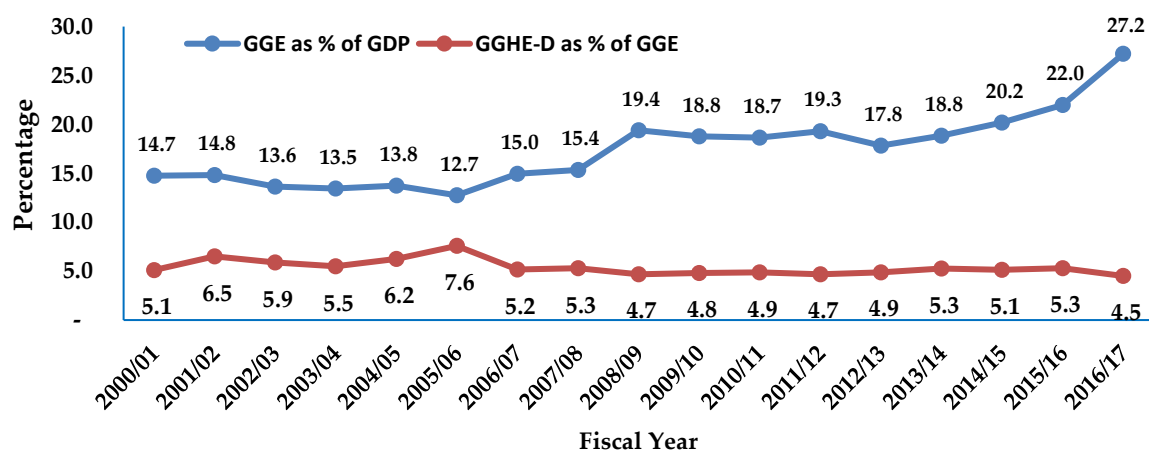


(GGE Source: Economic Survey 2017/18, MoF)

## Share of Domestic General Government Health Expenditure in Gross Domestic Product and General Government Expenditure

The GGE as a share of GDP indicates the current financial capacity of the government and is a contextual factor over which the health sector has limited influence (McIntyre D., Kutzin J., 2016). In the fiscal year 2016/17, the share of GGE in GDP has increased sharply (22% to 27.2%) which shows the government's financial capacity has enhanced. In contrast, the share of Domestic General Government Health Expenditure in GGE has declined (5.3% to 4.5%). (Figure 8)

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



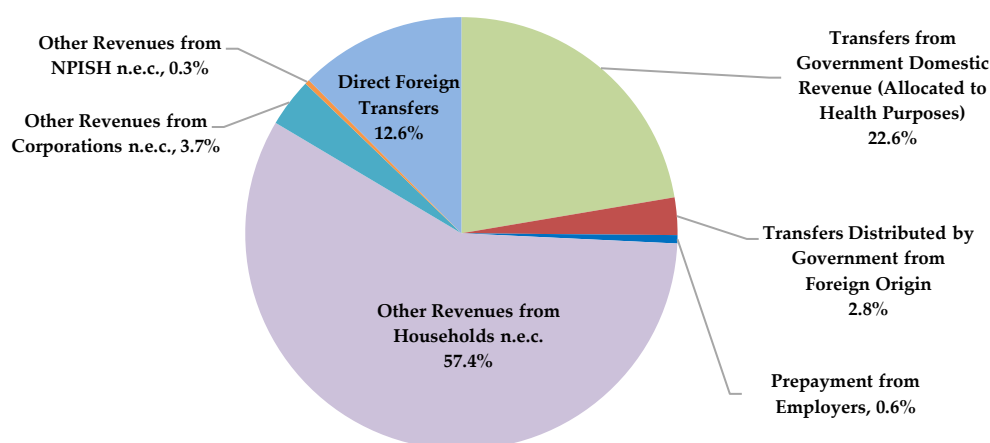
(GDP and GGE Source: CBS and Economic Survey 2018/19, MoF)

<sup>4</sup> In the fiscal year 2016/17, though both the GGE and GGHE has increased, GGE has increased sharply as compared to GGHE, hence the share of GGHE in GGE has fallen from 8.2% to 7.1%.

## 5.4 Revenues of Health Care Financing Schemes (FS): Who was funding health care spending in Nepal and how much did they contribute?

Revenues of health care financing schemes (financing sources) describe and represents all the mechanisms used to generate funds for health care in the country. In this round of NHA, households' Out-of-Pocket (OOP) payments made for health care services and goods continued to be the major source of funding (57.4% of CHE) in Nepal's health care system. Detail of the household's OOP health expenditure is provided in the Out-of-Pocket Expenditure section (Page 19 - 22) of this report. The government contributed 22.6% of CHE from domestic sources, while the foreign fund for health transferred through the government was 2.8% of CHE, followed by direct funds for health transferred from foreign entities (12.6% of CHE). Corporations contributed about 3.7% of CHE. (Figure 9, Table 1)

**Figure 9: CHE Distribution by Revenues of Health Care Financing Schemes 2016/17**



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

FS Code	Revenues of Health Care Financing Schemes	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>FS.1</b>	<b>Transfers from government domestic revenue (allocated to health purposes)</b>	<b>32,784.7</b>	<b>306.8</b>	<b>22.6</b>
FS.1.1	Internal transfers and grants	32,452.2	303.7	22.3
FS.1.2	Transfers by government on behalf of specific groups	256.1	2.4	0.2
FS.1.4	Other transfers from government domestic revenue	76.4	0.7	0.1
<b>FS.2</b>	<b>Transfers distributed by government from foreign origin</b>	<b>4,105.0</b>	<b>38.4</b>	<b>2.8</b>
<b>FS.5</b>	<b>Voluntary prepayment</b>	<b>931.5</b>	<b>8.7</b>	<b>0.6</b>
FS.5.2	Voluntary prepayment from employers	931.5	8.7	0.6
<b>FS.6</b>	<b>Other domestic revenues n.e.c.</b>	<b>89,178.3</b>	<b>834.6</b>	<b>61.4</b>
FS.6.1	Other revenues from households n.e.c.	83,363.6	780.2	57.4
FS.6.2	Other revenues from corporations n.e.c.	5,336.1	49.9	3.7
FS.6.3	Other revenues from NPISH n.e.c.	478.6	4.5	0.3
<b>FS.7</b>	<b>Direct foreign transfers</b>	<b>18,295.2</b>	<b>171.2</b>	<b>12.6</b>
FS.7.1	Direct foreign financial transfers	18,295.2	171.2	12.6
FS.7.1.1	Direct bilateral financial transfers	3,881.4	36.3	2.7
FS.7.1.2	Direct multilateral financial transfers	3,158.0	29.6	2.2
FS.7.1.3	Other direct foreign financial transfers	11,255.9	105.3	7.7
<b>Revenues of health care financing schemes (Total FS)</b>		<b>145,294.8</b>	<b>1,359.8</b>	<b>100.0</b>

There are institutional units of the economy from which the revenues are directly generated for the health care financing schemes (FS.RI). These institutional arrangements of the financing sources generate the resources. In the year 2016/17, the major institutions for generating the resources for health care were government (22.6%), donors and NGOs (15.7% of CHE), and corporation (4.3%) (Table 2)

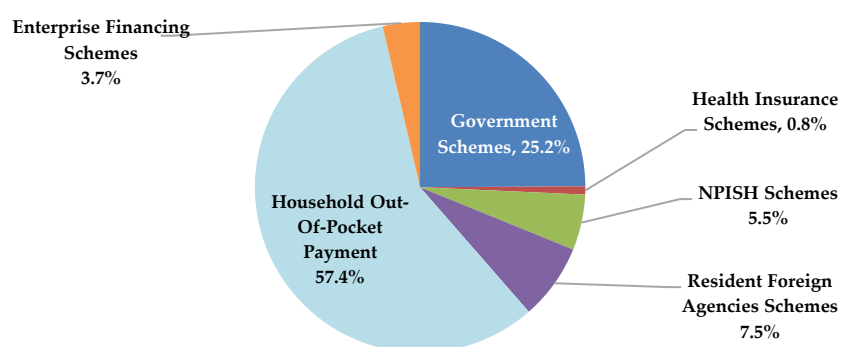
**Table 2. Distribution of CHE by Institutional Units Providing Revenues to Financing Schemes (Amounts in Million)**

FS.RI Code	Institutional Units Providing Revenues to Financing Schemes	2016/17		
		Amount (NPR)	Amount (USD)	Percent
FS.RI.1.1	Government	32,784.7	306.8	22.6
FS.RI.1.2	Corporations	6,244.4	58.4	4.3
FS.RI.1.3	Households	83,363.6	780.2	57.4
FS.RI.1.4	NPISH	478.6	4.5	0.3
FS.RI.1.5	Rest of the world	22,423.5	209.9	15.4
FS.RI.1.5.1	Bilateral donors	4,288.7	40.1	3.0
FS.RI.1.5.1.1	Australia	42.1	0.4	0.0
FS.RI.1.5.1.9	Germany	446.9	4.2	0.3
FS.RI.1.5.1.14	Japan	18.8	0.2	0.0
FS.RI.1.5.1.15	Korea	171.0	1.6	0.1
FS.RI.1.5.1.17	Netherlands	1.3	0.0	0.0
FS.RI.1.5.1.19	Norway	5.7	0.1	0.0
FS.RI.1.5.1.23	Switzerland	13.0	0.1	0.0
FS.RI.1.5.1.24	United Kingdom	3,102.1	29.0	2.1
FS.RI.1.5.1.25	United States (USAID)	482.9	4.5	0.3
FS.RI.1.5.1.nec	Other and Unspecified bilateral donors (n.e.c.)	5.0	0.0	0.0
FS.RI.1.5.2	Multilateral donors	5,980.6	56.0	4.1
FS.RI.1.5.2.4	AsDB	4.5	0.0	0.0
FS.RI.1.5.2.6	EU Institutions	93.1	0.9	0.1
FS.RI.1.5.2.7	GAVI	717.0	6.7	0.5
FS.RI.1.5.2.9	IDA + IBRD (World Bank)	736.7	6.9	0.5
FS.RI.1.5.2.12	UNAIDS	8.5	0.1	0.0
FS.RI.1.5.2.15	UNFPA	385.9	3.6	0.3
FS.RI.1.5.2.16	UNICEF	1,622.5	15.2	1.1
FS.RI.1.5.2.19	WFP	115.5	1.1	0.1
FS.RI.1.5.2.21	SAARC	5.9	0.1	0.0
FS.RI.1.5.2.20	WHO	806.5	7.5	0.6
FS.RI.1.5.2.25	GEF/MAT General	771.9	7.2	0.5
FS.RI.1.5.2.nec	Other and Unspecified multilateral donors (n.e.c.)	712.6	6.7	0.5
FS.RI.1.5.4	Pool Fund	874.7	8.2	0.6
FS.RI.1.5.3	Private donors	4,094.0	38.3	2.8
FS.RI.1.5.3.nec	Other and Unspecified private donors (n.e.c.)	4,094.0	38.3	2.8
FS.RI.1.5.5	International NGO	7,140.2	66.8	4.9
FS.RI.1.5.nec	Unspecified rest of the world (n.e.c.)	45.3	0.4	0.0
<b>Institutional units providing revenues to financing schemes (Total FSRI)</b>		<b>145,294.8</b>	<b>1,359.8</b>	<b>100.0</b>

## 5.5 Health Care Financing Schemes (HF): How were the health care funds managed and distributed?

Health care financing schemes are structural arrangements through which health care services and goods are paid for and obtained by the people except for the household OOP health expenditure that lacks any kind of arrangement to cover the population. In the fiscal year 2016/17, the government scheme was the largest (25.2% of CHE) among the prepayment schemes followed by foreign agencies schemes that are resident in the country and NPISH scheme (INGOs and NGO) which were 7.5% and 5.5% of CHE respectively. The expenditure made through prepayment schemes such as the government, voluntary pre-payments from NGOs, rest of the world financing schemes, etc. all together, were relatively lower as compared to the household expenditure on health which was predominantly the largest (57.4% of CHE). This suggests low-risk pooling in the health system, as over half of the health care expenditure is through direct payment for health. (Figure 10, Table 3)

**Figure 10: CHE Distribution by Health Care Financing Schemes 2016/17**



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

HF Code	Health Care Financing Schemes	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>HF.1</b>	<b>Government schemes and compulsory contributory health care financing schemes</b>	<b>36,813.3</b>	<b>344.5</b>	<b>25.3</b>
HF.1.1	Government schemes	36,557.2	342.1	25.2
HF.1.1.1	Central government schemes	35,602.0	333.2	24.5
HF.1.1.2	State/regional/local government schemes	954.3	8.9	0.7
HF.1.1.nec	Unspecified government schemes (n.e.c.)	0.9	0.0	0.0
HF.1.2	Compulsory contributory health insurance schemes	256.1	2.4	0.2
HF.1.2.1	Social health insurance schemes	256.1	2.4	0.2
<b>HF.2</b>	<b>Voluntary health care payment schemes</b>	<b>25,117.7</b>	<b>235.1</b>	<b>17.3</b>
HF.2.1	Voluntary health insurance schemes	931.5	8.7	0.6
HF.2.1.nec	Unspecified voluntary health insurance schemes (n.e.c.)	931.5	8.7	0.6
HF.2.2	NPISH financing schemes (incl. development agencies)	18,850.3	176.4	13.0
HF.2.2.1	NPISH financing schemes (excluding HF.2.2.2)	7,967.0	74.6	5.5
HF.2.2.2	Resident foreign agencies schemes	10,883.2	101.9	7.5
HF.2.3	Enterprise financing schemes	5,335.9	49.9	3.7
HF.2.3.1	Enterprises (except health care providers) financing schemes	5,335.9	49.9	3.7
<b>HF.3</b>	<b>Household Out-of-Pocket payment</b>	<b>83,363.6</b>	<b>780.2</b>	<b>57.4</b>
HF.3.1	Out-of-Pocket excluding cost-sharing	83,363.6	780.2	57.4
<b>HF.4</b>	<b>Rest of the world financing schemes (non-resident)</b>	<b>-</b>	<b>-</b>	<b>-</b>
HF.nec	Unspecified financing schemes (n.e.c.)	0.2	0.0	0.0
<b>Financing Schemes (Total HF)</b>		<b>145,294.8</b>	<b>1,359.8</b>	<b>100.0</b>



## 5.6 Health Care Financing Agents (FA): Who managed the health care funds in Nepal?

A health care financing agent is an institutional unit involved in the management of one or more financing scheme(s). Households which are the agents of their spending, as usual, are the principal agent of health sector expenditure by managing 57.4% of CHE in the fiscal year 2016/17. The government entities managed around one-fourth of CHE, where MoHP alone managed 18.7% of CHE, and the rest of the government funds were managed by other ministries and public units, local government bodies (altogether 6.5% of CHE). The health spending pooled and managed by NPISH that includes the NGOs and other organizations of national and international origin administered their funds directly without transferring to government and other entities was declined in the fiscal year 2016/17 (13.0% of CHE). Corporations and commercial insurance companies accounted for smaller spending (2.6% and 1.7% of CHE respectively) in the fiscal year 2016/17. (Figure 11, Table 4)

Figure 11: CHE Distribution by Health Care Financing Agents 2016/17

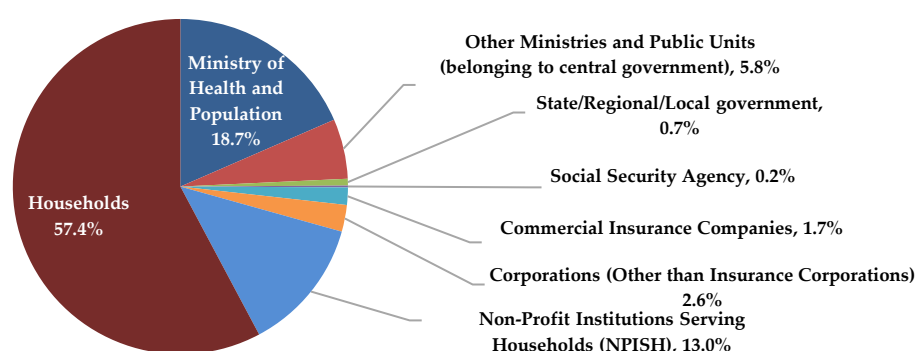


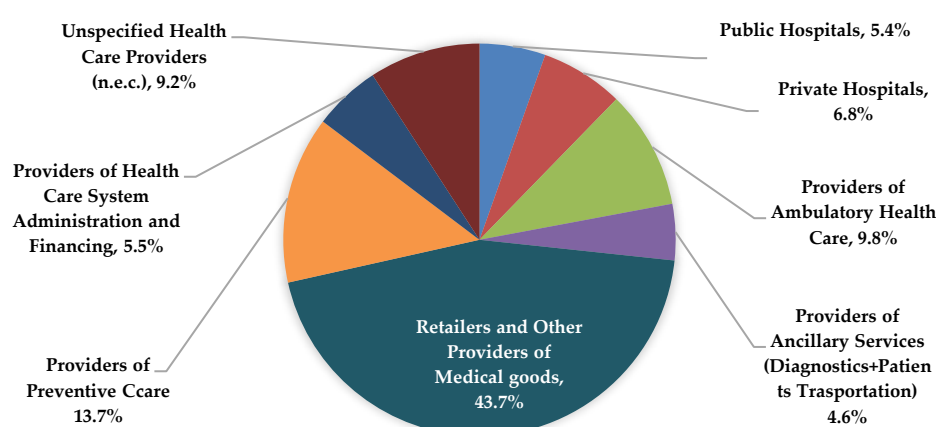
Table 4. Distribution of CHE by Health Care Financing Agents (Amounts in Million)

FA Code	Health Care Financing Agents	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>FA.1</b>	<b>General government</b>	<b>36,813.3</b>	<b>344.5</b>	<b>25.3</b>
FA.1.1	Central government	35,602.9	333.2	24.5
FA.1.1.1	Ministry of Health and Population	27,114.4	253.8	18.7
FA.1.1.2	Other ministries and public units (central government)	8,488.5	79.4	5.8
FA.1.1.2.1	Ministry of Education	1,575.8	14.7	1.1
FA.1.1.2.3	Ministry of Home Affairs	596.3	5.6	0.4
FA.1.1.2.4	Ministry of Defense	633.2	5.9	0.4
FA.1.1.2.5	Ministry of Agriculture Development	108.0	1.0	0.1
FA.1.1.2.6	Ministry of Federal Affairs and Local Development	747.3	7.0	0.5
FA.1.1.2.7	Ministry of Commerce and Supply	177.4	1.7	0.1
FA.1.1.2.8	Ministry of Finance	4,424.4	41.4	3.0
FA.1.1.2.nec	Other ministries and public units (central government)	226.1	2.1	0.2
FA.1.2	State/Regional/Local government	954.3	8.9	0.7
FA.1.2.1	DDC	80.8	0.8	0.1
FA.1.2.2	Municipality	387.8	3.6	0.3
FA.1.2.3	VDC	485.6	4.5	0.3
FA.1.3	Social security agency	256.1	2.4	0.2
FA.1.3.1	Social Health Insurance Agency	256.1	2.4	0.2
<b>FA.2</b>	<b>Insurance corporations</b>	<b>2,466.1</b>	<b>23.1</b>	<b>1.7</b>
FA.2.1	Commercial insurance companies	2,466.1	23.1	1.7
<b>FA.3</b>	<b>Corporations (Other than insurance corporations)</b>	<b>3,778.0</b>	<b>35.4</b>	<b>2.6</b>
FA.3.2	Corporations (Other than providers of health services)	3,778.0	35.4	2.6
<b>FA.4</b>	<b>Non-profit institutions serving households (NPISH)</b>	<b>18,873.5</b>	<b>176.6</b>	<b>13.0</b>
<b>FA.5</b>	<b>Households</b>	<b>83,363.6</b>	<b>780.2</b>	<b>57.4</b>
FA.nec	Unspecified financing agents (n.e.c.)	0.2	<0.01	<0.01
<b>Financing agents (Total FA)</b>		<b>145,294.8</b>	<b>1,359.8</b>	<b>100.0</b>

## 5.7 Health Care Providers (HP): Who used the funds to deliver the health care 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 the fiscal year 2016/17, the majority (43.7% of CHE) of health expenditure continued to occur at pharmacies and providers of medical goods and appliances. The health care spending at public health facilities was higher (8.3% of CHE) at the primary care level which is comprised of government-funded Health Posts (HP) and Primary Health Care Centers (PHCCs). Among the hospitals, private hospitals drew 6.8% while the public hospitals 5.4% of CHE. The health care expenditure of private clinics (medical and dental) was around 0.8% of CHE, where the associated ancillary care expenditures were separated that drew around 4.8% of CHE. The providers of preventive care, which are usually the public health facilities of all levels, spent 13.8% of CHE. Major expenditure on preventive care occurred at the public facilities mainly through national programs. (Figure 12, Table 5)

**Figure 12: CHE Distribution by Health Care Providers 2016/17**



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

HP Code	Health Care Providers	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>HP.1</b>	<b>Hospitals</b>	<b>20,343.2</b>	<b>190.4</b>	<b>14.0</b>
HP.1.1	General hospitals	15,429.3	144.4	10.6
HP.1.1.1	Public General Hospitals	6,178.6	57.8	4.3
HP.1.1.1.1	National/central hospitals	1,935.8	18.1	1.3
HP.1.1.1.2	Regional/Zonal hospitals	1,289.2	12.1	0.9
HP.1.1.1.3	District level and other public general hospitals	2,183.5	20.4	1.5
HP.1.1.1.nec	Other Public General Hospitals	770.1	7.2	0.5
HP.1.1.2	Private (for-profit) general hospitals	8,736.8	81.8	6.0
HP.1.1.3	Private (not-for-profit) general hospitals	115.6	1.1	0.1
HP.1.1.nec	Other General hospitals	398.4	3.7	0.3
HP.1.2	Mental health hospitals	51.6	0.5	0.0
HP.1.2.1	Public Mental Health Hospitals	45.8	0.4	0.0
HP.1.2.2	Private (for-profit) Mental Health Hospitals	5.8	0.1	0.0
HP.1.3	Specialised hospitals (Other than mental health hospitals)	3,086.6	28.9	2.1
HP.1.3.1	Public specialized hospitals	1,739.4	16.3	1.2
HP.1.3.2	Private (for-profit) specialized hospitals	1,295.1	12.1	0.9
HP.1.3.nec	Other Specialised hospitals (Other than mental health)	52.2	0.5	0.0
HP.1.nec	Unspecified hospitals (n.e.c.)	1,775.6	16.6	1.2

HP Code	Health Care Providers	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>HP.2</b>	<b>Residential long-term care facilities</b>	<b>574.8</b>	<b>5.4</b>	<b>0.4</b>
HP.2.1	Long-term nursing care facilities	304.5	2.9	0.2
HP.2.2	Mental health and substance abuse facilities	0.3	0.0	0.0
HP.2.9	Other residential long-term care facilities	270.0	2.5	0.2
<b>HP.3</b>	<b>Providers of ambulatory health care</b>	<b>14,278.2</b>	<b>133.6</b>	<b>9.8</b>
HP.3.1	Medical practices	1,190.8	11.1	0.8
HP.3.1.1	Offices of general medical practitioners	497.9	4.7	0.3
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)	673.2	6.3	0.5
HP.3.1.nec	Unspecified medical practices (n.e.c.)	19.6	0.2	0.0
HP.3.2	Dental practice	823.0	7.7	0.6
HP.3.4	Ambulatory health care centres	12,217.7	114.3	8.4
HP.3.4.1	Family planning centres	70.3	0.7	0.0
HP.3.4.2	Ambulatory mental health and substance abuse centres	17.2	0.2	0.0
HP.3.4.3	Free-standing ambulatory surgery centres	51.2	0.5	0.0
HP.3.4.5	Non-specialised ambulatory health care centres	9,485.4	88.8	6.5
HP.3.4.9	All Other ambulatory centres	2,593.7	24.3	1.8
HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)	46.7	0.4	0.0
<b>HP.4</b>	<b>Providers of ancillary services</b>	<b>6,973.0</b>	<b>65.3</b>	<b>4.8</b>
HP.4.1	Providers of patient transportation and emergency rescue	821.4	7.7	0.6
HP.4.2	Medical and diagnostic laboratories	6,149.1	57.5	4.2
HP.4.9	Other providers of ancillary services	2.5	0.0	0.0
<b>HP.5</b>	<b>Retailers and Other providers of medical goods</b>	<b>63,557.8</b>	<b>594.8</b>	<b>43.7</b>
HP.5.1	Pharmacies	61,504.7	575.6	42.3
HP.5.1.1	Allopathic pharmacies/dispensaries	60,364.7	564.9	41.5
HP.5.1.2	Non-allopathic pharmacies/dispensaries	1,077.4	10.1	0.7
HP.5.1.nec	Other Pharmacies	62.6	0.6	0.0
HP.5.2	Retail sellers and Other suppliers of durable medical goods and medical appliances	2,053.1	19.2	1.4
<b>HP.6</b>	<b>Providers of preventive care</b>	<b>20,116.7</b>	<b>188.3</b>	<b>13.8</b>
<b>HP.7</b>	<b>Providers of health care system admin. and financing</b>	<b>8,062.4</b>	<b>75.5</b>	<b>5.5</b>
HP.7.1	Government health administration agencies	6,389.3	59.8	4.4
HP.7.2	Social health insurance agencies	307.5	2.9	0.2
HP.7.3	Private health insurance administration agencies	274.2	2.6	0.2
HP.7.9	Other administration agencies	1,091.4	10.2	0.8
<b>HP.8</b>	<b>Rest of economy</b>	<b>209.6</b>	<b>2.0</b>	<b>0.1</b>
HP.8.2	All Other industries as secondary providers of health care	44.7	0.4	0.0
HP.8.3	Community health workers (or village health worker, community health aide, etc.)	165.0	1.5	0.1
<b>HP.9</b>	<b>Rest of the world</b>	<b>167.9</b>	<b>1.6</b>	<b>0.1</b>
<b>HP.nec</b>	<b>Unspecified health care providers (n.e.c.)</b>	<b>11,011.0</b>	<b>103.1</b>	<b>7.6</b>
	<b>Health care providers (Total HP)</b>	<b>145,294.8</b>	<b>1,359.8</b>	<b>100.0</b>

## 5.8 Factors of Health Care Provision (FP): What inputs were used to deliver the overall health care services?

Factors of health care provision are the valued inputs used in the process of production and delivery of health care services. In the fiscal year 2016/17, the majority (46.3% of CHE) was spent on pharmaceuticals and medical goods. The expenditure made on the health care services was 28.9% of CHE that includes the laboratory and imaging services, which separately drew 4.2% of CHE. Compensation of employees (mostly public sector), that includes wages and salaries, and all other costs related to employees paid for the health care services, drew around 13.6% of CHE. (Figure 13, Table 6)

Figure 13: CHE Distribution by Factors of Health Care Provision 2016/17

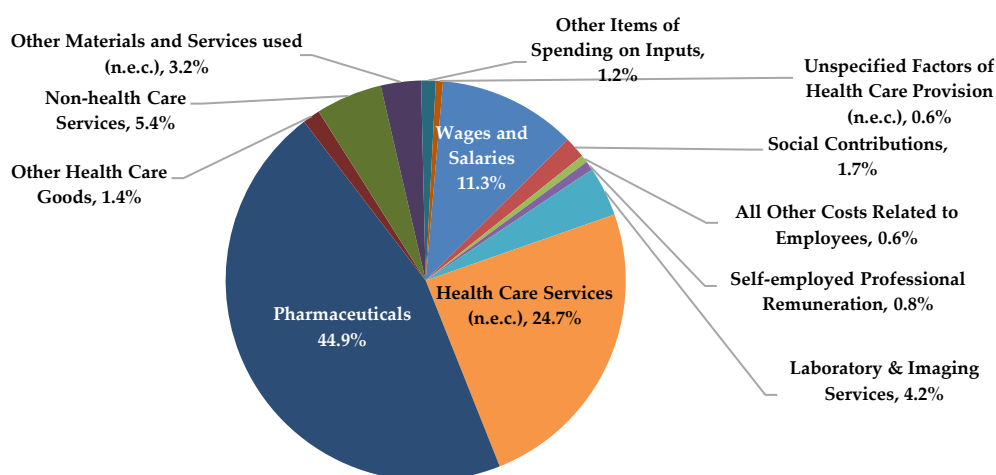


Table 6. Distribution of CHE by Factors of Health Care Provision (Amounts in Million)

FP Code	Factors of Health Care Provision	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>FP.1</b>	<b>Compensation of employees</b>	<b>19,824.5</b>	<b>185.5</b>	<b>13.6</b>
FP.1.1	Wages and salaries	16,397.8	153.5	11.3
FP.1.2	Social contributions	2,540.1	23.8	1.7
FP.1.3	All Other costs related to employees	886.6	8.3	0.6
<b>FP.2</b>	<b>Self-employed professional remuneration</b>	<b>1,092.4</b>	<b>10.2</b>	<b>0.8</b>
<b>FP.3</b>	<b>Materials and services used</b>	<b>121,766.9</b>	<b>1,139.6</b>	<b>83.8</b>
FP.3.1	Health care services	41,981.7	392.9	28.9
FP.3.1.1	Laboratory & Imaging services	6,037.3	56.5	4.2
FP.3.1.nec	Other health care services (n.e.c.)	35,944.3	336.4	24.7
FP.3.2	Health care goods	67,276.8	629.6	46.3
FP.3.2.1	Pharmaceuticals	65,206.8	610.3	44.9
FP.3.2.1.2	TB drugs	130.5	1.2	0.1
FP.3.2.1.3	Antimalarial medicines	371.7	3.5	0.3
FP.3.2.1.3.2	Other antimalarial medicines	371.7	3.5	0.3
FP.3.2.1.nec	Other pharmaceuticals (n.e.c.)	64,704.6	605.6	44.5
FP.3.2.2	Other health care goods	2,070.0	19.4	1.4
FP.3.2.2.nec	Other and unspecified health care goods (n.e.c.)	2,070.0	19.4	1.4
FP.3.3	Non-health care services	7,883.6	73.8	5.4
FP.3.3.1	Training	900.2	8.4	0.6
FP.3.3.2	Technical Assistance	4,184.0	39.2	2.9
FP.3.3.3	Operational research	820.0	7.7	0.6
FP.3.3.nec	Other non-health care services (n.e.c.)	1,979.4	18.5	1.4

FP Code	Factors of Health Care Provision	2016/17		
		Amount (NPR)	Amount (USD)	Percent
FP.3.nec	Other materials and services used (n.e.c.)	4,624.8	43.3	3.2
<b>FP.4</b>	<b>Consumption of fixed capital</b>	<b>34.1</b>	<b>0.3</b>	<b>0.0</b>
<b>FP.5</b>	<b>Other items of spending on inputs</b>	<b>1,760.0</b>	<b>16.5</b>	<b>1.2</b>
FP.5.1	Taxes	104.6	1.0	0.1
FP.5.2	Other items of spending	1,655.4	15.4	1.1
FP.nec	Unspecified factors of health care provision (n.e.c.)	816.9	7.6	0.6
	<b>Factors of health care provision (Total FP)</b>	<b>145,294.8</b>	<b>1,359.8</b>	<b>100.0</b>

### 5.9 Health Care Functions (HC): What kinds of health care services and goods were purchased with the health care funds?

The health care functions refer to the health purpose of activities and determine health care goods and services consumed by the final users. An analysis of expenditure on the health care interventions at the various level of health care services revealed that in the fiscal year 2016/17, the largest proportion of CHE (43.8%) was incurred for the medicines and medical goods followed by curative care services (23.5% of CHE). The health care expenditure on preventive care was estimated at 14.4% of CHE. Preventive care programs include spending of national programs on disease-control, epidemiological surveillance, safe motherhood, child health (excluding curative care), health promotion and information, education, communication, and associated administrative expenditures. The expenditure made on ancillary services such as medical laboratory, imaging, and patient transportation was around 4.8% of CHE. Governance, and health system and financing administration drew about 5.5% of the CHE. (Figure 14, Table 7)

Figure 14: CHE Distribution by Health Care Functions 2016/17

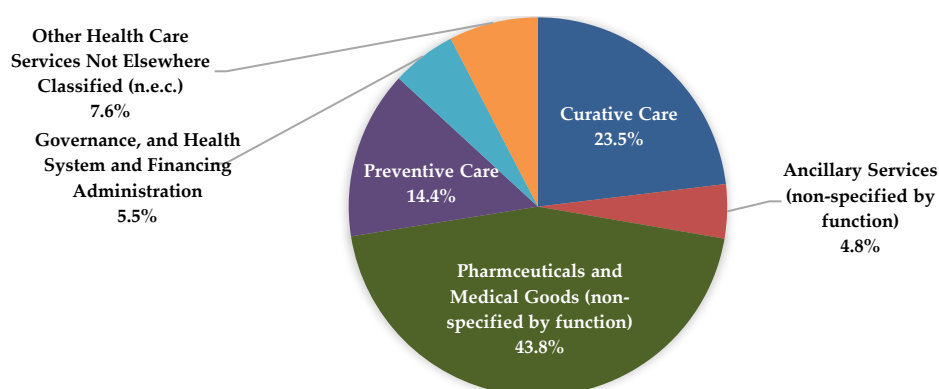


Table 7. Distribution of CHE by Health Care Functions (Amounts in Million)

HC Code	Health Care Functions	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>HC.1</b>	<b>Curative care</b>	<b>34,093.9</b>	<b>319.1</b>	<b>23.5</b>
HC.1.1	Inpatient curative care	7,380.9	69.1	5.1
HC.1.1.1	General inpatient curative care	5,664.7	53.0	3.9
HC.1.1.2	Specialised inpatient curative care	1,711.1	16.0	1.2
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)	5.1	0.0	0.0
HC.1.3	Outpatient curative care	24,235.2	226.8	16.7
HC.1.3.1	General outpatient curative care	20,189.7	189.0	13.9
HC.1.3.2	Dental outpatient curative care	821.6	7.7	0.6
HC.1.3.3	Specialised outpatient curative care	2,332.5	21.8	1.6
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)	891.4	8.3	0.6

HC Code	Health Care Functions	2016/17		
		Amount (NPR)	Amount (USD)	Percent
HC.1.nec	Unspecified curative care (n.e.c.)	2,477.8	23.2	1.7
<b>HC.2</b>	<b>Rehabilitative care</b>	<b>402.0</b>	<b>3.8</b>	<b>0.3</b>
HC.2.1	Inpatient rehabilitative care	238.8	2.2	0.2
HC.2.3	Outpatient rehabilitative care	16.8	0.2	0.0
HC.2.nec	Unspecified rehabilitative care (n.e.c.)	146.4	1.4	0.1
<b>HC.3</b>	<b>Long-term care (health)</b>	<b>193.5</b>	<b>1.8</b>	<b>0.1</b>
HC.3.1	Inpatient long-term care (health)	124.8	1.2	0.1
HC.3.nec	Unspecified long-term care (n.e.c.)	68.6	0.6	0.0
<b>HC.4</b>	<b>Ancillary services (non-specified by function)</b>	<b>6,954.4</b>	<b>65.1</b>	<b>4.8</b>
HC.4.1	Laboratory services	4,416.2	41.3	3.0
HC.4.2	Imaging services	1,714.2	16.0	1.2
HC.4.3	Patient transportation	821.4	7.7	0.6
HC.4.nec	Unspecified ancillary services (n.e.c.)	2.5	0.0	0.0
<b>HC.5</b>	<b>Medical goods (non-specified by function)</b>	<b>63,679.1</b>	<b>596.0</b>	<b>43.8</b>
HC.5.1	Pharmaceuticals and Other medical non-durable goods	63,134.6	590.9	43.5
HC.5.1.1	Prescribed medicines	28,955.5	271.0	19.9
HC.5.1.1.1	Allopathic medicines	28,930.6	270.8	19.9
HC.5.1.1.2	Non-allopathic medicines	24.9	0.2	0.0
HC.5.1.2	Over-the-counter medicines	32,670.3	305.8	22.5
HC.5.1.2.1	Allopathic medicine	31,617.8	295.9	21.8
HC.5.1.2.2	Non-allopathic medicine	1,052.5	9.9	0.7
HC.5.1.3	Other medical non-durable goods	1,508.8	14.1	1.0
HC.5.2	Therapeutic appliances and Other medical goods	543.7	5.1	0.4
HC.5.2.9	All Other medical durables, incl. medical technical devices	543.7	5.1	0.4
HC.5.nec	Unspecified medical goods (n.e.c.)	0.8	0.0	0.0
<b>HC.6</b>	<b>Preventive care</b>	<b>20,909.2</b>	<b>195.7</b>	<b>14.4</b>
HC.6.1	Information, education and counseling (IEC) programmes	4,408.7	41.3	3.0
HC.6.1.1	Addictive substances IEC programmes	21.8	0.2	0.0
HC.6.1.1.3	Drugs IEC programmes	0.5	0.0	0.0
HC.6.1.1.nec	Other and unspecified addictive substances IEC programmes (n.e.c.)	21.3	0.2	0.0
HC.6.1.2	Nutrition IEC programmes	1,138.7	10.7	0.8
HC.6.1.3	Safe sex IEC programmes	9.7	0.1	0.0
HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)	3,238.5	30.3	2.2
HC.6.2	Immunisation programmes	521.0	4.9	0.4
HC.6.3	Early disease detection programmes	56.6	0.5	0.0
HC.6.4	Healthy condition monitoring programmes	6,647.6	62.2	4.6
HC.6.5	Epidemiological surveillance and risk and disease control programmes	1,909.1	17.9	1.3
HC.6.5.1	Planning & Management	360.0	3.4	0.2
HC.6.5.2	Monitoring & Evaluation (M&E)	536.3	5.0	0.4
HC.6.5.3	Procurement & supply management	481.9	4.5	0.3
HC.6.5.4	Interventions	526.4	4.9	0.4
HC.6.5.4.2	Condom promotion and distribution	22.7	0.2	0.0
HC.6.5.4.4	Drug substitution programme	9.1	0.1	0.0
HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)	494.7	4.6	0.3

HC Code	Health Care Functions	2016/17		
		Amount (NPR)	Amount (USD)	Percent
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)	4.4	0.0	0.0
HC.6.6	Preparing for disaster and emergency response programmes	672.1	6.3	0.5
HC.6.nec	Unspecified preventive care (n.e.c.)	6,694.2	62.7	4.6
<b>HC.7</b>	<b>Governance, and health system and financing administration</b>	<b>8,008.7</b>	<b>75.0</b>	<b>5.5</b>
HC.7.1	Governance and Health system administration	7,739.3	72.4	5.3
HC.7.1.1	Planning & Management	5,637.9	52.8	3.9
HC.7.1.2	Monitoring & Evaluation (M&E)	1,715.5	16.1	1.2
HC.7.1.3	Procurement & supply management	183.9	1.7	0.1
HC.7.1.nec	Other governance and Health system admin. (n.e.c.)	202.0	1.9	0.1
HC.7.2	Administration of health financing	79.0	0.7	0.1
HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)	190.4	1.8	0.1
<b>HC.9</b>	<b>Other health care services n.e.c.</b>	<b>11,054.1</b>	<b>103.5</b>	<b>7.6</b>
	<b>Health care functions (Total HC)</b>	<b>145,294.8</b>	<b>1,359.8</b>	<b>100.0</b>

In this NHA period, the total expenditure made on the Traditional, Complementary and Alternative Medicines (TCAM) was around NPR 4,470.0 million where the majority of health spending was made on the TCAM goods which was 23.5% of total expenditure made on TCAM. A large portion (63.2% of CHE) of the expenditure on TCAM could not be classified based on TCAM services and goods. (Table 8)

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

HC.RI Code	Classification of Traditional, Complementary and Alternative Medicines	2016/17		
		Amount (NPR)	Amount (USD)	Percent
HC.RI.2.2	Outpatient and home-based TCAM	591.6	5.5	13.2
HC.RI.2.3	TCAM goods	1,052.5	9.9	23.5
HC.RI.2.nec	Other TCAM (n.e.c.)	2,825.9	26.4	63.2
	<b>Traditional, Complementary and Alternative Medicines (Total TCAM)</b>	<b>4,470.0</b>	<b>41.8</b>	<b>100.0</b>

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

In this round of NHA, around 60.4% of the CHE under the diseases/health conditions could be classified. The expenditure incurred for non-communicable diseases (NCDs), which was the highest expenditure on diseases/health conditions was estimated at 30.2% of CHE. The further classification of NCDs shows that the majority of expenditure was made on the diseases of the digestive system (4.0%), cardiovascular diseases (2.6%), and oral diseases (2.7%). However, a major portion of expenditure on NCDs (16.5% of CHE) could not be classified. The expenditure on infectious and parasitic diseases was estimated at 20.4% of CHE, which was mostly on respiratory infections (5.1%), diarrheal diseases (1.9%) HIV, and STDs (2.2%) of CHE. Around 9.5% of CHE on infectious and parasitic diseases could not be classified.

The non-disease specific spending which represents administrative support for the health sector and other expenditure was estimated at 5.1% of CHE. Slightly more than one-third of CHE could not be classified based on the disease-wise health expenditure, which is represented by "diseases/health conditions not elsewhere classified (n.e.c.)". (Figure: 15, Table: 9)

Figure 15: CHE Distribution by Diseases/Health Conditions 2016/17

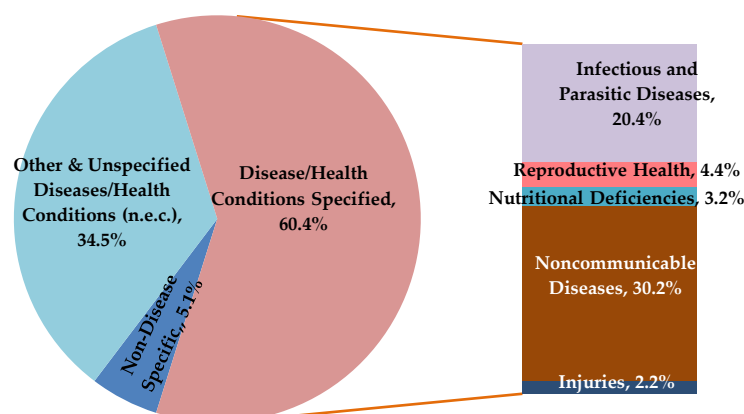


Table 9: CHE Distribution by Diseases/Health Conditions 2016/17 (Amounts in Million)

DIS Code	Disease Classification	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>DIS.1</b>	<b>Infectious and parasitic diseases</b>	<b>29,619.4</b>	<b>277.2</b>	<b>20.4</b>
DIS.1.1	HIV/AIDS and Other Sexually Transmitted Diseases	3,169.0	29.7	2.2
DIS.1.1.nec	Unspecified HIV/AIDS and Other STDs (n.e.c.)	3,169.0	29.7	2.2
DIS.1.2	Tuberculosis (TB)	719.7	6.7	0.5
DIS.1.2.nec	Unspecified tuberculosis (n.e.c.)	719.7	6.7	0.5
DIS.1.3	Malaria	161.6	1.5	0.1
DIS.1.4	Respiratory infections	7,423.3	69.5	5.1
DIS.1.5	Diarrheal diseases	2,712.9	25.4	1.9
DIS.1.6	Neglected tropical diseases	838.3	7.8	0.6
DIS.1.7	Vaccine preventable diseases	748.4	7.0	0.5
DIS.1.nec	Other and unspecified infectious and parasitic diseases (n.e.c.)	13,846.3	129.6	9.5
<b>DIS.2</b>	<b>Reproductive health</b>	<b>6,370.0</b>	<b>59.6</b>	<b>4.4</b>
DIS.2.1	Maternal conditions	2,020.4	18.9	1.4
DIS.2.2	Perinatal conditions	161.6	1.5	0.1
DIS.2.3	Contraceptive management (family planning)	934.0	8.7	0.6
DIS.2.nec	Unspecified reproductive health conditions (n.e.c.)	3,254.0	30.5	2.2
<b>DIS.3</b>	<b>Nutritional deficiencies</b>	<b>4,700.5</b>	<b>44.0</b>	<b>3.2</b>
<b>DIS.4</b>	<b>Noncommunicable diseases</b>	<b>43,829.6</b>	<b>410.2</b>	<b>30.2</b>
DIS.4.1	Neoplasms	812.9	7.6	0.6
DIS.4.2	Endocrine and metabolic disorders	299.0	2.8	0.2
DIS.4.2.1	Diabetes	113.0	1.1	0.1
DIS.4.2.nec	Other and unspecified endocrine and metabolic disorders (n.e.c.)	186.0	1.7	0.1
DIS.4.3	Cardiovascular diseases	3,716.5	34.8	2.6
DIS.4.3.1	Hypertensive diseases	1,305.7	12.2	0.9
DIS.4.3.nec	Other and unspecified cardiovascular diseases (n.e.c.)	2,410.8	22.6	1.7
DIS.4.4	Mental & behavioural disorders, and Neurological conditions	2,540.3	23.8	1.7
DIS.4.4.1	Mental (psychiatric) disorders	211.0	2.0	0.1
DIS.4.4.2	Behavioural disorders	123.3	1.2	0.1
DIS.4.4.3	Neurological conditions	1,320.0	12.4	0.9
DIS.4.4.nec	Unspecified mental & behavioural disorders and neurological conditions (n.e.c.)	885.9	8.3	0.6

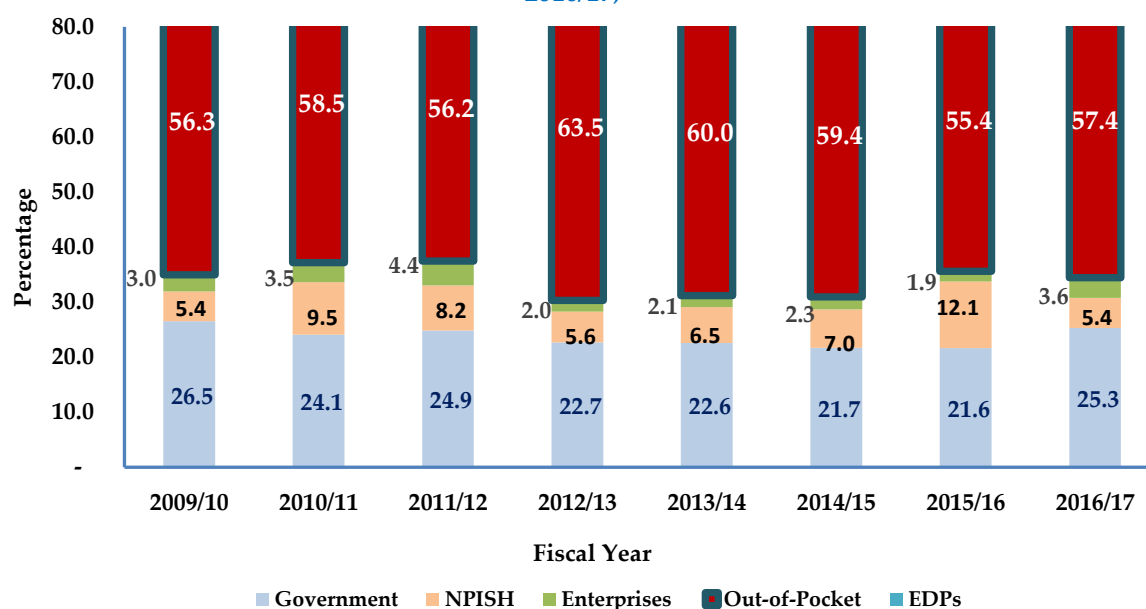


DIS Code	Disease Classification	2016/17		
		Amount (NPR)	Amount (USD)	Percent
DIS.4.5	Respiratory diseases	345.7	3.2	0.2
DIS.4.6	Diseases of the digestive	5,864.8	54.9	4.0
DIS.4.7	Diseases of the genito-urinary system	547.6	5.1	0.4
DIS.4.8	Sense organ disorders	1,744.7	16.3	1.2
DIS.4.9	Oral diseases	3,975.0	37.2	2.7
DIS.4.nec	Other and unspecified noncommunicable diseases (n.e.c.)	23,983.2	224.5	16.5
<b>DIS.5</b>	<b>Injuries</b>	<b>3,188.6</b>	<b>29.8</b>	<b>2.2</b>
<b>DIS.6</b>	<b>Non-disease specific</b>	<b>7,436.9</b>	<b>69.6</b>	<b>5.1</b>
DIS.nec	Other and unspecified diseases/conditions (n.e.c.)	50,149.8	469.3	34.5
	<b>Classification of diseases / conditions</b>	<b>145,294.8</b>	<b>1,359.8</b>	<b>100.0</b>

### 5.11 Out-of-Pocket Expenditure: What was the share of household Out-of-Pocket Health Expenditure in Nepal?

Household OOP expenditure is the direct payment from the household primary income or savings made by the user at the time of use of health care services and goods. OOP also includes cost-sharing and informal payments, both in cash and in-kind. There is no involvement of a third-party for the payment. In the fiscal year 2016/17, the household's OOP expenditure was estimated at 57.4% of CHE, which continued to be entitled as the major fund in the health system of Nepal. High OOP results in the direct burden of medical costs that households bear at the time of service use which may push households into impoverishment. The prepayment schemes, that can manage payments in a more predictable and affordable pattern, were very low as compared to the OOP direct payment. (Figure 16)

**Figure 16: Trend of OOP Spending and other Financing Schemes as the Share of CHE (2009/10 to 2016/17)**



### OOP Spending by Health Care Functions: What health care services and goods were households purchasing OOP?

In the fiscal year 2016/17, the major portion of households' OOP expenditure was on both the prescribed and over-the-counter medicines and medical goods (75.1% of OOP) followed by curative care (13.7% of OOP). Around 8.1% of total OOP expenditure was made on ancillary services such as medical laboratory and imaging services used for diagnostics and patient transportation. (Figure 17, Table 10)

Figure 17: Household OOP Spending by Types of Services and Goods

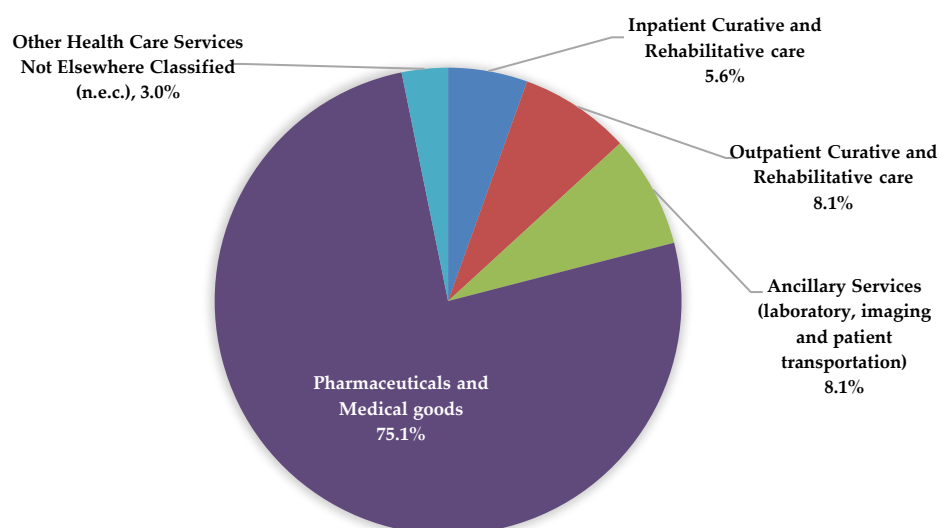


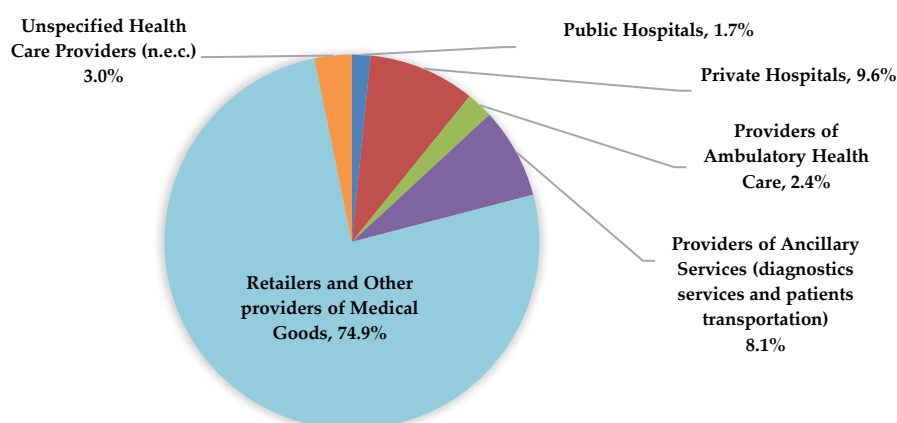
Table 10: Distribution of OOP Expenditure by Health Care Functions (Amounts in Million)

HC Code	Health Care Functions	OOP Health Expenditure 2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>HC.1</b>	<b>Curative care</b>	<b>11,438.8</b>	<b>107.4</b>	<b>13.7</b>
HC.1.1	Inpatient curative care	4,706.2	44.2	5.6
HC.1.1.1	General inpatient curative care	4,032.5	37.9	4.8
HC.1.1.2	Specialised inpatient curative care	673.7	6.3	0.8
HC.1.3	Outpatient curative care	6,732.6	61.2	8.1
HC.1.3.1	General outpatient curative care	5,222.9	49.1	6.3
HC.1.3.2	Dental outpatient curative care	821.6	7.7	1.0
HC.1.3.3	Specialised outpatient curative care	688.1	6.5	0.8
<b>HC.4</b>	<b>Ancillary services (non-specified by function)</b>	<b>6,788.8</b>	<b>63.8</b>	<b>8.1</b>
HC.4.1	Laboratory services	4,255.8	40.0	5.1
HC.4.2	Imaging services	1,714.2	16.1	2.1
HC.4.3	Patient transportation	818.7	7.7	1.0
<b>HC.5</b>	<b>Medical goods (non-specified by function)</b>	<b>62,597.4</b>	<b>587.9</b>	<b>75.1</b>
HC.5.1	Pharmaceuticals and Other medical non-durable goods	62,123.2	583.4	74.5
HC.5.1.1	Prescribed medicines	27,960.2	262.6	33.5
HC.5.1.1.1	Allopathic prescribed medicines	27,960.2	262.6	33.5
HC.5.1.2	Over-the-counter medicines	32,656.4	306.7	39.2
HC.5.1.2.1	Allopathic over-the-counter medicines	31,617.6	296.9	37.9
HC.5.1.2.2	Non allopathic over-the-counter medicines	1,038.8	9.8	1.2
HC.5.1.3	Other medical non-durable goods	1,506.7	14.2	1.8
HC.5.2	Therapeutic appliances and Other medical goods	474.1	4.5	0.6
HC.5.2.9	All Other medical durables, incl. medical technical devices	474.1	4.5	0.6
<b>HC.9</b>	<b>Other health care services not elsewhere classified (n.e.c.)</b>	<b>2,538.7</b>	<b>23.8</b>	<b>3.0</b>
	<b>All OOP by Health Care Functions (Total)</b>	<b>83,363.6</b>	<b>782.9</b>	<b>100.0</b>

## OOP by Health Care Provider: Where did households make OOP payments?

The breakdown of the household OOP expenditure by providers revealed that in the fiscal year 2016/17 the retailers and other providers of medicines and medical products drew over three-fourths of total OOP expenditure followed by private hospitals (9.6% of OOP) and public hospitals (1.7% of OOP). The OOP expenditure made for the providers of ancillary care was 8.1% of total OOP. (Figure 18, Table 11)

**Figure 18: Household OOP Spending by Types of Providers**



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

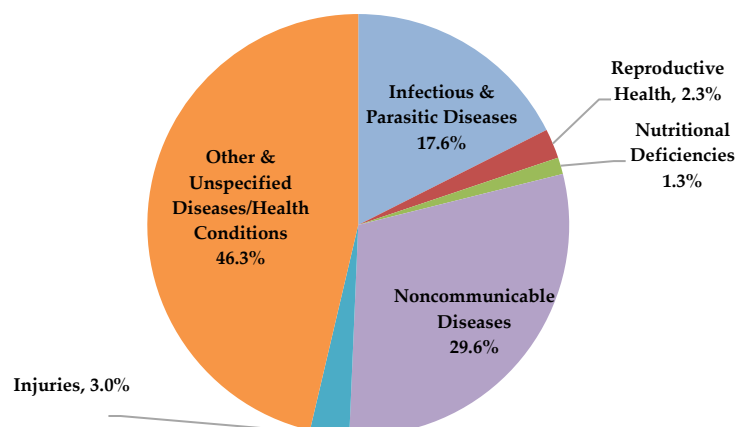
HP Code	Health Care Providers	OOP Health Expenditure 2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>HP.1</b>	<b>Hospitals</b>	<b>9,418.5</b>	<b>88.5</b>	<b>11.3</b>
HP.1.1	General hospitals	8,056.6	75.7	9.7
HP.1.1.1	Public general hospitals	1,330.0	12.5	1.6
HP.1.1.1.1	National/Central hospitals	119.7	1.1	0.1
HP.1.1.1.2	Regional/Zonal hospitals	194.4	1.8	0.2
HP.1.1.1.3	District level and other public general hospitals	1,015.9	9.5	1.2
HP.1.1.2	Private (for profit) general hospitals	6,726.7	63.2	8.1
HP.1.2	Mental health hospitals	10.4	0.1	0.0
HP.1.2.1	Public mental health hospitals	4.6	0.0	0.0
HP.1.2.2	Private (for profit) mental health hospitals	5.8	0.1	0.0
HP.1.3	Specialized hospitals (Other than mental health hospitals)	1,351.4	12.7	1.6
HP.1.3.1	Public specialized hospitals	56.4	0.5	0.1
HP.1.3.2	Private (for profit) specialized hospitals	1,295.1	12.2	1.6
<b>HP.3</b>	<b>Providers of ambulatory health care</b>	<b>1,973.6</b>	<b>18.5</b>	<b>2.4</b>
HP.3.1	Medical practices	1,142.7	10.7	1.4
HP.3.1.1	Offices of general medical practitioners	470.2	4.4	0.6
HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)	672.5	6.3	0.8
HP.3.2	Dental practice	821.6	7.7	1.0
HP.3.4	Ambulatory health care centers	9.3	0.1	0.0
HP.3.4.5	Non-specialized ambulatory health care centers	9.3	0.1	0.0
<b>HP.4</b>	<b>Providers of ancillary services</b>	<b>6,788.8</b>	<b>63.8</b>	<b>8.1</b>
HP.4.1	Providers of patient transportation and emergency rescue	818.7	7.7	1.0
HP.4.2	Medical and diagnostic laboratories	5,970.0	56.1	7.2

HP Code	Health Care Providers	OOP Health Expenditure 2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>HP.5</b>	<b>Retailers and Other providers of medical goods</b>	<b>62,476.1</b>	<b>586.7</b>	<b>74.9</b>
HP.5.1	Pharmacies	60,495.5	568.1	72.6
HP.5.1.1	Allopathic pharmacies/dispensaries	59,456.7	558.4	71.3
HP.5.1.2	Non allopathic pharmacies dispensaries	1,038.8	9.8	1.2
HP.5.2	Retail sellers and Other suppliers of durable medical goods and medical appliances	1,980.6	18.6	2.4
<b>HP.9</b>	<b>Rest of the world</b>	<b>167.9</b>	<b>1.6</b>	<b>0.2</b>
<b>HP.nec</b>	<b>Unspecified health care providers (n.e.c.)</b>	<b>2,538.7</b>	<b>23.8</b>	<b>3.0</b>
<b>All OOP by Health Care Providers (Total)</b>		<b>83,363.6</b>	<b>782.9</b>	<b>100.0</b>

### OOP by Diseases/Health Conditions: On which diseases/health conditions did households spend OOP Expenditures?

An analysis of the household OOP expenditure on the diseases/health conditions, that could be classified, revealed that in the fiscal year 2016/17, OOP on NCDs was almost half of the total OOP expenditure made for the diseases/health conditions. Likewise, the OOP expenditure on the infectious and parasitic disease was around 19.8% of total OOP expenditure followed by Injuries (3%), Reproductive Health (2.3%), and Nutritional Deficiencies (1.3%). (Figure 19)

**Figure 19: Household OOP Spending by Diseases/Health Conditions 2016/17**



### 5.12 Capital Formation (HK)

The capital formation includes every kind of capital investment made in the health sector such as infrastructure, medical equipment, machinery, intellectual properties, etc. where the value of investment extended beyond a calendar year. In the fiscal year 2016/17, the amount invested for capital formation in Nepal's health sector was estimated at NPR 14.413 billion. Slightly less than half of the total capital investment was made for buildings (new and remodeling) such as health facilities, stores, etc. followed by machinery and equipment acquisition (30.4%) and other structures (6%). Around 17.7% of total capital investment could not be specified. The capital expenditure reflected in this section is mainly from government sources.

The government was the prime source of revenues for capital formation, where almost two-thirds of the total expenditure made on capital formation was from the Government's sources. Following to the government, slightly more than one-fourth of the total expenditure on capital formation was through Pool Fund. Bilateral and multilateral donors invested around 2.9% and 1.3% of total capital formation respectively in the health sector of Nepal, whereas the private and other donors invested around 3.7%.

Out of total the Government investment in capital formation, as much as 82.7% was managed through the MoHP. A small proportion of the government's total capital expenditure in health was through Local Governments (3.9%), and other ministries and public units (2.8%). The NPISH had also considerable investment (9.8%) for capital formation in the health sector of Nepal. (Figure: 20 Table 12, Table 13 and Table 14)

Figure 20: Breakdown of Capital Expenditure 2016/17

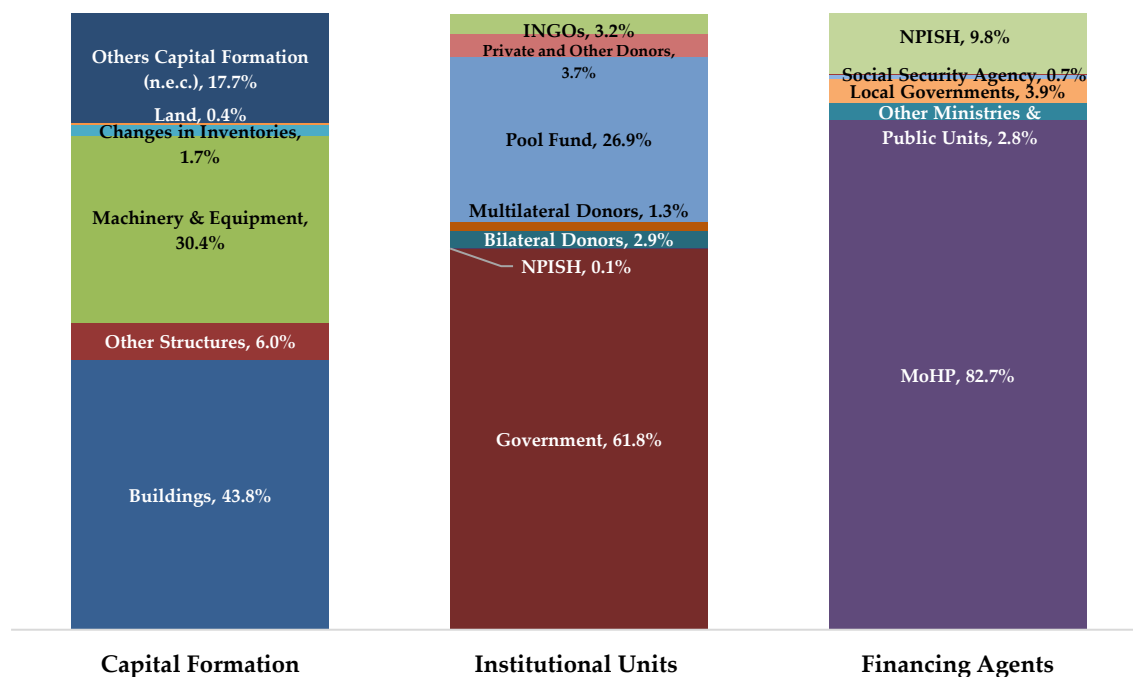


Table 12: Distribution of Capital Expenditure (Amounts in Million)

HK Code	Classification of Capital	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>HK.1</b>	<b>Gross capital formation</b>	<b>13,859.4</b>	<b>129.7</b>	<b>96.1</b>
HK.1.1	Gross fixed capital formation	11,561.5	108.2	80.2
HK.1.1.1	Infrastructure	7,182.6	67.2	49.8
HK.1.1.1.1	Residential and non-residential buildings	6,318.5	59.1	43.8
HK.1.1.1.2	Other structures	864.1	8.1	6.0
HK.1.1.2	Machinery and equipment	4,376.4	41.0	30.4
HK.1.1.2.1	Medical equipment	113.4	1.1	0.8
HK.1.1.2.2	Transport equipment	511.3	4.8	3.5
HK.1.1.2.3	ICT equipment	5.8	0.1	0.0
HK.1.1.2.4	Machinery and equipment n.e.c.	3,746.0	35.1	26.0
HK.1.1.3	Intellectual property products	2.5	0.0	0.0
HK.1.1.3.1	Computer software and databases	1.8	0.0	0.0
HK.1.1.3.2	Intellectual property products n.e.c.	0.7	0.0	0.0
HK.1.2	Changes in inventories	244.0	2.3	1.7
HK.1.nec	Unspecified gross capital formation (n.e.c.)	2,053.8	19.2	14.2
<b>HK.2</b>	<b>Non-produced non-financial assets</b>	<b>53.3</b>	<b>0.5</b>	<b>0.4</b>
HK.2.1	Land	53.3	0.5	0.4
HK.2.2	Other non-produced non-financial assets	-	-	-
<b>HK.nec</b>	<b>Unspecified gross fixed capital formation (n.e.c.)</b>	<b>504.1</b>	<b>4.7</b>	<b>3.5</b>
<b>Gross fixed capital formation (TOTAL HK)</b>		<b>14,416.8</b>	<b>134.9</b>	<b>100.0</b>

**Table 13: Distribution of Capital expenditure by Institutional Units Providing Revenues to Financing Schemes (Amounts in Million)**

FSRI Code	Classification of revenues to financing schemes	2016/17		
		Amount (NPR)	Amount (USD)	Percent
FS.RI.1.1	<b>Government</b>	<b>8,907.3</b>	<b>83.4</b>	<b>61.8</b>
FS.RI.1.2	<b>Corporations</b>	<b>8.7</b>	<b>0.1</b>	<b>0.1</b>
FS.RI.1.4	<b>NPISH</b>	<b>10.9</b>	<b>0.1</b>	<b>0.1</b>
FS.RI.1.5	<b>Rest of the world</b>	<b>5,489.9</b>	<b>51.4</b>	<b>38.1</b>
FS.RI.1.5.1	Bilateral donors	424.9	4.0	2.9
FS.RI.1.5.1.9	Germany	215.1	2.0	1.5
FS.RI.1.5.1.14	Japan	49.0	0.5	0.3
FS.RI.1.5.1.15	Korea	147.2	1.4	1.0
FS.RI.1.5.1.24	United Kingdom	3.7	0.0	0.0
FS.RI.1.5.1.25	United States (USAID)	9.8	0.1	0.1
FS.RI.1.5.2	Multilateral donors	186.5	1.7	1.3
FS.RI.1.5.2.6	EU Institutions	150.0	1.4	1.0
FS.RI.1.5.2.7	GAVI	0.6	0.0	0.0
FS.RI.1.5.2.9	IDA + IBRD (World Bank)	0.4	0.0	0.0
FS.RI.1.5.2.16	UNICEF	15.2	0.1	0.1
FS.RI.1.5.2.20	WHO	18.2	0.2	0.1
FS.RI.1.5.2.25	GEFMAT General	2.0	0.0	0.0
FS.RI.1.5.4	Pool Fund	3,880.7	36.3	26.9
FS.RI.1.5.3	Private donors	534.4	5.0	3.7
FS.RI.1.5.3.nec	Other and Unspecified private donors (n.e.c.)	534.4	5.0	3.7
FS.RI.1.5.5	International NGO	463.4	4.3	3.2
<b>Gross fixed capital formation (TOTAL HK)</b>		<b>14,416.8</b>	<b>134.9</b>	<b>100.0</b>

**Table 14: Distribution of Capital expenditure by Health Care Financing Agents (Amounts in Million)**

FA Code	Classification of Financing Agents	2016/17		
		Amount (NPR)	Amount (USD)	Percent
<b>FA.1</b>	<b>General government</b>	<b>12,991.8</b>	<b>121.6</b>	<b>90.1</b>
FA.1.1	Central government	12,329.9	115.4	85.5
FA.1.1.1	Ministry of Health and Population	11,920.9	111.6	82.7
FA.1.1.2	Other ministries and public units (belonging to central government)	409.0	3.8	2.8
FA.1.2	State/Regional/Local government	565.6	5.3	3.9
FA.1.2.1	DDC	131.7	1.2	0.9
FA.1.2.2	Municipality	119.2	1.1	0.8
FA.1.2.3	VDC	314.8	2.9	2.2
FA.1.3	Social security agency	96.2	0.9	0.7
FA.1.3.1	Social Health Insurance Agency	96.2	0.9	0.7
<b>FA.2</b>	<b>Insurance corporations</b>	<b>5.7</b>	<b>0.1</b>	<b>0.0</b>
FA.2.1	Commercial insurance companies	5.7	0.1	0.0
<b>FA.3</b>	<b>Corporations (Other than insurance corporations) (part of HF.RI.1.2)</b>	<b>3.0</b>	<b>0.0</b>	<b>0.0</b>
FA.3.2	Corporations (Other than providers of health services)	3.0	0.0	0.0
<b>FA.4</b>	<b>Non-profit institutions serving households (NPISH)</b>	<b>1,416.3</b>	<b>13.3</b>	<b>9.8</b>
<b>Gross fixed capital formation (TOTAL HK)</b>		<b>14,416.8</b>	<b>134.9</b>	<b>100.0</b>

## 6. Accomplishments and Limitations

In the entire process of conducting this round of NHA based on the SHA 2011 framework, every effort was made to capacitate the technical team, data providers, and stakeholders for quality data collection, coalition, analysis, and estimating the country's health sector expenditure. This round is also the continuation of disease-wise distribution of health care expenditure based on the SHA 2011 interface. The sub-analysis of the out of pocket payment for health care was also continued in this round of NHA. Refinements over the previous rounds were done wherever required, in both the data collection and estimation of the health expenditures. The overall data collection and the estimations process of various sections were revisited and improved. Secondary sources of data were extensively used, besides, a cost-effective way of data collection was promoted for the institutionalization of the data collection for future rounds of NHA. NHA Technical Working Group and Steering Committee were involved to review and validate the findings. Additionally, wherever required, technical support was taken from national and international experts.

In the data collection and estimation process, several challenges were encountered and experienced. The data and methodological issues were addressed to the maximum during the data collection and estimation. Despite every effort, there were still limitations in various steps of the estimation process.

***Could not obtain disease-wise reimbursement from all the private health insurance providers:*** The health expenditure data were collected from all the private insurance providers, however, only few of them could provide the data related to the reimbursements made to the clients according to the diseases/health conditions. Thus, losing the opportunity to represent more insurance companies with different disease-wise expenditure patterns. The disease/health conditions expenditure was estimated with limited information.

***Annual Household Survey (AHS) data did not have the required level of disaggregated data:*** In AHS the data related to ambulatory care at the health facilities and the ancillary services were not available. Likewise, no further categorical details of the total pharmaceuticals expenditure were available. Thus, the survey done for the previous round of NHA was used to derive weights for further disaggregation of the households' expenditure on ancillary services and pharmaceuticals. Also, the same survey was used to estimate the ambulatory care expenditure at the non-public facilities.

***Limited information available for distributing the health expenditure based on diseases/health conditions:*** Due to the unavailability of the repeated cases data, only the new cases of disease/health conditions were considered for disease-wise health expenditure distribution, thus limiting the estimation of expenditure pattern derived with repeated cases. Thus there was limited source of disease costing information.

***Inadequate information on the employer's health expenditure:*** Since there was no recent private company health expenditure related information available, this round of NHA relied upon the survey done for the previous round of NHA to derive the weights of health expenditure and per employee medical benefits of private companies. Data collection from SOEs and autonomous bodies was challenging due to limited records of health expenditures in such organizations. Data from a few autonomous bodies and SoEs could not be collected which would have affected the estimation of health expenditures from employers.

***Lack of proper information system for NGOs expenditure in the health sector of Nepal:*** There was no proper recording and reporting system of the NGOs expenditure information, so NGOs expenditure in the health sector was not readily available. Thus, to estimate the NGOs' health expenditure, the total approved NGOs program budget was considered. In many cases, the health program budget is available embedded in the total budget of the multi-year programs. Hence, it was challenging to split the total budget into the annual health program budgets. Besides, the NGOs registered and generated funds locally and within the country for the health programs could not be captured, except for those who received funds from the government sources.

***Lower response from the INGOs in data reporting:*** Despite various efforts, health expenditure data could not be collected from a few INGOs. Thus, the availability of the INGOs (if any) health expenditures information from alternative sources was explored and required information was extracted. Health expenditures from a few INGOs that could not be included, would have affected the Total Health Expenditure.

Since there was limited data on the inpatients of both public and private facilities, the diseases/health conditions wise allocation of inpatient expenditures was estimated based only on few private insurance provider's disease wise expenditure data. Thus, it limits the estimations of diseases/health conditions wise expenditures of the households OOP in the absence of other private insurance diseases/health conditions data. The health expenditure data provided by corporations/enterprises such as autonomous bodies, SOEs, private companies could not be categorized according to diseases and health conditions due to the unavailability of data.

Medicines and medical goods purchased out of the inpatient and outpatient packages, over the counter medicines; ancillary services such as laboratory and imaging expenditures, patient transportation; expenditures made in abroad treatments and traditional health care expenditure could not be distributed by diseases/health conditions due to lack of information on such types of expenditures specific to disease categories.

***Improved classification of the sources generated from foreign entities:*** The classification of sources generated from foreign entities and transferred to the NPISH schemes was classified as other direct foreign financial transfers.

## 7. Recommendations for the Future NHA

Involving the data provider right from the initial phase of the NHA exercise needs to be continued, as it is an effective way of institutionalization of data collection. The process of health expenditure data collection from EDPs and INGOs adopted in this round of NHA i.e. through emails and consultative workshops should be continued in the future rounds. It is essential to collect data from all donor agencies and international NGOs so, further efforts should be made to ensure data collection from all such entities.

Further improvement on the mechanism of data collection and/or compilation of health expenditure information related to private sectors and NGOs.

Identifying the source of disease-wise repeated cases is crucial for the better estimation of disease-wise expenditure. Updated information on the disease costing is required for the future rounds of NHA, hence it is recommended to identify the alternative sources of information related to the costing of diseases/health conditions.

It is experienced that coordination and collaboration with professional and regulatory bodies are highly effective in data collection from the respective organization. Hence, it is useful to continue such approaches in the future rounds.

In the federal context, it is necessary to formulate improved action plans for health expenditure data review and collection at the sub-national.

The annual production of NHA is crucial for supporting data-driven policy decisions, effective resource allocation, financial planning, and budgeting process.



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## Annexes

## Annex A.1: Macro Data from 2000/01 to 2016/17

Fiscal Year	Population <sup>1</sup>			GDP <sup>2</sup> (Million NPR)	GGE <sup>3</sup> (Million NPR)	GGHE (Million NPR)	Health Expenditure (Million NPR)			OOPs (Million NPR)	Exchange Rate <sup>4</sup> (USD)	GDP Deflator <sup>2</sup> (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	100.00
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	103.11
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	104.57
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	106.15
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	114.87
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	121.21
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	124.39
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	146.68
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	167.79
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	179.25
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	189.61
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	213.02
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	222.81
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	264.76
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	282.36
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	279.94
2016/17	14,508,264	14,876,033	29,384,297	2,674,493	727,365	36,813	159,712	145,295	14,417	<b>83,364</b>	106.48	329.22

Source: 1. Population Census, Central Bureau of Statistics, 2. Nepal National Account 2018, Central Bureau of Statistics, 3. Economic Survey 2016/17, Ministry of Finance, 4. Nepal Rastra Bank

## Annex A.2: Major Indicators from 2000/01 to 2016/17 (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	209.10	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	227.90	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

## Annex B: Cross Tables (Amounts in Million NPR)

## Annex B.1: Expenditures on Health Care by Health Care Financing Schemes and Revenues of Financing Scheme (2016/17) (HFDFS)

Revenues of health care financing schemes		FS.1			FS.2	FS.5.2	FS.6			FS.7				All FS	
		FS.1.1	FS.1.2	FS.1.4	Transfers distributed by government from foreign origin	Voluntary prepayment from employers	FS.6.1	FS.6.2	FS.6.3	FS.7.1.1	FS.7.1.2	FS.7.1.3	FS.7.2.1.3		
Financing schemes		Internal transfers and grants	Transfers by government on behalf of specific groups	Other transfers from government domestic revenue				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	Other direct foreign aid in goods	
HF.1	HF.1.1.1	Central government schemes	31,497		4,105									35,602	
	HF.1.1.2	State/regional/local government schemes	954											954	
	HF.1.1.nec	Unspecified government schemes (n.e.c.)	1											1	
	HF.1.2.1	Social health insurance schemes		256										256	
HF.2	HF.2.1.nec	Unspecified voluntary health insurance schemes (n.e.c.)				932								932	
	HF.2.2.1	NPISH financing schemes (excluding HF.2.2.2)			76			479	425	1,006	5,981			7,967	
	HF.2.2.2	Resident foreign agencies schemes							3,456	2,152	5,275	0		10,883	
	HF.2.3.1	Enterprises (except health care providers) financing schemes						5,336						5,336	
HF.3	HF.3.1	Out-of-Pocket excluding cost-sharing					83,364							83,364	
HF.nec		Unspecified financing schemes (n.e.c.)						0						0	
All HF			32,452	256	76	4,105	932	83,364	5,336	479	3,881	3,158	11,256	0	145,295

## Annex B.2: Expenditures on Health Care by Health Care Providers and Health Care Financing Schemes (2016/17) (HPXHF)

Financing schemes			HF.1				HF.2			HF.3	HF.nec	All HF		
			HF.1.1.1	HF.1.1.2	HF.1.1.nec	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	
Health care providers			Central government schemes	State/regional/local government schemes	Unspecified government schemes (n.e.c.)	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	HP.1.1.1.1	National/Central hospitals	1,805						11		120		1,936	
	HP.1.1.1.2	Regional/Zonal hospitals	1,095								194		1,289	
	HP.1.1.1.3	District level and other public general hospitals	1,164						4		1,016		2,184	
	HP.1.1.1.nec	Other Public general hospitals	237			8		492	7	26			770	
	HP.1.1.2	Private (for profit) general hospitals								2,010	6,727		8,737	
	HP.1.1.3	Private (not for profit) general hospitals				8		108					116	
	HP.1.1.nec	Other General hospitals	7	3				159	1	227			398	
	HP.1.2.1	Public mental health hospitals	22						19			5		46
	HP.1.2.2	Private (for profit) mental health hospitals										6		6
	HP.1.3.1	Public specialised hospitals	1,248					41	393			56		1,739
	HP.1.3.2	Private (for profit) specialised hospitals										1,295		1,295
	HP.1.3.nec	Other Specialised hospitals (Other than mental health hospitals)		2		1		19	16	15				52
HP.1.nec	Unspecified hospitals (n.e.c.)		0			908		780	87				1,776	
HP.2	HP.2.1	Long-term nursing care facilities					121	184					305	
	HP.2.2	Mental health and substance abuse facilities		0									0	
	HP.2.9	Other residential long-term care facilities					212	58					270	
HP.3	HP.3.1.1	Offices of general medical practitioners								28	470		498	
	HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)							1		672		673	
	HP.3.1.nec	Unspecified medical practices (n.e.c.)								20			20	

Nepal National Health Accounts 2016/17

Financing schemes			HF.1				HF.2			HF.3	HF.nec	All HF	
			HF.1.1.1	HF.1.1.2	HF.1.1.nec	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
Health care providers			Central government schemes	State/regional/local government schemes	Unspecified government schemes (n.e.c.)	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.3.2	Dental practice		1							822		823
	HP.3.4.1	Family planning centres		0					70				70
	HP.3.4.2	Ambulatory mental health and substance abuse centres	17										17
	HP.3.4.3	Free-standing ambulatory surgery centres		9					42				51
	HP.3.4.5	Non-specialised ambulatory health care centres	9,413	40		2		5		15	9		9,485
	HP.3.4.9	All Other ambulatory centres	747	204				827	435	380			2,594
	HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)								47			47
HP.4	HP.4.1	Providers of patient transportation and emergency rescue		3							819		821
	HP.4.2	Medical and diagnostic laboratories	163	13						3	5,970		6,149
	HP.4.9	Other providers of ancillary services		3									3
HP.5	HP.5.1.1	Allopathic pharmacies/dispensaries	894	9						5	59,457		60,365
	HP.5.1.2	Non-allopathic pharmacies dispensaries	39								1,039		1,077
	HP.5.1.nec	Other Pharmacies/dispensaries								63			63
	HP.5.2	Retail sellers and Other suppliers of durable medical goods and medical appliances		1					72		1,981		2,053
HP.6	Providers of preventive care	9,167	419					5,933	4,538	59			20,117
HP.7	HP.7.1	Government health administration agencies	2,994						3,395				6,389
	HP.7.2	Social health insurance agencies				238			70				307
	HP.7.3	Private health insurance administration agencies					9			265			274
	HP.7.9	Other administration agencies	306	1	1				774	10			1,091
HP.8	HP.8.2	All Other industries as secondary providers of health care	45										45
	HP.8.3	Community health workers (or village health worker, community health aide, etc.)		165									165
HP.9	Rest of the world										168		168
HP.nec	Unspecified health care providers (n.e.c.)	6,239	81			14	49	13	2,075	2,539	0		11,011
All HP			35,602	954	1	256	932	7,967	10,883	5,336	83,364	0	145,295

## Annex B.3: Expenditures on Health Care by Health Care Functions and Health Care Financing Schemes (2016/17) (HCXHF)

Financing schemes			HF.1					HF.2			HF.3.1	HF.nec	All HF
			HF.1.1.1	HF.1.1.2	HF.1.1.nec	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	
Health care functions			Central government schemes	State/regional/local government schemes	Unspecified government schemes (n.e.c.)	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	HC.1.1.1	General inpatient curative care	1,571							61	4,033		5,665
	HC.1.1.2	Specialised inpatient curative care	889					48	94	7	674		1,711
	HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)								5			5
	HC.1.3.1	General outpatient curative care	12,507	143		2		147	8	2,159	5,223		20,190
	HC.1.3.2	Dental outpatient curative care									822		822
	HC.1.3.3	Specialised outpatient curative care	622	70				461	484	7	688		2,333
	HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)						406		485			891
HC.2	HC.1.nec	Unspecified curative care (n.e.c.)		6			908	345	1,097	121			2,478
	HC.2.1	Inpatient rehabilitative care		0				117	121				239
	HC.2.3	Outpatient rehabilitative care	17										17
	HC.2.nec	Unspecified rehabilitative care (n.e.c.)	4					85	58				146
	HC.1.1+HC.2.1	Inpatient curative and rehabilitative care	2,460	0				166	215	73	4,706		7,620
	HC.1.3+HC.2.3	Outpatient curative and rehabilitative care	13,146	213		2		1,015	492	2,651	6,733		24,252
	HC.1.nec + HC.2.nec	Other curative and rehabilitative care	4	6			908	430	1,155	121			2,624
HC.3	HC.3.1	Inpatient long-term care (health)						125					125
	HC.3.nec	Unspecified long-term care (n.e.c.)						6	63				69
HC.4	HC.4.1	Laboratory services	148	13							4,256		4,416
	HC.4.2	Imaging services									1,714		1,714
	HC.4.3	Patient transportation		3							819		821
	HC.4.nec	Unspecified ancillary services (n.e.c.)		3									3
HC.5	HC.5.1.1.1	Allopathic prescribed medicines	894	9						67	27,960		28,931
	HC.5.1.1.2	Non allopathic prescribed medicines	25										25
	HC.5.1.2.1	Allopathic over-the-counter medicines		0							31,618		31,618
	HC.5.1.2.2	Non allopathic over-the-counter medicines	14								1,039		1,053
	HC.5.1.3	Other medical non-durable goods							2		1,507		1,509
	HC.5.2.9	All Other medical durables, including medical technical devices							70		474		544
	HC.5.nec	Unspecified medical goods (n.e.c.)		1									1

Nepal National Health Accounts 2016/17

Financing schemes			HF.1					HF.2			HF.3.1	HF.nec	All HF
			HF.1.1.1	HF.1.1.2	HF.1.1.nec	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	Out-of-Pocket excluding cost-sharing	Unspecified financing schemes (n.e.c.)	
Health care functions			Central government schemes	State/regional/local government schemes	Unspecified government schemes (n.e.c.)	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			
HC.6	HC.6.1.1.3	Drugs IEC programmes		1								1	
	HC.6.1.1.nec	Other and unspecified addictive substances IEC programmes (n.e.c.)		2				6		14		21	
	HC.6.1.2	Nutrition IEC programmes	1,094	30					15			1,139	
	HC.6.1.3	Safe sex IEC programmes						10				10	
	HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)	1,028	207				851	1,142	10		3,238	
	HC.6.2	Immunisation programmes	374	46				85	17			521	
	HC.6.3	Early disease detection programmes	4	3				14	35			57	
	HC.6.4	Healthy condition monitoring programmes	4,628	21				569	1,382	47		6,648	
	HC.6.5.1	Planning & Management	26	4				99	231			360	
	HC.6.5.2	Monitoring & Evaluation (M&E)	189	5				128	212	2		536	
	HC.6.5.3	Procurement & supply management	482									482	
	HC.6.5.4.2	Condom promotion and distribution						23				23	
	HC.6.5.4.4	Drug substitution programme						9				9	
	HC.6.5.4.nec	Other and unspecified interventions (n.e.c.)		3				473	19			495	
	HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)		0				4				4	
	HC.6.6	Preparing for disaster and emergency response programmes	35	2				72	564			672	
HC.6.nec	Unspecified preventive care (n.e.c.)	1,567	275				3,835	1,017	0		6,694		
HC.7	HC.7.1.1	Planning & Management	1,523			238		3,602	275			5,638	
	HC.7.1.2	Monitoring & Evaluation (M&E)	1,329					387				1,715	
	HC.7.1.3	Procurement & supply management	181					3				184	
	HC.7.1.nec	Other governance and Health system administration (n.e.c.)	202									202	
	HC.7.2	Administration of health financing					9		70			79	
	HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)	11	1	1				177			190	
HC.9	Other health care services not elsewhere classified (n.e.c.)	6,239	107		16	14	49	15	2,075	2,539	0	11,054	
All HC			35,602	954	1	256	932	7,967	10,883	5,336	83,364	0	145,295









## Annex B.5: Expenditures on Health Care by Health Care Financing Schemes and Health Care Financing Agents (2016/17) (HF/XFA)

Financing schemes			HF.1			HF.2			HF.3			All HF
			HF.1.1.1	HF.1.1.2	HF.1.1.nec	HF.1.2.1	HF.2.1.nec	HF.2.2.1	HF.2.2.2	HF.2.3.1	HF.3.1	
Financing agents			Central government schemes	State/regional/local government schemes	Unspecified government schemes (n.e.c.)	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	
FA.1	FA.1.1.1	Ministry of Health	27,114									27,114
	FA.1.1.2.1	Ministry of Education	1,576									1,576
	FA.1.1.2.3	Ministry of Home Affairs	596									596
	FA.1.1.2.4	Ministry of Defense	633									633
	FA.1.1.2.5	Ministry of Agriculture Development	108									108
	FA.1.1.2.6	Ministry of Federal Affairs and Local Development	747									747
	FA.1.1.2.7	Ministry of Commerce and Supply	177									177
	FA.1.1.2.8	Ministry of Finance	4,424									4,424
	FA.1.1.2.nec	Other Other ministries and public units (belonging to central government)	225		1							226
	FA.1.2.1	District Development Committees		81								81
	FA.1.2.2	Municipalities		388								388
	FA.1.2.3	Village Development Committees		486								486
	FA.1.3.1	Social Health Insurance Agency				256						256
FA.2	FA.2.1	Commercial insurance companies								2,466		2,466
FA.3	FA.3.2	Corporations (Other than providers of health services)					908			2,870		3,778
FA.4	Non-profit institutions serving households (NPISH)						23	7,967	10,883			18,873
FA.5	Households										83,364	83,364
All FA			35,602	954	1	256	932	7,967	10,883	5,336	83,364	145,295

Annex B.6: Expenditures on Health Care by Health Care Providers and Factors of Health Care Provision (2016/17) (HPXFP)

Factors of health care provision		FP.1			FP.2	FP.3										FP.4	FP.5		FP.nec	All FP		
		FP.1.1	FP.1.2	FP.1.3		FP.3.1.1	FP.3.1.nec	FP.3.2.1.2	FP.3.2.1.3.2	FP.3.2.1.nec	FP.3.2.2.nec	FP.3.3.1	FP.3.3.2	FP.3.3.3	FP.3.3.nec		FP.3.nec	FP.5.1			FP.5.2	
Health care providers		Wages and salaries	Social contributions	All Other costs related to employees	Self-employed professional remuneration	Laboratory & Imaging services	Other health care services (n.e.c.)	TB drugs	Other antimalarial medicines	Other pharmaceuticals (n.e.c.)	Other and unspecified health care goods (n.e.c.)	Training	Technical Assistance	Operational research	Other non-health care services (n.e.c.)	Other materials and services used (n.e.c.)	Consumption of fixed capital	Taxes	Other items of spending	Unspecified factors of health care provision (n.e.c.)		
HP.1	HP.1.1.1.1	National/Central hospitals	1,102	9	38	8	185			320		13		2	246				9		1,933	
	HP.1.1.1.2	Regional/Zonal hospitals	766	0	45	49	198			106				4	112				4		1,284	
	HP.1.1.1.3	District level and other public general hospitals	1,025		64	21	994			33				1	19				1		2,157	
	HP.1.1.1.nec	Other Public general hospitals	32		0	12	621	60		27		4		9	6				0		770	
	HP.1.1.2	Private (for profit) general hospitals					8,564														8,564	
	HP.1.1.3	Private (not for profit) general hospitals	45				71														116	
	HP.1.1.nec	Other General hospitals		0		0	397			1				0							398	
	HP.1.2.1	Public mental health hospitals	17		2	1	24			1					2					0		46
	HP.1.2.2	Private (for profit) mental health hospitals					6															6
	HP.1.3.1	Public specialised hospitals	920			0	666			96		0		1	53					1		1,738
	HP.1.3.2	Private (for profit) specialised hospitals					1,262															1,262
	HP.1.3.nec	Other Specialised hospitals (Other than mental health hospitals)	19				18								16							52
	HP.1.nec	Unspecified hospitals (n.e.c.)		359			1,416															1,776
HP.2	HP.2.1	Long-term nursing care facilities					241								1	63					305	
	HP.2.2	Mental health and substance abuse facilities					0														0	
	HP.2.9	Other residential long-term care facilities					270														270	
HP.3	HP.3.1.1	Offices of general medical practitioners					498														498	
	HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)					673														673	
	HP.3.1.nec	Unspecified medical practices (n.e.c.)	20																		20	
	HP.3.2	Dental practice					776														776	
	HP.3.4.1	Family planning centres					70														70	
HP.3.4.2	Ambulatory mental health and substance abuse centres				0						12		0	4					0		17	

Nepal National Health Accounts 2016/17

Factors of health care provision			FP.1			FP.2	FP.3										FP.4	FP.5		FP.ne c	All FP	
			FP.1.1	FP.1.2	FP.1.3	Self-employed professional remuneration	FP.3.1.1	FP.3.1.ne c	FP.3.2.1. 2	FP.3.2.1.3. 2	FP.3.2.1.ne c	FP.3.2.2.ne c	FP.3.3. 1	FP.3.3. 2	FP.3.3. 3	FP.3.3.ne c	FP.3.ne c	Consumption of fixed capital	FP.5. 1	FP.5. 2		Unspecified factors of health care provision (n.e.c.)
Health care providers			Wages and salaries	Social contributions	All Other costs related to employees		Laboratory & Imaging services	Other health care services (n.e.c.)	TB drugs	Other antimalarial medicines	Other pharmaceuticals (n.e.c.)	Other and unspecified health care goods (n.e.c.)	Training	Technical Assistance	Operational research	Other non-health care services (n.e.c.)	Other materials and services used (n.e.c.)		Taxes	Other items of spending		
	HP.3.4.3	Free-standing ambulatory surgery centres					51													51		
	HP.3.4.5	Non-specialised ambulatory health care centres	8,786		122	277	208							16	75		0		2	9,485		
	HP.3.4.9	All Other ambulatory centres	654		10	36	1,790			53		4		5	37		1		4	2,594		
	HP.3.nec	Unspecified providers of ambulatory health care (n.e.c.)					47													47		
HP.4	HP.4.1	Providers of patient transportation and emergency rescue													3				775	778		
	HP.4.2	Medical and diagnostic laboratories	54	0	1	9	5,855			60		4		2	14				0	5,999		
	HP.4.9	Other providers of ancillary services						2											1	3		
HP.5	HP.5.1.1	Allopathic pharmacies/dispensaries								62,100	0									62,100		
	HP.5.1.2	Non allopathic pharmacies dispensaries	14							1,094										1,108		
	HP.5.1.nec	Other Pharmacies/dispensaries								63										63		
	HP.5.2	Retail sellers and Other suppliers of durable medical goods and medical appliances													2,058					2,058		
HP.6		Providers of preventive care	1,037	1,165	421	561	32	9,924	71	372	2,392	0	596		742	1,203	25		786	790	20,117	
HP.7	HP.7.1	Government health administration agencies	1,635	1,002	5	107							17	3,397	24	97			5	6,389		
	HP.7.2	Social health insurance agencies	10	0	3	2		70					61	13	6	90	18	33	1	307		
	HP.7.3	Private health insurance administration agencies	133	4	22	0		9					1	0					105	274		
	HP.7.9	Other administration agencies	47	0	1	6		113					119	774	8	14			10	1,091		
HP.8	HP.8.2	All Other industries as secondary providers of health care	12		0	3		24					0			4			0	45		
	HP.8.3	Community health workers (or village health worker, community health aide, etc.)	14		118			12					19						2	165		
HP.9		Rest of the world					52			136	0									188		
HP.ne c		Unspecified health care providers (n.e.c.)	55		36			6,309			4		49			4,667			11	27	11,160	
<b>All HP</b>			<b>16,398</b>	<b>2,540</b>	<b>887</b>	<b>1,092</b>	<b>5,887</b>	<b>35,661</b>	<b>131</b>	<b>372</b>	<b>66,485</b>	<b>2,075</b>	<b>900</b>	<b>4,184</b>	<b>820</b>	<b>1,979</b>	<b>4,774</b>	<b>34</b>	<b>105</b>	<b>1,612</b>	<b>817</b>	<b>145,295</b>

## Annex B.7: Expenditures on Health Care by Disease/Health Conditions and Financing Agents (2016/17) (DISXFA)

Financing agents			FA.1									FA.1.2			FA.1.3	FA.2	FA.3	FA.4	FA.5	All FA
			FA.1.1.1	FA.1.1.2.1	FA.1.1.2.3	FA.1.1.2.4	FA.1.1.2.5	FA.1.1.2.6	FA.1.1.2.7	FA.1.1.2.8	FA.1.1.2.r	FA.1.2.1	FA.1.2.2	FA.1.2.3	FA.1.3.1	FA.2.1	FA.3.2	NPISH	Households	
Classification of diseases / conditions			Ministry of Health and Population	Ministry of Education	Ministry of Home Affairs	Ministry of Defense	Ministry of Agriculture Development	Ministry of Federal Affairs and Local Development	Ministry of Commerce and Supply	Ministry of Finance	Other ministries and public units	DDCs	Municipalities	VDCs	Social Health Insurance Agency	Commercial insurance Corporations (Other than health				
DIS.1	DIS.1.1.nec	Unspecified HIV/AIDS and Other STDs (n.e.c.)	796	18	4	5	1		0	51	2	7	2	1	0	23	2	1,757	505	3,175
	DIS.1.2.nec	Unspecified tuberculosis (n.e.c.)	453	2	2	2	0		0	5	1	0	0	0	0	2	0	138	116	721
	DIS.1.3	Malaria	77	1	0	0	0		0	2	0	0	0	0	0	1	0	12	67	162
	DIS.1.4	Respiratory infections	2,191	105	47	59	4		0	300	19	3	12	23	0	143	65	197	4,305	7,472
	DIS.1.5	Diarrheal diseases	884	19	14	17	1		0	57	7	1	6	11	0	30	30	103	1,549	2,730
	DIS.1.6	Neglected tropical diseases	351	1	0	0	0		0	2	0	0	0	0	0	1	0	447	36	839
	DIS.1.7	Vaccine preventable diseases	435	4	2	2	0		0	11	1	1	12	34	0	5	2	19	222	751
	DIS.1.nec	Other & unspecified infectious & parasitic diseases	3,397	323	67	84	8		0	906	38	4	17	32	1	420	92	474	8,075	13,939
DIS.2	DIS.2.1	Maternal conditions	509	25	54	72	0		0	68	2	0	0	7	0	33	0	309	930	2,010
	DIS.2.2	Perinatal conditions	13		2	2									0		121	23	161	
	DIS.2.3	Contraceptive management (family planning)	173												0		759	2	934	
	DIS.2.nec	Unspecified reproductive health conditions (n.e.c.)	429	41	7	9	1		0	114	4	2	1	5	0	53	4	1,626	966	3,263
DIS.3	Nutritional deficiencies		667	55	7	9	28	729	0	152	4	19	3	35	0	72	7	1,840	1,081	4,708
DIS.4	DIS.4.1	Neoplasms	492	4	5	6	0		0	11	0	4	0	0	8	0	33	246	809	
	DIS.4.2.1	Diabetes	18		3	3						1			1		0	86	111	
	DIS.4.2.nec	Other & unspecified endocrine & metabolic disorders	4		1	1			175								0	5	186	
	DIS.4.3.1	Hypertensive diseases	271	43	9	12	1		0	118	3	0	1	2	0	55	5	17	776	1,312
	DIS.4.3.nec	Other & unspecified cardiovascular diseases (n.e.c.)	724	55	18	24	1		0	153	5	0	2	3	0	72	9	33	1,319	2,419
	DIS.4.4.1	Mental (psychiatric) disorders	19	2	1	2	0		0	7	0	0	0	0	0	3	0	114	63	211
	DIS.4.4.2	Behavioural disorders	20	4	1	1	0		0	11	0	0	0	0	0	5	0	0	81	124
	DIS.4.4.3	Neurological conditions	114	42	9	12	1		0	118	5	0	0	0	0	54	1	11	964	1,331
	DIS.4.4.nec	Unspecified mental & behavioural disorders and neu	9		1	1						2	0		1		834	39	885	
	DIS.4.5	Respiratory diseases	61		9	12									3		13	244	341	
	DIS.4.6	Diseases of the digestive	1,490	77	45	58	4		0	221	18	2	7	13	0	102	37	126	3,713	5,912
	DIS.4.7	Diseases of the genito-urinary system	132	11	17	23	0		0	31	0	0	0	0	0	15	0	51	263	543
	DIS.4.8	Sense organ disorders	81	151	3	4	0		0	415	2	0	0	0	0	194	1	156	726	1,735
	DIS.4.9	Oral diseases	614	105	13	17	2		0	293	8	1	3	7	0	136	14	69	2,662	3,945
DIS.4.nec	Other & unspecified noncommunicable diseases	6,455	465	111	139	14		1	1,310	64	8	29	56	1	613	161	859	13,856	24,141	
DIS.5	Injuries		268	6	15	19	1		0	18	4	1	1	1	0	37	3	259	2,543	3,176
DIS.6	Non-disease specific		3,169								1	1		238	261	10	3,757		7,437	
DIS.nec	Other and unspecified diseases/conditions (n.e.c.)		2,799	18	129	36	39	18	0	51	37	24	293	254	16	121	3,333	4,737	39,360	51,268
All DIS			27,114	1,576	596	633	108	747	177	4,424	226	81	388	486	256	2,466	3,778	18,873	83,364	145,295







**Government of Nepal**  
**Ministry of Health and Population**