



Ministry of Health & Family Welfare
Government of India



भारत 2023 INDIA
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NATIONAL HEALTH ACCOUNTS ESTIMATES FOR INDIA 2019-20



2023

National Health Accounts Technical Secretariat (NHATS)
National Health Systems Resource Centre (NHSRC)
Ministry of Health and Family Welfare
Government of India

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Government of India

Details Related to Publication

This report provides estimates of healthcare expenditures in India based on the National Health Accounts Guidelines for India, 2016 (with refinements where required) that adheres to the System of Health Accounts 2011 (SHA 2011), a global standard framework for producing health accounts. NHA estimates for India is a result of an institutionalized process wherein, the boundaries, data sources, classification codes, and estimation methodology, all have been standardized in consultation with national and international experts under the guidance of the NHA Expert Group for India.

If readers and stakeholders require clarification or observe that the estimates presented in this report could be further improved, they are welcome to contact the NHA team with relevant information. We are glad to clarify and make amends wherever possible in our future publications. The difference in estimates could arise due to the use of various data sources, non-availability of data at a disaggregated level, timeliness of reporting, and mismatch between definitions/ interpretation used as per SHA 2011.

This report does not present the policy implications of healthcare expenditures. Policy makers, academicians, researchers, and program managers are free to draw inferences within the purview of the NHA Guidelines for India 2016 and the System of Health Accounts 2011 (SHA 2011) including all refinements mentioned in this report.

Readers are advised to refer to the latest online version for the most up-to-date reports to abridge themselves with changes in estimates due to improvements. Reports are available at www.nhsrindia.org or www.mohfw.nic.in.

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National Health Accounts Secretariat

Shri Rajesh Bhushan

Secretary, Department of Health and Family Welfare, Ministry of Health and Family Welfare
Chairman – National Health Accounts Steering Committee

Ms. Indrani Kaushal

Economic Advisor, Department of Health and Family Welfare, Ministry of Health and Family Welfare
Chairperson – National Health Accounts Expert Group

Mr. Kumar Sundaram

Director, Bureau of Planning, Department of Health and Family Welfare Ministry of Health and Family Welfare

Dr. Atul Kotwal

Executive Director, National Health Systems Resource Centre (NHSRC) Member Secretary – National Health Accounts Steering Committee

National Health Accounts Technical Team

Dr. Sandeep Sharma

Lead Consultant Healthcare Financing, NHSRC

Dr. Maneeta Jain

NHA Team Lead, Senior Consultant Healthcare Financing, NHSRC

Dr. Mampi Bose

Consultant Healthcare Financing, NHSRC

Mr. E Lokesh Kumar

Consultant Healthcare Financing, NHSRC

Ms. Sowmya Shree Gupta

Fellow Healthcare Financing, NHSRC

Mr. Abhiman Rajguru

Fellow Healthcare Financing, NHSRC

Ms. Tejal R. Varekar

External Consultant, NHSRC

Ms. Neha Deshmukh

External Consultant, NHSRC

Mr. Amit Kumar

Research Associate, NHA Cell, MoHFW

Ms. Poonam

Research Associate, NHA Cell, MoHFW

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डॉ. मनसुख मांडविया
DR. MANSUKH MANDAVIYA



सत्यमेव जयते
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आज़ादी का
अमृत महोत्सव

मंत्री
स्वास्थ्य एवं परिवार कल्याण
व रसायन एवं उर्वरक
भारत सरकार
Minister
Health & Family Welfare
and Chemicals & Fertilizers
Government of India

MESSAGE

I commend the efforts of the team in coming up with the estimates of National Health Accounts (NHA) 2019-20. This is the seventh round of estimates based on the World Health Organization (WHO) framework of System of Health Accounts, 2011. This report provides the systematic description of the financial flows in India's health system by different sources, where the money is spent, who are the providers of health care, nature of provisioning of healthcare services that are utilised in the country.

These estimates are essential in getting a proper insight into the existing health system of the country and allow us to improve it further, ultimately guiding us to serve the people better. They serve as an important benchmark for monitoring and analysis of the progress made in different health financing indicators and they can be effectively used for planning future investments and policies in the health sector of our country.

The NHA estimates 2019-20 show an upward trend in Government Health Expenditure as a proportion of Total Health Expenditure in the country, from 29.0% in 2014-2015 to 41.4% in 2019-20. Correspondingly, there has been a steady decline in out-of-pocket-expenditure as a percentage of Total Health Expenditure (THE) from 62.6% in 2014-15 to 47.1% in 2019-20. The share of Government Health Expenditure (GHE) in the overall Government General Expenditure (GGE) has also increased from 3.9% in 2014-15 to 5.02% in 2019-20, indicating the enhanced priority given to the health sector by the Government.

Looking at these estimates with the Government expenditure on health exhibiting an increasing trend and the commensurate decline in out-of-pocket-expenditure, I am sure we are moving in the right direction in achieving the goals we envisioned in the National Health Policy 2017 and are very much on the path to achieve Universal Health Coverage. I congratulate the team and wish them all the best for the next round of annual estimates of health expenditure in the country.

(Dr. Mansukh Mandaviya)



डॉ. भारती प्रविण पवार
Dr. Bharati Pravin Pawar



सत्यमेव जयते



आज़ादी का
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स्वास्थ्य एवं परिवार कल्याण राज्य मंत्री
भारत सरकार

MINISTER OF STATE FOR
HEALTH & FAMILY WELFARE
GOVERNMENT OF INDIA



MESSAGE

I feel extremely delighted to share that National Health Accounts Technical Secretariat (NHATS) has come up with yet another round of National Health Accounts (NHA) 2019-20. National Health Accounts adequately describe a health system from the expenditure perspective and signifies the major entities spending on health and the extent and magnitude of health expenditure incurred by each of them. The NHA 2019-20 is the seventh in a series of annual estimates prepared by National Health Accounts Technical Secretariat.

The current estimates of NHA 2019-20 show the vision and commitment of the Government under the dynamic leadership of Prime Minister Shri Narendra Modi ji, for moving towards the inclusive health system, providing universal health coverage to all. The enhanced government investment in the health sector of the country, including the increased government expenditure on social security for healthcare reflects the commitment of the government towards protecting people against catastrophic health expenditures.

I deeply appreciate the dedicated efforts made by NHATS for maintaining the continuity and academic rigour for bringing out these estimates on a regular basis. These estimates feed into better policymaking for the health system and provides a basis for continuous improvement and increasing the access of healthcare services in the country.

I congratulate the team once again and wish them all the best for the next round of National Health Accounts.

BP

(Dr. Bharati Pravin Pawar)

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डॉ. विनोद कुमार पॉल
सदस्य
Dr. Vinod K. Paul
MEMBER



सत्यमेव जयते



भारत सरकार
नीति आयोग
संसद मार्ग, नई दिल्ली-110 001
Government of India

NATIONAL INSTITUTION FOR TRANSFORMING INDIA
NITI Aayog
Sansad Marg, New Delhi-110 001
Tele. : 23096809, 23096820, Fax : 23096810
E-mail : vinodk.paul@gov.in

11th April, 2023

Message

The lofty goal of universal health coverage can be achieved on the backbone of a strong and resilient health system, and the health financing structure forms the foundation of such a system.

The National Health Accounts estimates based on the System of Health Accounts, 2011 methodology plays a pivotal role in bringing out the important health financing indicators, year after year. These indicators facilitate inter-country comparison, which further aids in reflecting on the progress made by the health system towards achieving its targets.

National Health Accounts estimates report 2019-20 is the seventh in the series of annually published health accounts estimates. The information of in these reports has enabled trend analysis and other such comparisons over a period of time. It serves as a vital tool for monitoring the progress made by the health system in achieving health equity and increasing access.

I express my heartfelt appreciation to National Health Accounts Technical Secretariat (NHATS) and National Health Systems Resource Centre (NHSRC) team for their continued stream of dedicated efforts towards improving the estimates by providing these numbers at the best possible disaggregated level and making the process of data collection and compilation more exhaustive and analytical. I wish them all the best in bringing out their next set of estimates with such consistency and hard work.

These estimates are vital for policymaking, and it is sincerely hoped that policy-makers, academicians and other such interested stakeholders take due cognizance of these estimates in the policy-making process.

(Vinod Paul)



एक कदम स्वच्छता की ओर



राजेश भूषण, आईएएस
सचिव
RAJESH BHUSHAN, IAS
SECRETARY



भारत सरकार
स्वास्थ्य एवं परिवार कल्याण विभाग
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
Government of India
Department of Health and Family Welfare
Ministry of Health and Family Welfare



Message

National Health Accounts Estimates 2019-20 is the seventh round of estimates of healthcare expenditure in India, based on the globally accepted System of Health Accounts (SHA 2011), generated using the Health Accounts Production Tool (HAPT). The seventh round of estimates report provides dis-aggregated information on overall health expenditure across the Country. Findings from this report play an instrumental role in informed policy making for the health sector by highlighting the direction of the healthcare finances and their utilization in the Country. This year's estimates reflect a trend which is very much in consonance with the commitment of the central government to achieve Universal Health Coverage with focus on primary healthcare.

To achieve the goal of universal health coverage and targets set by National Health Policy 2017, proper planning and optimal utilization of the available resources is of utmost importance. The National Health Accounts estimates, generated annually, serve as a vital instrument for guiding efficient allocation of financial resources in the health sector of the Country.

I complement and commend the National Health Account Technical Secretariat (NHATS) team which has produced NHA estimates 2019-20. I hope that the endeavor to produce regular annual National Health Account estimates with the same spirit and academic rigour would continue. I also hope that policy makers and programme managers as well as other stakeholders would benefit from this report.

Place : New Delhi
Date : 03-03-2023

(Rajesh Bhushan)



भारत सरकार
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
निर्माण भवन, नई दिल्ली - 110011

Government of India
Ministry of Health & Family Welfare
Nirman Bhavan, New Delhi - 110011

रोली सिंह, भा.प्र.से.

Roli Singh, I.A.S.

अपर सचिव एवं मिशन निदेशक (रा.स्वा.मि.)
Additional Secretary & Mission Director (NHM)



Message

National Health Accounts estimates are an important reflection on the performance of the health systems in the country, by providing necessary healthcare financing indicators. The continuous, year-on-year production of health accounts is proving very useful for important trend analysis of the various financing sources in the country and the assessment of their movement in the right direction.

As India continues its progress towards universal health coverage steadily, the National Health Accounts estimates will play an important role in tracking the progress in healthcare financing, thus enabling the system to act appropriately.

National Health Accounts estimates 2019-20 are the seventh in the series of these annual estimates which provide information on healthcare financing indicators for India. Regular generation of these health accounts estimates will ensure proper monitoring of expenditure made in the health sector in the country.

I appreciate and congratulate the National Health Account Technical Secretariat (NHATS) team for bringing out the estimates of National Health Accounts and for consistently working towards improving the National Health Accounts estimates over the years. I hope this report will help the policymakers and stakeholders alike to address the health system challenges and will help us to reorient our existing policies for an equitable and efficient health system.


(Roli Singh)

स्वच्छ भारत - स्वस्थ भारत



विशाल चौहान, भा.प्र.से.
संयुक्त सचिव

VISHAL CHAUHAN, IAS
Joint Secretary



भारत सरकार
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
निर्माण भवन, नई दिल्ली - 110011

GOVERNMENT OF INDIA
MINISTRY OF HEALTH & FAMILY WELFARE
NIRMAN BHAVAN, NEW DELHI - 110011

Tele: 011-23063585 / 23061740
e-mail: js.policy-mohfw@gov.in



Message

A sound Health Policy depends upon the data on Health Financing as it enables informed policy decisions. National Health Accounts provides that tool to demonstrate how the resources in health sector are managed and spent on what services and who are the different providers of healthcare services. I am glad that NHA 2019-20 which is seventh round of NHA since 2013-14 provides the changes taking place in the health financing eco-system in the country and progress made by the Government towards Universal Health Coverage.

I applaud the efforts made by NHATS for producing these important estimates and constantly working towards presenting these at the most disaggregated level possible. I am confident that these estimates will prove useful not only in monitoring health financing indicators for National Health Policy goals, but also in throwing light on the changing health systems in the country.

I thank the members of National Health Account core team at NHSRC and the National Health Account Cell at MoHFW for their efforts to bring out these annual estimates.


(Vishal Chauhan)

Date: 06.03.2023

Place: New Delhi



इन्द्राणी कौशल, आई.ई.एस.
Indrani Kaushal, IES
आर्थिक सलाहकार
Economic Adviser



भारत सरकार
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
निर्माण भवन, नई दिल्ली-110011
GOVERNMENT OF INDIA
MINISTRY OF HEALTH & FAMILY WELFARE
NIRMAN BHAVAN, NEW DELHI - 110011



Message

National Health Accounts 2019-20 is the seventh report in a row that provides health expenditure estimates of India for the financial year 2019-20. NHA estimates are prepared following globally accepted methodology devised by the WHO in 2011. The report gives a holistic picture of healthcare financing since it compiles expenditure data from all possible sources. It provides key indicators related to healthcare financing that help identify existing challenges in the sector which are critical for ensuring equity-enhancing and evidence-based policy-making.

It is a pleasure to continue presenting the report every year using an ever-evolving methodology to accommodate new information and systemic changes. I take this opportunity to congratulate National Health Account Technical Secretariat for preparing the estimates for the financial year 2019-20. I am sure the estimates receive due recognition across varied communities of policymakers, academicians, and administrators and are used widely.

I would like to express my gratitude to the National Health Account Expert Group for their input and constant encouragement. I thank the NHA cell and the Bureau of Planning for extending continuous support in the entire process.

Indrani
(Indrani Kaushal)



Maj Gen (Prof) Atul Kotwal, SM, VSM
Executive Director



National Health Systems Resource Centre
Technical Support Institution with
National Health Mission
Ministry of Health and Family Welfare,
Government of India



Message

National Health Accounts (NHA) Estimates for India 2019-20, prepared by the National Health Systems Resource Centre (NHSRC), provides a picture of health systems, examined through the lens of health financing in the country. It is the seventh consecutive report of estimates which provides data at the most disaggregated level possible.

We sincerely hope that this exercise which gives an account of healthcare expenditures for India continues to play a vital role in the policy-making framework of the nation. The annual estimates produced by the NHA are widely acknowledged and are cited by the Economic Survey and WHO's Global Health Expenditure Database.

We hope that this report will further the academic insights for policymakers, academicians, public health advocates, researchers and others. We are dedicated in our endeavour to keep abreast with the latest changes in the healthcare financing landscape, both nationally and globally and the team at NHSRC is continuously engaged in adequately reflecting those changes in their annual NHA reports.

We are deeply indebted to senior officials in the Ministry of Health and Family Welfare for their continuous support and facilitation at various levels and to the National Health Accounts Technical Secretariat (NHATS) whose dedicated efforts have made the preparation of these estimates possible regularly.


(Maj Gen (Prof) Atul Kotwal)

Date: 13-03-2023

Place: New Delhi

NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi – 110067
(T) : 011 - 2610 8983, Email : atul.kotwal@nhsrccindia.org

Acknowledgment

National Health Accounts Technical Secretariat (NHATS) prepared the National Health Accounts (NHA) estimates for 2019–20 with constant guidance and support from NHA Steering Committee and the NHA Expert Group for India. We acknowledge the inputs received from all Government Ministries/Departments, organisations, individual international/national experts, and every stakeholder who contributed to preparing the Health Accounts Estimates. The report was completed and approved under the guidance of Smt. Roli Singh, Additional Secretary and Mission Director (NHM), Ministry of Health and Family Welfare. We would like to acknowledge the guidance and support of Shri. Vishal Chauhan, Joint Secretary (Policy), Ministry of Health and Family Welfare.

We gratefully acknowledge Dr. Atul Kotwal, ED, NHSRC, for providing the much-needed guidance and support. Specifically, we would like to acknowledge the contribution of Smt. Indrani Kaushal, Economic Advisor, Ministry of Health and Family Welfare, and Shri Dharam Parkash, Deputy Director, Bureau of Planning, Department of Health and Family Welfare, for their involvement in the production of these estimates, Dr. Pritam Datta (National Institute of Public Finance and Policy), and Dr. Nimai Das (Indian Institute of Forest Management) for estimates on enterprises and non-profit institutions. We would like to thank our colleagues in NHSRC, the administrative and the support staff for their continuous support and cooperation.

We acknowledge the guidance and suggestions from Dr. Indrani Gupta (Institute of Economic Growth), Dr. Mita Chowdhury (National Institute of Public Finance and Policy), Dr. P. Sodani (IIHMR), and Shri. Rohit Deo Jha Deputy Director and Dr Ruchira from National Health Authority (NHA) for providing PMJAY data. We are also thankful to Smt. Soma Roy Burman (Controller General of Accounts) for providing expenditure data of all Union Ministries in excel format and Dr Vidyadhar Dhaware, Vice President (Health), Insurance Information Bureau of India for anonymized private health insurance expenditures.

NHATS–NHSRC

Abbreviations

AIDS	Acquired Immunodeficiency Syndrome
ANM	Auxiliary Nurse Midwife
ASHA	Accredited Social Health Activist
AYUSH	Ayurveda Yoga and Naturopathy Unani Siddha and Homeopathy
CES	Consumer Expenditure Survey
CGA	Controller General of Accounts
CGHE	Current Government Health Expenditure
CGHS	Central Government Health Scheme
CHE	Current Health Expenditure
CHSS	Contributory Health Service Scheme
CRS	Creditor Reporting System
CSMA	Central Services Medical Attendance
CSO	Central Statistics Office
CSO–NAD	Central Statistics Office–National Accounts Division
CSR	Corporate Social Responsibility
DAC	Development Assistance Committee
ECHS	Ex–Servicemen Contributory Health Scheme
ESIC	Employees’ State Insurance Corporation
FCRA	Foreign Contributory Regulation Act
FP	Factor of Provision
FS	Financing Schemes
GHE	Government Health Expenditure
GGE	Government General Expenditure
Gol	Government of India
HAPT	Health Accounts Production Tool
HC	Healthcare Functions
HF	Healthcare Financing Schemes
HMO	Health Monitoring Organization
HMIS	Health Management Information System
HP	Healthcare Providers

HS	Health Systems
IEC	Information Education and Communication
IEG	Institute of Economic Growth
IIB	Insurance Information Bureau of India
IMS	Intercontinental Marketing Services
IIPS	Indian Institute of Population Sciences
IRDAI	Insurance Regulatory and Development Authority of India
Incl.	Including
MPLAD	Members of Parliament Local Area Development
MoHFW	Ministry of Health and Family Welfare
MoSPI	Ministry of Statistics and Programme Implementation
N.E.C	Not Elsewhere Classified
NFHS	National Family Health Survey
NGO	Non-Governmental Organization
NHA	National Health Accounts
NHATS	National Health Accounts Technical Secretariat
NHSRC	National Health Systems Resource Centre
NHM	National Health Mission
NPISH	Non-Profit Institutions Serving Households
NSS	National Sample Survey
NSSO	National Sample Survey Office
OECD	Organization for Economic Co-operation and Development
OOPE	Out of Pocket Expenditure
OTC	Over the Counter
PHFI	Public Health Foundation of India
PMJAY	Pradhan Mantri Jan Aarogya Yojna
PNC	Post-Natal Care
PPP	Public-Private Partnership
PST	Primary, Secondary and Tertiary
RELHS	Retired Employees Liberalized Health Scheme
RLB	Rural Local Body
RMSC	Rajasthan Medical Service Corporation
RSBY	Rashtriya Swasthya Bima Yojana
SHA	System of Health Accounts
TA	Technical Assistance
TB	Tuberculosis
TCAM	Traditional, Complementary, and Alternative Medicine
THE	Total Health Expenditure
TMC	Tata Memorial Centre
TNMSC	Tamil Nadu Medical Services Corporation Ltd
ULB	Urban Local Body
VHNSC	Village Health Nutrition and Sanitation Committee

National Health Accounts Technical Secretariat (NHATS)

Institutionalizing National Health Accounts for India was envisaged in the National Health Policy, 2002, and the National Health Accounts Cell (NHA Cell) was established in the Ministry of Health and Family Welfare, the Government of India. The NHA Cell produced health accounts estimates for FY 2001–02 and FY 2004–05. The National Health Systems Resource Centre (NHSRC) was designated the National Health Accounts Technical Secretariat (NHATS) in August 2014 by the Ministry of Health and Family Welfare with a mandate to institutionalize Health Accounts in India. As set out in the National Health Policy 2017, NHATS works towards regular reporting of health expenditures in India through robust, systematic, and institutionalized health accounts.

The work and plans of NHATS since establishment:

- ◆ Established NHA core technical team that collects data from primary and secondary sources conducts data validation, analysis, tabulation using a standardized format of NHA tables and reports health accounts estimates for the country.
- ◆ Established NHA Steering Committee for India (represented by high-level Officials of the Union and State Ministries/Departments related to Health Expenditures) and NHA Expert Group for India (Healthcare Financing and NHA experts) to guide the process of institutionalizing NHA and generate periodic reports. The constitution of the Steering Committee and Expert Committee are attached as Annexure E.
- ◆ Developed the National Health Accounts Guidelines for India in 2016 adapted to the Indian health system context, adhering to SHA 2011 framework and comparable to the global NHA framework. These are revised time to time to incorporate refinements based on the availability of relevant disaggregated data/ information, estimation methodology or revisions in the system of health accounts methods/ framework and stakeholder feedback.
- ◆ Prepared National Health Accounts estimates for India, FY 2013–14, FY 2014–15, FY 2015–16, FY 2016–17, FY 2017–18, FY 2018–19 and FY 2019–20. Will continue to produce annual estimates for use of policy makers, researchers, and academicians in India and for reporting to World Health Organization and Organization for Economic Cooperation and Development for standard international comparisons.
- ◆ Developed a network of State Health Accounts Teams, institutions, and organizations at the National and State level for compilation of health accounts and to update health expenditure data and related standard key indicators.
- ◆ NHATS has the mandate to support States to institutionalize State Health Accounts and produce regular estimates. State nodal officers have been appointed and workshops have been conducted to train health accounts teams from 33 States and UTs on the processes, framework, methods, and tools to produce health accounts at the State level.

Introduction to the Report

This report presents National Health Accounts (NHA) Estimates for India for Financial Year 2019–20.

National Health Accounts is a tool to describe health expenditures and the flow of funds in both Government and Private sector in the country. These estimates are derived within the framework of National Health Accounts Guidelines for India, 2016 (with refinements where required) and adhere to System of Health Accounts 2011 (SHA 2011), a global standard framework for producing health accounts.

NHA guidelines/ methodology and estimates are continuously updated, as the Indian health system is dynamic and NHA estimates should reflect the changing policy/programmatic and health system context. Also, there is always a potential for improvement related to the availability of data/ information or estimation methodology or revisions in the system of health accounts methods/framework or stakeholders' feedback. These updates are results of a thorough examination by the NHA team and the NHA Expert Group in consultation with competent authorities in this regard.

NHA estimates 2019–20 report incorporates refinements from previous NHA estimates, details of which are provided in the methodology and relevant sections. Accordingly, wherever necessary the revised estimates for earlier NHA's are presented to ensure comparability.

NHA estimates 2019–20 is the seventh round of estimates for India presented according to the System of Health Accounts 2011 (SHA 2011). NHA team is continuously working towards improving the data availability and methodology used for producing estimates.

Policy implications of healthcare expenditure estimates are not discussed in this report. However, policy makers, academicians, and researchers are free to draw inferences from this report. NHA Guidelines for India 2016 and System of Health Accounts 2011 (SHA 2011) including all refinements are mentioned in the methodology section and relevant sections in this report.

To maintain comparability with earlier NHA rounds, health expenditure estimates for India should be taken over time based on this report, rather than on the earlier published reports.

Highlights of National Health Accounts Estimates 2019–20

What are Health Accounts?

Health Accounts describe health expenditures and flow of funds in the country's health system over a financial year of India. It answers important policy questions such as what the sources of healthcare expenditures are, who manages these, who provides health care services, and which services are utilized. It is a practice to describe the health expenditure estimates according to a global standard framework, System of Health Accounts 2011 (SHA 2011), to facilitate comparison of estimates across countries. SHA 2011 framework presents expenditures disaggregated as Current and Capital expenditures. Focus is on describing Current Health Expenditures (CHE) and their details presented according to (1) Revenues of healthcare financing schemes – entities that provide resources to spend for health goods and services in the health system; (2) Healthcare financing schemes – entities receiving and managing funds from financing sources to pay for or to purchase health goods and services; (3) Healthcare providers – entities receiving finances to produce/ provide health goods and services; (4) Healthcare Functions – describe the use of funds across various health care services.

What are the Key Health Expenditure Estimates for India?

For the year 2019–20, Total Health Expenditure (THE) for India is estimated to be Rs. 6,55,822 crores (3.27% of GDP and Rs. 4,863 per capita). THE constitutes current and capital expenditures incurred by Government and Private Sources including External/Donor funds. Current Health Expenditure (CHE) is Rs. 5,93,659 crores (90.52% of THE) and capital expenditures is Rs. 62,163 crores (9.48% of THE). Capital expenditures are reported for all sources of Government (Union Government is Rs. 22,923 crores; State Government Rs. 38,951 crores; external donors Rs. 289 crores).

Government Health Expenditure (GHE) including capital expenditure is Rs. 2,71,544 crores (41.41% of THE, 1.35% GDP, and Rs.2,014 per capita). This amounts to about 5.02% of General Government Expenditure in 2019–20. Of the GHE, Union Government's share is 35.8% and State Governments' share is 64.2%. Union Government's Expenditure on National Health Mission is Rs. 40,482 crores, Defense Medical Services is Rs. 14,690 crores, Railway Health Services is Rs 5,043 crores, Central Government Health Scheme (CGHS) is Rs. 4,852 crores, and Ex-Servicemen Contributory Health Scheme (ECHS) is Rs. 5,180 crores. Expenditures by all Government Financed Health Insurance Schemes combined are Rs. 13,809 crores.

Household's Out of Pocket Expenditure on health (OOPE) is Rs. 3,08,727*** crores (47.07% of THE, 1.54% of GDP, Rs. 2,289 per capita) Private Health Insurance expenditure is Rs. 45,838 crores (6.99% of THE).

*** The corresponding figure for estimate on Out of Pocket Expenditure in NHA 2016–17 has a typographic error. the correct figure is: 3,40,916 crores.

Who contributes to Current Health Expenditure?

Of the Current Health Expenditures (CHE), the Union Government's share is Rs. 72,059 crores (12.14% of CHE) and the State Governments' share is Rs.1,18,927 crores (20.03% of CHE). Local bodies' share is Rs. 5,844 crores (0.99% of CHE), Households' share (including insurance contributions) is about Rs. 3,51,717 crores (59.24% of CHE, OOPE being 52.0% of CHE). Contribution by enterprises (including insurance contributions) is Rs. 32,709 crores (5.51% of CHE) and NGOs is Rs. 9,099 crores (1.53% of CHE). External/donor funding contributes to about Rs. 3,304 crores (0.56% of CHE).

Who Provides Healthcare Services

Current Health Expenditure (CHE) attributed Rs. 1,02,579 crores to Government Hospitals (17.28% of CHE) and Rs. 1,69,194 crores to Private Hospitals (28.50% of CHE). Expenditures incurred by other Government Providers (incl. PHC, Dispensaries, and Family Planning Centers) is Rs. 48,374 crores (8.15% of CHE), Other Private Providers (incl. private clinics) is Rs. 25,109 crores (4.23% of CHE), Providers of Patient Transport and Emergency Rescue is Rs. 20,879 crores (3.52% of CHE), Medical and Diagnostic laboratories is Rs. 22,765 crores (3.83% of CHE), Pharmacies is Rs. 1,31,727 crores (22.19% of CHE), Other Retailers is Rs 725 crores (0.12% of CHE), Providers of Preventive care is Rs. 33,555 crores (5.65% of CHE). About Rs. 26,976 crores (4.55% of CHE) are attributed to Providers of Health System Administration and Financing and other healthcare providers (not classified elsewhere) is Rs. 11,776 crores (1.98% of CHE).

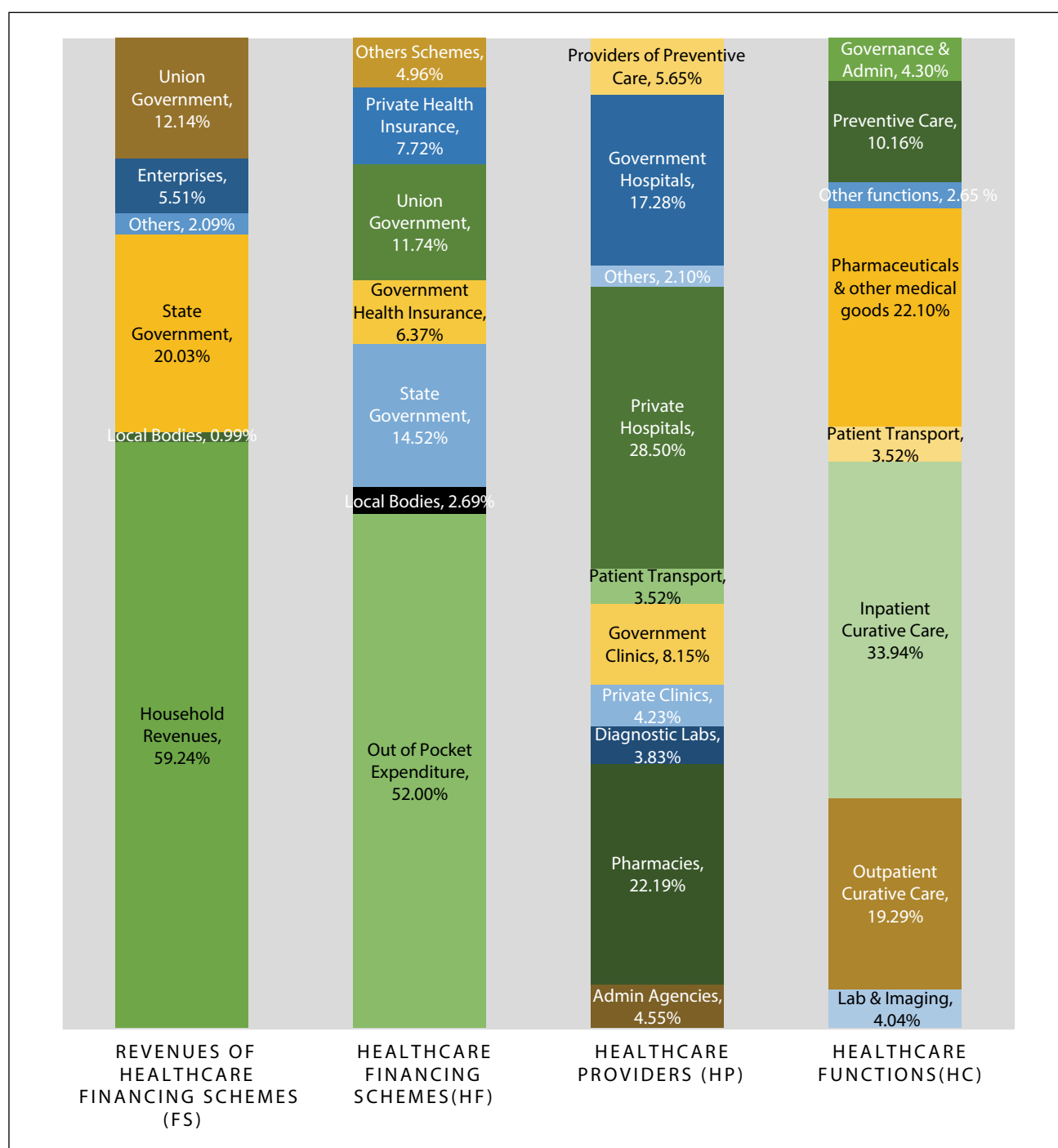
What Services are Consumed?

Current health expenditure attributed Rs. 2,01,558 crores to Inpatient Curative Care (33.94% of CHE), Rs. 1,14,548 crores to outpatient curative care (19.29% of CHE), Rs. 2,915 crores to Day Curative Care (0.49% of CHE) Rs. 20,879 crores for patient transportation (3.52% of CHE), Rs. 23,983 crores to Laboratory and Imaging services (4.04% of CHE), Rs. 1,09,835 crores to Prescribed Medicines (18.50% of CHE), Rs. 20,581 crores to Over the Counter (OTC) Medicines (3.47% of CHE). Therapeutic Appliances and Medical Goods of about Rs. 725 crores (0.12% of CHE), Preventive Care of about Rs. 60,250 crores (10.16% of CHE), and others of about Rs. 12,895 crores (2.17% of CHE) also constituted current health expenditure. About Rs. 25,490 crores (4.30% of CHE) are attributed to Governance and Health System and Financing Administration.

Total Pharmaceutical Expenditure is 35.11% of CHE (includes prescribed medicines, over-the-counter drugs, and those provided during an inpatient, outpatient, or any other event involving contact with health system). Expenditure on Traditional, Complementary, and Alternative Medicine (TCAM) is 4.36% of CHE.

Current Health Expenditure attributed to Primary Care is of around 48.0%, Secondary Care of 32.5%, Tertiary care of 13.5% and governance and supervision of 4.3%. When disaggregated; government's expenditure on Primary Care is 55.9%, Secondary Care is 29.6% and Tertiary Care is 6.4%. Private expenditure on Primary Care is 37.2%, Secondary Care is 36.5% and Tertiary Care is 23.3%.

Figure 1: Distribution of Current Health Expenditure (2019–20) according to Healthcare Financing Schemes, Revenues of Healthcare Financing Schemes, Healthcare Providers and Healthcare Functions (%)



Notes:

1. Other Revenues include Transfers distributed by Union and State Government from foreign origin (0.22% and 0.03%); and NPISH n.e.c. (1.53%) and all direct foreign financial transfers (0.31%). Local bodies fund includes urban (0.98%) and rural local bodies (0.01%)
2. Government Health Insurance Schemes include Social insurance schemes like ESIC, CGHS, ECHS (4.04%) and Government-based voluntary insurance schemes like PMJAY, RSBY, state specific government health insurance schemes etc. (2.33%).
3. Local bodies schemes include urban (1.46%) and rural local bodies (1.23%)
4. Other schemes include Non-Profit Institutions Serving Households (NPISH) (1.72%), Residents Foreign Agencies Schemes (0.17%), and Enterprise’s financing schemes (3.07%).

5. Private Clinics includes ambulatory centres like Offices of general medical practitioners (4.23%); Offices of medical specialists (0.00%);
6. Government Clinics include ambulatory centres like Sub-Centres/ANM, ASHA, Anganwadi Centres & VHNSCs (1.72%); Primary Health Centres (PHC), Govt. dispensaries including AYUSH, CGHS and ESIS, Railway Polyclinics (6.02%) and Family planning centres (0.41%).
7. Administrative agencies include Govt. health admin (2.87%); Social health insurance (admin) (0.49%); Private health insurance admin (0.85%) and other administration agencies (0.34%)
8. Other providers include Retail sellers and other suppliers of durable medical goods and appliances (0.12%) and other health care providers (1.98%)
9. Pharmaceuticals and other medical goods include prescribed medicines (18.50%), Over-the-counter medicines (3.47%); all therapeutic appliances and other medical goods (0.12%), and All Pharmaceuticals and Other medical non-durable goods (0.01%)
10. Preventive care includes programmes on Information, education and counselling (IEC) (0.60%); Immunization (1.35%); Early disease detection (0.07%); Healthy condition monitoring (5.04%); Epidemiological surveillance, risk and disease control (2.77%); Preparing for disaster and emergency response (0.33%).
11. Other functions include All rehabilitative care (0.07%); All long-term care (0.00%) day curative care (0.49%); home based curative care (0.4%) and other health care services not elsewhere classified (1.69%)

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National Health Accounts Estimates for India: 2019–20

1.1 Key Health Financing Indicators

Key health financing indicators enable comparison of health expenditures with other countries and across various rounds of National Health Accounts estimates within the country. Health financing indicators commonly used, and the relevant description is presented here:

Total Health Expenditure (THE) as a percent of GDP and Per Capita: THE constitutes current and capital expenditures incurred by Government and Private Sources including External funds. THE as a percentage of GDP indicates health spending relative to the country's economic development. THE per capita indicates health expenditure per person in the country.

Current Health Expenditures (CHE) as a percent of THE: CHE constitutes only recurrent expenditures for healthcare purposes net all capital expenditures. CHE as a percent of THE indicates the operational expenditures on healthcare that impact the health outcomes of the population in that particular year. System of Health Accounts 2011 (SHA 2011) Framework disaggregates capital and current expenditures.

Government Health Expenditure (GHE) as a percent of THE: GHE constitutes spending under all schemes funded and managed by Union, State, and Local Governments including quasi-Governmental organizations and donors in case funds are channeled through Government organizations. It has an important bearing on the health system as low Government health expenditures may mean high dependence on household out-of-pocket expenditures.

Out of Pocket Expenditures (OOPE) as a percent of THE: Out of Pocket Expenditures are expenditures directly made by households at the point of receiving health care. This indicates the extent of financial protection available for households towards healthcare payments.

Social Security Expenditure on health as percent of THE: Social Security Expenditures include finances allocated by the Government towards payment of premiums or budget allocation for Union and State Government financed health insurance schemes (PMJAY, RSBY and other State-specific health insurance schemes), employee benefit schemes, or any reimbursements made to Government employees for healthcare purposes and Social Health Insurance scheme expenditures. This indicates the extent of pooled funds available for specific categories of the population.

Private Health Insurance Expenditures as a percent of THE: Private health insurance expenditures constitute spending through health insurance companies where households or employers pay a premium to be covered under a specific health plan. This indicates the extent to which there are voluntary prepayments plans to provide financial protection.

External/ Donor Funding for health as percent of THE: This constitutes all funding available to the country by assistance from donors.

GHE as % of General Government Expenditure (GGE): This is a proportion of the share of Government expenditures towards healthcare in the General Government Expenditures and indicates Government's priority towards healthcare.

Household Health Expenditure as % of THE: Household health expenditures constitute both direct expenditures (OOPE) and indirect expenditures (prepayments as health insurance contributions or premiums). This indicates the dependence of households on their own income/savings to meet healthcare expenditures.

Union and State Government Health Expenditure as % of GHE: The Union Government Health Expenditures includes the funds allocated by different Ministries and Departments of Union Government towards the healthcare of the general population and its employees (including funds allocated to local bodies). Similarly, the State Government Health Expenditure includes the funds allocated by different Departments under all the State Governments towards the healthcare of the general population and its employees (including funds allocated to Local bodies and also the funds allocated for health by Local Bodies from their own resources). This indicates the share of the Union Government and State Governments in the Government Health Expenditure which is an important indicator in the federal structure of India.

AYUSH as % of THE: AYUSH stands for Ayurveda, Yoga, Naturopathy, Unani, Siddha, and Homeopathy. It includes all the expenditure on non-allopathic care that comprises a range of long-standing and still-evolving practices based on diverse beliefs and theories. This indicates the share of expenditures under the AYUSH system of medicines in the total health expenditure.

Pharmaceutical Expenditures as % of CHE: This includes spending on prescription medicines during a health system contact and self-medication (often referred to as over-the-counter products) and the expenditure on pharmaceuticals as part of inpatient and outpatient care from prescribing physicians. This indicates the share of pharmaceuticals expenditures in the current health expenditure.

Table 1: Key indicators for India from NHA estimates 2019–20 with the last Six NHA rounds¹

Sl. No.	Indicator	NHA 2013–14	NHA 2014–15	NHA 2015–16	NHA 2016–17	NHA 2017–18	NHA 2018–19	NHA 2019–20
1	Total Health Expenditure (THE) as percent of GDP	4.0	3.9	3.8	3.8	3.3	3.2	3.3
2	Total Health Expenditure (THE) Per capita (Rs.) at current prices	3,638	3,826	4,116	4,381	4,297	4,470	4,863
3	Total Health Expenditure (THE) Per capita (Rs.) at constant prices ²	3,174	3,231	3,405	3,503	3,333	3,314	3,516
4	Current Health Expenditures (CHE) as percent of THE	93.0	93.4	93.7	92.8	88.5	90.6	90.5
5	Government Health Expenditure (GHE) as percent THE	28.6	29.0	30.6	32.4	40.8	40.6	41.4
6	Out of Pocket Expenditures (OOPE) as percent of THE	64.2	62.6	60.6	58.7	48.8	48.2	47.1
7	Social Security Expenditure on health as percent of THE	6.0	5.7	6.3	7.3	9.0	9.6	9.3
8	Private Health Insurance Expenditures as percent of THE	3.4	3.7	4.2	4.7	5.8	6.6	7.0
9	External/ Donor Funding for health as percent of THE	0.3	0.7	0.7	0.6	0.5	0.4	0.5

¹ Source: NHA estimates for various years, NHSRC, MoHFW, MoSPI & Registrar General of India

² GDP Deflators were used to the constant series (2011–12 prices). GDP deflators were calculated from GDP series available at mospi.gov.in.

Table 2: Key Health Financing Indicators for India as percentage of Current Health Expenditure for NHA estimates 2019–20

Sl. No.	Indicators	NHA 2017–18	NHA 2018–19	NHA 2019–20
1	Current Health Expenditure (CHE) Per capita (Rs.) *	3,805	4,049	4,402
2	Government Health Expenditure (GHE) percent of CHE	33.2	34.5	35.3
3	Out of Pocket Expenditures (OOPE) as percent of CHE	55.1	53.2	52.0
4	Social Security Expenditure on health as percent of CHE	10.1	10.3	10.1
5	Private Health Insurance Expenditures as a percent of CHE	6.6	7.3	7.7
6	Household Health Expenditure (incl. insurance contributions) as percent of CHE	61.4	60.1	59.2
7	External/ Donor Funding for health as percent of CHE	0.6	0.5	0.6

*At current prices

Table 3: Key Health Financing Indicators for India: NHA Estimates 2019–20

Sl.No.	Indicator	NHA 2017–18	NHA 2018–19	NHA 2019–20
1	Total Health Expenditure (THE) as a % GDP ³	3.31	3.16	3.27
2	THE per capita (Rs) ⁴	4,297	4,470	4,863
3	Current Health Expenditure (CHE) as a % of THE	88.5	90.6	90.5
4	Capital Health Expenditure as % of THE	11.5	9.4	9.5
Government Health Expenditure (GHE)				
5	Government Health Expenditures (GHE) as % of THE	40.8	40.6	41.4
6	GHE as % of GDP	1.35	1.28	1.35
7	GHE as % of General Government Expenditure (GGE) ⁵	5.12	4.81	5.02
8	Per capita Government Health Expenditure (Rs.)	1,753	1,815	2,014
9	Current Government Health Expenditure (CGHE) as % of GHE	71.9	76.9	77.2
10	Union Government Health Expenditure as % of GHE	40.8	34.3	35.8
11	State Government Health Expenditure as % of GHE	59.2	65.7	64.2
12	Government based Voluntary Health Insurance as % of GHE	4.1	5.2	5.1
Household Health and Out of Pocket Expenditure (OOPE)				
13	Household Health Expenditure (incl. insurance contributions) as % of THE	54.3	54.4	53.6
14	OOPE as % of THE	48.8	48.2	47.1
15	OOPE as % of GDP	1.62	1.52	1.54
16	Per capita OOPE (Rs.)	2,097	2,155	2,289
Others				
17	External/Donor funding as a % of THE	0.5	0.4	0.5
18	AYUSH as % of THE	3.6	3.9	3.9
19	Pharmaceutical expenditures as % of CHE	33.4	33.8	35.1

³ GDP value for FY 2019–20 (Rs. 2,00,74,856 crores) from Second Advance Estimates of National Income 2021–22 and Quarterly Estimates of Gross Domestic Product for the Third Quarter (Q3) of 2021–22.

⁴ Population projections for India and states, 2011–2036: Report of the technical group on population projections constituted by the National Commission on Population, July 2020. Population for 2019–20 is 13,48,616 ('000)

⁵ GGE value for FY 2019–20 is Rs 54,10,887 crores. Receipts and Disbursements of Central and State Governments, Page no. 162, Handbook of Statistics on Indian Economy, 2021–22, Reserve Bank of India

1.2 Expenditure Estimates by National Health Accounts Classifications

This section describes the distribution of current health care expenditures by National Health Accounts classification categories. Prescribed by the System of Health Accounts 2011 (SHA 2011) these have been adapted to suit the Indian health system context. The description of each of the classifications is provided under each Section of this report and the “National Health Accounts Guidelines for India” 2016. Given below is the distribution of current health care expenditures for 2019–20, (Rs. 5,93,659 crores) into healthcare financing schemes, revenues of health care financing schemes (source of financing), healthcare providers, and healthcare functions.

1.2.1 Expenditure Estimates by Healthcare Financing Schemes

Healthcare financing schemes are the structural components of the healthcare financing systems. They are financing arrangements through which funds flow from the source for the provision of healthcare services to the population. Table 4 shows the distribution of expenditures by healthcare financing schemes, followed by the description of all financing schemes relevant in the Indian context. A detailed description of these schemes is provided in the “National Health Accounts Guidelines for India”, 2016.

Table 4: Current Health Expenditure (2019–20) by Healthcare Financing Schemes

NHA Code	Financing schemes	Rs. Crores*	%
HF.1.1.1.1	Union Government (Non–Employee)	54,717	9.22
HF.1.1.1.2	Union Government (Employee) ⁶	14,969	2.52
HF.1.1.2.1.1	State Government (Non–Employee)	79,136	13.33
HF.1.1.2.1.2	State Government (Employee) ⁷	7,056	1.19
HF.1.1.2.2.1	Urban Local Bodies	8,667	1.46
HF.1.1.2.2.2	Rural Local Bodies	7,293	1.23
HF.1.2.1	Social health insurance schemes (not incl. 1.2.1.4) ⁸	23,957	4.04
HF.1.2.1.4	Government Financed Health Insurance ⁹	13,809	2.33
HF.2.1.1.1	Employer–Based Insurance (Private Group Health Insurance)	25,881	4.36
HF.2.1.1.3	Other Primary Coverage Schemes (Private Individual Health insurance)	19,957	3.36
HF.2.1.2.1	Community–Based Insurance	39	0.00
HF.2.2.1	Non Profit Institutions Serving Households (NPISH)	10,231	1.72
HF.2.2.2	Resident Foreign Agencies Schemes	1,023	0.17
HF.2.3.1.2	Enterprises	18,197	3.07
HF.3.3	All Household Out-of-Pocket Payment	3,08,727	52.00
	Total	5,93,659	100

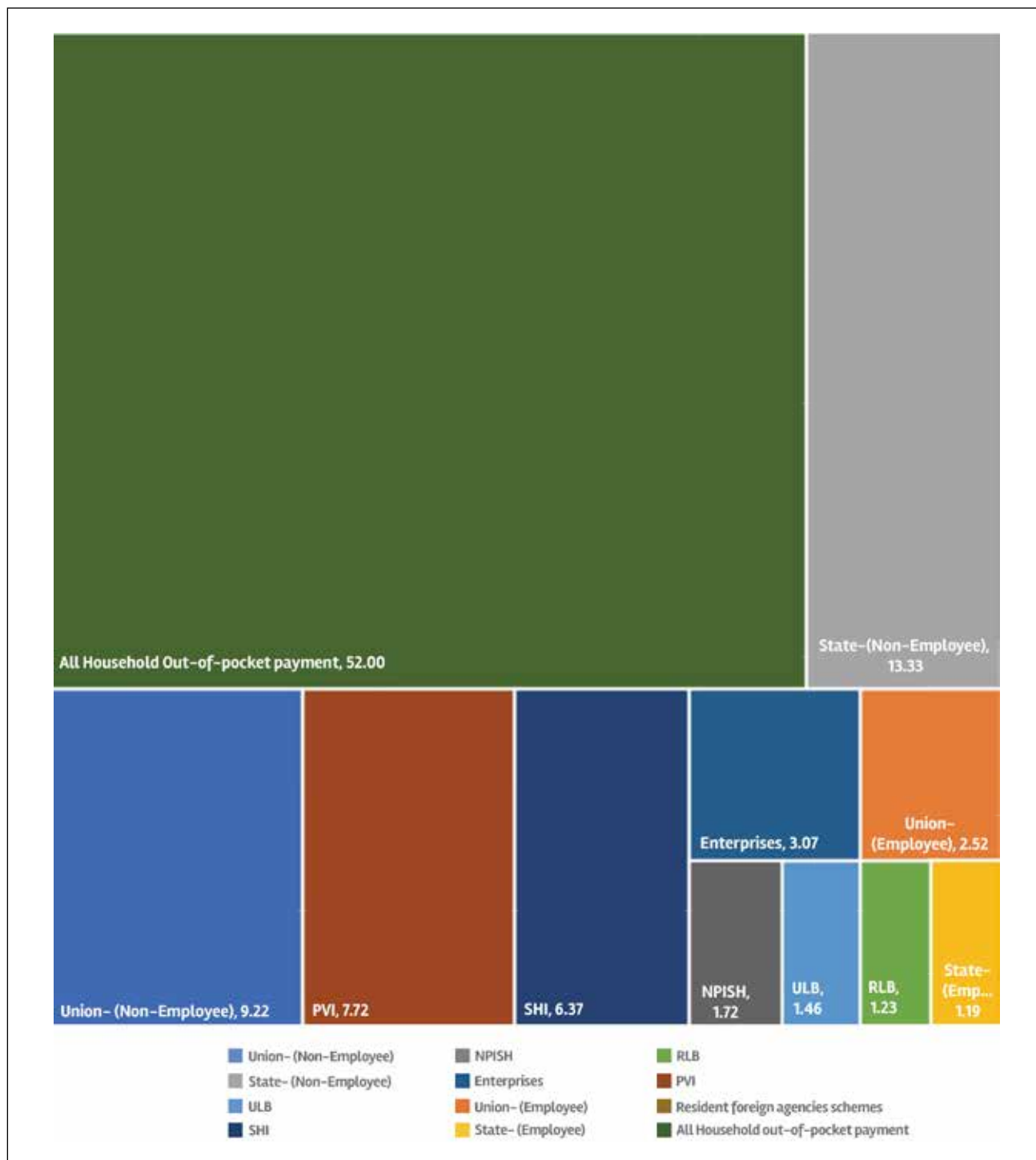
⁶ Current expenditures on Defense Medical Services (14,685 Crores), Railway Health Services (Rs. 5,043 Crores) and the rest is any reimbursements made by Union Government Departments through CSMA.

⁷ Incl. expenditures on employees through medical allowance/reimbursements by State Government Departments

⁸ Incl. Central Government Health Scheme (CGHS), Ex-servicemen Contributory Health Scheme (ECHS) and Employee State Insurance Scheme (ESIS)

⁹ Incl. expenditures on PMJAY, RSBY and State specific health insurance schemes

Figure 2: Current Health Expenditure (2019–20) by Financing Schemes (%)



HF.1. Government Schemes and Compulsory contributory healthcare financing schemes

All expenditures through the Government (Union, State & Local Governments) and Social Health Insurance agencies for providing healthcare services to the general population as well as to Government employees are classified under this broad category which is divided into two subcategories HF.1.1 Government Schemes and HF.1.2 Compulsory Contributory Insurance Schemes.

Government Schemes are further divided into HF.1.1.1 Union Government schemes and HF.1.1.2 State/regional/local Government schemes (further divided into HF.1.1.2.1 State Government Schemes and HF.1.1.2.2

Local Government Schemes). HF.1.2.1 Social Health Insurance Schemes falls under HF.1.2 Compulsory Contributory Insurance Scheme. Brief descriptions of all lowest level classification categories under these are given below:

HF.1.1.1.1 Union Government Schemes (Non-Employee)

Expenditure through the Ministry of Health and Family Welfare, other Union Ministries & Departments for providing healthcare services to the general population are classified here. Includes expenditures under National Health Mission, National Family Welfare Programs, National AIDS Control Program IEC programs, partnership with NGOs, etc. It also includes expenditures through other Union Ministries and Departments under the Labor Welfare Scheme, Maulana Azad Medical Aid Scheme, National Institute of Sports Science and Sports Medicine, etc. (Refer to NHA Guidelines for India, 2016 for details).

HF.1.1.1.2 Union Government Schemes (Employee)

Expenditure by the Ministry of Health and Family Welfare and other Union Ministries and Departments for providing healthcare services to their employees and their dependents are classified here. It includes expenditures by the Ministry of Defence, Ministry of Railways, Department of Posts and Department of Atomic Energy, etc. for providing healthcare services to their employees and reimbursements under Central Services Medical Attendance (CSMA) Rules.

HF.1.1.2.1 State Government Schemes (Non-Employee)

Expenditure by the Department of Health and Family Welfare and other Departments of the various State Governments for providing healthcare services to the general population are classified here. This includes expenditures under Urban and Rural Health services– Allopathy and Other Systems of Medicine, Public Health, Family Welfare, Health Statistics & Evaluation, etc. It also includes healthcare-related programs by other departments like by department of Labor, Art, and Culture, Social Security, Welfare and Nutrition, Welfare of SC/ST and OBC, etc. (Refer to NHA Guidelines for India, 2016 for details)

HF.1.1.2.1.2 State Government Schemes (Employee)

Expenditure by the Department of Health and Family Welfare and other Departments of the various State Governments for providing healthcare services to their own employees are classified under this scheme. This includes medical reimbursements to State Government Employees and their dependents by all State departments.

HF.1.1.2.2.1 and HF.1.1.2.2.2 Local Bodies Scheme

Expenditure by Urban Local Bodies on healthcare services to the general population and Rural Local Bodies on healthcare services to the general population, through the programs and/facilities run by the local bodies.

HF.1.2.1 Social Health Insurance

Expenditure of Central Government Health Scheme (CGHS), Employees' State Insurance Scheme (ESIS), Ex-servicemen Contributory Health Scheme (ECHS) are classified here. Even though the Contributory Health Services Scheme (CHSS) of the Department of Atomic Energy and Retired Employees' Liberalized Health Scheme (RELHS) of the Ministry of Railways are Social Health Insurance, due to the non-availability of disaggregated financial data their expenditures have been included under Union Government Employee Schemes. Social Health Insurance is financed by the contributions of employees (household's prepayments), employers (enterprises), Union and State Government grants/ contributions.

HF.1.2.1.4 Government Financed Health Insurance schemes

This includes expenditure under all health insurance schemes implemented by Union and State Governments in 2019–20. These are PMJAY, RSBY and other State-specific Government health insurance schemes that are enumerated under the section on health insurance expenditures of this report. These schemes are financed by Union and State Government through specific grants or contributions to a private or public insurance company. Some schemes also have a component of token contributions from households.

HF.2 Voluntary Healthcare Payment Schemes

Expenditure through all the voluntary healthcare payment schemes is classified here. This is divided into three subcategories – HF.2.1 Voluntary Health Insurance Schemes, HF.2.2 Non-Profit Institutions Serving Households (NPISH) Schemes, and HF.2.3 Enterprise Financing Schemes. Brief descriptions of all the lowest level classification categories under these are given below:

HF.2.1.1.1 Employer-Based Insurance Schemes (Private Group Health Insurance)

This includes expenditure under the Group Health Insurance (Non-Government) category defined by the Insurance Regulatory and Development Authority of India (IRDAI) net of the Micro Health Insurance. Micro Health Insurance is considered as Community based insurance with maximum annual coverage of Rs. 30,000 per annum. Group Health Insurance is financed by the contributions of employees (households' prepayments), employers (enterprises) in the form of premiums paid to public/ private insurance companies.

HF.2.1.1.3 Other Primary Coverage Schemes (Private Individual Health insurance)

This includes expenditures under the Individual insurance category defined by the Insurance Regulatory and Development Authority of India (IRDAI) net of the Micro Health Insurance. These are financed by household prepayments.

HF.2.1.2.1 Community based Health Insurance Schemes

Expenditure of insurance schemes operated/organized purely by communities themselves/ NGOs/ cooperative societies/ workers unions etc. Many community schemes since 2006 use private/ public insurers for risk pooling and these products are registered as Micro Health Insurance Products under the IRDAI. Expenditures from both these categories are included. These are financed by household prepayments.

HF.2.2.1 Non-Profit Institutions Serving Households (NPISH) Schemes

These are institutions established and operated purely on philanthropic funding or by receiving foreign aid. They may have a network of their own healthcare facilities and/ or deliver healthcare services through a single hospital or clinic. Healthcare services are generally provided free or at a subsidized cost. Revenue is from the donations of the public, aid through Government budgets, contributions from philanthropists, corporations, foreign aid, user fees, etc.

HF.2.2.2 Resident Foreign Agencies Schemes Are NPISH schemes directly run through resident foreign Government Development agencies.

HF.2.3.1.2 Enterprises

Expenditure of large firms/corporations both in the public and private sector with their own network of health facilities that provide healthcare services to the employees and their dependents are classified under this. These healthcare facilities are financed through the enterprises themselves. In case they do not have their own

facility, the enterprise may reimburse the medical bills of the employee or pay a lump sum payment towards healthcare expenditures.

HF.3.3 All Household Out-of-Pocket Payment

This is a sub-category under HF.3 Household out-of-pocket payment. The expenditure in this category is paid by the household/ individuals at the point of receiving healthcare services. These are net of reimbursements of any nature (insurance/philanthropic donations etc.) and include all expenditures on inpatient care, outpatient care, childbirth, antenatal care (ANC), postnatal care (PNC), family planning devices, therapeutic appliances, expenditure on patient’s transportation, immunization, over the counter drugs and other medical expenditures (e.g., blood, oxygen, etc.).

1.2.2 Expenditure Estimates by Revenues of Healthcare Financing Schemes

Revenues of Healthcare Financing Schemes are sources of financing from where the schemes draw their revenues. Table 5 presents the distribution of expenditures about revenues of health care financing schemes (sources of financing) followed by the description of all revenues of healthcare financing schemes relevant in the Indian context. A detailed description of these schemes is provided in the “National Health Accounts Guidelines for India”, 2016.

Figure 3: Current Health Expenditure (2019–20) by Revenues of Healthcare Financing Schemes (%)

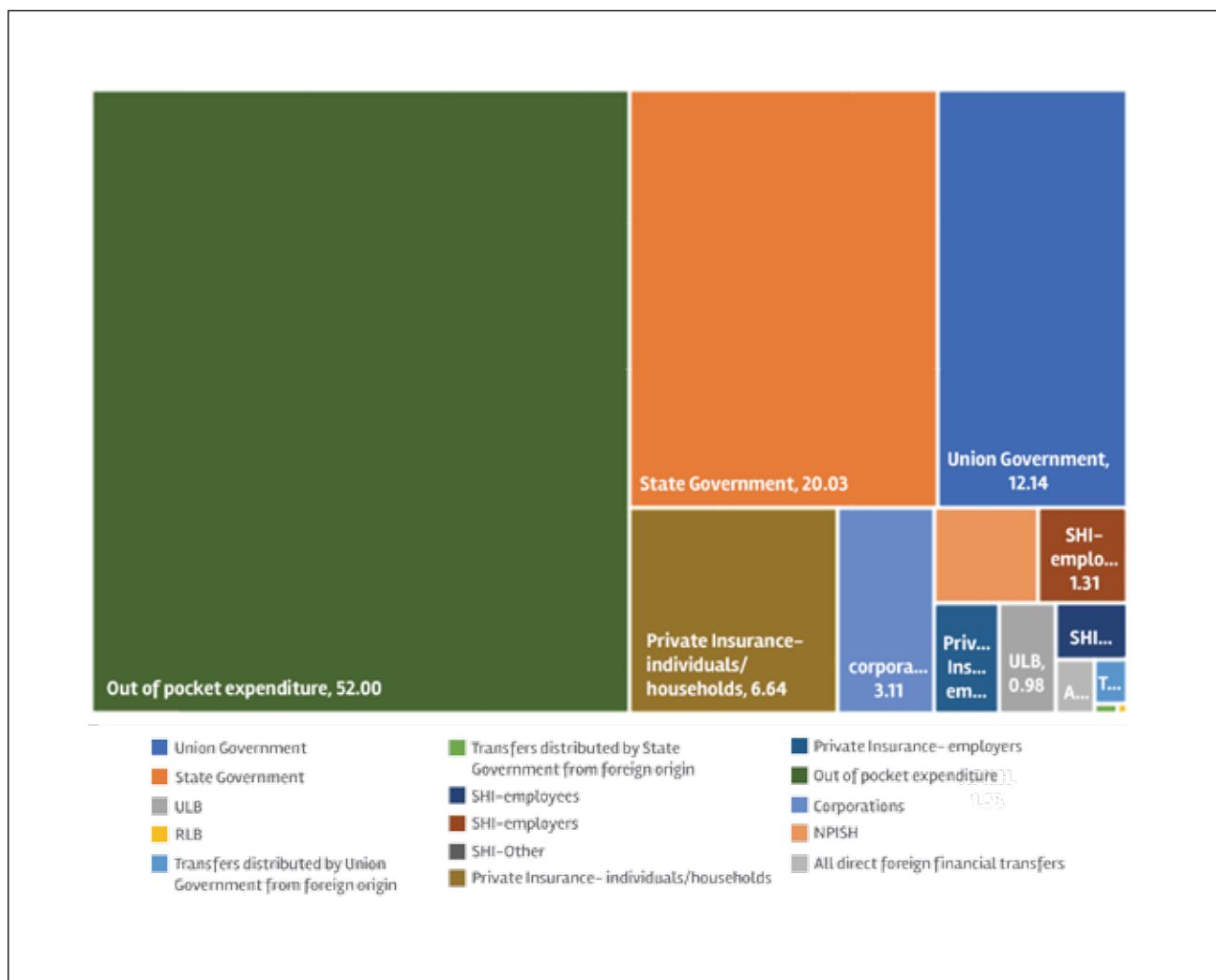


Table 5: Current Health Expenditure (2019–20) by Revenues of Healthcare Financing Schemes

NHA Code	Revenues of Financing Schemes	Rs. Crores*	%
FS.1.1.1	Internal transfers and grants – Union Government	72,059	12.14
FS.1.1.2	Internal transfers and grants – State Government	1,18,927	20.03
FS.1.1.3.1	Urban Local Bodies	5,816	0.98
FS.1.1.3.2	Rural Local Bodies	28	0.01
FS.2.1	Transfers Distributed by Union Government from foreign origin	1,323	0.22
FS.2.2	Transfers distributed by State Government from foreign origin	173	0.03
FS.3.1	Social Insurance Contributions from Employees	3,583	0.60
FS.3.2	Social Insurance Contributions from Employers	7,761	1.31
FS.3.4	Other Social Insurance Contributions	0	0.00
FS.5.1	Voluntary Prepayment from Individuals/ Households	39,407	6.64
FS.5.2	Voluntary Prepayment from Employers	6,470	1.09
FS.6.1	Other Revenues from Households n.e.c	3,08,727	52.00
FS.6.2	Other Revenues from Corporations n.e.c.	18,478	3.11
FS.6.3	Other Revenues from NPISH n.e.c.	9,099	1.53
FS.7.1.4	All Direct Foreign Financial Transfers	1,808	0.31
Total		5,93,659	100

*All values are rounded off

FS.1 Transfers and grants from Government domestic revenue (allocated to health purposes)

These are funds allocated from Government domestic revenues (raised at different levels of the Government) for health purposes. The subcategory FS.1.1 Internal Transfers and Grants is further divided into three broad categories based on the level of Government: FS.1.1.1 Internal Transfers and Grants – Union Government, FS.1.1.2 Internal Transfers and Grants – State Government and FS.1.1.3 Internal Transfers and Grants – Local Government (further divided into FS.1.1.3.1 Urban Local Bodies and FS.1.1.3.2 Rural Local Bodies).

FS.2 Transfers distributed by Government from foreign origin

Transfers originating abroad (bilateral, multilateral, or other types of foreign funding) that are distributed through the general Government are classified under this. According to the level of Government receiving these, it is categorized into FS.2.1 Transfers Distributed by Union Government from foreign origin and FS.2.2 Transfers Distributed by State Government from foreign origin.

FS.3 Social insurance contributions

Social Health Insurance contributions are regular compulsory payments from employers or from employees that mandate entitlement to social health insurance benefits. Sub-categories of social insurance contributions are FS.3.1 Social Insurance Contributions from Employees and FS.3.2 Social Insurance Contributions from Employers and FS.3.4 Other Social Health Insurance Contributions. It is important to note that Government contributions towards any type of employee/ specific population groups are excluded here and are accounted under Government internal transfers). For example, under the Employee State Insurance Scheme, only the contributions by employees and employers are considered as Social Insurance Contributions, whereas the contributions by State Governments are considered under Government internal transfers. FS.3.4 is introduced in NHA 2015–16 to attribute expenditures made by individuals/ households for enrolment into the Government Health Financed Insurance Schemes.

FS.5 Voluntary prepayment

This category refers to voluntary health insurance premiums received from the insured (individual or household) or employer on behalf of the insured that secure entitlement to benefits of the voluntary health insurance schemes. It is further divided into FS.5.1 Voluntary Prepayment from Individuals/Households and FS.5.2 Voluntary Prepayment from Employers.

FS.6 Other domestic revenues n.e.c

This category refers to expenditures by households, corporations, and NPISH from their own revenues used for health purposes. It is further divided into FS.6.1 Other Revenues from Households n.e.c (which are households' out-of-pocket payments), FS.6.2 Other Revenues from Corporations n.e.c and FS.6.3 Other Revenues from NPISH n.e.c.

FS.7 Direct foreign transfers

This category refers to transfers where revenues from foreign entities directly received by health financing schemes as – Direct foreign financial revenues or goods/services earmarked for health. These revenues are usually granted by international agencies or foreign Governments, or voluntary transfers (donations) by foreign NGOs or individuals that contribute directly to the funding of domestic healthcare financing schemes; and Direct foreign aid in kind (health care goods and services). These funds are classified under the sub category FS.7.1.4 All Direct Foreign Financial Transfers.

1.2.3 Expenditure Estimates by Healthcare Providers

Health care providers are the organizations or actors that provide healthcare services or goods as their primary activity or as one among other Rs. Table 6 presents the distribution of current health care expenditures by providers of healthcare, followed by the description of all healthcare providers relevant in the Indian context. A detailed description of these schemes is provided in the “National Health Accounts Guidelines for India”, 2016.

Table 6: Current Health Expenditure (2019–20) by Healthcare Providers

NHA Codes	Healthcare Providers	Rs. Crores*	%
HP.1.1.1	General Hospitals – Government	97,194	16.37
HP.1.1.2	General Hospitals – Private	1,68,514	28.39
HP.1.2.1	Mental Health Hospitals – Government	1,006	0.17
HP.1.3.1	Specialized Hospitals – Government	4,379	0.74
HP.1.3.2	Specialized Hospitals – Private	680	0.11
HP.3.1.1	Offices of General Medical Practitioners (Private clinics)	25,107	4.23
HP.3.1.3	Offices of Medical Specialists (Private Specialty clinics)	2	0.00
HP.3.3	Other Healthcare Practitioners ¹⁰ Government	10,201	1.72
HP.3.4.1	Family Planning Centers– Government	2,420	0.41
HP.3.4.9	All Other ambulatory centres ¹¹ Government	35,753	6.02
HP.4.1	Providers of Patient Transportation and Emergency Rescue	20,879	3.52
HP.4.2	Medical and Diagnostic Laboratories	22,765	3.83
HP.5.1	Pharmacies	1,31,727	22.19
HP.5.2	Retail sellers and other suppliers of durable medical goods and medical appliances	725	0.12
HP.6	Providers of Preventive care	33,555	5.65
HP.7.1	Government Health Administration Agencies	17,043	2.87

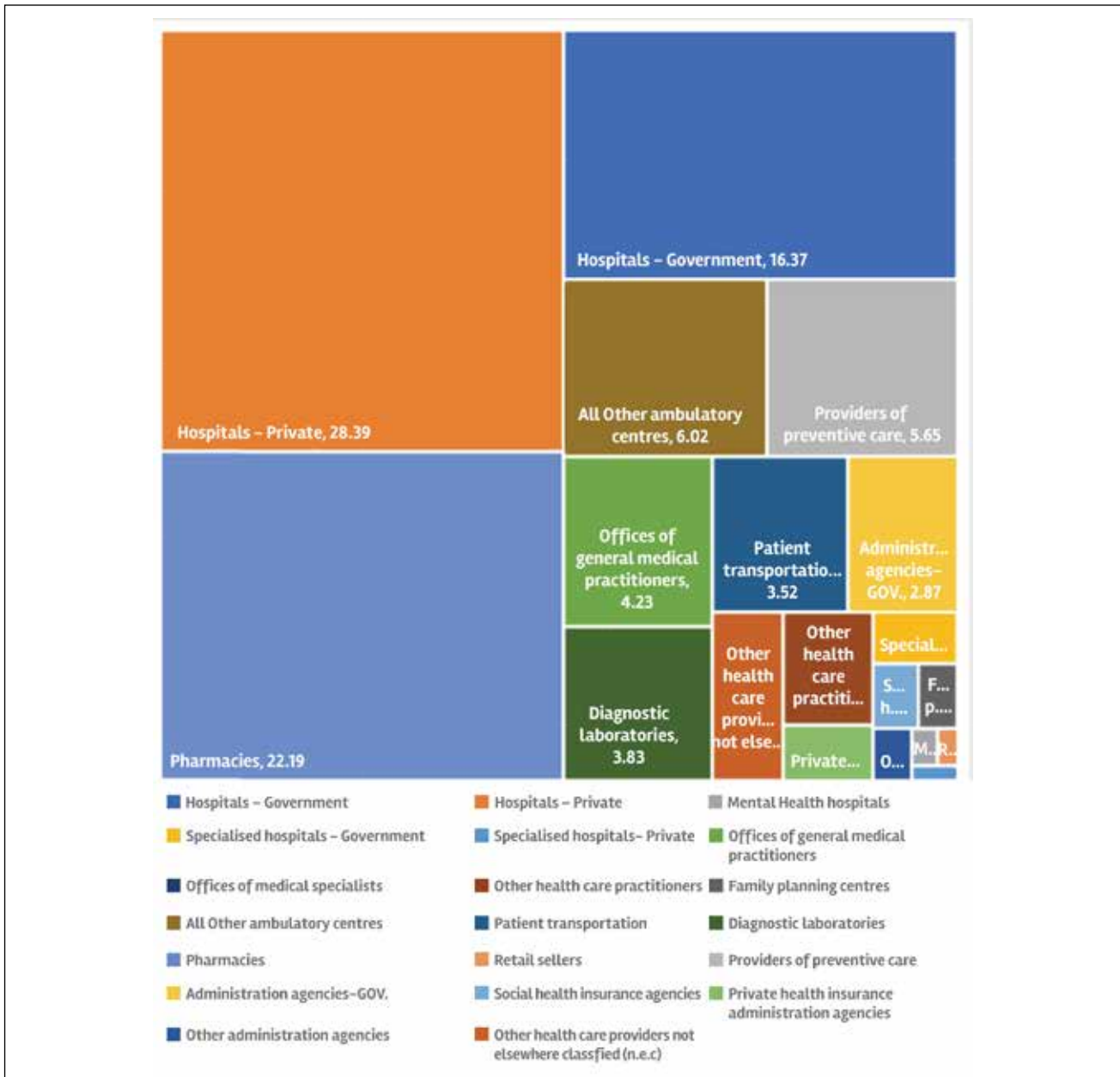
¹⁰ Expenditures on Sub Centers/ANM, ASHA, Anganwadi Centers etc

¹¹ Expenditures on Primary Health Centers and Dispensaries incl. of AYUSH, CGHS, ESIS, and Railway Polyclinics

NHA Codes	Healthcare Providers	Rs. Crores*	%
HP.7.2	Social Health Insurance Agencies	2,888	0.49
HP.7.3	Private Health Insurance Administration Agencies	5,025	0.85
HP.7.9	Other Administration Agencies	2,020	0.34
HP.10	Other Health Care Providers not elsewhere classified (n.e.c)	11,776	1.98
	Total	5,93,659	100

*All values are rounded off

Figure 4: Current Health Expenditure (2019–20) by Healthcare Providers (%)



HP.1 Hospitals

Hospitals are licensed establishments that are primarily engaged in providing inpatient and outpatient health services that include physicians, nursing, diagnostic, and other allied health services. Though outpatient and day care services are provided, the majority of procedures require admission and are delivered only by using specialized facilities, professional knowledge, advanced medical technology, and equipment, which form a significant and integral part of the provisioning process. A brief description of all the lowest level classification categories under these is given below:

HP.1.1.1 General Hospitals – Government

This category Includes establishments like Government General Hospitals, Government medical college hospitals, District Hospitals, Sub District/Sub-divisional Hospitals, and Community Health Centers (CHC).

HP.1.1.2 General Hospitals – Private

This includes all establishments like private general hospitals, private nursing homes, etc.

HP.1.2.1 Mental Health Hospitals – Government

This category comprises Government Mental Hospitals that are primarily engaged in providing medical treatment and diagnostic services to inpatients/outpatients suffering from severe mental illness or substance abuse disorders.

HP.1.3 Specialized hospital (other than mental hospitals)

A specialized hospital is primarily engaged in providing services for a specific type of disease or medical condition or a specific group of people. These include specialty hospitals for cancer, TB and lung diseases, cardiology, neurology, etc. AYUSH hospitals and other hospitals exclusively providing maternal and child health are also included in this category. This is further divided into HP.1.3.1 Specialized Hospital – Government and HP.1.3.2 Specialized Hospitals – Private.

HP.3 Providers of Ambulatory Healthcare

Providers of ambulatory care (outpatient care) are categorized into HP.3.1 Medical Practices, HP.3.3 Other Healthcare Practitioners and HP.3.4 Ambulatory Healthcare Centers. Brief descriptions of all the lowest level classification categories under these are given below:

HP.3.1 Medical practices

This includes private healthcare facilities. It is further divided into HP.3.1.1 Office of General Medical Practitioners (Private Clinics) and HP.3.1.3 Offices of Medical Specialists (Private Specialty Clinics).

HP.3.3 Other Healthcare practitioners

This includes Sub-centers/ANM, ASHA, Village Health and Nutrition Sanitation Committees (VHNSC)

HP.3.4 Ambulatory health care centers

These centers are classified into HP.3.4.1 Family Planning Centers and HP.3.4.9 All Other Ambulatory Centers [Government run – Primary Health Centers, Dispensaries (CGHS, AYUSH, and General) and Polyclinics (ECHS and Railways)].

HP.4 Providers of ancillary services

Providers of ancillary services are classified into HP.4.1 Providers of Patient Transportation and Emergency Rescue (which includes expenditure on patient's transportation) and HP.4.2 Medical and Diagnostic Laboratories (a brief description is given below)

HP.4.2 Medical and Diagnostic Laboratories

Establishments primarily engaged in providing analytic or diagnostic services, including body fluid analysis or genetic testing, directly to outpatients with or without a referral from health care practitioners. These include diagnostic imaging centers; pathology laboratories; Medical forensic laboratories; etc. It is important to note

that expenditures incurred at any provider of diagnostic services situated/integrated within a hospital as part of care/ treatment during hospitalization for that particular health system contact are considered part of that hospital (HP.1).

HP.5 Retailers and other providers of medical goods

This category includes HP.5.1 Pharmacies and HP.5.2 Retail sellers and other suppliers of durable medical goods and medical appliances.

HP.5.1 Pharmacies

This subcategory comprises establishments that are primarily engaged in the retail sale of pharmaceuticals (including both manufactured products and those sold by online pharmacists) to the population for prescribed and non-prescribed medicines. Pharmacies operate under strict jurisdiction/licenses of national pharmaceutical supervision. Usually, either the owner of a pharmacy or its employees are registered pharmacists, chemists, or pharmacy doctors. These include dispensing chemists; Community pharmacies; Independent pharmacies in supermarkets; and Pharmacies in hospitals that mainly serve outpatients.

It is important to note that expenditures in pharmacies integrated with hospitals that mainly serve inpatients are part of establishments classified under HP.1 General Hospitals. Also, expenditures in specialized dispensaries where the continuous monitoring of compliance and treatment plays an important role are classified under HP.3.4 Ambulatory health care center. Dispensed medicines in doctors' offices that require supervision are under HP.3.1 Medical practices.

HP.5.2 Retail sellers and other suppliers of durable medical goods and medical appliances

This item comprises establishments that are primarily engaged in the retail sale of durable medical goods and medical appliances such as family planning devices and therapeutic appliances.

HP.6 Providers of Preventive Care

This category includes healthcare providers primarily providing care under collective preventive programs/ public health programs either at a healthcare facility or under campaigns for specific groups of individuals or the population at large.

HP.7 Providers of Health Care Administration and Financing

This category includes HP.7.1 Government Health Administration Agencies, H.P.7.2 Social Health Insurance Agencies, HP.7.3 Private Health Insurance Administration Agencies, and HP.7.9 Other Administration Agencies. Brief descriptions of all the lowest level classification categories under these are given below.

HP.7.1 Government Health Administration Agencies

Government administration agencies are primarily engaged in formulation and administration of Government health policy, health financing, setting and enforcement of standards for medical and paramedical personnel and hospitals, clinics, etc., and regulation and licensing of providers of health services.

HP.7.2 Social Health Insurance Agencies

Agencies handling the administration of social health insurance schemes Examples are Directorate of Central Government Health Scheme, Employees' State Insurance Corporation, etc.

HP.7.3 Private Health Insurance Administration Agencies

Insurance corporations that manage health insurance plans and related finances

HP.7.9 Other Administration Agencies

This category comprises the agencies that manage Government financed health insurance schemes (Government trust and societies), agencies managing NPISH/Enterprise schemes, and others that are not covered by the other health provider categories given above.

HP. 10 Other Healthcare Providers not elsewhere classified (n.e.c)

This category includes providers that could not be classified in the above-mentioned categories due to the non-availability of information to identify healthcare providers for a particular expenditure line item.

1.2.4 Expenditure Estimates by Healthcare Functions

Healthcare functions refer to health care goods and services consumed by final users with a specific health purpose. Table 7 presents the distribution of current health expenditures by health care functions, followed by the description of all healthcare functions relevant in the Indian context. A detailed description of these schemes is provided in the “National Health Accounts Guidelines for India”, 2016.

Table 7: Current Health Expenditure (2019–20) by Healthcare Functions

NHA Codes	Healthcare Functions	Rs. Crores*	%
HC.1.1.1	General inpatient curative care	1,41,676	23.85
HC.1.1.2	Specialized inpatient curative care	59,882	10.09
HC.1.2.1	General day curative care	1,020	0.17
HC.1.2.2	Specialized day curative care	1,895	0.32
HC.1.3.1	General outpatient curative care***	93,877	15.81
HC.1.3.2	Dental outpatient curative care^^^	1,201	0.20
HC.1.3.3	Specialized outpatient curative care	19,470	3.28
HC.1.4	Home-based curative care	2,391	0.40
HC.2	All rehabilitative care	402	0.07
HC.3	All long-term care	31	0.00
HC.4.3	Patient transportation	20,879	3.52
HC.4.4	Laboratory and Imaging services	23,983	4.04
HC.5.1.1	Prescribed medicines	1,09,835	18.50
HC.5.1.2	Over-the-counter medicines	20,581	3.47
HC.5.1.4	All Pharmaceuticals and Other medical non-durable goods	35	0.01
HC.5.2.4	All Therapeutic appliances and Other medical goods	725	0.12
HC.6.1	Information, education, and counselling (IEC) programs	3,540	0.60
HC.6.2	Immunization programs	7,989	1.35
HC.6.3	Early disease detection programs	394	0.07
HC.6.4	Healthy condition monitoring programs	29,911	5.04
HC.6.5	Epidemiological surveillance, risk, and disease control programs	16,472	2.77
HC.6.6	Preparing for disaster and emergency response programs	1,944	0.33
HC.7.1	Governance and Health system administration	15,534	2.62
HC.7.2	Administration of health financing	9,956	1.68
HC.9	Other health care services not elsewhere classified	10,036	1.69
	Total	5,93,659	100
HC.RI.1	Total Pharmaceuticals Expenditure (TPE)	2,08,456	35.11
HC.RI.2	Traditional, Complementary and Alternative Medicines (TCAM)	25,887	4.36

* All figures are rounded off

*** The corresponding figure for the estimate on General Outpatient Curative Care in NHA 2017–18 has a typographic error. The correct figure is Rs 81,460 crores.

^^^ The corresponding figure for the estimate on Dental Outpatient Curative Care in NHA 2017–18 has a typographic error. The correct figure is Rs 1,107 crores.

Figure 5: Current Health Expenditure (2019–20) by Healthcare Functions (%)

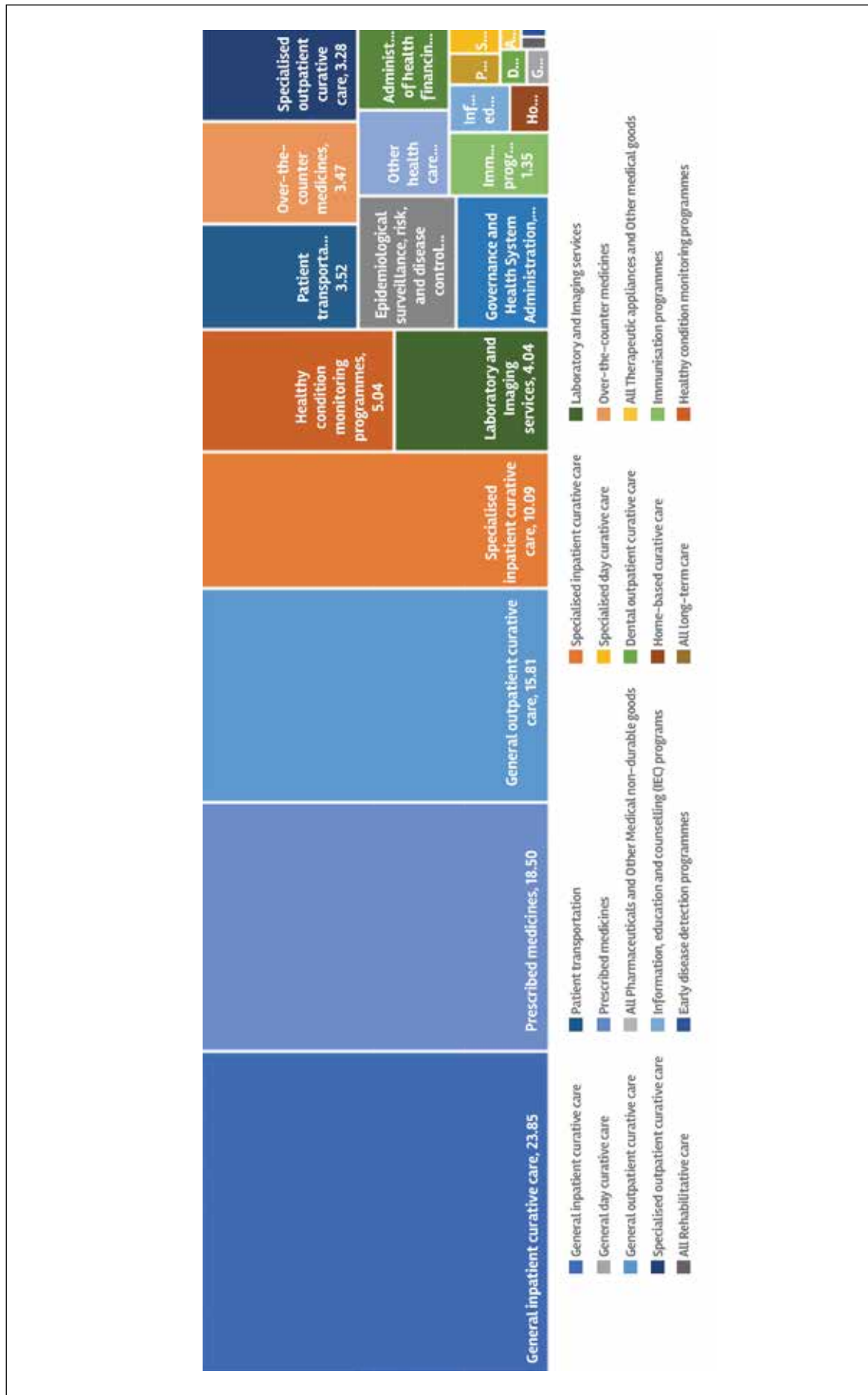
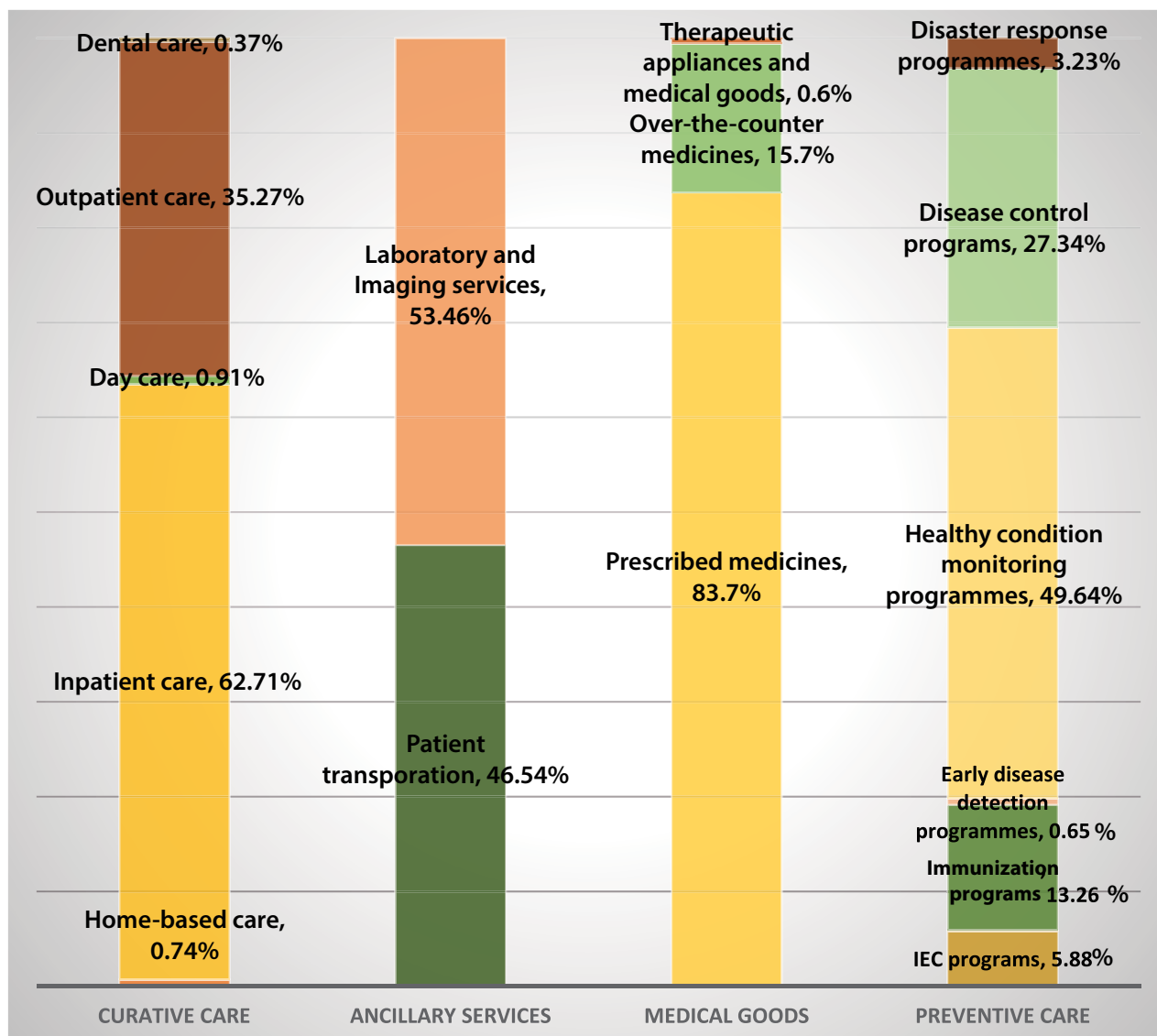


Figure 6: Distribution of Healthcare Functions according to SHA classification (%)



HC.1 Curative Care

Curative care comprises healthcare contacts during which the principal intent is to relieve symptoms of illness or injury, to reduce the severity of an illness or injury, or to protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal body function. Based on the mode of provision, curative care is divided into inpatient and outpatient curative care. In all cases, the main purpose of curative care remains the same, but the technology and place of provision change: in the case of an overnight stay in a health care facility the mode of provision is inpatient. When a patient is admitted for planned care or treatment involving specific organizational arrangements but does not involve an overnight stay then this is a day care, otherwise, it is an outpatient contact. The subcategories under this are HC.1.1.1 General Inpatient curative care, HC.1.1.2 Specialized inpatient curative care, HC.1.2.1 General day care, HC.1.2.2 Specialized day care, HC.1.3.1 General Outpatient curative care, HC.1.3.2 Dental outpatient curative care, and HC.1.3.3 Specialized outpatient curative care.

HC.2 All rehabilitative care

Expenditure incurred on providing/ availing rehabilitative care is aimed at reaching, restoring, and/or maintaining optimal physical, sensory, intellectual, psychological, and social functional levels, e.g., Physiotherapy, Occupational Therapy, Speech therapy, etc.

HC.3 All long-term care

Expenditure incurred on palliative care (mainly found from the budget documents of a few States) is classified here.

HC.4 Ancillary Services (non-specified by function)

Ancillary services are frequently an integral part of a package of services whose purpose is related to diagnosis and monitoring. Ancillary services do not, therefore, have a purpose in themselves. Therefore, only a part of the total consumption of ancillary services is made explicit by reporting the consumption of such services in the “non-specified by function” category, such as when the patient consumes the service directly, in particular during an independent contact with the health system. Ancillary services related to patient transportation and emergency rescue are HC.4.3 (i.e., ambulance service) provided by both Government and private sector. HC.4.4 Laboratory and imaging services are reported collectively and refer to those that are not a part of the treatment package and services that are availed from stand-alone diagnostic centers and laboratories.

HC.5.1 Pharmaceuticals and other non-durable goods

This is categorized under HC.5 Medical Goods (non-specified by function) and includes all consumption of medical goods where the function and mode of provision are not specified, i.e., medical goods acquired by the beneficiary either as a result of prescription following a health system contact or as a result of self-prescription. This excludes medical goods consumed or delivered during a health care contact that are prescribed by a health professional. This class is further divided into the following sub-classes: HC.5.1.1 prescribed medicine comprises all pharmaceuticals, including branded and generic pharmaceutical products, which are provided in response to a prescription issued by a licensed medical practitioner or pharmacist. HC.5.1.2 Over-the-counter drugs (OTC): comprises all pharmaceuticals, including branded and generic pharmaceutical products which may or may not be available without prescription but have been purchased independently. Inclusions in this category should be linked to the health purpose HC.5.1.4 All pharmaceuticals and other non-durable goods: includes expenditure on pharmaceuticals and other non-durable goods those not classified under inpatient and ambulatory care.

Important: Adhering to the descriptions of HC.4.4 and HC.5.1 given above for purposes of National Health Accounts for India, Out-of-Pocket Expenditure on diagnostic services and medicines as part of an outpatient contact or over the counter are categorized under HC.4.4 and HC.5.1 respectively. Medicines and diagnostic services provided as part of inpatient care are classified as part of Inpatient Curative Care HC.1.1 and respective provider classification under HP.1. Because in the Indian context, the majority of health expenditures are OOPE and this data on OOPE is sourced from the Health and Morbidity Survey conducted by National Sample Survey Office (NSSO). The NSSO survey reports expenditures on healthcare in a disaggregate manner on consultation/service fees, drugs, diagnostics, patient transportation, and others according to the facility where treatment was undertaken for both hospitalization and non-hospitalization contact separately. However, it is not clear from the survey if the expenditures reported for diagnostic services and medicines especially during a hospitalization episode were delivered/consumed as part of the treatment package or purchased/acquired from a pharmacy or diagnostic center within the same facility/establishment or outside the establishment from retail pharmacies or standalone diagnostic centers. Thus, the expenditures related to these are assume to be delivered/ consumed with directions of the health professional and provided by the health facility as part of the treatment package allowing them to be classified as part of inpatient care provided and the respective provider. The expenditure incurred under the Free diagnostic scheme by the government is included under HC 4.4

Expenditures on all pharmaceuticals within the health system (both private and Government sector) in a given year is reported under Total Pharmaceutical Expenditures (TPE) (HC.RI.1), a reporting item that includes all pharmaceutical expenditures reported under HC.5.1.1 Prescribed medicines, HC.5.1.2 Over-the-counter drugs (OTC), pharmaceuticals consumed as part of the interaction within the contact for all Curative Care (HC.1).

HC.5.2.4 All Therapeutic appliances and other medical goods

Under the broad category HC.5.2 Therapeutic appliances and other medical goods under HC.5 Medical Goods (non-specified by function), this comprises a wide range of medical durable goods, such as Orthotic devices,

corrective eyeglasses, and contact lenses, hearing aids, orthopedic appliances, family planning devices and all other medical durables including medical–technical devices.

HC.6 Preventive Care

Preventive care is based on a health promotion strategy that involves a process to enable people to improve their health through the control over some of its immediate determinants. This includes all the Government-funded national health programs such as National Disease Control Programs, etc. The subcategories under this are HC.6.1 Information, Education and Counselling (IEC) programs, HC.6.2 Immunization programs, HC.6.3 Early disease detection programs, HC.6.4: Healthy condition monitoring programs, HC.6.5 Epidemiological surveillance, risk and disease control programs, HC.6.6 Preparing for disaster and emergency response programs. Expenditures not classified under any of the above are categorized under HC.6.nec Unspecified preventive care (N.E.C.) (majority of it is non-specified on the job training to health-workers).

HC.7 Governance and Health System and Financing Administration

Expenditure to direct and support health system functioning and to maintain and increase its effectiveness and efficiency are categorized here. It excludes the administration and management at the provider's level like any overhead expenses to be included in the expenditures by service consumed. This is further categorized into HC.7.1 Governance and Health system administration and HC.7.2 Administration of health financing (includes specific expenditure on administration of insurance companies and establishments managing health insurance schemes).

HC.9 Other health care services not elsewhere classified (n.e.c.)

The expenditure that could not be classified to any other services or functions as per the System of Health Accounts (SHA) 2011 guidelines and “National Health Accounts Guidelines for India” are included here.

HC.RI.1 Total Pharmaceuticals Expenditure (TPE):

Includes spending on prescription medicines during a health system contact and self-medication (often referred to as over-the-counter products) and the expenditure on pharmaceuticals as part of inpatient and outpatient care from prescribing physicians from both the private and public sectors.

HC.RI.2 Traditional, Complementary and Alternative Medicines (TCAM)

This category is a reporting item and provides expenditure related to TCAM due to its emerging policy relevance and a long-standing tradition of using AYUSH in the Indian health system. It includes all the expenditure on non-allopathic care (AYUSH – Ayurveda, Yoga, Naturopathy, Unani, Siddha, and Homeopathy) from both the private and public sectors. Expenditures are sourced from health and morbidity surveys, detailed demand for grants of the Ministry of AYUSH/ other Union and State departments.

1.3 Expenditure on Capital Formation

Gross fixed capital formation in the health care system is measured by the total value of the fixed assets that health providers have acquired during the accounting period (less the value of the disposals of assets) and that are used repeatedly or continuously for more than one year in the production of health services. In the Indian context, it includes expenditure on infrastructure, buildings, machinery as well as expenditure on medical education, research, and training. As the non-availability of detailed expenditure, the capital expenditure is classified as HK.nec only. The following table provides information about the capital formation by different actors in India.

Table 8: Capital Formation by Funding Agency

Funding Agency	Amount (in Rs. Cr.)	%
Union	22,923	36.88
State	38,351	61.69
ULBs	592	0.95
RLBs	8	0.01
Rest of the world	289	0.46
Total	62,163	100

1.4 Expenditure Estimates by Primary, Secondary and Tertiary Care

It is important to present the NHA estimates according to primary, secondary, and tertiary care for policy relevance in India. An attempt is made to arrive at these expenditure categories using the healthcare functions vs. healthcare provider matrix (HC X HP). The categorization of health care expenditures into Primary, Secondary and Tertiary care from NHA India 2019–20 is presented for Government, private, and combined allocations in Table 9. Expenditures regarded as Governance and Supervision and those not elsewhere classified are also mentioned. Note that these expenditures are comparable only to NHA Estimates based on SHA 2011 not NHA Estimates 2004–05 (which is based upon SHA 1). The reason for the same and particular differences could be explored in NHA Estimates for India 2013–14 report (page. No 27).

1.5 Health Insurance Expenditures

Health Insurance constitutes health-financing schemes financed by contributions/premiums collected from individuals or Governments and pooled to actively purchase services from healthcare providers either by Government (health department or Government governed Corporation/Trust/Society) and/or insurance company. For the purpose of National Health Accounts for India, expenditures of the following five types of health financing schemes are considered health insurance expenditures¹². Definitions of these schemes are given on pages no. 22 and 23 of this report. The expenditures under these for the year 2019–20 are presented in Table 8:

1. Social health Insurance (Central Government Health Scheme, Employees' State Insurance Scheme, and Ex-Servicemen Contributory Health Scheme)
2. Government Financed Health Insurance Schemes (of both Union and State Governments)
3. Employer-based insurance – other than enterprises schemes (Private Group Health Insurance)
4. Other primary coverage schemes (Private Individual Health Insurance)
5. Community based health insurance

¹² Expenditures of all the insurance schemes might not be presented here due to discontinuation of the scheme, nascent stage of the scheme or delays in implementation or expenditures might not fall under the financial year for which NHA estimates are being produced. At times expenditures for a particular scheme are unavailable or it might not be possible to disaggregate them from a particular data source.

Table 9: Current Health Expenditure (2019–20) by Primary, Secondary and Tertiary Care (%)

Category	Description of Expenditures Included	Govt.			Pvt.			Combined		
		2019–20	2018–19	2017–18	2019–20	2018–19	2017–18	2019–20	2018–19	2017–18
Primary	<p>Expenditures under preventive care under all healthcare providers.</p> <p>All expenditures at sub–centres, Family planning centres, PHC, dispensaries (CGHS, ESIS, etc., private clinics) except for those incurred for specialized outpatient care and dental care.</p> <p>Expenditures for general outpatient curative care at all healthcare providers including related diagnostic and pharmaceutical expenditures apportioned from wherever relevant.</p> <p>Expenditures under all pharmaceuticals and other medical non–durable goods, therapeutic appliances, and other medical goods purchased directly by the households</p> <p>Expenditures for inpatient curative care at all ambulatory centres including expenditures related to childbirth at sub– centres.</p> <p>Expenditures under rehabilitative care at offices of general medical practitioners.</p> <p>Expenditures under all long–term care and Expenditures under patient transportation</p>	55.9	55.2	54.7	37.2	36.9	37.6	48.0	47.4	47.0
Secondary	<p>Expenditures under general inpatient curative care at hospitals including related diagnostic and pharmaceutical expenditures apportioned from wherever relevant.</p> <p>Expenditures under dental outpatient curative care at all healthcare providers including related diagnostic and pharmaceutical expenditures.</p> <p>Expenditures under specialized outpatient curative care at all providers of ambulatory healthcare</p> <p>Expenditures under all laboratory and imaging services and pharmaceutical expenditures under specialized outpatient curative care as apportioned from wherever relevant.</p>	29.6	30.5	31.5	36.5	33.3	36.3	32.5	31.7	34.0

Category	Description of Expenditures Included	Govt.			Pvt.			Combined		
		2019-20	2018-19	2017-18	2019-20	2018-19	2017-18	2019-20	2018-19	2017-18
Tertiary	Expenditures under specialized inpatient curative care at all providers including related diagnostic and pharmaceutical expenditures. Expenditures under specialized outpatient curative care at hospitals Expenditures under rehabilitative care at specialized hospitals other than mental health hospitals	6.4	5.9	6.4	23.3	26.9	23.3	13.5	14.9	13.7
Governance and supervision	All expenditures where both providers and functions are healthcare systems governance and administration of finances	6.0	5.6	5.8	1.9	1.8	1.7	4.3	4.0	4.0
Not Classified elsewhere	Expenditures that could not be classified under any of the above categories	2.1	2.8	1.6	1.1	1.1	1.1	1.7	2.1	1.3

It is important to note, insurance expenditures do not include (1) medical reimbursements to union Government employees reported under Central Services Medical Attendance (CSMA), expenditures on healthcare services provided by Defense and Railways (2) State Government reimbursement of medical bills to its employees (3) union and State Governments' medical relief or medical emergency funds released on specific individual requests to below poverty line and vulnerable population for secondary and tertiary care. As per SHA 2011 and NHA Guidelines for India 2016, expenditures under (1) & (2) are included under Union and State Government employee schemes, and expenditures under (3) are included under Union and State Government non-employee schemes.

Health insurance estimates reflect only current health expenditure. Capital expenditure has been mentioned separately only for Social Health Insurance Schemes in Table 8. Cash benefits for sickness, maternity, disablement, and death due to injury at work to workers and dependents to cover for wage loss or other means are not included within the boundary of NHA for India. Interest paid on revenues, dividends, reserves of the insurer (after claims are paid including administrative overheads) are also outside the health insurance expenditures boundary and are not accounted for here. For more details on boundaries for health insurance expenditures, NHA guidelines for India, 2016 may be referred.

Table 10: Health Insurance Expenditure (2019-20) under different schemes

Sl. No.	Health Insurance Scheme	Rs. Crore*
1	Social Health Insurance Schemes	25,401
1.1	Central Government Health Scheme (CGHS) (Incl. Capital Expenditure)	4,867
1.2	Employee State Insurance Scheme (ESIS) (Incl. Capital Expenditure)	15,349
1.3	Ex-Serviceman Contributory Health Scheme (incl. Capital Expenditure)	5,185
2	Government Financed Health Insurance	13,809
2.1	Rashtriya Swasthya Bima Yojana (RSBY) (All States Not Specified Else Where)	743
2.2	Yaseshwani Health Insurance Karnataka	0
2.3	Arogyasri Health Insurance Telangana	300

Sl. No.	Health Insurance Scheme	Rs. Crore*
2.4	Handloom Weaver Health Insurance	9
2.5	Insurance for Information and Broadcasting Workers West Bengal	420
2.6	NTR Vaidyaseva Andhra Pradesh	1,305
2.7	Chief Minister's Health Insurance Scheme Chattisgrah	281
2.8	Goa Mediclaim and Svarnjayanti Yojna Goa	39
2.9	MA Yojna Gujarat	1,139
2.1	Mukhya Mantri Health Insurance Himachal Pradesh	17
2.11	Suvarna Arogya Suraksha Trust Karnataka ¹³	362
2.12	Mahatama Jyotiba Phule Jan Arogya Yojana Maharashtra	739
2.13	Megha Health Insurance Meghalaya	76
2.14	Public Health Insurance Mizoram	50
2.15	Bhagat Puran Singh Health Insurance Punjab	50
2.16	Chief Minister's Health Insurance Tamil Nadu	1,467
2.17	CM swasthya bima Yojna Uttarakhand	0
2.18	Biju Krushak Yojna Odisha	1,039
2.19	Comprehensive Health Insurance Scheme Kerala	292
2.2	Pradhan Mantri Jan Arogya Yojana	4,434
2.21	Mukhyamantri Swasthya Bima Yojna, Jharkhand	118
2.22	Manipur Health Protection Scheme	10
2.23	Jan Swasthya Bima Yojna, Rajasthan	674
2.24	ANISHI	0
2.25	NIRAMAYA health insurance	1
2.26	Other Government Financed Health Insurance ¹⁴	244
3	Private Health Insurance	45,838
3.1	Employer-based insurance (Other than enterprises schemes)	25,881
3.2	Other primary coverage schemes	19,957
4	Community-based insurance	39

*All values in the above table are rounded off

¹³ Suvarna Arogya Suraksha Trust is an institution that manages several schemes that provide cashless healthcare services to entitled households and the police forces. This reimburse directly to healthcare providers wherein all expenditures are largely financed by the State Government of Karnataka.

¹⁴ There are some small insurance schemes reported by Union Ministries, Urban Local bodies or State Governments which are specific to certain occupation group or poor/ vulnerable populations. Such schemes have no specific name and have small expenditures. Also, these may be one with no promise to continue in the future. Thus, are not presented independently and summed up under this head

2

National Health Accounts Methodology

2.1 System of Health Accounts 2011 Framework (SHA 2011)

National Health Accounts estimates for India are based on SHA 2011 framework and NHA Guidelines for India, 2016 including refinements that adhere to basic principles from SHA 2011 manual. States may also adhere to this while preparing State Health Accounts to ensure consistency and reliable estimates of health accounts at the national and sub-national levels.

SHA 2011 defines health accounts as a systematic description of the financial flows related to consumption of healthcare goods and services and a standard for classifying health expenditures according to the three axes – consumption, provision, and financing. All health expenditures are included regardless of how or by whom the service or goods is funded or purchased, or how and by whom it has been provided. It provides standard classification and codes for health financing schemes (HF), revenues of health financing schemes (FS), healthcare providers (HP), and healthcare functions (HC). These codes are used to measure the financial flows and also to report health expenditure estimates for cross-country comparisons.

A major change in the classification of health expenditures from SHA 1.0 to SHA 2011 is that the SHA 1.0 used the Total Health Expenditures (THE) to estimate health accounts while the SHA 2011 disaggregates expenditures into Current Health Expenditures (CHE) and Capital Formation for health (HK). Total Health Expenditure include both current and capital expenditures for health. SHA 2011 defines Current Health Expenditures as the final consumption expenditure of resident units on healthcare goods and services. Gross capital formation in the healthcare system is measured by the total value of assets that providers of health services have acquired during the accounting period (less the value of disposals of assets of the same type) and that are used repeatedly or for more than one year in the provision of health services.

2.2 Health Accounts Production Tool

NHA estimates for India are derived from output tables in the form of two-way matrices generated from the Health Accounts Production Tool (HAPT). It is a standardized tool that helps to arrive at NHA estimates with well-defined procedures and methodology for streamlining data and simplifying the estimation process. It enhances the data quality by checking for double counting and errors in classification codes; provides consistent estimates as it gives provisions for customizing the NHA codes and store past estimations; easy to manage large data sets thereby reducing the burden of editing, sharing, and keeping track of multiple files of expenditure data; reduces the time to generate output tables and gives multiple options to import and export

health expenditure data sets. Using HAPT helps not only arrive at but present the flow of funds in the health system in pictorials. The following steps are involved in producing estimates: (i) Setting up the HAPT to use India specific time and space boundary and classification codes, (ii) Define the NHA classification codes and classify health expenditures in the data sources, (iii) Process raw data into HAPT ready formats, (iv) Import data into the HAPT, (v) Mapping the data with classification codes in HAPT, and (vi) Generating Health Accounts Matrices.

2.3 Defining Healthcare Expenditures Boundaries for India

System of Health Accounts 2011 framework (SHA 2011) sets the boundary for health expenditures. There is time, spatial and functional boundaries.

Health expenditures incurred for consumption of health care goods and services during a given fiscal year (for India) are included. NHA 2019–20 estimates for India considers the ‘actual expenditures made during the Financial Year from 1st April 2019 to March 31st, 2020. Health expenditures made by residents of the country and those incurred by Indian residents who live abroad temporarily or who travel abroad to seek treatment are included. Health care goods and services consumed by foreign nationals in India are considered out of the boundary of health accounts.

Under the functional dimension, expenditures on all activities are included whose primary purpose is to restore, improve, maintain, and prevent the deterioration of health status of the population and mitigating the consequences of ill–health through the application of qualified health knowledge – medical, paramedical, and nursing knowledge, including technology and traditional, complementary and alternative medicine (TCAM). While the basis for the inclusion of health expenditures is based on the above–mentioned activities, there is a distinction between current and capital expenditures. Current health expenditures include activities for the current consumption of services to promote, develop and maintain health status and are included in the boundary of NHA. Capital expenditures include capital formation that is created for future health care provision such as the construction of buildings, purchase of equipment, research and development, medical education, and training of health personnel are accounted separately in SHA 2011 and do not come into the boundary of current health expenditures. Therefore, for estimation of NHA, current health expenditures on the following activities fall under the purview of NHA include expenditures for:

- ◆ Health promotion and prevention
- ◆ Diagnosis, treatment, cure, and rehabilitation of illness
- ◆ Care for persons affected by chronic illness
- ◆ Care for persons with health–related impairment and disability
- ◆ Palliative care
- ◆ Provision of community health programs
- ◆ Governance and administration of the health system
- ◆ Medicines/Ancillary services that are purchased/ availed independently without prescription from a health professional like self–prescriptions/self–diagnosis which involves over–the–counter medicines are also included as health expenditures.

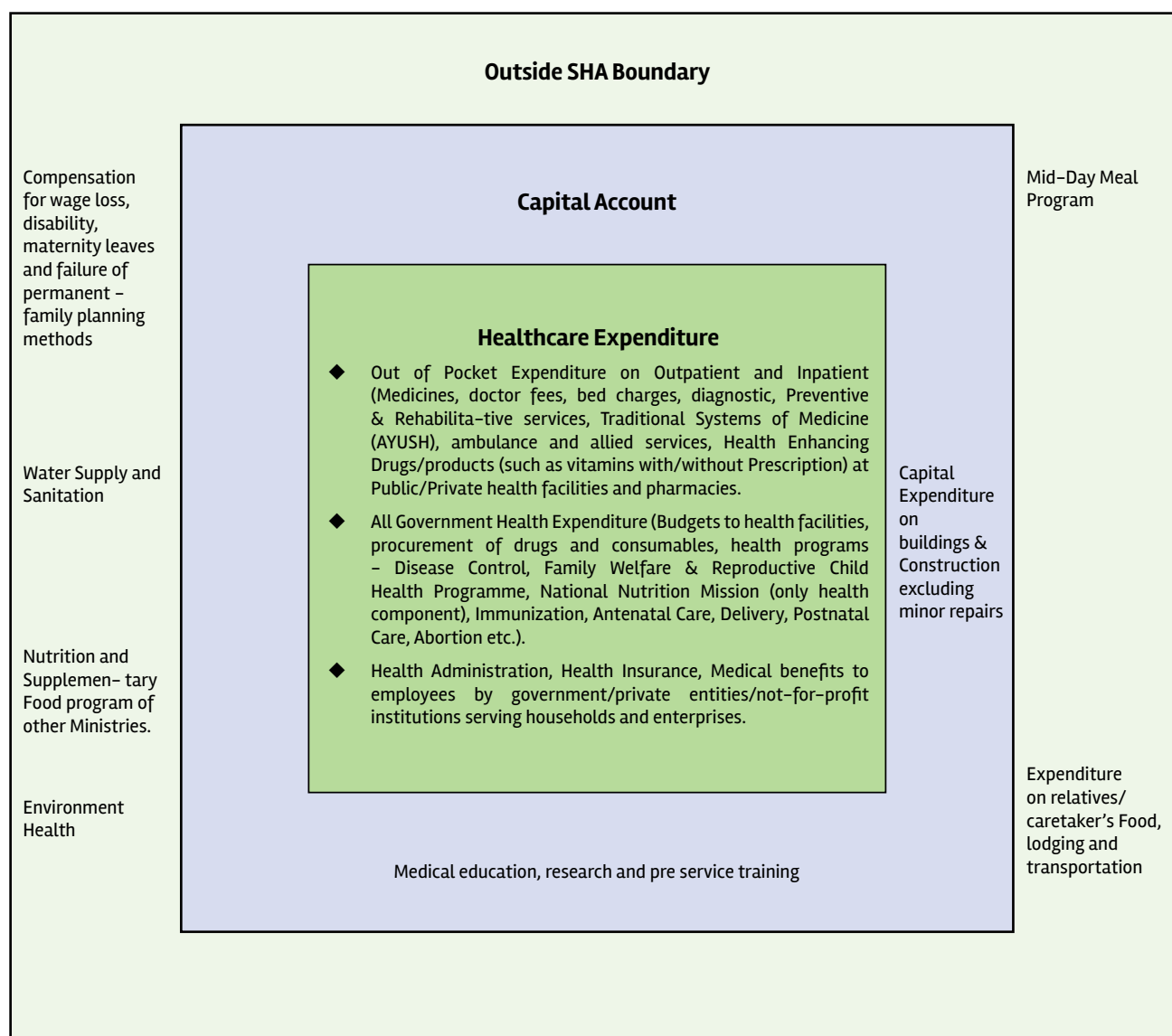
Certain health–related activities are provided by various Government departments other than the Department of Health and Family Welfare. These activities include the provision of long–term social care, enhancing integration of disabled persons, enforcement of standards of food hygiene, provision of drinking water, environmental protection, sanitation, and other multi–sector promotion of healthy lifestyles. Though these activities have a health–enhancing component in them, the primary purpose of implementing these programs is either for the provision of social services or to improve the overall status of the population and hence these

expenditures are excluded from the boundary of NHA. However, care should be taken while excluding these expenditures. For instance, if a department allocates money to provide targeted supplementary nutrition to prevent anemia, then it should be within the boundary, whereas a supplementary nutrition program whose aim is to provide nutrition education and counselling should be excluded from the boundary of NHA.

The NHA estimates for India do not include the following activities:

- ◆ Compensation/ benefits for wage loss, for the failure of sterilization, maternity benefits (salaries of staff on maternity leave), loss of household income due to sickness, disablement, and death due to employment injury to workers and dependents.
- ◆ Expenditures related to purification, testing, and supply of potable water, sanitation services, cremation and animal care, disposal of wastes, nutrition programs like mid-day meal, any other programs that complement but directly do not impact health.
- ◆ Other miscellaneous expenditures incurred by the relatives or friends who accompany the patient like transport costs, food expenditures, lodging charges, and loss of wage/labour.
- ◆ Interest paid on revenues, dividends, reserves of the insurer (after claims are paid including administrative overheads) are not accounted for.

Figure 7: Description of Healthcare Expenditure Boundaries for India



Compensation for wage loss, disability, maternity leaves and failure of permanent - family planning methods

Water Supply and Sanitation

Nutrition and Supplementary Food program of other Ministries.

Environment Health

Mid-Day Meal Program

Expenditure on relatives/ caretaker's Food, lodging and transportation

2.4 Data Sources

To capture healthcare expenditures in both public and private sectors, the following data sources have been used. Data is obtained from more than one source, triangulated to validate and adequate measures are taken to avoid double counting.

- ◆ Detailed Demand for Grants – Ministry of Health and Family Welfare and all Union Ministries/ Departments including Ministry of Railways and Ministry of Defence, 2021–22 for actual expenditures of FY 2019–20.
- ◆ State-wise expenditures under National Health Mission (NHM) – Financial Monitoring Reports (FMR) for 2019–20 – Financial Management Group (FMG), National Health Mission, MoHFW.
- ◆ Detailed Demand for Grants – State Department of Health and Family Welfare and all Other State Departments, 2021–22, for actual expenditures of FY 2019–20.
- ◆ Office of Controller General of Accounts (CGA) – medical reimbursements to Union Government employees and contributions towards social health insurance for 2019–20.
- ◆ Expenditure Statements/ Annual Reports of Municipal Corporations and Office of Municipal Administration at State level for FY 2021–22 or the respective years that present actual expenditures for FY 2019–20.
- ◆ Annual Reports of Central Government Health Scheme (CGHS) for FY 2019–20
- ◆ Annual Reports of Employees’ State Insurance Corporation (ESIC) for FY 2019–20
- ◆ Official Communication(s) from Government Financed Health Insurance Schemes and Scheme Websites for details of reimbursements made for FY 2019–20.
- ◆ National Sample Survey Office 75th Round Survey Data – Social Consumption: Health, 2017–18 (July 2017 – June 2018), Ministry of Statistics and Program Implementation.
- ◆ National Sample Survey Office 68th Round: Consumer Expenditure Survey, 2011–12, Ministry of Statistics and Program Implementation.
- ◆ Annual report of Insurance Regulatory Development Authority of India (IRDAI) for FY 2019–20
- ◆ Anonymised health insurance claims from Insurance Information Bureau (IIB), IRDAI for FY 2019–20.
- ◆ Study on Health Expenditures by Indian Enterprises and Non-Government Organizations, for 2013–14, Public Health Foundation of India
- ◆ Health expenditures by Development partners (external funding) – OECD Creditor Reporting System (CRS) Development Assistance Committee database (DAC) for FY 2019–20.
- ◆ Second Advance Estimates of National Income 2021–22 and Quarterly Estimates of Gross Domestic Product for the Third Quarter (Q3) of 2021–22.
- ◆ Handbook of Statistics on Indian Economy, 2021–22, RBI
- ◆ Population Projections for India and States 2011–2036, Report of the Technical Group on Population Projections, National Commission on Population, July 2020.
- ◆ PMJAY data, NHA
- ◆ Reserve bank of India – State finances: A study of budgets.
- ◆ Health Management Information System (HMIS), National Health Mission, MoHFW – utilisation data for 2019–20.
- ◆ IQVIA Database

- ◆ Expenditures of Rural Local Bodies using e-gram swaraj and Official Web Portal of Kerala Local Government, Government of Kerala: Local Self Government Department for FY 2019–20
- ◆ National Family Health Survey–2019–21 (NFHS–5) data.

2.5 Refinements over earlier National Health Accounts Estimates

There is a constant effort to use better information/data sources and improved estimation methods year on year to produce robust health expenditure estimates. NHA guidelines/ methodology and estimates are updated also to incorporate experts and stakeholder feedback and reflect changes in the Indian health system. Refinements incorporated in NHA estimates over previous NHA estimates are presented in sections (2.5.1 & 2.5.2).

2.5.1 Refinements over NHA Estimates 2004–05 and 2013–14

NHA 2004–05 was based on the System of Health Accounts 2001 (SHA 1.0) framework and the World Health Organization Guide to Producing National Health Accounts. NHA 2018–19, NHA 2017–18, NHA 2016–17, NHA 2015–16, NHA 2014–15, and NHA 2013–14 estimates are based on the System of Health Accounts (SHA 2011) framework. The basic difference in NHA estimates 2004–05 and the latest NHA estimates is the disaggregated presentation of current health expenditure (CHE) and capital formation (HK); treating medical education, research, and development, training as capital formation; and introduction of new expenditure classification by Healthcare Financing Schemes (HF).

Refinements made in the process of transition from SHA 1.0 to SHA 2011 are incorporated in the NHA estimates including improved interpretations of methodology/descriptions given in SHA 2011 Manual (Revised Edition)¹⁵ Published in 2017 within the preview of Indian Health System context and NHA Guidelines for India 2016. A detailed description of all refinements in NHA 2013–14 over NHA 2004–05 can be referred to in the Reports – NHA Estimates for India (2013–14).

Refinements made in NHA estimates methodology for FY 2013–14 and FY 2014–15 are strictly adhered to derive estimates for NHA 2015–16. Refinements given in 2.5.2 are specific to reflect improvements in NHA 2015–16 over NHA 2014–15.

2.5.2 Refinements in NHA Estimates 2015–16 over NHA Estimates 2014–15

Refinements NHA estimates 2015–16 over NHA estimates 2014–15 are based on improved classification of expenditure items due to availability of better information/data including improved interpretations of methodology/descriptions given in SHA 2011 Manual (Revised Edition) Published in 2017 in discussion with NHA experts. These and are presented below:

1. A new classification code under Healthcare Financing Schemes HF.1.2.1.4 Government Financed Health Insurance schemes have been introduced instead of HF 2.1.1.2 Government Based Voluntary Insurance. This reflects only changes in the code and title of the code. The expenditures previously included under HF 2.1.1.2 are now included under HF1.2.1.4. These include expenditure under all health insurance schemes implemented by union and State Governments in 2015–16. These are Rashtriya Swasthya Bima Yojana and other State-specific Government health insurance schemes that are enumerated under the section on health insurance expenditures of this report. These expenditures in NHA 2013–14 and 2014–15 were classified under the code HF.2.1.1.2 Government Based Voluntary Insurance. However, these

¹⁵ OECD, Eurostat and World Health Organization (2017), *A system of Health Accounts 2011: Revised Edition*, OECD publishing, Paris. <http://dx.doi.org/10.1787/9789264270985-en>

expenditures were always considered part of the Total Government Expenditures for all analysis and reporting purposes. For NHA 2015–16 the expenditures of these schemes were classified as HF 1.2.1.4 considering other country experiences of classifying such similar schemes as Government Schemes under appropriate codes of HF.1 and discussions with experts to maintain global comparability. To reinterpret the classification, SHA 2011 definitions under Table 7.2 Main Criteria of health care financing schemes and Chart 7.2 Criteria tree for healthcare financing schemes was considered (page 163 and 164). These fit the code HF 1.2.1 as the payments for some of these schemes (like RSBY) are contributory and entitlements are based on enrolment requiring actions to be taken by the eligible persons. Contributions are non-risk related and a share of the total contributions can be made by the Government from budgetary allocations. Thus, a separate sub code HF 1.2.1.4 was created so that these are presented separately for policy purposes but are part of HF 1.2.1 code definitions.

2. Due to the above change, a new code FS.3.4 was also introduced. The contributions by eligible households paid for enrolment are considered as other social contributions FS.3.4 instead of FS.5.1 Voluntary Prepayment from individuals/ households as in NHA 2013–14 and NHA 2014–15.

2.5.3 Refinements in NHA Estimates 2017–18 over NHA Estimates 2016–17

The present NHA round includes some new additions to further refine the classification as well as to improve the estimates. The new additions are presented below.

In the present NHA, the estimates on Out-of-Pocket Expenditure are based on National Sample Survey (NSS) 75th round (2017–18) on health¹⁶. Till NHA 2016–17 the estimates were based on NSS 71st round (2014). The classification of expenditure has been done as per the NHA guideline, 2016¹⁷ although there are few new additions in the recent round in terms of health care providers. Unlike NSS 71st round the 75th round includes information on health care provided by NGOs which has been clubbed under Private Health care provider. The latest round also gives information on expenditure on immunization for the age group 0 to 5 years for the selected vaccines. To avoid underestimation in vaccination expenditure the NSS data has been supplemented with the vaccine sales data from IQVIA. Since the NSS survey also provides the source of health care providers for vaccination the same information is used in Provider classification. The vaccination expenses coming from sales data have been classified under pharmacy. The latest round also has a new category called informal health care provider which has been classified as HP.10 in the present classification. For the classification of Providers – Childbirth in the government sector, the apportioning key has been developed using the NFHS–4 unit-level data. The out-of-pocket expenditure on sterilization has been estimated using the National Family Health Survey (NFHS)– 4 data. This report also used the actual sales data from IQVIA for Vitamins, Minerals, and Supplements.

To classify the CSR data the information given in the CSR portal of the Ministry of Corporate Affairs has been used. This portal provides detailed information on health functions as well as provider for money allocated under CSR.

2.5.4 Refinement in NHA Estimates 2018–19 over NHA Estimates 2017–18

The present NHA round includes new classification to improve the estimates. Under the HC classification under HC 5.1 a new code HC 5.1.4 has been added. The new code All Pharmaceuticals and Other medical non-durable goods represents the sale of generic drugs and other medical non-durable goods in subsidised rate in outlet under the Union Government Scheme of Jan Aushadhi Scheme.

¹⁶ NSS 75th round (2017–18) on Health is a latest round dealing with the subject. NSS under Ministry of Statistics and Programme Implementation collects Primarily data through nation-wide household surveys. For detail on survey design and sampling methodology please visit <http://www.mospi.nic.in>

¹⁷ National Health Account Guideline for India, 2016, National Health System Resource Centre, Ministry of Health and Family Welfare, Government of India.

2.5.5 Refinement in NHA Estimates 2019–20 over NHA Estimates 2018–19

1. In the present NHA, Rural Local Bodies expenditure have been estimated using the data obtained from the e-Gram Swaraj website, and Official Web Portal of Kerala Local Government, Government of Kerala: Local Self Government Department for FY 2019–20. Till NHA 2018–19 the estimates were based on the Study of Expenditure of Rural Local Bodies using 14th Finance Commission data, National Institute of Public Finance and Policy. The classification of expenditure has been done as per the NHA guideline, 2016.
2. The out-of-pocket expenditure on sterilization has been estimated using the National Family Health Survey (NFHS)-5, 2019–21 data.

2.6 Limitations

- ◆ The list of health care providers and related capital expenditures especially in the private sector is not exhaustive due to the non-availability of disaggregated data. Further, expenditures on health care by Universities/ Academic Institutions/ autonomous bodies on the welfare of students and their own employees; health expenditures through Members of Parliament Local Area Development Scheme (MPLADS); expenditures related to import/export of health services and goods are inadequately captured. NHA team is working towards capturing this information in the future by conducting primary Surveys or obtaining information from relevant Government departments/ private institutions or agencies.
- ◆ Expenditure information on dental care, long-term care, and rehabilitative care in the Government/ private sector has improved since 2013–14 but is still limited due to the inability of existing data sources to capture this information in a disaggregate manner; therefore, the estimates could be an underestimate.
- ◆ Due to the dynamic nature of the Indian health system, especially the evolving medical assistance and Government health insurance schemes, some of these do not exactly adhere to existing SHA 2011 classifications and codes for health financing schemes. The exact descriptions for the Indian context for the same have been defined in this report and NHA guidelines for India 2016. However, they have been updated wherever possible according to the SHA 2011 Manual Revised Edition, 2017.
- ◆ NHA estimates 2019–20 for Non-Government Institutions Serving Households (NPISH), Enterprises/ Firms are extrapolated from NHA estimates 2013–14. These were obtained through independent surveys for each of the categories in 2013–14.

Notes:

The main source of estimates for out-of-pocket expenditure for NHA 2019–20 is the NSS 75th round of 2017–18

The source of estimates for out-of-pocket expenditure in previous NHA estimates including the 2016–17 was the extrapolated figure from NSS 71st round of 2014. It is to be noted that reference period for 71st round was 6 months (January– June 2014) and for 75th round it was one year (July 2017– June 2018). Sample size of 71st round was 65932 households, in 75th round it was 1,13,823 households. The observed change in out-of-pocket expenditure may be attributed to several factors including changes in utilisation pattern between these two rounds¹⁸.

¹⁸ NSS Report of 71st and 75th round

Annexures

Annexure A:

A.1 National Health Accounts 2019–20 Matrices

Expenditure incurred by different entities in the health system is captured through two-dimensional tables that track the financial flows from financing sources to financing schemes, financing schemes to health care providers and health care functions, and from health care providers to health care functions. The NHA estimates presented in this report are derived from the following matrices. The flow of health expenditures for India in 2019–20 is quantified through two-way tables in the form of matrices that present the expenditure distribution from sources to schemes (FS X HF), schemes to providers (HF X HP), schemes to functions (HF X HC) and providers to functions (HP X HC).

- ◆ Table A.1: Current Health Expenditure (2019–20) by Healthcare Financing Schemes and Revenues of Healthcare Financing Schemes (HFxFS matrix)
- ◆ Table A.2: Current Health Expenditure (2019–20) by Providers and Healthcare Financing Schemes (HPxHF matrix)
- ◆ Table A.3: Current Health Expenditure (2019–20) by Healthcare Functions and Healthcare Financing Schemes (HCxHF matrix)
- ◆ Table A.4: Current Health Expenditure (2019–20) by Healthcare Functions and Healthcare Providers (HCxHP matrix)
- ◆ Table A.5: Current Health Expenditure (2019–20) by Primary, Secondary, and Tertiary healthcare Categorization (HCxHP matrix).

Table A.1: Current Health Expenditure (2019–20) by Financing Schemes and Revenues of Healthcare Financing Schemes (HFxFS matrix)

Indian Rupee (INR), crore	Financing schemes	Revenues of health care financing schemes	FS.1 Transfers from government domestic revenue (allocated to health purpose)				FS.2 Transfer distributed by government from foreign origin		FS.3 Social Insurance contribution			FS.5 Voluntary pre-payments		FS.6 Other domestic revenue n.e.c.			FS.7 Direct Foreign Transfers	All FS	
			FS.1.1 Internal transfers and grants – Union Government	FS.1.2 Internal transfers and grants – State Government	FS.1.3.1 Urban Local Bodies	FS.1.3.2 Rural Local Bodies	FS.2.1 Transfers distributed by Union Government from foreign origin	FS.2.2 Transfers distributed by State Government from foreign origin	FS.3.1 Social insurance contributions from employees	FS.3.2 Social insurance contributions from employers	FS.3.4 Other social insurance contributions	FS.5.1 Voluntary prepayment from individuals/households	FS.5.2 Voluntary prepayment from employers	FS.6.1 Other revenues from households n.e.c.	FS.6.2 Other revenues from corporations n.e.c.	FS.6.3 Other revenues from NPISH n.e.c.	FS.7.1.4 All direct foreign financial transfers		
HF.1 Government health care financing scheme and compulsory contributory health care financing scheme	HF.1.1.1	Union government schemes (Non-Employee)	39,733.702	13,660.134			1,322.7955												54,716.631
	HF.1.1.2	Union government schemes (Employee)	14,968.94																14,968.94
	HF.1.1.2.1	State government schemes (Non-Employee)	3,445.5762	75,529.281			160.6693												79,135.527
	HF.1.1.2.2	State government schemes (Employee)	48,724,709	7,007,2855															7,056.0103
	HF.1.1.2.2.1	Urban Local Bodies schemes	633.01357	2,218.0985	5,816.1824														8,667.2944
	HF.1.1.2.2.2	Rural Local Bodies schemes	459.80105	6,805.0688		27.86561													7,292.7355
	HF.1.2	Social Health Insurance Scheme	12,724.629	13,685.624				12,1702	3,582.86	7,760.38									37,765.66
	HF.2.1.1	Employer-based insurance (Other than enterprises schemes)									19,410.62	6,470.208							25,880.83
	HF.2.1.1.3	Other primary coverage schemes									19,956.63								19,956.63
	HF.2.1.2	Community-based insurance									39,42275								39,42275
	HF.2.2	NPISH financing schemes (excluding HF.2.2.2)													281,595	9,099.3	784,7557	10,231.448	1,023,4372
	HF.2.2.2	Resident foreign-agencies schemes																	18,177.542
HF.2.3.1.2	Private enterprises (except health care providers) financing schemes																	19,0218	
HF.2.3.1.nec	Other Enterprises (except health care providers) financing schemes																	30,8727	
HF.3.3	All Household out-of-pocket payment																	1,808.193	
Total	ALL HF		1,18,926.68	5,816.1824	27,86561	172,8395	1,322,7955	3,582.86	7,760.38	39,406.68	6,470.208	30,8727	18,478.2	9,099.3	1,808.193			5,93,658.6	

Table A.2: Current Health Expenditure (2019–20) by Healthcare Providers and Health Financing Schemes (HPxHF matrix)

Health care providers	Health care providers	HF.1 Government scheme and compulsory contributory health care financing scheme								HF.2 Voluntary health care payment scheme							HF.3 Household OOP	Total
		HF.1.1.1	HF.1.1.2	HF.1.1.2.1	HF.1.1.2.1 (Non-Employee)	HF.1.1.2.2 (Employee)	HF.1.1.2.1	HF.1.1.2.2	HF.1.2.1	HF.2.1.1	HF.2.1.3	HF.2.1.2.1	HF.2.2.1	HF.2.2.2	HF.2.3.1.2	HF.2.3.1.1nc		
Indian Rupee providers	HP.1.1.1	14,254.28	10,852.68	40,638.9	345.83	4,760.15	1,506.31	10,916.04				13.90	4.30			13,901.81	97,194	
	HP.1.1.2			6.02	382.06			12,902.49				4,203.83	54.65	6,105.52		1,03,567.19	168,513.72	
	HP.1.1.3	580.82		3,451.73		346.12	0.60										1,005.55	
HP.1 Hospitals	HP.1.2.1	226.62		778.93													4,379.27	
	HP.1.3.2			102.50								571.39	0.10	6.14			680.13	
HP.3 Providers of ambulatory health care	HP.3.1.1			0.18				114.59				1,191.72		8,505.60		15,295.05	25,107.15	
	HP.3.1.3													2.31			2.31	
	HP.3.3	6,500.97		2,506.34		0.05	934.62										10,201.12	
HP.4 Providers of ancillary services	HP.3.4.1	226.02		2,013.69			179.84									259.14	2,419.55	
	HP.3.4.9	6,309.31	346.57	15,556.23	4.13	691.97	3,220.66	8,728.97				5.71	0.10			889.32	35,752.98	
HP.5 Retailers and providers of medical goods	HP.4.1	2,912.55	88.38	257.78		6.88		2.59				1.35		1.80		17,607.62	20,878.95	
	HP.4.2	16.65										549.08		425.95	19.02	21,754.11	22,764.81	
HP.6 Providers of preventive care	HP.5.1	35.51														131,726.98	131,726.98	
	HP.5.2															724.64	724.64	
	HP.6	16,710.10	671.72	6,867		2,075.24	1,166.20					3,151.89	959.88	659.29		1,293.69	33,555	

Indian Rupee (INR), crore	Health care providers	Financing schemes	HF.1 Government scheme and compulsory contributory health care financing scheme							HF.2 Voluntary health care payment scheme							HF.3 Household OOP	Total	
			HF.1.1.1 Union government schemes (Non-Employee)	HF.1.1.2 Union government schemes (Employee)	HF.1.1.1.1 State government schemes (Non-Employee)	HF.1.1.2.1 State government schemes (Employee)	HF.1.2.1 Urban Local Bodies schemes	HF.1.2.2 Rural Local Bodies schemes	HF.1.2.1 Social Health Insurance Scheme	HF.2.1.1 Employer-based insurance (Other than enterprises schemes)	HF.2.1.3 Other primary coverage schemes	HF.2.1.1 Community-based insurance	HF.2.1 NPSH financing schemes (excluding HF.2.2)	HF.2.2 Resident foreign agencies	HF.2.1.2 Private enterprises (except health care providers) financing schemes	HF.2.1.1 Other Enterprises (except health care providers) financing schemes			HF.3
HP.7 Providers of health care system administration and financing	HP.7.1 Government health administration agencies	Government health administration agencies	6,941.30	2,125.37	6,952.17		665.39	284.50	30.92			43.50					17,042.96		
			HP.7.2 Social health insurance agencies						2,888.19									2,888.19	
				HP.7.3 Private health insurance administration agencies								440.96	1,995.66	0.79					5,025.49
					HP.7.9 Other administration agencies							1,740.92		0.39	217.68	4.40			
HP.10 Other health care providers not elsewhere classified	HP.10 Other health care providers not elsewhere classified (n.e.c)	Other health care providers not elsewhere classified (n.e.c)	2.52	884.22	3.90	6,267.80	121.48				281.59		2,470.94		1,743.42	11,775.87			
			54,716.63	14,968.94	79,135.53	7,056.01	8,667.29	7,292.74	37,765.66	25,880.83	19,956.63	39.42	10,231.45	1,023.44	18,177.54	308,727.47	5,95,658.60		

Table A.3: Current Health Expenditure (2019–20) by Healthcare Functions and Health Financing Schemes (HCxHF matrix)

Indian Rupee Crores	Financing schemes		HF.1 Government scheme and compulsory contributory health care financing scheme										HF.2 Voluntary health care payment scheme							HF.3 Household OOP	Total
			HF.1.1.1	HF.1.1.2	HF.1.2.1.1	HF.1.2.1.2	HF.1.2.2.1	HF.1.2.2.2	HF.1.2.1	HF.1.2.1	HF.2.1.1	HF.2.1.3	HF.2.1.2.1	HF.2.1.2.2	HF.2.2.1	HF.2.2.2	HF.2.3.1.2	HF.2.3.1.nec			
Health care functions	HC.1.1.1	General inpatient curative care	7206.6205	3,563.0398	17721.8179	359,024,043	3,577,88974	1,204,24461	18,100.8	20,031.762	7,543,606	18,355,233	4,256.12	17,757	6,106,279	51,968.75	1,41,676				
	HC.1.1.2	Specialised inpatient curative care	1,358.547	2,045.3141	4,618,61353	261,995,131	1,010,50284	0.309951	5,362.51	2,329,2747	3,232,974	0.382401	220.641	11,8105	1,125,108	39,427.69	5,9882				
	HC.1.2.1	General day curative care	693.67589		176,278666	0.001236	148,467857	1.084023									1,019.5				
	HC.1.2.2	Specialised day curative care	368.71341		125,09704	0.001236	0.760618	0.711519	29,2194				0.8888			1,369,365	1,894.8				
	HC.1.3.1	General outpatient curative care	7,838.7403	2,522,7784	32,901,4774	98,006,359	970,608178	3,723,84229	9,101.23	465,85494	5,029,071	17,208,031	2,398,911	11,9128	8,508,231	20,289.39	93,877				
	HC.1.3.2	Dental outpatient curative care	153,29706		188,831414	0.041818	1,538036	0.474825				2,294,404				85,44,282	1,200.9				
	HC.1.3.3	Specialised outpatient curative care	918,8241	3,067,9711	2,091,82672	12,0442	0.769018	0.372351	67,7384	465,85494	2,155,316		30,723,49	17,757	3,92469	1,063,701	19,470				
	HC.1.4	Home-based curative care	2,212,5262		6,962,992			0.09								171,192	2,390.8				
	HC.2.1	Inpatient rehabilitative care	30,914,482		13,292,187	0.001236	0.760618	0.027249									44,996				
	HC.2.nec	Unspecified rehabilitative care (n.e.c.)	84,5677		73,341796				0.4406				199.02				357.37				
	HC.3.nec	Unspecified long-term care (n.e.c.)			28,334,814		2,529,181										30,864				
	HC.4.1	Laboratory services	91,888,222		1,211,635			0.24762							425,9513		519.3				
	HC.4.2	Imaging services	36,231,816		1,054,615												37,286				
HC.4.3	Patient transportation	2,912,54,54	88.38	257,775,28	0.008652	6,878,908		2,592				1,3535		1,804,171	17,607.62	20,879					
HC.4.4	Laboratory and imaging services	869,64,651		233,679,888	0.008652	0.760618	0.520367					549,0816			19,02,1804	21,754.11	23,427				
HC.4 Anillary services (non-specified by function)																					

Indian Rupee Crores	Financing schemes		HF.1 Government scheme and compulsory contributory health care financing scheme								HF.2 Voluntary health care payment scheme							HF.3 Household OOP	Total	
			HF.1.1.1	HF.1.1.2	HF.1.1.2.1	HF.1.1.2.1	HF.1.1.2.2	HF.1.1.2.2	HF.1.2.1	HF.1.2.2	HF.2.1.1	HF.2.1.3	HF.2.1.2.1	HF.2.2.1	HF.2.2.2	HF.2.3.1.2	HF.2.3.1.nec			
	Health care functions	HC.5.11	Union government schemes (Non-Employe)	Union government schemes (Employe)	State government schemes (Non-Employe)	State government schemes (Employe)	Urban Local Bodies schemes	Rural Local Bodies schemes	Social Health Insurance Scheme	HF.1.2.1	Employer-based insurance (Other than enterprises schemes)	Other primary coverage schemes	Community-based insurance	NPISH financing schemes (excluding HF.2.2)	Resident foreign agencies schemes	Private enterprises (except health care providers) financing schemes	Other Enterprises (except health care providers) financing schemes	1,09,834.8	10,9835	
		HC.5.12																	20,580.81	20,581
		HC.5.14	35.51																	35.51
		HC.5.2.4																		724.64
		HC.6.1.nec	2,309,469				0.001236	0.358648	4.024003											3540.1
		HC.6.2	3,684,3439		1,040,00242	0.774771	85,927201	388,740637	0.165											7989.1
		HC.6.3	46,614323		3,764205		12,761059													393.72
		HC.6.4	9,957,6997		6,348,04503	0.124219	225,836656	432,22879												29,911
		HC.6.5.nec	8,230,5172		4,279,73959	0.002472	1,842,67671	1,251,31416												16,472
		HC.6.6	195,2301		1,748,3505		0.00631													1944
		HC.7.1.nec	5,477,9931	2,125,3667	6,938,28867		656,782541	284,5031												15,534
		HC.7.2								5,100.98	2,588,083	1,995,663	1,182,683	214,3105	46,67555					9,956.4
		HC.9	2,515,5345	884,2232	7,616,368	6,267,79764	121,479692													1,0036
All HC		All HC	54,716.631	14,968.94	79,135.527	7056.01025	8,667,29443	7,292,7355	37,765.7	25,880.83	19,956.63	39,422,752	10,231.45	1,023.44	18,777.54	19,021,804	3,08,727.5	5,93,659		

Table A.4: Current Health Expenditure (2019–20) by Healthcare Functions and Healthcare Providers (HCxHP matrix)

Health care Functions	Health care providers	HP.1.1	HP.1.2	HP.1.2.1	HP.1.3.1	HP.1.3.2	HP.3.1.1	HP.3.1.3	HP.3.3	HP.3.4.1	HP.3.4.9	HP.4.1	HP.4.2	HP.5.1	HP.5.2	HP.6	HP.7.1	HP.7.2	HP.7.3	HP.7.9	HP.10	All HP
	Indian Rupee (INR), Crore	General hospitals – Government	General hospitals – Private	Mental Health hospitals – Government	Specialised hospitals (Other than mental health hospitals) Government	Specialised hospitals (Other than mental health hospitals) Private	Offices of general medical practitioners	Offices of medical specialists (Other than mental medical specialists)	Other health care practitioners	Family planning centres	All Other ambulatory centres	Providers of patient transportation and emergency rescue	Medical and diagnostic laboratories	Pharmacies	Retail sellers and other suppliers of durable medical goods and medical appliances	Providers of preventive care	Government health administration agencies	Social health insurance agencies	Private health insurance administration agencies	Other administration agencies	Other health care providers not elsewhere classified (n.e.c.)	
HC.1.1.1	General inpatient curative care	4,404.5	94,012		2,349.2	326.47			0.586		943.51											1,41,676
HC.1.1.2	Specialised inpatient curative care	13,780	44,509	629.81	646.89	315.05					0.136											59,882
HC.1.2.1	General day curative care	1,015.5			3.513						0.495											1,019.5
HC.1.2.2	Specialised day curative care	1,860.9	19.58		14.147						0.14											1,894.8
HC.1.3.1	General outpatient curative care	23,332	1,460.4		1,147.5	18.883	18.621	0.922	1,580.5		31,973					1,119.8	8.612				1,471.2	93,877
HC.1.3.2	Dental outpatient curative care	231.28	219.91		55.252		522.33				172.14											1,200.9
HC.1.3.3	Specialised outpatient curative care	6,135	8,553.2	374.56	146.18	19.735	4,035.2	1.383	65.034		110.95										28.812	19,470
HC.1.4	Home-based curative care															1,959.2	260.37				171.19	2,390.8
HC.2.1	Inpatient rehabilitative care	44.839			0.157																	44,996
HC.2.nec	Unspecified rehabilitative care (n.e.c.)	142.47		1.186	12.368		198.95				2.398											357.37
HC.3.nec	Unspecified long-term care (n.e.c.)	2.84			1.65						26.374											30,864
HC.4.1	Laboratory services	76.638			0.061							442.6										519.3
HC.4.2	Imaging services	37.225			0.061																	37,286
HC.4.3	Patient transportation											20.879										20,879
HC.4.4	Laboratory and imaging services	1,082.7			0.157						21.761		22,322									23,427

Health care providers	Health care providers	Health care Functions		All HP
		Indian Rupee (INR),		
HC.5.1.1	Prescribed medicines	1,09,835	10,9835	
HC.5.1.2	Over-the-counter medicines	20,581	2,0581	
HC.5.1.4	All Pharmaceuticals and Other medical non-durable goods	35.51	35.51	
HC.5.2.4	All Therapeutic appliances and Other medical goods	724.64	724.64	
HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)		3,375.4	3,540.1
HC.6.2	Immunisation programmes		1,176.2	7,989.1
HC.6.3	Early disease detection programmes		391.71	393.72
HC.6.4	Healthy condition monitoring programmes		9,766.1	29,911
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)		15,230	16,472
HC.6.6	Preparing for disaster and emergency response programmes		536.85	1,944
HC.7.1.nec	Other governance and health system administration (n.e.c.)		15,526	15,534
HP.1.1	General hospitals – Government			
HP.1.1.1	General hospitals – Private			
HP.1.1.2	General hospitals – Government			
HP.1.1.2.1	Mental Health hospitals			
HP.1.3.1	Specialised hospitals (Other than mental health hospitals)			
HP.1.3.1.1	Specialised hospitals (Other than mental health specialists)			
HP.1.3.1.2	Offices of general medical practitioners			
HP.1.3.1.3	Offices of medical specialists (Other than mental medical specialists)			
HP.1.3.3	Other health care practitioners			
HP.3.4.1	Family planning centres			
HP.3.4.9	All Other ambulatory centres			
HP.4.1	Providers of patient transportation and emergency rescue			
HP.4.2	Medical and diagnostic laboratories			
HP.5.1	Pharmacies			
HP.5.2	Retail sellers of durable medical goods and Other suppliers of medical appliances			
HP.6	Providers of preventive care			
HP.7.1	Government health administration agencies			
HP.7.2	Social health insurance agencies			
HP.7.3	Private health insurance administration agencies			
HP.7.9	Other administration agencies			
HP.10	Other health care providers not elsewhere classified (n.e.c.)			

Health care functions	Health care providers	Indian Rupee (INR), Crore	HC.7.2	Administration of health financing	9,956.4			5,93,659
			HC.9	Other health care services not elsewhere classified (n.e.c.)	10,036			
			HP.1.1	General hospitals – Government			97,194	
			HP.1.2	General hospitals – Private			1,68,514	
			HP.1.2.1	Mental health hospitals – Government			1,005.5	
			HP.1.3.1	Specialised hospitals (other than mental health hospitals) – Government			4,379.3	
			HP.1.3.2	Specialised hospitals (other than mental health hospitals) – Private			680.13	
			HP.3.1.1	Offices of general medical practitioners			25,107	
			HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)			2,305	
			HP.3.3	Other health care practitioners			10,201	
			HP.3.4.1	Family planning centres			2,419.5	
			HP.3.4.9	All Other ambulatory centres			35,753	
			HP.4.1	Providers of patient transportation and emergency rescue			20,879	
			HP.4.2	Medical and diagnostic laboratories			22,765	
			HP.5.1	Pharmacies			1,31,727	
			HP.5.2	Retail sellers and Other suppliers of durable medical goods and medical appliances			724.64	
			HP.6	Providers of preventive care			33,555	
			HP.7.1	Government health administration agencies	30,916	3,715	17,043	
			HP.7.2	Social health insurance agencies	2,888.2		2,888.2	
			HP.7.3	Private health insurance administration agencies	5,025.5		5,025.5	
			HP.7.9	Other administration agencies	2,011.8		2,019.6	
			HP.10	Other health care providers not elsewhere classified (n.e.c.)		1,003.2	11,776	
			ALL HP		9,956.4	10,036	5,93,659	

Table A.5: Current Health Expenditure (2019–20) by Primary, Secondary and Tertiary Healthcare Categorisation (PST matrix)

Health care functions	Health care providers		Healthcare Categorisation (PST matrix)													All HP								
	Indian Rupee (INR), Crores	Private	HP.1.1	HP.1.2	HP.1.2.1	HP.1.3.1	HP.1.3.2	HP.3.1.1	HP.3.1.3	HP.3.3	HP.3.4.1	HP.3.4.9	HP.4.1	HP.4.2	HP.5.1		HP.5.2	HP.6	HP.7.1	HP.7.2	HP.7.3	HP.7.9	HP.10 (n.e.c.)	
HC.1.1.1	General inpatient curative care	44,045	94,012	2,349	326	1	944																	141,676
HC.1.1.2	Specialised inpatient curative care	13,780	44,509	630	315		0																	59,882
HC.1.2.1	General day curative care	1,015		4			0																	1,020
HC.1.2.2	Specialised day curative care	1,861	20	14			0																	1,895
HC.1.3.1	General outpatient curative care	23,332	14,604	1,147	19	1,580	31,973	18,621	1								1,120	9					1,471	93,877
HC.1.3.2	Dental outpatient curative care	231	220	55	0		172	522																1,201
HC.1.3.3	Specialised outpatient curative care	6,135	8,553	375	146	65	111	4,035	1															19,470
HC.1.4	Home-based curative care																							2,391
HC.2	Rehabilitative care	187		1	13		2	199									1,959	260						402
HC.3	Unspecified long-term care (n.e.c.)	3		2			26																	31
HC.4.3	Patient transportation																20,879							20,879
HC.4.4	Laboratory and imaging services	1,197			0		22						22,765											23,983
HC.5.1.1	Prescribed medicines															1,09,835								1,09,835
HC.5.1.2	Over-the-counter medicines															20,581								20,581
HC.5.1.4	All Pharmaceuticals and Other medical non-durable goods															36								36
HC.5.2.4	All Therapeutic appliances and Other medical goods																725							725
HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)	4				116	17										3,375	27						3,540
HC.6.2	Immunisation programmes	215	893	0		3,312	884	233									1,176							7,989
HC.6.3	Early disease detection programmes	1				1											392							394

Health care functions	Health care providers	HC.6.4	HC.6.5.nec	HC.6.6	HC.7.1.nec	HC.7.2	HC.9	All HC
	Indian Rupee (INR), Crores							
	Healthy condition monitoring programmes	3,426						
	Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)	354						
	Preparing for disaster and emergency response programmes	1,407						
	Other governance and Health system administration (n.e.c.)							
	Administration of health financing							
	Other health care services not elsewhere classified (n.e.c.)							
		97194	168,514	1,006	4,379	680	25,107	10,201
	General hospitals - Government	3,426	5,703					4,946
	General hospitals - Private							180
	Mental Health hospitals - Government							
	Specialised hospitals (Other than mental health hospitals) Government	1	1					
	Specialised hospitals (Other than mental health hospitals) Private							
	Offices of general medical practitioners	1,497						
	Offices of medical specialists (Other than mental medical specialists)							
	Other health care practitioners	4,946						
	Family planning centres	2,420						
	All Other ambulatory centres	894	707					
	Providers of patient transportation and emergency rescue							
	Medical and diagnostic laboratories							
	Pharmacies							
	Retail sellers and other suppliers of durable medical goods and medical appliances							
	Providers of preventive care	9,766	15,230	537				
	Government health administration agencies	1,186			15,526	31	4	17,043
	Social health insurance agencies					2,888		2,888
	Private health insurance agencies					5,025		5,025
	Other administration agencies				8	2,012		2,020
	Other health care providers not elsewhere classified (n.e.c.)	72					10,032	11,776
		29,911	16,472	1,944	15,534	9,956	10,036	593,659



A.2 Key Health Financing Indicators for the Select States

Table A.6: Key Health Financing Indicators for select States: NHA Estimates 2019–2020¹⁹

Sl. No.	State	Total Health Expenditure (THE)			Government Health Expenditure (GHE)			Out of Pocket Expenditure (OOPE)			Population	GSDP in Crores	GGE			
		In crores	% of GSDP	Per Capita in Rs.	In crores	% of THE	% of GGE	In crores	% of THE	% of GSDP						
1	Assam	10,019	2.9	2,863	5,798	57.9	1.7	7.3	1,657	3,494	34.9	1.0	4.4	998	3,46,851	79,003
2	Andhra Pradesh	27,105	2.8	5,114	9,005	33.2	0.9	6.0	1,699	17,245	63.6	1.8	11.5	3,254	9,66,099	1,49,717
3	Bihar	19,218	3.3	1,588	8,477	44.1	1.5	6.2	701	10,444	54.3	1.8	7.7	863	5,82,516	1,35,838
4	Chhattisgarh	9,906	2.9	3,416	5,190	52.4	1.5	6.3	1,790	3,634	36.7	1.1	4.4	1,253	3,44,955	82,044
5	Gujarat	28,498	1.8	4,130	12,843	45.1	0.8	7.7	1,861	11,640	40.8	0.7	7.0	1,687	16,17,143	1,66,550
6	Haryana	15,017	2.0	5,178	6,107	40.7	0.8	6.0	2,106	6,837	45.5	0.9	6.7	2,358	7,62,044	1,02,514
7	Jammu and Kashmir	4,042	2.5	3,109	2,020	50.0	1.2	3.2	1,554	1,885	46.6	1.1	3.0	1,450	1,64,135	62,908
8	Jharkhand	11,737	3.8	3,089	3,853	32.8	1.2	5.8	1,014	7,599	64.7	2.4	11.5	2,000	3,10,305	66,335
9	Karnataka	35,761	2.2	5,418	10,920	30.5	0.7	5.2	1,655	11,368	31.8	0.7	5.4	1,722	16,15,457	2,09,787
10	Kerala	37,124	4.5	10,607	9,066	24.4	1.1	8.0	2,590	25,222	67.9	3.1	22.3	7,206	8,24,374	1,13,175
11	Madhya Pradesh	23,497	2.5	2,831	10,364	44.1	1.1	5.8	1,249	12,450	53.0	1.3	6.9	1,500	9,38,602	1,79,886
12	Maharashtra	77,501	2.8	6,301	20,606	26.6	0.8	6.1	1,675	34,177	44.1	1.2	10.1	2,779	27,34,552	3,36,721
13	Odisha	16,214	3.0	3,603	6,723	41.5	1.3	5.6	1,494	8,666	53.4	1.6	7.3	1,926	5,32,432	1,19,415
14	Punjab	15,353	2.9	5,118	4,624	30.1	0.9	4.9	1,541	9,940	64.7	1.9	10.6	3,313	5,37,031	93,687
15	Rajasthan	30,547	3.1	3,916	12,963	42.4	1.3	6.8	1,662	14,476	47.4	1.4	7.6	1,856	9,99,050	1,91,203
16	Tamil Nadu	35,001	2.0	4,605	15,494	44.3	0.9	6.6	2,039	15,455	44.2	0.9	6.5	2,034	17,43,144	2,36,066
17	Uttar Pradesh	84,841	5.0	3,721	21,688	25.6	1.3	6.0	951	60,883	71.8	3.6	17.0	2,670	1,70,0273	3,58,831
18	Uttarakhand	4,046	1.7	3,678	2,500	61.8	1.1	6.5	2,273	1,449	35.8	0.6	3.8	1,317	2,36,988	38,273
19	West Bengal	50,005	4.1	5,103	13,191	26.4	1.1	7.4	1,346	33,561	67.1	2.8	18.8	3,425	12,07,823	1,78,546
20	Telangana	18,908	2.0	5,110	8,374	44.3	0.9	6.7	2,263	7,861	41.6	0.8	6.3	2,125	9,50,287	1,25,657
21	Himachal Pradesh	5,170	3.2	7,386	2,680	51.8	1.7	7.5	3,829	2,378	46.0	1.5	6.6	3,397	1,59,162	35,904

¹⁹ **Gross State Domestic Product (GSDP):** GSDP at current prices is sourced from Directorate of Economics & Statistics of respective State Governments, and for All-India -- Central Statistics Office which presents estimates with base year 2011–12.

General Government Expenditure (GGE): State wise GGE is sourced from RBI State Finances: a Study of budgets (2021); appendix II: revenue expenditure of States and union Territories with legislature and appendix IV: Capital expenditure of States and union Territories with legislature accessed on 28.01.2023

Total Health Expenditure (THE) of a State/ UT includes health expenditure by all government agencies (Union/State Other Departments)/Local Bodies) including quasi-governmental organizations and donors in case funds are channeled through government organizations. **Out of Pocket Expenditure (OOPE)** Out of Pocket Expenditures are expenditures case funds are channeled through government organizations), all household health expenditures, all expenditures by Enterprises, Not for Profit Institutions Serving Households (NPISH/ NGO) and external donors.

Government Health Expenditure (GHE) of a State/ UT includes health expenditure by all government agencies (Union/State Other Departments)/Local Bodies) including quasi-governmental organizations and donors in case funds are channeled through government organizations. **Out of Pocket Expenditure (OOPE)** Out of Pocket Expenditures are expenditures directly made by households at the point of receiving health care.

For a particular State, **Per capita value for THE** is arrived by dividing total health expenditure by the population for respective state, **Per capita value for GGE** is arrived by dividing total government health expenditure by the population for respective state and **Per capita value for OOPE** is arrived by dividing total OOPE by the population for respective state.

All values in this table are rounded off.

Table A.6 presents key health financing indicators for select States for NHA estimates 2019–20. The indicators for States are important to understand the financing of health systems in the different States. This supports policymakers to identify States where funding can be augmented through alternate sources of financing or advocate for improved resource allocations for specific health schemes.

In table A.6 above, Indicators are given only for select States as the expenditure data for some expenditure components of health accounts is collected through sample surveys. The survey used in the estimates includes the 75th round Health and Morbidity Survey by the National Sample Survey Office (July 2017– June 2018) for computing out of pocket expenditures (OOPE) and the survey on Health expenditure (2013–14) by Enterprises and Not for Profit Institutions Serving Households (NPISH/NGO) by Public Health Foundation of India. Expenditures computed from these surveys are used for arriving at health accounts estimates at the National level. However, when computing health accounts estimates/ Indicators at the sub-national level especially for Union Territories, Small States, and the North-Eastern States, the values are not significant due to the small sample size adopted in the survey for these regions.

Table A.7: Government Health Financing indicators for all the states and UTs with Legislature (2019–20)²⁰

Sl. No.	State	GHE as % of GSDP	GHE as % of GGE	Per Capita TGHE	GHE in Rs.	Population	GSDP in Rs.	GGE in Rs.
		%	%	in Rs.	in Crores			
		1	Assam	1.7	7.3	1,657	5,798	3.5
2	Arunachal Pradesh	3.4	6.4	5,090	1,018	0.2	30,034	15,912
3	Andhra Pradesh	0.9	6.0	1,699	9,005	5.3	9,66,099	1,49,717
4	Bihar	1.5	6.2	701	8,477	12.1	5,82,516	1,35,838
5	Chhattisgarh	1.5	6.3	1,790	5,190	2.9	3,44,955	82,044
6	Delhi	1.1	18.7	4,226	8,451	2.0	7,94,030	45,109
7	Goa	1.5	8.7	5,740	1,148	0.2	75,032	13,235
8	Gujarat	0.8	7.7	1,861	12,843	6.9	16,17,143	1,66,550
9	Haryana	0.8	6.0	2,106	6,107	2.9	7,62,044	1,02,514
10	Himachal Pradesh	1.7	7.5	3,829	2,680	0.7	1,59,162	35,904
11	Jammu and Kashmir	1.2	3.2	1,554	2,020	1.3	1,64,135	62,908

²⁰ Gross State Domestic Product (GSDP): GSDP at current prices is sourced from Directorate of Economics & Statistics of respective State Governments, and for All-India – Central Statistics Office which presents estimates with base year 2011–12.

General Government Expenditure (GGE): State wise GGE is sourced from RBI State Finances: a Study of budgets (2021); appendix II: revenue expenditure of States and union Territories with legislature and appendix IV: Capital expenditure of States and union Territories with legislature accessed on 28.01.2023

For a particular State, Per capita value for GHE is arrived by dividing total government health expenditure by the population for respective state.

Government Health Expenditure (GHE) of a state/ UT includes health expenditure by all government agencies (Union/State (including State Other Departments)/Local Bodies) including quasi-governmental organizations and donors in case funds are channeled through government organizations.

All values in this table are rounded off.

Sl. No.	State	GHE as % of GSDP	GHE as % of GGE	Per Capita TGHE	GHE in Rs.	Population	GSDP in Rs.	GGE in Rs.	
		%	%	in Rs.	in Crores				
12	Jharkhand	1.2	5.8	1,014	3,853	3.8	3,10,305	66,335	
13	Karnataka	0.7	5.2	1,655	10,920	6.6	16,15,457	2,09,787	
14	Kerala	1.1	8.0	2,590	9,066	3.5	8,24,374	1,13,175	
15	Madhya Pradesh	1.1	5.8	1,249	10,364	8.3	9,38,602	1,79,686	
16	Maharashtra	0.8	6.1	1,675	20,606	12.3	27,34,552	3,36,721	
17	Manipur	2.2	6.1	2,300	690	0.3	31,297	11,394	
18	Meghalaya	2.7	8.9	3,133	940	0.3	34,770	10,505	
19	Mizoram	3.4	6.7	7,200	720	0.1	21,128	10,827	
20	Nagaland	2.3	5.3	3,415	683	0.2	29,716	12,843	
21	Odisha	1.3	5.6	1,494	6,723	4.5	5,32,432	1,19,415	
22	Puducherry	2.1	10.5	3,770	754	0.2	36,724	7,162	
23	Punjab	0.9	4.9	1,541	4,624	3.0	5,37,031	93,687	
24	Rajasthan	1.3	6.8	1,662	12,963	7.8	9,99,050	1,91,203	
25	Sikkim	1.4	6.3	4,360	436	0.1	31,441	6,906	
26	Tamil Nadu	0.9	6.6	2,039	15,494	7.6	17,43,144	2,36,066	
27	Tripura	1.7	6.5	2,335	934	0.4	54,151	14,260	
28	Uttar Pradesh	1.3	6.0	951	21,688	22.8	17,00,273	3,58,831	
29	Uttarakhand	1.1	6.5	2,273	2,500	1.1	2,36,988	38,273	
30	West Bengal	1.1	7.4	1,346	13,191	9.8	12,07,823	1,78,546	
31	Telangana	0.9	6.7	2,263	8,374	3.7	9,50,287	1,25,657	

Table A.8 Government Health Financing indicators for all the UTs without legislature (2019–20)

Sl. No.	UTs ²¹	Per capita GHE ²²	GHE (in Rs '000)	Population ('000)
1	Andaman & Nicobar Islands	8,813	35,16,487	399
2	Dadar & Nagar Haveli and Daman & Diu	2,426	24,69,841	1,018
3	Chandigarh	4,862	58,00,789	1,193
4	Lakshadweep	12,647	8,59,990	68

²¹ The GSDP and GGE figures for the UTs without legislature are not available.

²² For a particular UT, Per capita value for GHE is arrived by dividing total government health expenditure by the population for respective UT.

Government Health Expenditure (GHE) of a state/ UT includes health expenditure by all government agencies (Union/States (including State Other Departments)/Local Bodies) including quasi-governmental organizations and donors in case funds are channeled through government organizations.

All values in this table are rounded off.

Annexure B: Trends in Broad Health Financing and Macroeconomic Indicators

Percentage change in key health financing indicators and broad macroeconomic indicators are computed and compared. Between 2018–19 and 2019–20, the percentage change for GDP and GGE are 10% and 12% respectively. For the same time period, the percentage change for both THE and GHE is 5%.

Table B.1: Trends in broad health financing and macroeconomic indicators

Sl. No.	Indicators	2018–19	2019–20	Percentage Change
		(Rs. in crores)		
1	Gross Domestic Product (GDP)	1,88,99,668	2,00,74,856	6%
2	General Government Expenditure (GGE)	50,40,707	54,10,887	7%
3	Total Health Expenditure (THE)	5,96,440	6,55,822	10%
4	Government Health Expenditure (GHE)	2,42,219	2,71,544	12%

Note:

GDP value for FY 2018–19 (Rs. 1,88,99,668 crores) from 2020–21; First Revised Estimates of National Income, Consumption Expenditure, Saving and Capital Formation for 2020–21. Press Information Bureau, Government of India Ministry of Statistics & Program Implementation.

GDP value for FY 2019–20 (Rs. 2,00,74,856 crores) is from Second Advance Estimates of National Income 2021–22 and Quarterly Estimates of Gross Domestic Product for the Third Quarter (Q3) of 2021–22.

GGE estimates for 2018–19 and 2019–20 are from estimates provided by Handbook of Indian Statistics 2021 and 2022 respectively.

Annexure C: Country Comparison for India in Out of Pocket Expenditure per capita in PPP (int \$) for 2018

Method: Out-of-Pocket Expenditure (OOPE) per capita in USD was taken from WHO's Global Health Expenditure Database (GHED). Exchange Rate (NCU per USD) was taken from OECD Database and was used to convert OOPE per capita USD into national currency. Subsequently, Purchasing Power Parity (PPP) (NCU per unit int \$) from the OECD database was used to convert to OOPE per capita PPP in int \$.

India ranks 67th in the list of 189 countries in in Out of Pocket Expenditure per capita in PPP (int \$) for 2018.

Table C.1: Out-of-Pocket Expenditure (OOPE) per capita in PPP Int \$ (2018)

Countries	OOPE per capita in PPP Int \$	Rank
Kiribati	0.2	1
Tuvalu	3.2	2
Solomon Islands	3.9	3
Marshall Islands	7.1	4
Papua New Guinea	8.7	5
Vanuatu	8.9	6
Micronesia (Federated States of)	8.9	7
Mozambique	10.2	8
Niue	10.2	9
Nauru	10.9	10
Malawi	13.3	11
South Sudan	14.7	12
Democratic Republic of the Congo	14.8	13
Burundi	15.0	14
Gambia	15.5	15
Zimbabwe	15.8	16
Rwanda	16.7	17
Tonga	17.5	18
Zambia	18.3	19
Madagascar	19.7	20
Timor-Leste	20.3	21
United Republic of Tanzania	21.6	22
Ethiopia	24.8	23
Mali	27.2	24
Niger	31.7	25
Djibouti	32.1	26

Countries	OOPE per capita in PPP Int \$	Rank
Uganda	33.8	27
Benin	34.4	28
Eritrea	35.6	29
Congo	37.0	30
Burkina Faso	37.7	31
Lesotho	39.1	32
Sao Tome and Principe	39.4	33
Samoa	39.5	34
Central African Republic	41.1	35
Kenya	43.8	36
Chad	46.2	37
Botswana	47.4	38
Bhutan	48.0	39
Cook Islands	52.0	40
Haiti	56.6	41
Côte d'Ivoire	62.1	42
Eswatini	62.7	43
Guinea	63.5	44
Liberia	63.5	45
Angola	65.7	46
Ghana	66.7	47
South Africa	67.3	48
Fiji	67.3	49
Namibia	70.5	50
Thailand	70.8	51
Brunei Darussalam	71.6	52
Oman	73.2	53
Senegal	73.9	54
Togo	81.5	55
Sierra Leone	83.4	56
Lao People's Democratic Republic	84.3	57
Pakistan	84.4	58
Bangladesh	86.1	59

Countries	OOPE per capita in PPP Int \$	Rank
Mauritania	86.5	60
Cabo Verde Republic of	90.7	61
Guinea-Bissau	92.4	62
Gabon	92.6	63
Belize	98.9	64
Nepal	99.6	65
Cameroon	100.0	66
India	100.4	67
Jamaica	104.2	68
Comoros	110.3	69
Indonesia	119.3	70
Nigeria	122.3	71
Kyrgyzstan	124.7	72
Bolivia Plurinational States of	126.6	73
Sudan	137.8	74
Mongolia	160.4	75
Cambodia	161.8	76
Nicaragua	162.7	77
Tajikistan	167.3	78
Philippines	170.8	79
Saint Vincent and the Grenadines	174.5	80
Myanmar	174.8	81
Colombia	174.9	82
Morocco	194.6	83
Türkiye	200.5	84
Peru	201.1	85
Croatia	201.5	86
Guyana	209.6	87
Iraq	212.7	88
Dominican Republic	213.6	89
Honduras	214.6	90
Viet Nam	221.6	91
Uzbekistan	225.7	92

Countries	OOPE per capita in PPP Int \$	Rank
Afghanistan	228.5	93
Dominica	230.0	94
Suriname	232.7	95
Venezuela (Bolivarian Republic of)	235.7	96
Jordan	237.3	97
Monaco	237.8	98
Algeria	241.9	99
Sri Lanka	242.2	100
Kazakhstan	243.2	101
Antigua and Barbuda	259.4	102
Belarus	266.0	103
Kuwait	273.7	104
Cuba	277.6	105
Tunisia	282.0	106
China	282.4	107
El Salvador	282.5	108
Ecuador	284.8	109
Guatemala	295.7	110
Maldives	298.1	111
Qatar	315.3	112
Romania	316.5	113
Republic of Moldova	331.7	114
Seychelles	337.4	115
Palau	339.5	116
Egypt	345.3	117
Costa Rica	345.3	118
Saint Lucia	347.5	119
Uruguay	347.7	120
Brazil	351.8	121
Azerbaijan	371.0	122
Malaysia	378.5	123
Bosnia and Herzegovina	380.1	124
United Arab Emirates	380.3	125

Countries	OOPE per capita in PPP Int \$	Rank
Slovenia	387.8	126
Slovakia	395.7	127
Grenada	396.8	128
Iran	399.6	129
Paraguay	419.7	130
Poland	420.4	131
Equatorial Guinea	424.1	132
Saudi Arabia	428.7	133
Czech Republic	436.9	134
The Republic of North Macedonia	439.3	135
Ukraine	457.7	136
Mexico	465.8	137
Georgia	488.9	138
France	497.1	139
Andorra	499.1	140
Barbados	502.2	141
New Zealand	502.5	142
Albania	505.9	143
Lebanon	523.7	144
San Marino	554.7	145
Hungary	562.3	146
Serbia	577.6	147
Bahamas	590.3	148
Japan	590.7	149
Russian Federation	596.1	150
Estonia	602.2	151
Argentina	616.9	152
Bahrain	620.8	153
Netherlands	627.1	154
Mauritius	628.6	155
Luxembourg	650.6	156
Israel	667.0	157
Bulgaria	681.0	158

Countries	OOPE per capita in PPP Int \$	Rank
Montenegro	700.6	159
Ireland	704.8	160
Saint Kitts and Nevis	745.8	161
Lithuania	746.7	162
Trinidad and Tobago	747.8	163
Latvia	749.0	164
United Kingdom	753.5	165
Iceland	763.3	166
Turkmenistan	766.3	167
Chile	784.1	168
Denmark	804.1	169
Spain	817.3	170
Sweden	821.8	171
Canada	825.1	172
Finland	826.5	173
Germany	836.2	174
Australia	865.9	175
Greece	867.1	176
Italy	879.0	177
Panama	896.5	178
Norway	980.5	179
Portugal	982.9	180
Belgium	1012.3	181
Republic of Korea	1053.5	182
Austria	1087.9	183
Armenia	1142.5	184
Singapore	1158.4	185
United States of America	1163.8	186
Cyprus	1240.0	187
Malta	1363.6	188
Switzerland	2291.1	189

Source: Computed by NHSRC using PPP and exchange rates data from the OECD database²³ and OOPE per capita USD data from the GHED database of WHO²⁴

²³ See: <https://data.oecd.org/>

²⁴ See: <https://apps.who.int/nha/database/Select/Indicators/en> See: <https://apps.who.int/nha/database/Select/Indicators/en>

Annexure D: Classification as per NHA Guidelines 2016

Table D.1: Classification of Financing Schemes (HF) for NHA India²⁵

Description	SHA Codes
Government schemes and compulsory contributory health care financing schemes	HF.1
Government schemes	HF.1.1
Union government schemes	HF.1.1.1
Union government schemes (non-Employee)	HF.1.1.1.1
Union government schemes (Employee)	HF.1.1.1.2
State/regional/local government schemes	HF.1.1.2
State government schemes	HF.1.1.2.1
State government schemes (non-Employee)	HF.1.1.2.1.1
State government schemes (Employee)	HF.1.1.2.1.2
Local government schemes	HF.1.1.2.2
Urban Local Bodies schemes	HF.1.1.2.2.1
Rural Local Bodies schemes	HF.1.1.2.2.2
Compulsory contributory health insurance schemes	HF.1.2
Social health insurance schemes	HF.1.2.1
Government Financed Health Insurance schemes	HF.1.2.1.4
Voluntary health care payment schemes	HF.2
Voluntary health insurance schemes	HF.2.1
Primary/substitute Voluntary health insurance schemes	HF.2.1.1
Employer-based insurance (Other than enterprises schemes)	HF.2.1.1.1
Other primary coverage schemes	HF.2.1.1.3
Complementary/supplementary insurance schemes	HF.2.1.2
Community-based insurance	HF.2.1.2.1
NPISH financing schemes	HF.2.2
NPISH financing schemes (excluding HF.2.2.2)	HF.2.2.1
Resident foreign government development agencies schemes	HF.2.2.2
Enterprise financing schemes	HF.2.3
Enterprises (except health care providers) financing schemes	HF.2.3.1
Public enterprises (except health care providers) financing schemes	HF.2.3.1.1
Private enterprises (except health care providers) financing schemes	HF.2.3.1.2
Household out-of-pocket payment	HF.3
All Household out-of-pocket payment	HF.3.3

²⁵ D1 includes all those classification codes for healthcare financing schemes that are relevant in the Indian context. To refer to the entire list of classification codes for healthcare financing schemes kindly refer to page number 165 of SHA 2011 manual.

Table D.2: Classification of Revenues of Financing Schemes (FS) for NHA India²⁶

Description	SHA Code
Transfers from government domestic revenue (allocated to health purposes)	FS.1
Internal transfers and grants	FS.1.1
Internal transfers and grants – Union Government	FS.1.1.1
Internal transfers and grants – State Government	FS.1.1.2
Internal transfers and grants – Local government	FS.1.1.3
Urban Local Bodies	FS.1.1.3.1
Rural Local Bodies	FS.1.1.3.2
Transfers distributed by the government from foreign origin	FS.2
Transfers distributed by Union Government from foreign origin	FS.2.1
Transfers distributed by State Government from foreign origin	FS.2.2
Social insurance contributions	FS.3
Social insurance contributions from employees	FS.3.1
Social insurance contributions from employers	FS.3.2
Voluntary prepayment	FS.5
Voluntary prepayment from individuals/households	FS.5.1
Voluntary prepayment from employers	FS.5.2
Other domestic revenues n.e.c.	FS.6
Other revenues from households n.e.c.	FS.6.1
Other revenues from corporations n.e.c.	FS.6.2
Other revenues from NPISH n.e.c.	FS.6.3
Direct foreign transfers	FS.7
Direct foreign financial transfers	FS.7.1
All direct foreign financial transfers	FS.7.1.4
Direct foreign aid in kind	FS.7.2
Direct foreign aid in goods	FS.7.2.1
All direct foreign aid in goods	FS.7.2.1.4
Direct foreign aid in kind: services (including TA ²⁷)	FS.7.2.2
Direct foreign financial transfers	FS.7.1

²⁶ D2 includes only those classification codes for sources of healthcare financing schemes that are relevant in the Indian context. To refer to the entire list of classification codes for sources of healthcare financing schemes kindly refer to page number 199 of SHA 2011 manual.

²⁷ TA= Technical Assistance

Table D.3: Classification for Healthcare provision (HP) in India²⁸

Description	SHA Code
Hospitals	HP.1
General hospitals	HP.1.1
General hospitals – Government	HP.1.1.1
General hospitals – Private	HP.1.1.2
Mental Health Hospital	HP.1.2
Mental Health hospitals – Government	HP.1.2.1
Mental Health hospitals – Private	HP.1.2.2
Specialized hospitals (Other than mental health hospitals)	HP.1.3
Specialized hospitals (Other than mental health hospitals) Government	HP.1.3.1
Specialized hospitals (Other than mental health hospitals) Private	HP.1.3.2
Providers of ambulatory health care	HP.3
Medical practices	HP.3.1
Offices of general medical practitioners (Private)	HP.3.1.1
Offices of mental medical specialists (Private)	HP.3.1.2
Offices of medical specialists (Other than mental medical specialists) (Private)	HP.3.1.3
Other health care practitioners (Government)	HP.3.3
Ambulatory health care centres	HP.3.4
Family planning centres (Government)	HP.3.4.1
Ambulatory mental health and substance abuse centres (Government)	HP.3.4.2
All other ambulatory centres (Government)	HP.3.4.9
Providers of ancillary services	HP.4
Providers of patient transportation and emergency rescue	HP.4.1
Medical and diagnostic laboratories	HP.4.2
Other providers of ancillary services	HP.4.9
Retailers and Other providers of medical goods	HP.5
Pharmacies	HP.5.1
Retail sellers and other suppliers of durable medical goods and medical appliances	HP.5.2
All Other miscellaneous sellers and other suppliers of pharmaceuticals and medical goods	HP.5.9
Providers of preventive care	HP.6
Providers of health care system administration and financing	HP.7
Government health administration agencies	HP.7.1
Social health insurance agencies	HP.7.2
Private health insurance administration agencies	HP.7.3
Other administration agencies	HP.7.9
Other healthcare providers not elsewhere classified (n.e.c)	HP.10.nec

²⁸ D3 includes all those classification codes for healthcare providers that are relevant in the Indian context. To refer to the entire list of classification codes for healthcare providers kindly refer to page number 130 of SHA 2011 manual.

Table D.4: Classification for functions of health care (HC) in India²⁹

Description	SHA Code
Curative care	HC.1
Inpatient curative care	HC.1.1
General inpatient curative care	HC.1.1.1
Specialized inpatient curative care	HC.1.1.2
Day care	HC.1.2
General day care	HC.1.2.1
Specialized day-care	HC.1.2.2
Outpatient curative care	HC.1.3
General outpatient curative care	HC.1.3.1
Dental outpatient curative care	HC.1.3.2
Specialized outpatient curative care	HC.1.3.3
Unspecified outpatient curative care (n.e.c.)	HC.1.3.nec
Home-based curative care	HC.1.4
Rehabilitative care	HC.2
All rehabilitative care	HC.2.nec
Long-term care (health)	HC.3
All long-term care	HC.3.nec
Ancillary services (non-specified by function)	HC.4
Patient transportation	HC.4.3
Laboratory and Imaging services	HC.4.4
Medical goods (non-specified by function)	HC.5
Pharmaceuticals and Other medical non-durable goods	HC.5.1
All Pharmaceuticals and Other medical non-durable goods	HC.5.1.4
Therapeutic appliances and Other medical goods	HC.5.2
All Therapeutic appliances and Other medical goods	HC.5.2.4
Preventive care	HC.6
Information, education, and counselling (IEC) programs	HC.6.1
Information, education, and counselling (IEC) programs not elsewhere classified (n.e.c.)	HC.6.1.nec
Immunisation programmes	HC.6.2
Early disease detection programs	HC.6.3
Healthy condition monitoring programs	HC.6.4
Epidemiological surveillance and risk and disease control programs	HC.6.5

²⁹ D4 includes all those classification codes for healthcare functions that are relevant in the Indian context. To refer to the entire list of classification codes for healthcare functions kindly refer to page number 83 of SHA 2011 manual.

Description	SHA Code
Epidemiological surveillance and risk and disease control programs not elsewhere classified (n.e.c.)	HC.6.5.nec
Preparing for disaster and emergency response programs	HC.6.6
Governance, and health system and financing administration	HC.7
Governance and Health system administration	HC.7.1
Governance and Health system administration not elsewhere classified (n.e.c.)	HC.7.1.nec
Administration of health financing	HC.7.2
Unspecified governance, and health system and financing administration not elsewhere classified (n.e.c.)	HC.7.nec
Other health care services not elsewhere classified (n.e.c.)	HC.9
Total Pharmaceutical expenditure	HC.RI.1

Annexure E: Glossary

Ambulatory Healthcare Centers: It comprises establishments that are engaged in providing a wide range of outpatient services by a team of medical and paramedical staff, often along with support staff, that usually bring together several specialties and/or serve specific functions of primary and secondary care. E.g., PHCs, Dispensaries, etc.

Capital Expenditure: Capital expenditures include expenditure on building capital assets, renovations and expansions of buildings, purchasing of vehicles, machines, equipment, medical/AYUSH/paramedical education, research and development, training (except on-the-job training), major repair work, etc.

Current Health Expenditure: It is defined as the final consumption expenditure of resident units on healthcare goods and services net capital expenditures.³⁰ Current Government Health Expenditure is Government health expenditure net of capital expenditure.

Enterprises: Enterprises are defined as those who usually finance and provide healthcare services to their employees and their dependents. They do this either by reimbursing the medical bills of the employees and dependents; they directly provide healthcare services through their own clinics and hospitals; purchase group insurance on behalf of the employees through an insurance company, or just pay an annual lump-sum monetary benefit to employees as part of their salary package regarded as a medical benefit.

External Funds for Health: It includes transfers originating abroad (bilateral, multilateral, or other types of foreign funding) that are distributed through the general Government and transfers where revenues from foreign entities directly received by health financing schemes as – Direct foreign financial revenues or goods/services earmarked for health.

Government Health Expenditure: It includes expenditures from Union Government, State Governments, Rural and Urban Local Bodies including quasi-governmental organizations and donors in case funds are channeled through Government organizations.

Government Transfers: It includes funds allocated from Government domestic revenues for health purposes. The fund is allocated through internal transfers and grants.

Gross Domestic Product: The total money value of all final goods and services produced in an economy over one year.

General Government Hospital: It includes medical college hospitals, district hospitals, sub-district hospitals, and community health centers.

Household Health Expenditure: Household health expenditures are either direct expenditures (out-of-pocket payments) or indirect expenditures (prepayments as health insurance contributions or premiums).

Non-Profit Institutions Serving Households (NPISH): NPISH are a special type of non-profit organization. NPISH consist of non-profit institutions that provide financial assistance, goods, or services to households free or at prices that are not economically significant.

Out-of-Pocket Spending: Out-of-pocket spending (OOP) show the direct burden of medical costs that households bear at the time of availing healthcare service.

Preventive Care: It is defined as having the primary purpose of risk avoidance, of acquiring diseases or suffering injuries, which can frequently involve a direct and active interaction of the consumer with the healthcare system.

Retailers and other providers of medical goods – Pharmacies: This comprises expenditures at the establishments that are primarily engaged in the retail sale of pharmaceuticals (including both manufactured

³⁰ A System of Health Accounts 2011 Edition

products and those prepared by on-site pharmacists) to the population for prescribed and non-prescribed medicines including vitamins and minerals. Pharmacies operate under strict jurisdiction/licenses of national pharmaceutical supervision. Illustrative examples include dispensing chemists, community pharmacies, independent pharmacies in supermarkets, pharmacies in hospitals that mainly serve outpatients, and sometimes also in patients not getting medicines as part of the package treatment component.

Total Health Expenditure (THE): Total health expenditure is the sum of current health expenditure and capital health expenditure during the same year.

Total Pharmaceuticals Expenditure (TPE): includes spending on prescription medicines during a health system contact and self-medication (often referred to as over-the-counter products) and the expenditure on pharmaceuticals as part of inpatient and outpatient care from prescribing physicians.

Traditional, Complementary, and Alternative Medicines (TCAM): TCAM has been internationally identified as policy-relevant in many countries due to its cultural importance. Due to the mix of purposes and practices and financing profiles, TCAM systems, therapies, and disciplines (including the related medical goods) are a de facto sub-class of hospitals, ambulatory care services, and retail Rs. As defined by WHO, "Traditional medicine" is an amorphous concept that comprises a range of long-standing and still-evolving practices based on diverse beliefs and theories. These services involve medical knowledge systems, developed over centuries within various societies before or during the development of modern medicine. "Complementary and alternative" services are those that are used together with or instead of allopathic health care, but which are not yet incorporated into the established international medical system, even when at the national level they are extensively used. In the Indian context, this relates to the AYUSH system – Ayurveda Yoga Naturopathy Unani Siddha and Homeopathy, in both the private and public sector.

Annexure F: Office Memorandum for constitution of Steering Committee on NHA

F. No. Z-18041/02/2014-BP

Government of India Department of Health and Family Welfare
(Bureau of Planning)

Room No. 502 A, Nirman Bhavan,

Dated: 08th August, 2014

(OFFICE MEMORANDUM)

Subject: Constitution of Steering Committee on National Health Accounts – Reg.

In the context of institutionalising the system of National Health Accounts (NHA), it has been decided to constitute the Steering Committee under the Chairmanship of Secretary (Health & Family Welfare) to advise on issues concerning National Health Accounts.

The Terms of Reference of the Committee are as under:

1. The Steering Committee would guide, advise and provide strategic direction in the preparation of National Health Accounts.
2. To oversee and Coordinate with the Ministries/Departments, State Governments, Research Institutions and other professional bodies, for aiding in collection, collation and validation of the National Health Accounts Estimates.
3. Any other matter related to the Estimation of the National Health Accounts.
4. The Steering Committee would be a Permanent Committee.

The composition of the committee is as follows:-

1	Secretary Department of Health and Family Welfare, Ministry of Health and Family Welfare, Nirman Bhawan, New Delhi- 110 011.	Chairman
2	Secretary Department of AIDS Control, Ministry of Health and Family Welfare Chanderlok Building 36, Janpath, New Delhi- 110 001.	Member
3	Secretary Department of AYUSH, Ministry of Health and Family Welfare, IRCS Building Annexe, 1, Red Cross Road, New Delhi-110 001	Member
4	Secretary Department of Health Research, Ministry of Health and Family Welfare V. Ramalingaswami Bhawan, Ansari Nagar, New Delhi - 110 029.	Member
5	Director General of Health Services Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011	Member

6	Additional Secretary & Mission Director (NHM) Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011	Member
7	Additional Secretary & Financial Adviser Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011	Member
8	Additional Secretary (Health) Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011	Member
9	Additional Director General Central Statistical Organisation Sardar Patel Bhawan, Parliament Street, New Delhi- 110 001	Member
10	Adviser (Health) Planning Commission, Government of India Yojana Bhawan, Sansad Marg, New Delhi - 110 001	Member
11	Director General Employees' State Insurance Corporation Comrade Inderjeet Gupta (CIG) Marg, New Delhi-110 002	Member
12	Director General & CEO National Sample Survey Organisation, Ministry of Statistics and Programme Implementation, Sardar Patel Bhawan, Parliament Street, New Delhi- 110 001	Member
13	Chairman Insurance Regulatory and Development Authority 3rd Floor, Parisrama Bhavan, Basheer Bagh, Hyderabad- 500 004, Andhra Pradesh	Member
14	Economic Adviser Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011	Member
15	Joint Secretary (Fund Bank) Department of Economic Affairs, Ministry of Finance North Block, New Delhi-110 001	Member
16	WHO Representative to India Nirman Bhawan, Maulana Azad Road New Delhi - 110 011	Member
17	Joint Secretary/ Director General (Labour Welfare) Ministry of Labour and Employment Shram Shakti Bhawan, Rafi Marg, New Delhi-110001	Member
18	Joint Secretary (Foreigners Division) Ministry of Home Affairs NDCC Building, New Delhi-110 001	Member
19	Controller of Aid Accounts & Audit Department of Economic Affairs Janpath Bhawan, B Wing, 5th Floor, Janpath, New Delhi - 110 001	Member
20	Controller General of Accounts Department of Expenditure, Ministry of Finance Lok Nayak Bhawan, New Delhi	Member
21	Principal Secretary (Health) Government of Karnataka	Member
22	Principal Secretary(Health) Government of Tamilnadu	Member
23	Principal Secretary (Health) Government of Gujarat	Member
24	Executive Director National Health Systems Resource Centre NIHFW Campus, Baba Ganganath Marg, Munirka, New Delhi - 110 067	Member Secretary

1. The Chairman, if deemed necessary, may form sub-committees and co-opt official and non-official members as needed.
2. The Chairman may designate work across members according to their area of expertise, so that NHA Technical Secretariat can obtain their views in the interim, if necessary.
3. The members are expected to maintain confidentiality of the data, discussed in Steering Committee meetings till the final approval and dissemination of NHA estimates.
4. The Expenditure on TA/DA in connection with the meetings of the Steering Committee in respect of the official members will be borne by the parent Department/Ministry to which the official belongs as per the Rules of the entitlement applicable to them. The non-official members of the Steering Committee will be entitled to TA/DA as permissible to Grade I officers of the Government of India under SR 190(a) and Appendix-2 to SR 190 and this expenditure will be borne by the Department of Health & Family Welfare.
5. The Committee would be serviced by NHSRC NHA Technical Secretariat.
6. This issues with the approval of the Secretary (H&FW).

(Handwritten signature)

(J. Rajesh Kumar) Director (BOP)
Telefax: 011-23063688

List of Members of NHA Expert Group

1	Economic Adviser Department of Health and Family Welfare	Chairperson
2	Deputy Director-General National Accounts Division, Central Statistical Office	Member
3	Deputy Director-General National Sample Survey Office (In charge of 71 st round of Socio-Economic Survey on health and education)	Member
4	Director (NAD), CSO Ministry of Statistics & Programme Implementation	Member
5	Dr. Mita Choudhary Representative of National Institute of Public Finance & Policy (NIPFP, New Delhi)	Member
6	Prof. Indrani Gupta Health Policy Research Unit, Institute of Economic Growth, New Delhi	Member
7	Representative of Health Division NITI Aayog	Member
8	Director Bureau of Planning, DoHFW	Member
9	Representative Institute of Health Management Research, Jaipur	Member
10	Representative Ministry of Drinking Water Supply and Sanitation, New Delhi – 110003	Member
11	Representative National Council of Applied Economic Research (NCAER) New Delhi	Member
12	Representative Foreigners Division, Ministry of Home Affairs, NDCC Building, New Delhi – 110001	Member
13	Representative WHO, New Delhi	Member
14	Representative National Health Accounts Technical Secretariat (NHATS) NHSRC	Member Secretary



NATIONAL HEALTH SYSTEMS RESOURCE CENTRE