

NATIONAL HEALTH ACCOUNTS ESTIMATES FOR INDIA 2020-21



2024

NATIONAL HEALTH ACCOUNTS TECHNICAL SECRETARIAT
NATIONAL HEALTH SYSTEMS RESOURCE CENTRE
MINISTRY OF HEALTH & FAMILY WELFARE, GOVERNMENT OF INDIA



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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 adhere to the System of Health Accounts 2011 (SHA 2011), a global standard framework for producing health accounts. National 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/interpretations used as per SHA 2011. This report does not present the policy implications of healthcare expenditures. Policymakers, 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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जगत प्रकाश नड्डा
JAGAT PRAKASH NADDA



मंत्री
स्वास्थ्य एवं परिवार कल्याण
व रसायन एवं उर्वरक
भारत सरकार

Minister
Health & Family Welfare
and Chemicals & Fertilizers
Government of India

MESSAGE

I applaud the team's dedicated efforts in producing the National Health Accounts (NHA) estimates for 2020-21. This is the eighth round of estimates based on the World Health Organization (WHO) framework of System of Health Accounts (SHA), 2011. The NHA reports provide a systematic description of the financial flows in India's health system through different sources by offering insights on the allocation of funds, the providers of health care, and the nature of provisioning for healthcare services utilised in the country. These estimates are essential to deep dive into the country's health system and allow us to improve it further, ultimately guiding us to serve people better. They serve as a significant benchmark for monitoring and analysing the progress made vis-à-vis different health financing indicators. They also serve as guides to plan effective future investments and policies for the health sector.

The NHA estimates continue to 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 42.8% in 2020-21. 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 44.4% in 2020-21. The share of Government Health Expenditure (GHE) as a percentage of GDP has also increased, 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 track to achieve Universal Health Coverage. I congratulate the team and wish them all the best for the successive round of annual national health account estimates.

(Jagat Prakash Nadda)



प्रतापराव जाधव
PRATAPRAO JADHAV



सत्यमेव जयते



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आयुष मंत्रालय
व
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भारत सरकार

MINISTER OF STATE
(INDEPENDENT CHARGE) OF
MINISTRY OF AYUSH AND
MINISTER OF STATE OF
MINISTRY OF HEALTH & FAMILY WELFARE
GOVERNMENT OF INDIA

MESSAGE

I am delighted to share that the National Health Accounts Technical Secretariat (NHATS) has released the National Health Accounts (NHA) Estimates for 2020-21. The National Health Accounts describes a health system from the expenditure perspective, highlighting the various entities spending on health and the extent and magnitude of health expenditure incurred by each. The NHA 2020-21 is the eighth round in a series of annual estimates prepared by NHATS.

The estimates depict the government's vision, under the dynamic leadership of Prime Minister Shri Narendra Modi ji, to achieve an inclusive health system providing universal health coverage to all. The enhanced government investment in health reflects the Government's commitment towards protecting people against catastrophic health expenditures.

I appreciate the sincere efforts of the NHATS in upholding academic rigour while bringing out these estimates regularly. These estimates contribute to better health policymaking and provide a basis for continuous improvement and increasing access to healthcare services in the country.

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

(Prataprao Jadhav)



अनुप्रिया पटेल
ANUPRIYA PATEL



राज्य मंत्री
स्वास्थ्य एवं परिवार कल्याण
व रसायन एवं उर्वरक
भारत सरकार
MINISTER OF STATE
HEALTH & FAMILY WELFARE
AND CHEMICALS & FERTILISERS
GOVERNMENT OF INDIA

MESSAGE



It is my pleasure to share that the National Health Accounts Technical Secretariat (NHATS) has released the National Health Accounts (NHA) estimates for the FY 2020-21. The National Health Accounts describes a health system from the expenditure perspective, highlighting the various entities spending on health, including the extent and magnitude of health expenditure incurred by each. This is the eighth round in a series of annual estimates prepared by National Health Systems Resource Centre (NHSRC) under the NHATS, which 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 the country.

These estimates have depicted a continued increase in the governmental health spending which exemplifies the government's efforts towards achieving universal health coverage (UHC) under the dynamic leadership of the Hon'ble Prime Minister, Shri Narendra Modi ji. These NHA estimates also contribute to evidence-based health policy making in the country.

I recognize the dedicated efforts of the NHATS team in bringing out these estimates regularly and wish them all the best for further rounds.

(Anupriya Patel)

September 17, 2024
New Delhi

डॉ. विनोद कुमार पॉल
सदस्य

Dr. Vinod K. Paul
MEMBER



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18 September, 2024

NHA Estimates 2020-21

The National Health Accounts (NHA) depict the healthcare financing structure of a country. Based on the System of Health Accounts (SHA) 2011 methodology, these estimates play a pivotal role in bringing out important health financing indicators year after year. These indicators not only aid in reflecting the progress made towards achieving a nation's health goals, but also forms the cornerstone of a strong and resilient health system that aims to achieve Universal Health Coverage (UHC).

The NHA 2020-21 is the eighth report in the annually published health accounts estimates series. The information in these reports has facilitated 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 and also facilitates inter-country comparison.

I express my heartfelt appreciation towards the teams of Bureau of Planning Division of MoHFW and National Health Accounts Technical Secretariat (NHATS) of National Health Systems Resource Centre (NHSRC), for their continued efforts towards improving the estimates by providing the best possible disaggregated data and making the process of data collection and compilation more exhaustive and analytically robust. I wish them all the best in bringing out their next set of estimates with the same consistency and hard work.

These estimates are key for decision-making and I sincerely hope that policy-makers, academicians and other stakeholders take due cognizance of these estimates and its role in the policy-making process.

(Vinod Paul)



एक कदम स्वच्छता की ओर

अपूर्व चन्द्रा, भा.प्र.से.
सचिव
APURVA CHANDRA, IAS
Secretary



भारत सरकार
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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 2020-21 is the eighth round of estimates of the healthcare expenditure in India based on the globally accepted System of Health Accounts (SHA 2011) and generated using the Health Accounts Production Tool (HAPT). These reports provide disaggregated information regarding the overall health expenditure across the country.

2. Findings from this report are instrumental in informed policy making for the health sector by highlighting the direction of the healthcare finances and their utilization in the country. The present estimates reflect a trend which is in consonance with the commitment of the union government for achieving Universal Health Coverage with government health expenditure playing a pivotal role.

3. 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 tool for guiding efficient allocation of financial resources in the health sector. I also hope that policy makers, programme managers, academicians, as well as other stakeholders would benefit from this report.

4. I compliment and commend the National Health Account Technical Secretariat (NHATS) team that has produced these estimates regularly since the first report for the year 2013-14. I hope that the endeavour to produce regular annual National Health Account estimates with the same spirit and academic rigour would continue.

Date : 17.09.24
Place : New Delhi


(Apurva Chandra)



आराधना पटनायक, भा.प्र.से.
अपर सचिव एवं मिशन निदेशक (रा.स्वा.मि.)
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सत्यमेव जयते



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Government of India
Ministry of Health and Family Welfare
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MESSAGE

The National Health Accounts estimates reflect the performance of the health systems in the country by providing necessary healthcare financing indicators. Producing these estimates every year facilitates important trend analysis to study the evolution of the various financing sources in the country and the assessment of their movement in the right direction.

National Health Accounts Estimates, 2020-21 is the eighth in the series of these annual estimates which provide information on healthcare financing indicators for India. The declining out-of-pocket expenditures and a continued increase in the governmental health spending are promising trends that demonstrate that India is on the right track to achieve its health policy goals.

As India continues its progress towards Universal Health Coverage steadily, the National Health Accounts estimates will have an important role in tracking the progress in healthcare financing, enabling the system to act appropriately. Regular generation of these health accounts reports will ensure proper monitoring of the health expenditure of the country.

I congratulate the National Health Account Technical Secretariat (NHATS) team, NHA Cell and NHSRC for bringing out the estimates of National Health Accounts and appreciate their consistent efforts towards improving the National Health Accounts estimates over the years. I hope this report will help the policymakers and stakeholders alike in addressing the health system challenges and work our existing policies for an equitable and efficient health system.

Dated: 13th Sept., 2024

(Aradhana Patnaik)



सत्यमेव जयते



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MESSAGE

Informed Health policy making depends on a robust health financing data and the National Health Accounts Estimates has emerged as a comprehensive tool that demonstrates the financial flows of the health system and sheds light on the management of healthcare resources. It is a matter of great pride that the NHA 2020-21 is the eighth round since 2013-14, providing insights into the dynamics of the country's health financing ecosystem and the country's progress towards its goal of achieving Universal Health Coverage (UHC).

The constant efforts of the NHATS for preparing these important estimates, at the most disaggregated level possible, is commendable. I am confident that these estimates will give a deep insight into the changing health systems of our country and be of immense use in monitoring health financing indicators for the National Health Policy 2017 goals.

I compliment the members of National Health Account core team at NHSRC and the National Health Account Cell at MoHFW for bringing out these annual estimates.


(Saurabh Jain)



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Message

National Health Accounts (NHA) estimates 2020-21 is the eighth round since the release of the first report providing health expenditure estimates of India for the financial year 2013-14. The NHA estimates are prepared using the System of Health Accounts 2011, which is a universally accepted methodology devised by the World Health Organisation (WHO).

The report offers an all-encompassing view of the country's healthcare financing by compiling data from all possible sources and presenting them at a disaggregated level. The key indicators it presents help to identify the challenges within the health sector, which are crucial for crafting evidence-based policies that promote equity and also for modelling healthcare financing reforms.

I take this opportunity to congratulate the National Health Accounts Technical Secretariat for preparing the estimates for the financial year 2020-21. I am confident the estimates will receive due recognition from all stakeholders and are used widely.

I express my heartfelt gratitude to the National Health Account Expert Group for their input and constant encouragement. I thank the NHA cell, NHSRC, and the Bureau of Planning for their unwavering support in the entire process.

Indrani
(Indrani Kaushal)

Dated: 17.09.2024
Place: Delhi



Maj Gen (Prof) Atul Kotwal, SM, VSM

MBBS, MD (PSM), PDF (Epidemiology),
FRCP Edin, FAMS, FIPHA, FIAPSM
Executive Director



National Health Systems Resource Centre

राष्ट्रीय स्वास्थ्य प्रणाली संसाधन केंद्र
Ministry of Health and Family Welfare
Government of India



MESSAGE

National Health Accounts (NHA) Estimates for India 2020-21, prepared by the National Health Systems Resource Centre (NHSRC), provides key indicators to understand the healthcare financing system in the country and allows for comparisons with other countries.

This is the eighth round of the NHA estimates and it adds to a growing database for tracking trends in allocations for health and facilitating analyses that play a vital role in the policy-making framework of the nation. These annual estimates released by the NHA are widely acknowledged and are cited in the Economic Survey and is also fed into the World Health Organization's (WHO) Global Health Expenditure Database (GHED).

We trust that this report will contribute significantly to the existing body of knowledge for policymakers and other stakeholders alike. The team at NHSRC is committed to presenting the report for each financial year using an ever-evolving methodology to accommodate new information and systemic changes to adequately reflect these changing dynamics.

We thank all the officials from the NHA Expert Group, NHA Cell, and Bureau of Planning for their continuous support. I would also like to congratulate the NHATS for their unwavering determination that has ensured that these estimates are produced regularly.

(Maj Gen (Prof) Atul Kotwal)

Acknowledgements

National Health Accounts Technical Secretariat (NHATS) prepared the National Health Accounts (NHA) estimates for 2020-21 with constant guidance and support from the 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. Aradhana Patnaik, Additional Secretary and Mission Director (NHM), Smt. L.S. Changsan, Additional Secretary, Ministry of Health and Family Welfare. We would like to acknowledge the guidance and support of Shri. Vishal Chauhan and Shri. Saurabh Jain, 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, Sr. Economic Advisor, Ministry of Health and Family Welfare, Shri. Kumar Sundaram, Director, Bureau of Planning, Department of Health and Family Welfare, Shri. Dharam Parkash, Deputy Director, Bureau of Planning, Department of Health and Family Welfare, and Shri. Neeraj Kumar, Sr. Statistical Officer, Bureau of Planning, Department of Health and Family Welfare for their involvement in the production of these estimates. 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 the Expert Group and Shri. Rohit Deo Jha Deputy Director National Health Authority (NHA) for providing PMJAY data. We are also thankful to Smt. Bharati Das (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. We would also like to acknowledge the support of Dr. Abhinav Bisht, Dr. Pallavi Behera, Dr. Smriti Shalini, and Mr. Atharv Bokil in the preparation of these estimates.

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
GoI	Government of India
HAPT	Health Accounts Production Tool
HC	Healthcare Functions
HF	Healthcare Financing Schemes
HMO	Health Monitoring Organisation
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 Organisation
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	Organisation 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
PMCARES	Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund
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)

Institutionalising 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 institutionalising 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, FY 2019-20 and FY2020-21. 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 organisations 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 the financial year 2020-21.

National Health Accounts is a tool to describe health expenditures and the flow of funds in both the Government and private sector of 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 potential for improvement related to the availability of data/ information or estimation methodology or revisions in the system of health accounts methods/framework or stakeholder feedback. These updates are a result of a thorough examination by the NHA team and the NHA Expert Group in consultation with competent authorities in this regard.

NHA estimates 2020-21 report incorporates refinements from NHA estimates 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, and 2019-20 details of which are mentioned in the methodology and relevant sections. Accordingly, wherever necessary the revised estimates for earlier NHA's are presented to ensure comparability.

NHA estimates 2020-21 is the eighth round of estimates for India presented according to System of Health Accounts 2011 (SHA 2011). The NHA team is continuously working towards improving the data availability and methodology used for producing estimates. It usually takes about 3-4 rounds of health accounts to stabilize country estimates.

Policy implications of healthcare expenditure estimates are not discussed in this report. However, policymakers, academicians, and researchers are free to draw inferences from this report within the purview of the NHA framework/ methodology described in this report, NHA Guidelines for India 2016, and System of Health Accounts 2011 (SHA 2011) including all refinements mentioned in the methodology section and elsewhere in this report.

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

Highlights of National Health Accounts Estimates 2020-21

What is Health Accounts?

Health Accounts describe health expenditures and flow of funds for a financial year in India. It answers important policy questions such as what the sources of healthcare expenditures are, who manages these, who provides healthcare 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 2020-21, Total Health Expenditure (THE) for India is estimated to be Rs. 7,39,327 crores (3.73% of GDP and Rs. 5,436 per capita). THE constitutes current and capital expenditures incurred by Government and Private Sources including External/Donor funds. Current Health Expenditure (CHE) is Rs. 6,63,417 crores (89.73% of THE) and capital expenditure is Rs. 75,910 crores (10.27% of THE). Capital expenditures are reported for all sources of Government (Union Government is Rs. 28,040 crores; State Government Rs. 45,331 crores; Corporations Rs. 1,489 crores; External Donors Rs. 1,050 crores).

Government Health Expenditure (GHE) including capital expenditure is Rs. 3,16,554 crores (42.82% of THE, 1.60% GDP, and Rs. 2,328 per capita). This amounts to about 4.98 % of General Government Expenditure in 2020-21. The Union government's share in GHE is about 35.7% while the share of State Governments is about 64.3%. Union Government's Expenditure on the National Health Mission is Rs. Rs 40,474 crores, Defense Medical Services is Rs. 12,192 crores, Railway Health Services is Rs 4,347 crores, Central Government Health Scheme (CGHS) is Rs. 5,784 crores, and the Ex-Servicemen Contributory Health Scheme (ECHS) is Rs. 4,631 crores. Expenditures by all Government Financed Health Insurance Schemes combined are Rs. 13,459 crores.

Households' Out-of-pocket expenditure on health (OOPE) is Rs. 3,28,464 crores (44.43% of THE, 1.66 % of GDP, Rs. 2,415 per capita). Private Health Insurance expenditure is Rs. 53,948 crores (7.30% of THE).

Who contributes to Current Health Expenditure?

Of the Current Health Expenditures, the Union Government's share is Rs. 81,772 crores (12.33% of

CHE) and the State Government's share is Rs. 1,38,944 crores (20.94% of CHE). Local bodies' share is Rs. 8,212 Crores (1.23% of CHE), and Households' share is (including insurance contributions) about Rs. 3,78,900 crores (57.12%, OOPE being 49.51% of CHE). Contribution by enterprises (including insurance contributions) is Rs. 41,363 crores (6.24% of CHE) and NGOs is Rs. 9,888 crores (1.48% of CHE). External/donor funding contributes to about Rs. 4,338 crores (0.66% of CHE).

Who Provides Health Care Services?

Current Health Expenditure attributed to Government Hospitals is Rs. 1,30,419 crores (19.66% of CHE) and Private Hospitals is Rs. 1,85,056 crores (27.89% of CHE). Expenditures incurred on other Government Providers (incl. PHC, Dispensaries, and Family Planning Centers) is Rs. 45,393 crores (6.84% of CHE), Other Private Providers (incl. private clinics) is Rs. 27,202 crores (4.10% of CHE), Providers of Patient Transport and Emergency Rescue is Rs. 22,955 crores (3.46 % of CHE), Medical and Diagnostic laboratories is Rs. 24,206 crores (3.65% of CHE), Pharmacies is Rs. 1,40,352 crores (21.16 % of CHE), Other Retailers is Rs. 773 crores (0.12% of CHE), Providers of Preventive care is Rs. 45,154 crores (6.81% of CHE). About Rs. 26,501 crores (3.99% of CHE) are attributed to Providers of Health System Administration and Financing and other healthcare providers (not classified elsewhere) is Rs. 15,406 crores (2.32% of CHE).

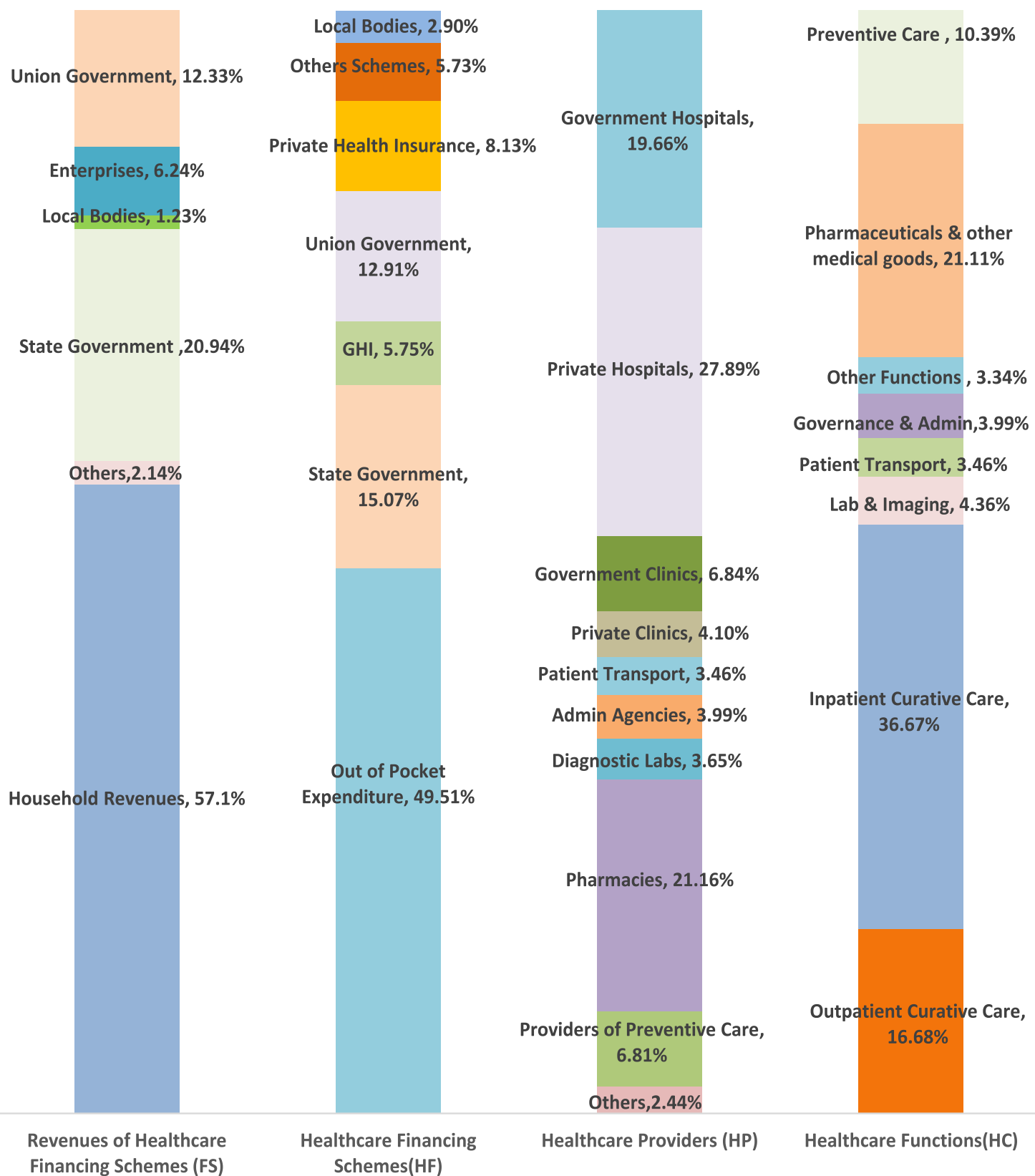
What Services are Consumed?

Current health expenditure (CHE) attributed to Inpatient Curative Care is Rs. 2,43,256 crores (36.67% of CHE), Day Curative Care is Rs. 6,947 crores (1.04% of CHE), Outpatient Curative Care is Rs. 1,10,652 crores (16.68% of CHE), Patient Transportation is Rs. 22,955 crores (3.46% of CHE), Laboratory and Imaging services is Rs. 28,993 crores (4.36% of CHE), Prescribed Medicines is Rs. 1,16,618 crores (17.58% of CHE), Over the Counter (OTC) Medicines is Rs. 22,530 crores (3.40% of CHE), Therapeutic Appliances and Medical Goods is Rs. 773 crores (0.12% of CHE), Preventive Care is about Rs. 68,875 crores (10.39% of CHE), and others is about Rs. 15,349 crores (2.31% of CHE). About Rs. 26,469 crores (3.99% of CHE) is attributed to Governance and Health System and financing administration.

Total Pharmaceutical Expenditure (TPE) is 32.51% of CHE (includes prescribed medicines, over-the-counter drugs, and those provided during an inpatient, outpatient, or any other event involving contact with the health system). Expenditure on Traditional, Complementary, and Alternative Medicine (TCAM) is 4.28% of CHE.

Current Health Expenditure attributed to Primary care is around 45%, Secondary Care is 34%, Tertiary Care is 15%, and Governance and Supervision is 4%. The government's expenditure on Primary Care is 44%, Secondary Care is 33%, and Tertiary Care is 12%.

Figure 1: Distribution of Current Health Expenditure (2020-21) according to Healthcare Financing Schemes, Revenues of Healthcare Financing Schemes, Healthcare Providers and Healthcare Functions (%)



Note:

1. Other Revenues include Transfers distributed by Union and State Governments from foreign origin (0.38% and 0.03%); and NPISH n.e.c. (1.48%) and all direct foreign financial transfers (0.25%). Local bodies fund includes urban (1.23%) and rural local bodies (0.00%)
2. Government Health Insurance (GHI) Schemes include social insurance schemes like ESIC, CGHS, ECHS (3.72%) and Government-based voluntary insurance schemes like PMJAY, RSBY, state-specific government health insurance schemes, etc. (2.03%).
3. Local bodies schemes include urban (1.76%) and rural local bodies (1.14%).
4. Other schemes include Non-Profit Institutions Serving Households (NPISH) (1.95%), Residents Foreign Agencies Schemes (0.13%), and Enterprise's financing schemes (3.65%).
5. Private Clinics include ambulatory centres like Offices of general medical practitioners (4.10%); Offices of medical specialists (0%);
6. Government Clinics include ambulatory centres like Sub-Centres/ANM, ASHA, Anganwadi Centres & VHNSCs (1.09%); Primary Health Centres (PHC), Govt. dispensaries including AYUSH, CGHS and ESIS, Railway Polyclinics (5.39%) and Family planning centres (0.36%).
7. Administrative agencies include Govt. health admin (2.63%); Social health insurance (admin) (0.45%); Private health insurance admin (0.83%) and other administration agencies (0.08%)
8. Other providers include Retail sellers and other suppliers of durable medical goods and appliances (0.12%) and other health care providers (2.32%)
9. Pharmaceuticals and other medical goods include prescribed medicines (17.58%), Over-the-counter medicines (3.4%); 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) (0.91%); Immunisation (1.59%); Early disease detection (0.07%); Healthy condition monitoring (3.45%); Epidemiological surveillance, risk and disease control (4.18%); Preparing for disaster and emergency response (0.19%).
11. Other functions include All rehabilitative care (0.09%); All long-term care (0.01%) day curative care (1.04%); home based curative care (0.16%) and other health care services not elsewhere classified (2.04%)

1. National Health Accounts Estimates for India: 2020-21

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 are presented here:

Total Health Expenditure (THE) as 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 percent of THE: CHE constitutes only recurrent expenditures for healthcare purposes net all capital expenditures. CHE as percent of THE indicate 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 percent of THE: GHE constitutes spending under all schemes funded and managed by Union, State and local Governments including quasi-Governmental organisations and donors in case funds are channeled through Government organisations. 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 percent of THE: Out of Pocket Expenditures are expenditures directly made by households at the point of receiving health care. This indicates extent of financial protection available for households towards healthcare payments.

Social Security Expenditure on health as per cent of THE: Social Security Expenditures include finances allocated by the Government towards payment of premiums 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 percent of THE: Private health insurance expenditures constitute spending through health insurance companies where in households or employers pay premiums to be covered under a specific health plan. This indicates the extent to which there are voluntary prepayment 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 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 the 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 healthcare of general population and its employees (including funds allocated to Local bodies and 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 a 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 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 health financing indicators for India across NHA rounds¹

Sl. No	Indicator	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Total Health Expenditure (THE) as percent of GDP	4.0	3.9	3.8	3.8	3.3	3.2	3.3	3.7
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	5,436
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	3,752
4	Current Health Expenditures (CHE) as percent of THE	93.0	93.4	93.7	92.8	88.5	90.6	90.5	89.7
5	Government Health Expenditure (GHE) percent of THE	28.6	29	30.6	32.4	40.8	40.6	41.4	42.8
6	Out of Pocket Expenditures (OOPE) as percent of THE	64.2	62.6	60.6	58.7	48.8	48.2	47.1	44.4
7	Social Security Expenditure on health as percent of THE	6.0	5.7	6.3	7.3	9.0	9.6	9.3	8.6
8	Private Health Insurance Expenditures as percent of THE	3.4	3.7	4.2	4.7	5.8	6.6	7.0	7.3
9	External/ Donor Funding for health as percent of THE	0.3	0.7	0.7	0.6	0.5	0.4	0.5	0.7

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

² GDP deflators are used to make the constant series (2011-12 prices). GDP deflators were calculated from GDP series available at MoSPI.nic.in.

Table 2: Key health financing indicators for India based on Current Health Expenditure of NHA estimates³

Sl. No	Indicator	2017-18	2018-19	2019-20	2020-21
1	Current Health Expenditure (CHE) Per capita (Rs.) at current prices	3,805	4,049	4,402	4,878
2	Government Health Expenditure (GHE) as percent of CHE	33.2	34.5	35.3	36.7
3	Out of Pocket Expenditures (OOPE) as percent of CHE	55.1	53.2	52.0	49.5
4	Social Security Expenditure on health as percent of CHE	10.1	10.3	10.1	9.4
5	Private Health Insurance Expenditures as percent of CHE	6.6	7.3	7.7	8.1
6	Household Health Expenditure (incl. insurance contributions) as percent of CHE	61.4	60.1	59.2	57.1
7	External/ Donor Funding for health as percent of CHE	0.6	0.5	0.6	0.7

Table 3: Key health financing indicators for India of NHA Estimates*

Sl. No	Indicator	2017-18	2018-19	2019-20	2020-21
1	Total Health Expenditure (THE) as % GDP ⁴	3.31	3.16	3.27	3.73
2	THE per capita (Rs.) at current prices ⁵	4,297	4,470	4,863	5,436
3	Current Health Expenditure (CHE) as % of THE	88.5	90.6	90.5	89.7
4	Capital Health Expenditure as % of THE	11.5	9.4	9.5	10.3
Government Health Expenditure (GHE)					
5	Government Health Expenditures (GHE) as % of THE	40.8	40.6	41.4	42.8
6	GHE as % of GDP	1.35	1.28	1.35	1.60
7	GHE as % of General Government Expenditure (GGE) ⁶	5.12	4.81	5.02	4.98
8	Per capita Government Health Expenditure (Rs.) at current prices	1,753	1,815	2,014	2,328
9	Current Government Health Expenditure (CGHE) as % of GHE	71.9	76.9	77.2	76.8
10	Union Government Health Expenditure as % of GHE	40.8	34.3	35.8	35.7

³ Source: NHA estimates for various years, NHSRC, MoHFW, MoSPI & Registrar General of India

⁴ GDP value for FY 2020-21 (Rs. 1,98,29,927 Crores) from Provisional Estimates of National Income 2022-23 and Quarterly Estimates of Gross Domestic Product for the fourth quarter (Q4) of 2022-23.

⁵ Population projections for India and states, 2011-2036: Report of the technical group on population projections constituted by the National Commission on Population. The population for 2020-21 is 136 crores.

⁶ GGE value for FY 2020-21 is Rs 63,53,359 Crores. Table 2.6: Receipts and Disbursements of States and Consolidated General Government, Statistical Appendix, Economic Survey 2022-23.

11	State Government Health Expenditure as % of GHE	59.2	65.7	64.2	64.3
12	Government-based Voluntary Health Insurance as % of GHE	4.1	5.2	5.1	4.3
Household Health and Out of Pocket Expenditure (OOPE)					
13	Household Health Expenditure (incl. insurance contributions) as % of THE	54.3	54.4	53.6	51.2
14	OOPE as % of THE	48.8	48.2	47.1	44.4
15	OOPE as % of GDP	1.62	1.52	1.54	1.66
16	Per capita OOPE (Rs.) at current prices	2,097	2,155	2,289	2,415
Others					
17	External/Donor funding as a % of THE	0.5	0.4	0.5	0.7
18	AYUSH as % of THE	3.6	3.9	3.9	3.8
19	Pharmaceutical expenditures as % of CHE	33.4	33.8	35.1	29.2

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

1.2. Expenditure Estimates by National Health Accounts Classifications

This section describes the distribution of current healthcare 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 healthcare expenditures for 2020-21, (Rs.663,417 crores) into healthcare financing schemes, revenues of healthcare 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 to the Indian context. A detailed description of these schemes is provided in the “National Health Accounts Guidelines for India”, 2016.

Table 4: Current Health Expenditures (2020-21) by Healthcare Financing Schemes

NHA Code	Healthcare Financing Schemes	Amount (Rs Crores)*	%
HF.1.1.1.1	Union Government Schemes (Non-Employee)	68,389	10.31
HF.1.1.1.2	Union Government Schemes (Employee) ⁷	17,273	2.60
HF.1.1.2.1.1	State Government Schemes (Non-Employee)	93,200	14.05
HF.1.1.2.1.2	State Government Schemes (Employee) ⁸	6,787	1.02
HF.1.1.2.2.1	Urban Local Bodies	11,687	1.76
HF.1.1.2.2.2	Rural Local Bodies	7,548	1.14
HF.1.2.1	Social Health Insurance (Not Incl 1.2.1.4) ⁹	24,676	3.72
HF.1.2.1.4	Government Financed Health Insurance ¹⁰	13,459	2.03
HF.2.1.1.1	Employer-Based Insurance (Private Group Health Insurance)	28,108	4.24
HF.2.1.1.3	Other Primary Coverage Schemes (Private Individual Health Insurance)	25,840	3.89
HF.2.1.2.1	Community-Based Insurance	16	0.00
HF.2.2.1	NPISH Financing Schemes (Excluding HF.2.2.2)	12,925	1.95
HF.2.2.2	Resident Foreign Agencies Schemes	851	0.13
HF.2.3.1.2	Private Enterprises (Except Health Care Providers) Financing Schemes	24,194	3.65
HF.3.3	All Household Out-Of-Pocket Payment	3,28,464	49.51
Total		6,63,417	100

*All values are rounded off

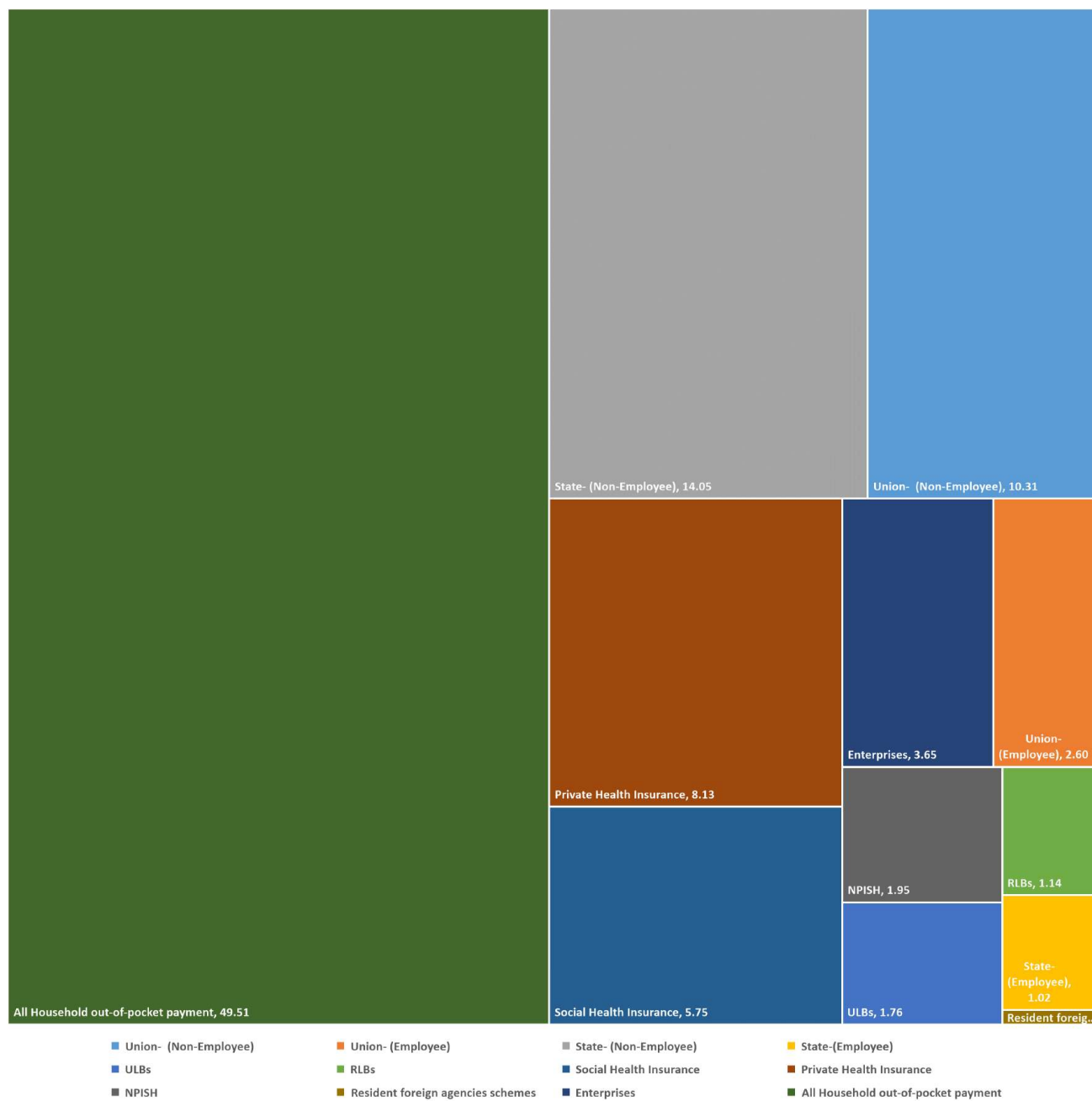
⁷ Current expenditures on Defense Medical Services (Rs. 12,192 crores), Railway Health Services (Rs. 4,347 crores), and the rest is any reimbursements made by Union Government Departments through CSMA. The corresponding value for Current expenditures on Defense Medical Services for FY 2019-20 had a typographical error. The correct value is Rs 9,505 crores.

⁸ Incl. expenditures on employees through medical allowance/reimbursements by State Government Departments

⁹ Incl. Central Government Health Scheme (CGHS), Ex-servicemen Contributory Health Scheme (ECHS) and Employee State Insurance Scheme (ESIS)

¹⁰ Incl. expenditures on PMJAY, RSBY and State specific health insurance schemes

Figure 2: Current Health Expenditure (2020-21) 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.1.1.2.1.1 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 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. 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), and 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 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 sectors 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, immunisation, over the counter drugs and other medical expenditures (e.g., blood, oxygen, etc).

1.2.2 Expenditure Estimates by Revenues of Healthcare Financing Schemes

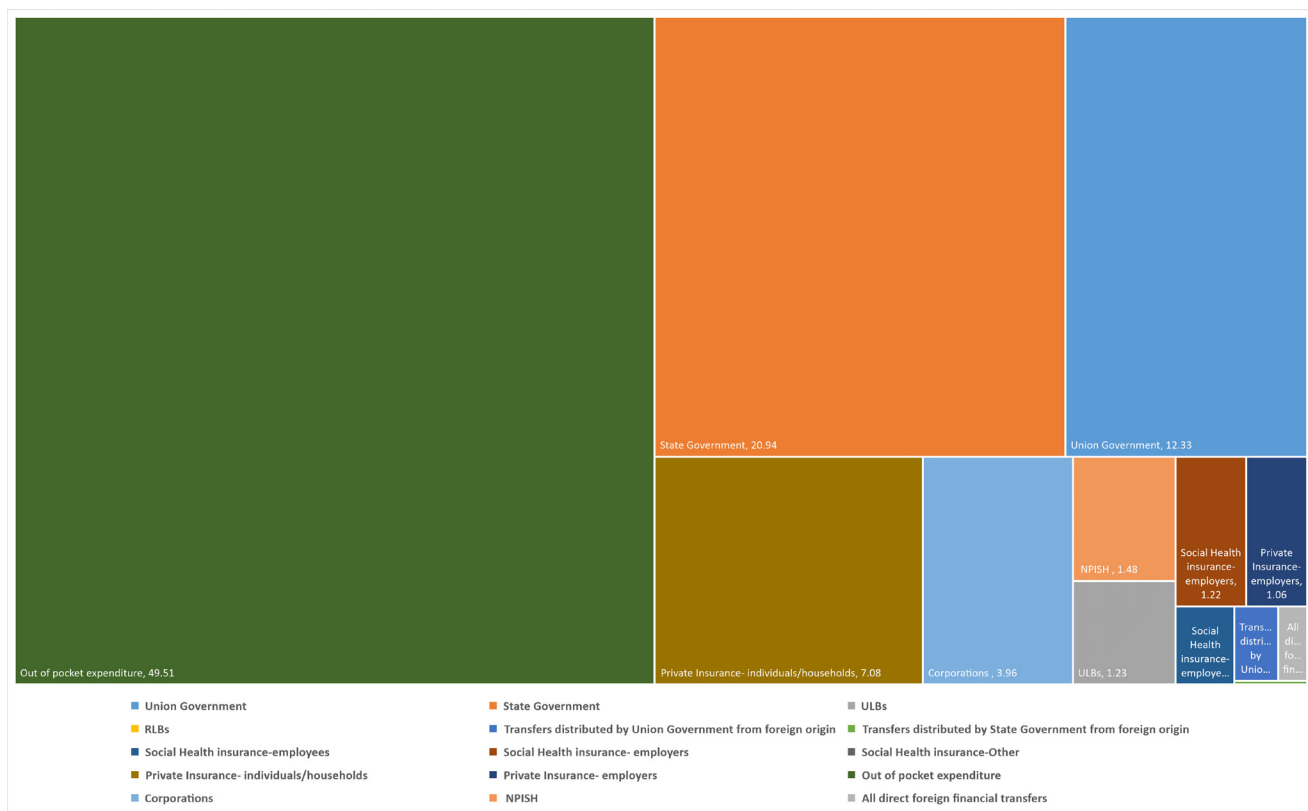
Revenues of Healthcare Financing Schemes are sources of financing from where the schemes draw their revenues. Table 5 presents the distribution of expenditures about revenues of healthcare financing schemes (sources of financing) followed by the description of all revenues of healthcare financing schemes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

Table 5: Current Health Expenditures (2020-21) by Revenues of Healthcare Financing Schemes

NHA Code	Revenues of Financing Schemes	Amount (Rs Crores)*	%
FS.1.1.1	Internal Transfers and Grants - Union Government	81,772	12.33
FS.1.1.2	Internal Transfers and Grants - State Government	1,38,944	20.94
FS.1.1.3.1	Urban Local Bodies	8,179	1.23
FS.1.1.3.2	Rural Local Bodies	33	0.00
FS.2.1	Transfers Distributed by Union Government from Foreign Origin	2,497	0.38
FS.2.2	Transfers Distributed by State Government from Foreign Origin	175	0.03
FS.3.1	Social Insurance Contributions from Employees	3,499	0.53
FS.3.2	Social Insurance Contributions from Employers	8,084	1.22
FS.3.4	Other Social Insurance Contributions	0	0.00
FS.5.1	Voluntary Prepayment from Individuals/Households	46,937	7.08
FS.5.2	Voluntary Prepayment from Employers	7,027	1.06
FS.6.1	Other Revenues from Households n.e.c.	3,28,464	49.51
FS.6.2	Other Revenues from Corporations n.e.c.	26,252	3.96
FS.6.3	Other Revenues from NPISH n.e.c.	9,888	1.48
FS.7.1.4	All Direct Foreign Financial Transfers	1,666	0.25
Total		6,63,417	100

*All values are rounded off

Figure 3: Current Health Expenditure (2020-21) by Revenues of Healthcare Financing Schemes (%)



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 for under Government internal transfers). For example, under the Employee State Insurance Scheme, only the contributions by employees and employers are considered Social Insurance Contributions, whereas the contributions by State Governments are considered under Government internal transfers. FS.3.4 was 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

Healthcare providers are the organisations or actors that provide healthcare services or goods as their primary activity or as one among others. Table 6 presents the distribution of current healthcare 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 Expenditures (2020-21) by Healthcare Providers

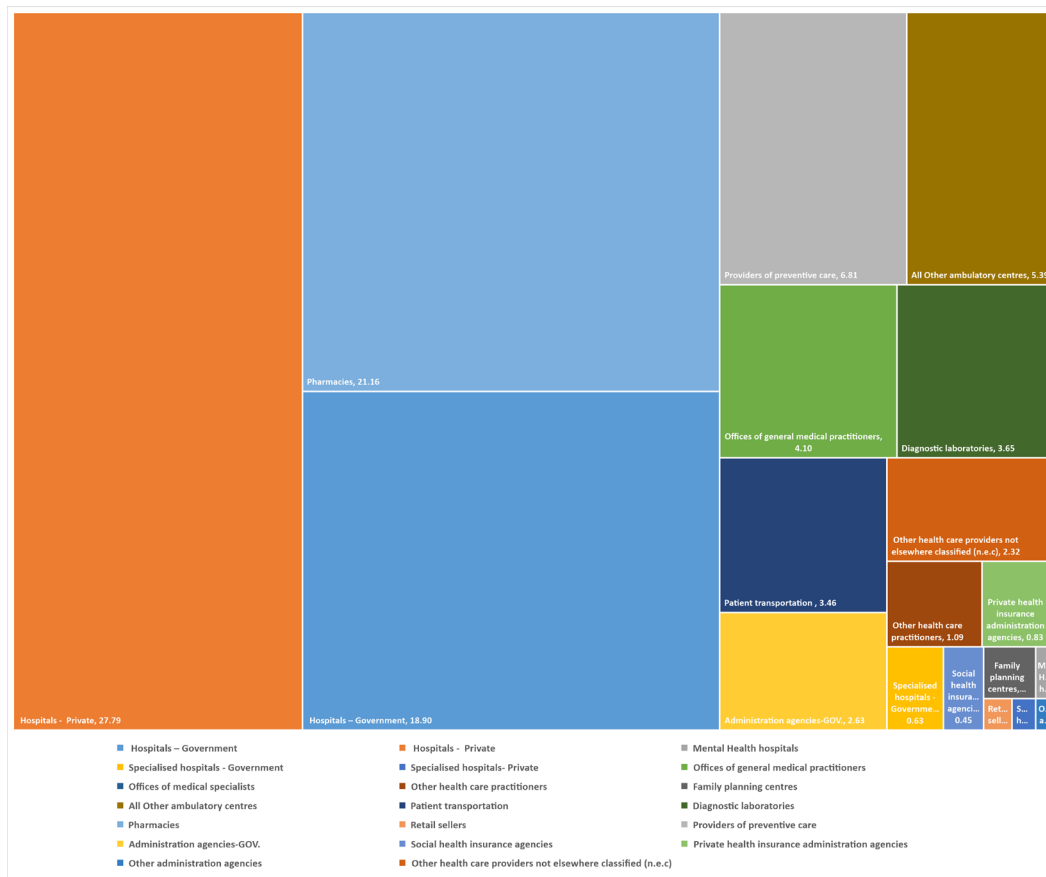
NHA Code	Healthcare Providers	Amount (Rs Crores)*	%
HP.1.1.1	General Hospitals – Government	1,25,371	18.90
HP.1.1.2	General Hospitals - Private	1,84,388	27.79
HP.1.2.1	Mental Health Hospitals – Government	892	0.13
HP.1.3.1	Specialised Hospitals (Other Than Mental Health Hospitals) Government	4,156	0.63
HP.1.3.2	Specialised Hospitals (Other Than Mental Health Hospitals) Private	668	0.10
HP.3.1.1	Offices of General Medical Practitioners (Private Clinics)	27,199	4.10
HP.3.1.3	Offices of Medical Specialists (Private Specialty Clinics)	3	0.00
HP.3.3	Other Healthcare Practitioners ¹¹	7,261	1.09
HP.3.4.1	Family Planning Centres	2,394	0.36
HP.3.4.9	All Other Ambulatory Centres ¹²	35,738	5.39
HP.4.1	Providers of Patient Transportation and Emergency Rescue	22,955	3.46
HP.4.2	Medical and Diagnostic Laboratories	24,206	3.65
HP.5.1	Pharmacies	1,40,352	21.16
HP.5.2	Retail Sellers and Other Suppliers of Durable Medical Goods and Medical Appliances	773	0.12
HP.6	Providers of Preventive Care	45,154	6.81
HP.7.1	Government Health Administration Agencies	17,478	2.63
HP.7.2	Social Health Insurance Agencies	3,010	0.45
HP.7.3	Private Health Insurance Administration Agencies	5,508	0.83
HP.7.9	Other Administration Agencies	505	0.08
HP.10	Other Health Care Providers Not Elsewhere Classified (n.e.c)	15,406	2.32
Total		6,63,417	100

*All values are rounded off

¹¹ Expenditures on Sub Centers/ANM, ASHA, Anganwadi Centers etc

¹² Expenditures on Primary Health Centers and Dispensaries incl. of AYUSH, CGHS, ESIS, and Railway Polyclinics

Figure 4: Current Health Expenditure (2020-21) 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 hospitalisation 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 healthcare goods and services consumed by final users with a specific health purpose. Table 7 presents the distribution of current health expenditures by healthcare 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 Expenditures (2020-21) by Healthcare Functions

NHA Code	Healthcare Functions	Amount (Rs Crores)*	%
HC.1.1.1	General Inpatient Curative Care	1,63,381	24.63
HC.1.1.2	Specialised Inpatient Curative Care	79,875	12.04
HC.1.2.1	General Day Curative Care	1,998	0.30
HC.1.2.2	Specialised Day Curative Care	4,949	0.74
HC.1.3.1	General Outpatient Curative Care	89,358	13.47
HC.1.3.2	Dental Outpatient Curative Care	1,912	0.29
HC.1.3.3	Specialised Outpatient Curative Care	19,382	2.92
HC.1.4	Home-Based Curative Care	1,086	0.16
HC.2	All Rehabilitative Care	598	0.09
HC.3	All Long-Term Care	52	0.01
HC.4.3	Patient Transportation	22,955	3.46
HC.4.4	Laboratory and Imaging Services	28,993	4.36
HC.5.1.1	Prescribed Medicines	1,16,618	17.58
HC.5.1.2	Over-The-Counter Medicines	22,530	3.40
HC.5.1.4	All Pharmaceuticals and Other Medical Non-Durable Goods	65	0.01
HC.5.2.4	All Therapeutic Appliances and Other Medical Goods	773	0.12
HC.6.1	Information, Education, and Counselling (IEC) Programs	6,050	0.91
HC.6.2	Immunisation Programs	10,538	1.59
HC.6.3	Early Disease Detection Programs	444	0.07

HC.6.4	Healthy Condition Monitoring Programs	22,876	3.45
HC.6.5	Epidemiological Surveillance, Risk, And Disease Control Programs	27,736	4.18
HC.6.6	Preparing For Disaster and Emergency Response Programmes	1,231	0.19
HC.7.1	Governance And Health System Administration	17,534	2.64
HC.7.2	Administration Of Health Financing	8,935	1.35
HC.9	Other Health Care Services Not Elsewhere Classified (n.e.c.)	13,548	2.04
Total		6,63,417	100
HC.RI.1	Total Pharmaceuticals Expenditure (TPE)	2,15,648	32.51
HC.RI.2	Traditional, Complementary and Alternative Medicines (TCAM)	28,395	4.28

*All values are rounded off

Figure 5: Current Health Expenditure (2020-21) by Healthcare Functions (%)

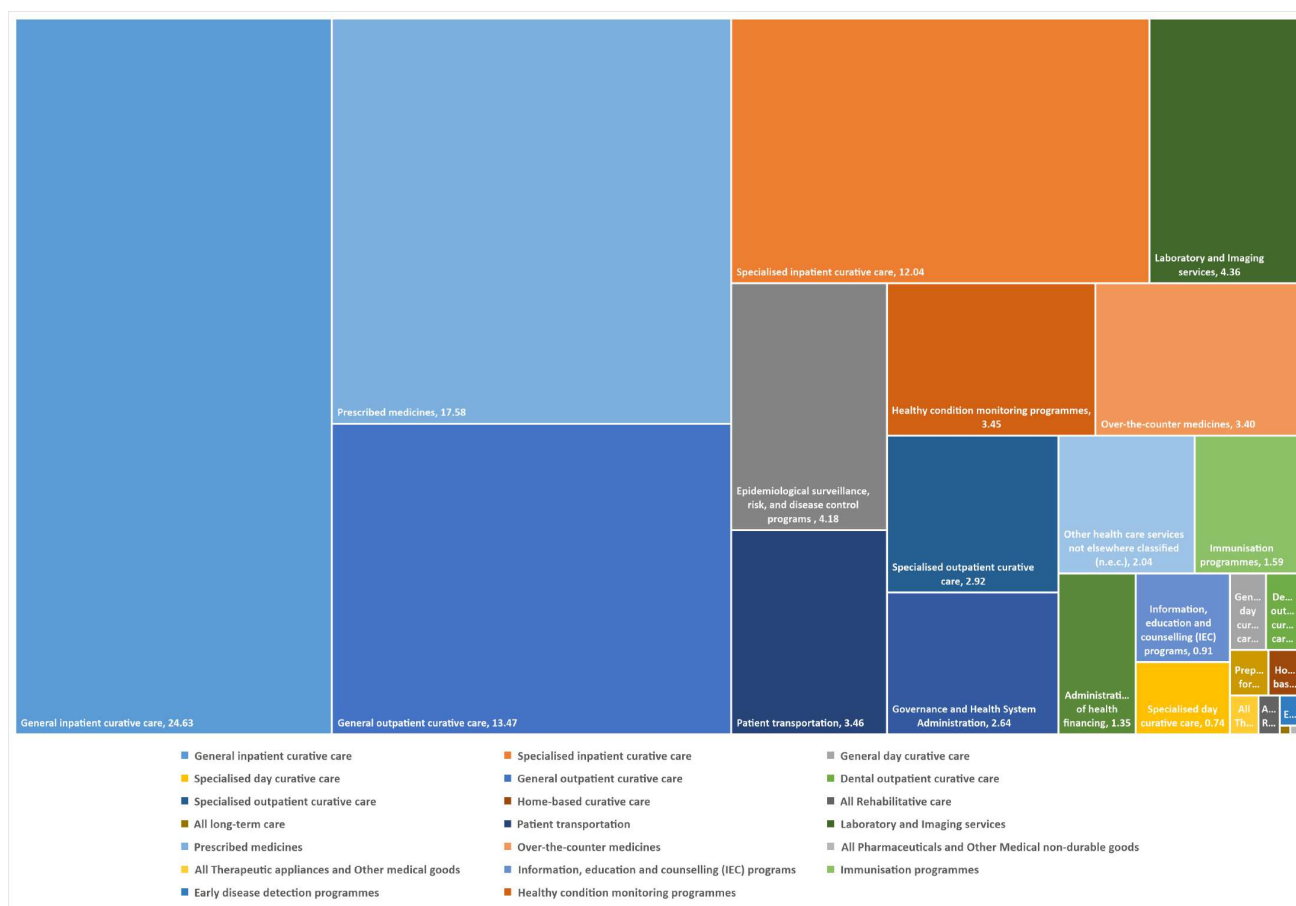
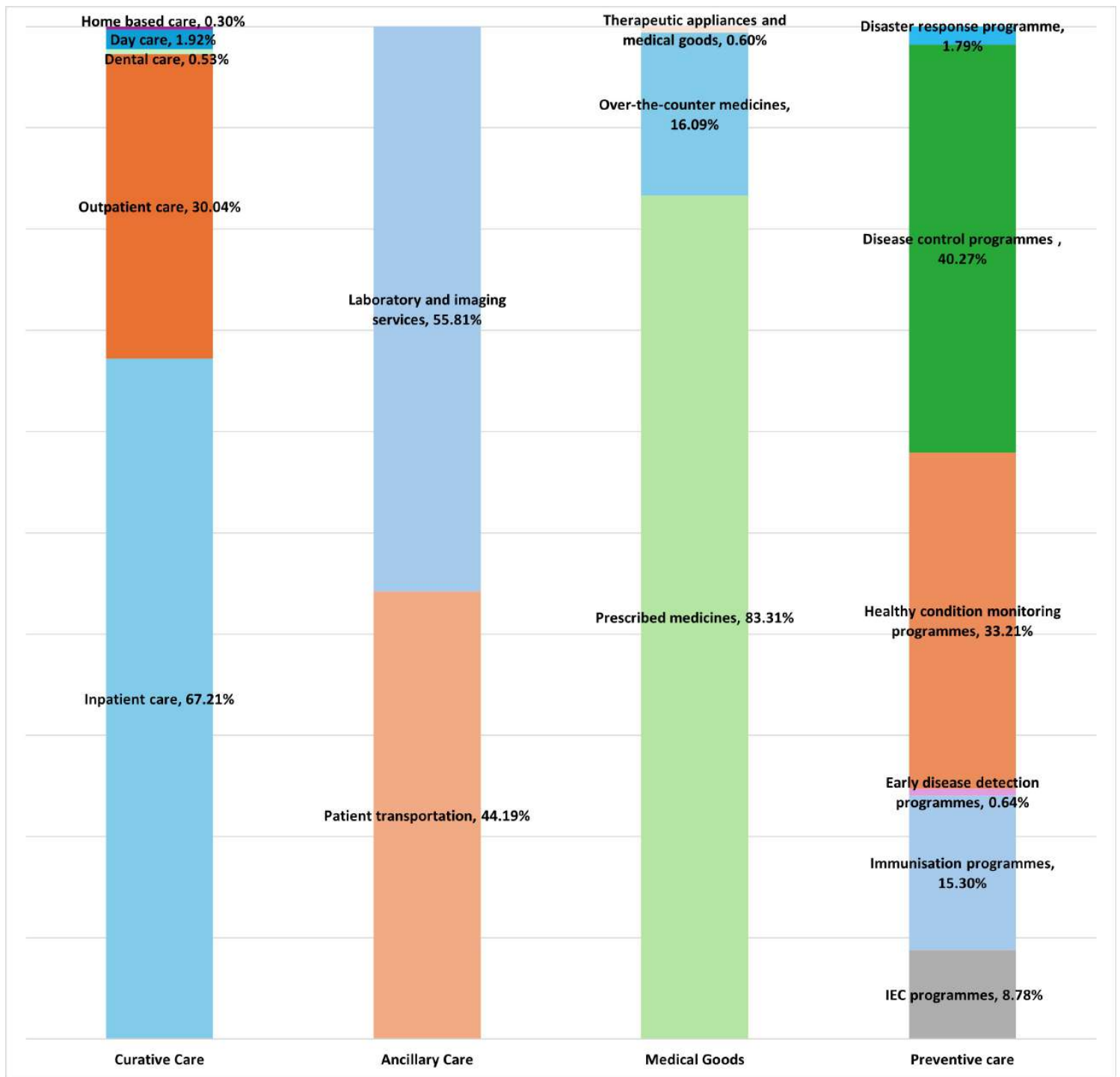


Figure 6: Distribution of Healthcare Functions according to SHA classification (%)



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 organisational 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.

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 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 out-of-pocket expenditures (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 hospitalisation and non-hospitalisation contact separately. However, it is not clear from the survey if the expenditures reported for diagnostic services and medicines, especially during a hospitalisation episode were delivered/consumed as part of the treatment package or purchased/acquired from a pharmacy or diagnostic centre within the same facility/establishment or outside the establishment from retail pharmacies or standalone diagnostic centres. Thus, the expenditures related to these are assumed 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 Immunisation 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, and 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 (Rs Crores)*	%
Union Government	28,040	36.94
State Government	44,604	58.76
Local Bodies (ULBs+RLBs)	727	0.96
Corporations	1,489	1.96
Rest of the world	1,050	1.38
Total	75,910	100

*All values are rounded off

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 categorisation of health care expenditures into Primary, Secondary and Tertiary care from NHA India 2020-21 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 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20, not with NHA Estimates 2004-05. The reason for the same and particular differences could be explored in NHA Estimates for India 2013-14 report.

Table 9: Current Health Expenditures (2020-21) by Primary, Secondary and Tertiary Care (%)

Category	Description of Expenditures Included	Government		Combined	
		2019-20	2020-21	2019-20	2020-21
Primary	<ul style="list-style-type: none"> Expenditures under preventive care under all healthcare providers. 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. Expenditures for general outpatient curative care at all healthcare providers including related diagnostic and pharmaceutical expenditures apportioned from wherever relevant. Expenditures under all pharmaceuticals and other medical non-durable goods, therapeutic appliances, and other medical goods purchased directly by the households Expenditures for inpatient curative care at all ambulatory centres including expenditures related to childbirth at Sub Centres. Expenditures under rehabilitative care at offices of general medical practitioners. Expenditures under all long-term care and Expenditures under patient transportation 	56	44	48	45

Secondary	<ul style="list-style-type: none"> Expenditures under general inpatient curative care at hospitals including related diagnostic and pharmaceutical expenditures apportioned from wherever relevant. Expenditures under dental outpatient curative care at all healthcare providers including related diagnostic and pharmaceutical expenditures. Expenditures under specialized outpatient curative care at all providers of ambulatory healthcare Expenditures under all laboratory and imaging services and pharmaceutical expenditures under specialized outpatient curative care as apportioned from wherever relevant. 	30	33	33	34
Tertiary	<ul style="list-style-type: none"> 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	12	14	15
Governance and supervision	<ul style="list-style-type: none"> All expenditures where both providers and functions are healthcare systems governance and administration of finances 	6	9	4	4
Not Classified elsewhere	<ul style="list-style-type: none"> Expenditures that could not be classified under any of the above categories 	2	3	2	2

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 2020-21 are presented in Table 10:

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 enterprise schemes (Private Group Health Insurance)
4. Other primary coverage schemes (Private Individual Health Insurance)
5. Community-based health insurance

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 10. 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 (2020-21) under different schemes

SI No.	Health Insurance Scheme	Rs Crores*
1	Social Health Insurance Schemes	25,905
1.1	Central Government Health Scheme (CGHS) (Incl. Capital Expenditure)	5,784
1.2	Employee State Insurance Scheme (ESIS) (Incl. Capital Expenditure)	15,490
1.3	Ex-Serviceman Contributory Health Scheme (incl. Capital Expenditure)	4,631
2	Government Financed Health Insurance	13,459
2.1	Rashtriya Swasthya Bima Yojna (RSBY)	251
2.2	Chief Minister Arogya Arunachal Yojna	-
2.3	Yeshasvini Health Insurance, Karnataka	-
2.4	Ayushman Bharat PM-JAY Aarogyasri, Telangana	76
2.5	Insurance for Information and Broadcasting Workers, West Bengal	691
2.6	Ayushman Bharat-Dr. YSR Arogyasri Healthcare Scheme, Andhra Pradesh	1,025

2.7	Goa Mediclaim and Svarnjayanti Yojna, Goa	46
2.8	MA Yojna, Gujarat	1,111
2.9	Mukhya Mantri Health Insurance, Himachal Pradesh	66
2.1	Mahatama Jyotiba Phule Jan Arogya Yojana, Maharashtra	1,036
2.11	Megha Health Insurance, Meghalaya	103
2.12	CM Swasthya Bima Yojna, Uttarakhand	7
2.13	Biju Krushak Yojna, Odisha	1,393
2.14	AB-PMJAY	3,777
2.15	Mukhyamantri Swasthya Bima Yojna, Jharkhand	453
2.16	Jan Swasthya Bima Yojna, Rajasthan	280
2.17	Ayushman Bharat Haryana Health Protection Mission, Haryana	22
2.18	Ayushman Bharat PM-JAY Dr. Khubchand Baghel Swasthya Bima Yojana (AB PM-JAY - DKBSSY), Chhattisgarh	460
2.19	Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (PM-JAY) SEHAT, Punjab	3
2.2	AB-Ark (Ayushman Bharat-Arogya Karnataka)	905
2.21	Pradhan Mantri Jan Arogya Yojana - Karunya Arogya Suraksha Paddhati (PMJAY-KASP), Kerala	534
2.22	Pradhan Mantri Jan Arogya Yojana-Chief Minister's Comprehensive Health Insurance Scheme (PMJAY-CMCHIS), Tamil Nadu	1,219
2.23	Other Government Financed Health Insurance	1
3	Private Health Insurance	53,948
3.1	Employer-based insurance (Other than enterprise schemes)	28,108
3.2	Other primary coverage schemes	25,840
4	Community-based insurance	16

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 customising the NHA codes and storing 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 also 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 Expenditure Boundaries for India

The 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.

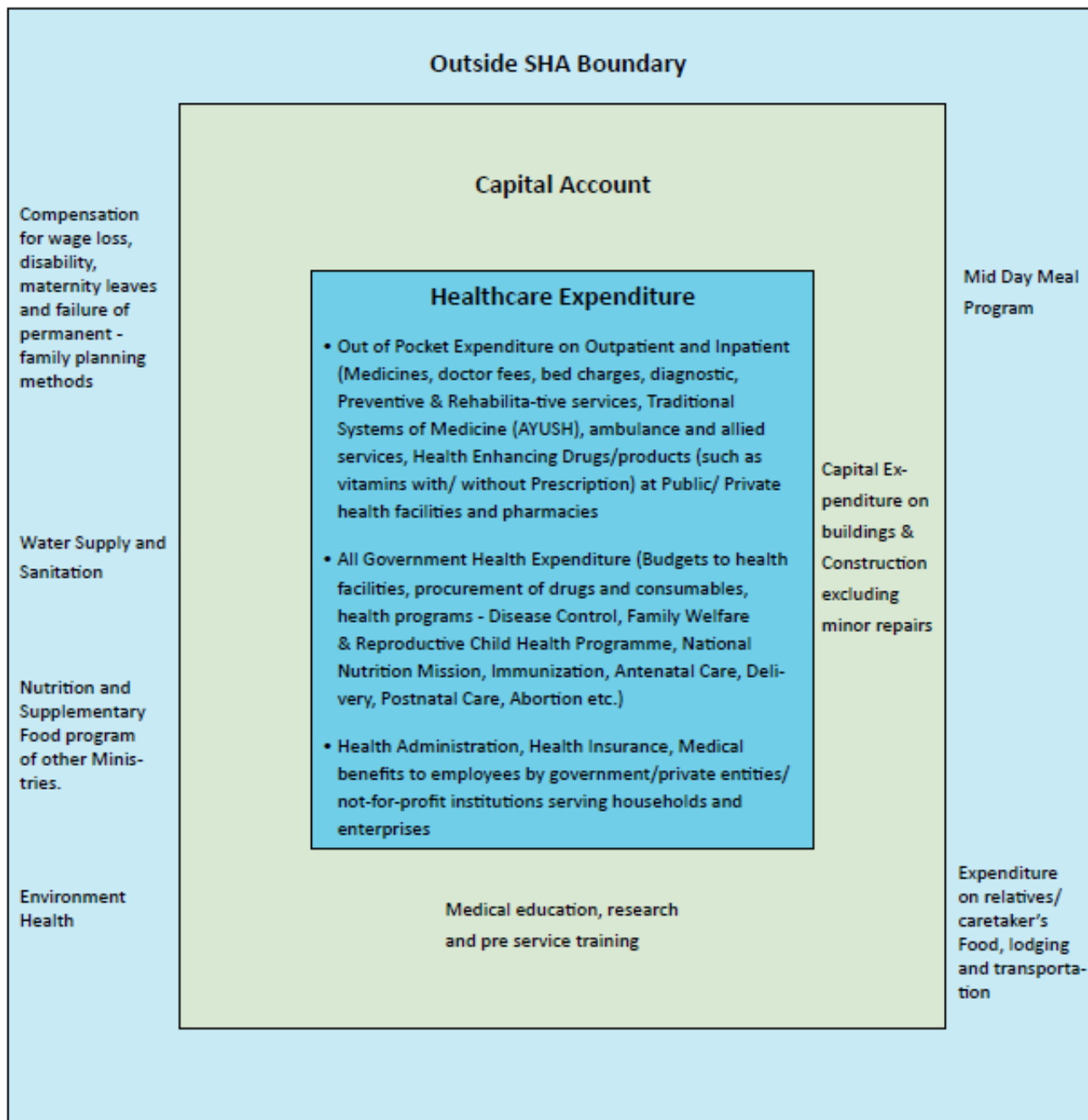
Certain health-related activities are provided by various Government departments other than the Department of Health and Family Welfare. These activities include the provision of long-term social care, enhancing integration of disabled persons, enforcement of standards of food hygiene, provision of drinking 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 sterilisation, 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



2.4 Data Sources

To capture healthcare expenditures in both public and private sectors, 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, 2022-23 for actual expenditures of FY 2020-21.
- State-wise expenditures under National Health Mission (NHM) - Financial Monitoring Reports (FMR) for 2020-21 – Financial Management Group (FMG), National Health Mission, MoHFW.
- Detailed Demand for Grants - State Department of Health and Family Welfare and all Other State Departments, 2022-23, for actual expenditures of FY 2020-21.
- Office of Controller General of Accounts (CGA) - medical reimbursements to Union Government employees and contributions towards social health insurance for 2020-21.
- Expenditure Statements/ Annual Reports of Municipal Corporations and Office of Municipal Administration at State level for FY 2022-23 or the respective years that present actual expenditures for FY 2020-21.
- Annual Reports of Central Government Health Scheme (CGHS) for FY 2020-21
- Annual Reports of Employees' State Insurance Corporation (ESIC) for FY 2020-21
- Official Communication(s) from Government Financed Health Insurance Schemes and Scheme Websites for details of reimbursements made for FY 2020-21.
- 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 2020-21
- Anonymised health insurance claims from Insurance Information Bureau (IIB), IRDAI for FY 2020-21
- Study on Health Expenditures by Indian Enterprises and Non-Government Organisations, 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 2020-21.
- Provisional estimates of national income 2022-23 and quarterly estimates of Gross Domestic Product for the fourth quarter (Q4) of 2022-23.
- 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.
- 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 2020-21.
- 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 2020-21
- National Family Health Survey- (NFHS-5) data.
- Health Expenditure from District Mineral Fund, Ministry of Mines. Govt of India
- PMCARES Audit Report 2020-21
- Economic Survey of India 2022-23
- CSR portal of Ministry of Corporate Affairs, Govt of India

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 section (2.5.1 & 2.5.2).

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

NHA 2004-05 was based on System of Health Accounts 2001 (SHA 1.0) framework and the World Health Organization Guide to Producing National Health Accounts. NHA 2019-20, NHA 2018-19, NHA 2017-18, NHA 2016-17, NHA 2015-16, NHA 2014-15 and NHA 2013-14 estimates are based on System of Health Accounts (SHA 2011) framework. The basic difference in NHA estimates 2004-05 and the latest NHA estimates 2013-14/ 2014-15/ 2015-16/2016-17/2017-18/2018-19/2019-20 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 a 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 2013-14, 2014-15, 2015-16, and 2016-17, including improved interpretations of methodology/ descriptions given in SHA 2011 Manual (Revised Edition) Published in 2017¹³ 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 and NHA 2014-15 over NHA 2013-14 can be referred to in the Reports - NHA Estimates for India (2013-14) and NHA for India (2014-15).

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.

¹³ 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>

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 has been introduced instead of HF 2.1.1.2 Government Based Voluntary Insurance. This reflects only change in 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 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 health¹⁴. 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, 2016¹⁵ 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

¹⁴ 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>

¹⁵ National Health Account Guideline for India, 2016, National Health System Resource Centre, Ministry of Health and Family Welfare, Government of India.

clubbed under Private Health care provider. The latest round also gives information on expenditure on immunisation 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 sterilisation 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 Refinements 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.

2.5.5 Refinements 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 sterilisation has been estimated using the National Family Health Survey (NFHS)-5, 2019-21 data.

2.5.6 Refinements in NHA Estimates 2020-21 over NHA Estimates 2019-20

1. In the NHA 2020-21, data on Health Expenditure by the District Mineral Fund, Ministry of Mines, and Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PMCARES) is included. It also includes CSR expenditure on health as reported in the portal of the Ministry of Corporate Affairs.

2.6 Limitations

- List of health care providers and related capital expenditures especially in the private sector, is not exhaustive due to non-availability of disaggregated data. Further, expenditures on health care by Universities/ Academic Institutions/ autonomous bodies on welfare of students and on 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 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 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 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 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 2020-21 for, Non-Government Institutions Serving Households (NPISH), Enterprises/ Firms are extrapolated from NHA estimates 2013-14, 2014-15, 2015-16, and 2016-17. 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 2020-21 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 the reference period for the 71st round was 6 months (January- June 2014) and for the 75th round it was one year (July 2017- June 2018). The sample size of the 71st round was 65932 households, in the 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 rounds¹⁶.

¹⁶ NSS Report of 71st and 75th round

Annexures

Annexure A

Annexure A.1 National Health Accounts 2020-21 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 2020-21 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 (2020-21) by Healthcare Financing Schemes and Revenues of Healthcare Financing Schemes (HFxFS matrix)
- Table A.2: Current Health Expenditure (2020-21) by Providers and Healthcare Financing Schemes (HPxHF matrix)
- Table A.3: Current Health Expenditure (2020-21) by Healthcare Functions and Healthcare Financing Schemes (HCxHF matrix)
- Table A.4: Current Health Expenditure (2020-21) by Healthcare Functions and Healthcare Providers (HCxHP matrix)
- Table A.5: Current Health Expenditure (2020-21) by Primary, Secondary, and Tertiary healthcare Categorisation (HCxHP matrix).

Table A 1: Current Health Expenditure (2020-21) by Financing Schemes and Revenues of Healthcare Financing Schemes (HFxFS matrix)

Indian Rs Crores	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.1.1.1	FS.1.1.2	FS.1.1.3.1	FS.1.1.3.2	FS.2.1	FS.2.2	FS.3.1	FS.3.2	FS.3.4	FS.5.1	FS.5.2	FS.6.1	FS.6.2	FS.6.3		
HF.1 Government scheme and compulsory contributory health care financing scheme	HF.1.1.1.1	Union government schemes (Non-Employee)	50,297	15,595	-	-	2,497	-	-	-	-	-	-	-	-	-	-	68,389
	HF.1.1.1.2	Union government schemes (Employee)	17,264	9	-	-	-	-	-	-	-	-	-	-	-	-	-	17,273
	HF.1.1.2.1.1	State government schemes (Non-Employee)	667	92,359	-	-	-	175	-	-	-	-	-	-	-	-	-	93,200
	HF.1.1.2.1.2	State government schemes (Employee)	6	6,781	-	-	-	-	-	-	-	-	-	-	-	-	-	6,787
	HF.1.1.2.2.1	Urban Local Bodies schemes	810	2,698	8,179	-	-	-	-	-	-	-	-	-	-	-	-	11,687
	HF.1.1.2.2.2	Rural Local Bodies schemes	104	7,411	-	33	-	-	-	-	-	-	-	-	-	-	-	7,548
	HF.1.2.1	Social Health Insurance	12,490	14,062	-	-	-	-	3,499	8,084	0	-	-	-	-	-	-	38,135
	HF.2.1.1.1	Employer-based insurance	-	-	-	-	-	-	-	-	-	21,081	7,027	-	-	-	-	28,108
	HF.2.1.1.3	Other primary coverage schemes	-	-	-	-	-	-	-	-	-	25,840	-	-	-	-	-	25,840
	HF.2.1.2.1	Community-based insurance	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	16
HF.2 Voluntary health care	HF.2.2.1	NPISH financing schemes	135	30	-	-	-	-	-	-	-	-	-	2,058	9,888	815	12,926	
	HF.2.2.2	Resident foreign agencies schemes	-	-	-	-	-	-	-	-	-	-	-	-	-	851	851	
	HF.2.3.1.2	Private enterprises financing schemes	-	-	-	-	-	-	-	-	-	-	-	24,175	-	-	24,175	
	HF.3.3	Other Enterprises financing schemes	-	-	-	-	-	-	-	-	-	-	-	19	-	-	19	
HF.3 Household OOP	All Household out-of-pocket payment	-	-	-	-	-	-	-	-	-	-	-	-	-	3,28,464	-	3,28,464	
Total	All HF	81,772	1,38,944	8,179	33	2,497	175	3,499	8,084	0	46,937	7,027	3,28,464	26,252	9,888	1,666	6,63,417	

Table A 2: Current Health Expenditure (2020-21) by Healthcare Providers and Health Financing Schemes (HPxHF matrix)

Indian Rs Crores	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	All HF
			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.2.1.1	HF.2.1.3	HF.2.1.2.1	HF.2.1	HF.2.2.1	HF.2.2.2		
HP.1 Hospitals	HP.1.1.1	General hospitals – Government	21,657	13,616	54,164	306	6,903	1,592	12,413	-	-	9	7	-	-	14,705	1,25,371
	HP.1.1.2	General hospitals - Private	-	11	12	506	-	13,604	23,256	15	4,557	33	6,878	-	1,10,219	1,84,388	
	HP.1.2.1	Mental Health hospitals – Government	252	-	641	-	-	-	-	-	-	-	-	-	-	-	893
	HP.1.3.1	Specialised hospitals (Other than mental health hospitals) Government	761	-	3,078	-	311	5	-	-	-	-	-	-	-	-	4,156
	HP.1.3.2	Specialised hospitals (Other than mental health hospitals) Private	-	-	40	-	-	-	-	-	621	0	7	-	-	-	668
	HP.3.1.1	Offices of general medical practitioners	-	-	-	-	-	114	-	-	1,295	-	9,515	-	16,276	27,200	
	HP.3.1.3	Offices of medical specialists (Other than mental medical specialists)	-	-	-	-	-	-	-	-	-	-	3	-	-	3	
	HP.3.3	Other health care practitioners	5,529	-	837	-	3	612	-	-	-	-	-	-	280	7,261	
	HP.3.4.1	Family planning centres	1,454	-	769	-	0	170	-	-	-	-	-	-	-	2,394	
	HP.3.4.9	All Other ambulatory centres	5,334	712	15,484	2	779	3,749	8,734	-	5	-	-	-	939	35,738	
HP.4 Providers of ambulatory ancillary services	HP.4.1	Providers of patient transportation and emergency rescue	3,314	0	994	-	9	3	2	-	0	-	2	-	18,630	22,956	
	HP.4.2	Medical and diagnostic laboratories	10	-	4	-	-	-	-	-	597	-	436	19	23,139	24,206	
HP.5 Retailers and others of medical goods	HP.5.1	Pharmacies	65	-	-	-	-	-	-	-	-	-	-	-	1,40,287	1,40,352	
	HP.5.2	Retail sellers and Other suppliers of durable medical goods and medical appliances	-	-	-	-	-	-	-	-	-	-	-	-	773	773	
HP.6 Providers of preventive care	HP.6	Providers of preventive care	23,676	754	9,467	-	2,458	1,205	-	4,696	777	762	-	1,357	45,154		
	HP.7.1	Government health administration agencies	6,337	2,136	7,649	-	1,005	217	0	-	134	-	-	-	17,478		
HP.7 Providers of healthcare system and financing	HP.7.2	Social health insurance agencies	-	-	-	28	-	-	2,982	-	-	-	-	-	-	3,010	
	HP.7.3	Private health insurance administration agencies	-	-	-	-	-	-	113	2,584	0	-	-	-	-	5,508	
HP.10 Other health care providers not elsewhere classified	HP.7.9	Other administration agencies	-	-	1	40	-	-	166	-	262	34	-	-	-	505	
	HP.10	Other health care providers not elsewhere classified (n.e.c)	-	44	61	5,904	217	0	-	-	749	-	6,573	-	1,859	15,406	
Total	All HP		68,389	17,273	99,200	6,787	11,687	7,548	38,135	28,108	12,926	851	24,175	3,28,464	6,63,417		

Table A 3: Current Health Expenditure (2020-21) by Healthcare Functions and Health Financing Schemes (HCxHF matrix)

Indian Rs Crores	Health care functions	Financing schemes										HF.1 Government scheme and compulsory contributory health care financing scheme			HF.2 Voluntary health care payment scheme			HF.3 Household OOP			All HF
		HC.1.1.1 (Non-Employe)	HC.1.1.2 (Employe)	HC.1.2.1.1 (Non-Employe)	HC.1.2.1.2 (Employe)	HC.1.2.2.1 Urban Local Bodies schemes	HC.1.2.2.2 Rural Local Bodies schemes	HF.2.1 Social Health Insurance	HF.2.1.1 Employer-based insurance	HF.2.1.3 Other primary coverage schemes	HF.2.2.1 Community-based insurance	HF.2.2.2 NPISH financing schemes	HF.2.2 Resident foreign agencies schemes	HF.2.3.1.2 Private enterprises financing schemes	HF.2.3.1.3c Other Enterprises financing schemes	HF.3.3 All Household out-of-pocket payment	HF.3.3 Household OOP				
HC.1 Curative care	HC.1.1.1	11,263	4,145	33,671	436	5,258	286	17,100	14,672	9,767	10	4,613	5	6,879	-	55,276	1,63,381				
	HC.1.1.2	1,728	5,714	6,796	280	1,339	-	7,116	6,071	8,605	1	260	33	1	-	41,930	79,875				
	HC.1.2.1	638	-	1,123	1	236	-	-	-	-	-	0	-	-	-	-	1,998				
	HC.1.2.2	816	6	1,582	17	3	-	1,083	-	-	-	0	-	-	-	1,461	4,949				
	HC.1.3.1	7,904	2,217	23,318	67	1,074	5,075	9,492	3,289	3,256	4	2,591	-	9,517	-	21,554	89,358				
	HC.1.3.2	241	-	757	0	15	-	-	-	-	1	0	-	-	-	899	1,912				
	HC.1.3.3	604	2,257	2,115	13	10	-	124	1,265	1,628	-	21	2	4	-	11,339	19,382				
	HC.1.4	879	-	25	-	-	3	-	-	-	-	0	-	-	-	179	1,086				
	HC.2 Rehabilitative care	HC.2	329	-	52	-	-	-	0	-	-	-	-	-	-	-	-	598			
	HC.3 Long term care (Health)	HC.3	-	-	49	-	3	-	-	-	-	-	-	-	-	-	-	52			
	HC.4 Ancillary services (non-specified by function)	HC.4.3	3,314	0	994	-	9	3	2	-	-	0	-	2	-	18,630	22,956				
		HC.4.4	3,494	-	1,307	-	-	-	-	-	-	597	-	436	19	23,139	28,993				
	HC.5 Medical (non-specified by function)	HC.5.1.1	-	-	-	-	-	-	-	-	-	-	-	-	-	1,16,618	1,16,618				
		HC.5.1.2	-	-	-	-	-	-	-	-	-	-	-	-	-	22,530	22,530				
HC.5.1.4		65	-	-	-	-	-	-	-	-	-	-	-	-	-	65					
HC.5.2.4		-	-	-	-	-	-	-	-	-	-	-	-	-	773	773					
HC.6.1		3,973	-	942	-	1	103	-	-	-	264	5	762	-	-	6,050					
HC.6 Preventive care	HC.6.2	4,494	-	1,408	-	108	430	-	-	-	1,670	25	-	-	2,403	10,538					
	HC.6.3	67	-	6	-	11	1	-	-	-	359	-	-	-	-	444					
	HC.6.4	6,192	129	3,577	-	258	205	-	-	-	650	134	-	-	11,732	22,876					
	HC.6.5	14,970	625	7,618	-	2,148	1,225	-	-	-	536	614	-	-	-	27,736					
	HC.6.6	1,082	-	149	-	0	-	-	-	-	1	-	-	-	-	1,231					
	HC.7.1	6,337	2,136	7,649	-	998	217	-	-	-	164	34	-	-	-	17,534					
HC.7.2	-	-	1	68	-	-	3,237	2,811	2,584	0	233	-	-	-	-	8,935					
HC.9 Other health care services not elsewhere classified (n.e.c.)	HC.9	-	44	61	5,904	217	0	-	-	-	749	-	6,573	-	-	13,548					
Total	All HC	68,389	17,273	95,200	6,787	11,687	7,548	38,135	28,108	25,840	16	12,926	851	24,175	19	3,28,464	6,63,417				

Table A 4: Current Health Expenditure (2020-21) by Healthcare Functions and Healthcare Providers (HCxHP matrix)

Healthcare functions	Healthcare 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
	In Rs Cores	General hospitals – Government	General hospitals - Private	Mental Health hospitals – Government	Specialised hospitals (Other than mental health hospitals)	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	65,769	94,918	-	1,737	355	-	-	-	-	603	-	-	-	-	-	-	-	0	0	-	1,63,381
HC.1.1.2	Specialised inpatient curative care	22,005	56,077	519	1,015	259	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	79,875
HC.1.2.1	General day curative care	1,974	0	-	24	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	1,998
HC.1.2.2	Specialised day curative care	4,319	613	-	15	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	4,949
HC.1.3.1	General outpatient curative care	16,073	16,305	-	1,016	21	20,287	1	754	-	32,081	-	-	-	-	1,217	7	24	0	0	1,572	89,358
HC.1.3.2	Dental outpatient curative care	713	225	-	51	-	554	-	-	-	369	-	-	-	-	-	-	-	-	-	-	1,912
HC.1.3.3	Specialised outpatient curative care	4,959	9,217	370	251	33	4,302	2	69	-	147	-	-	-	-	-	-	-	0	0	31	19,382
HC.1.4	Home-based curative care	-	-	-	-	-	-	-	0	-	-	-	-	-	906	0	-	-	-	-	179	1,086
HC.2	All rehabilitative care	328	-	3	47	-	216	-	-	3	-	-	-	-	-	-	-	-	-	-	-	598
HC.3	All long-term care	3	-	-	-	-	-	-	-	49	-	-	-	-	-	-	-	-	-	-	-	52
HC.4.3	Patient transportation	-	-	-	-	-	-	-	-	-	-	22,956	-	-	-	-	-	-	-	-	-	22,956
HC.4.4	Laboratory and imaging services	4,756	-	-	-	-	-	-	-	-	31	-	24,206	-	-	-	-	-	-	-	-	28,993
HC.5.1.1	Prescribed medicines	-	-	-	-	-	-	-	-	-	-	-	-	1,16,618	-	-	-	-	-	-	-	1,16,618
HC.5.1.2	Over-the-counter medicines	-	-	-	-	-	-	-	-	-	-	-	-	22,530	-	-	-	-	-	-	-	22,530
HC.5.1.4	All Pharmaceuticals and Other medical non-durable goods	-	-	-	-	-	-	-	-	-	-	-	-	65	-	-	-	-	-	-	-	65
HC.5.2.4	All Therapeutic appliances and Other medical goods	-	-	-	-	-	-	-	-	-	-	-	-	-	773	-	-	-	-	-	-	773
HC.6.1	Information, education, and counselling (IEC) programmes	0	-	-	-	-	-	-	980	-	70	-	-	-	4,999	-	-	-	-	-	-	6,050
HC.6.2	Immunisation programmes	108	960	-	-	-	250	-	4,379	-	887	-	-	1,139	2,814	-	-	-	-	-	-	10,538
HC.6.3	Early disease detection programmes	7	-	-	-	-	-	-	-	-	-	-	-	-	437	-	-	-	-	-	-	444
HC.6.4	Healthy condition monitoring programmes	4,235	6,074	-	-	1,590	-	223	2,394	1,035	-	-	-	7,248	-	-	-	-	-	76	-	22,876
HC.6.5	Epidemiological surveillance, risk, and disease control programmes	122	-	-	0	-	-	854	-	459	-	-	-	26,300	-	-	-	-	-	-	-	27,756
HC.6.6	Preparing for disaster and emergency response programmes	0	-	-	-	-	-	-	-	-	-	-	-	1,231	-	-	-	-	-	-	-	1,231
HC.7.1	Governance and Health system administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,471	-	-	64	-	17,534
HC.7.2	Administration of health financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	2,986	5,508	441	-	8,935
HC.9	Other health care services not elsewhere classified (n.e.c.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,548	13,548
Total	All HC	1,25,371	1,84,388	893	4,156	668	27,200	3	7,261	2,394	35,738	22,956	24,206	1,40,352	773	45,154	17,478	3,010	5,508	505	15,406	6,63,417

Table A 5: Current health expenditure (2020-21) by Primary, Secondary and Tertiary healthcare Categorisation (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
	In Rs Crores	General hospitals – Government	General hospitals - Private	Mental Health hospitals – Government	Specialised hospitals (Other than mental health hospitals)	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 agencies	Other administration agencies	Other health care providers not elsewhere classified (n.e.c.)	
HC.1.1.1	General inpatient curative care	65,769	94,918	519	1,737	355	-	-	-	-	603	-	-	-	-	-	-	-	0	0	0	1,63,381
HC.1.1.2	Specialised inpatient curative care	22,005	56,077	519	1,015	259	-	-	-	-	-	-	-	-	-	-	-	-	0	0	-	79,875
HC.1.2.1	General day curative care	1,974	0	-	24	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	1,998
HC.1.2.2	Specialised day curative care	4,319	613	-	15	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	4,949
HC.1.3.1	General outpatient curative care	16,073	16,305	-	1,016	21	20,287	1	754	-	32,081	-	-	-	-	-	7	24	0	0	1,572	89,358
HC.1.3.2	Dental outpatient curative care	713	225	-	51	-	554	-	-	-	369	-	-	-	-	-	-	-	-	-	-	1,912
HC.1.3.3	Specialised outpatient curative care	4,959	9,217	370	251	33	4,302	2	69	-	147	-	-	-	-	-	-	-	0	0	31	19,382
HC.1.4	Home-based curative care	-	-	-	-	-	-	-	0	-	-	-	-	-	-	906	0	-	-	-	179	1,086
HC.2	All rehabilitative care	328	-	3	47	-	216	-	-	-	3	-	-	-	-	-	-	-	-	-	-	598
HC.3	All long-term care	3	-	-	-	-	-	-	-	-	49	-	-	-	-	-	-	-	-	-	-	52
HC.4.3	Patient transportation	-	-	-	-	-	-	-	-	-	22,956	-	-	-	-	-	-	-	-	-	-	22,956
HC.4.4	Laboratory and imaging services	4,756	-	-	-	-	-	-	-	-	31	-	24,206	-	-	-	-	-	-	-	-	28,993
HC.5.1.1	Prescribed medicines	-	-	-	-	-	-	-	-	-	-	-	-	1,16,618	-	-	-	-	-	-	-	1,16,618
HC.5.1.2	Over-the-counter medicines	-	-	-	-	-	-	-	-	-	-	-	-	22,530	-	-	-	-	-	-	-	22,530
HC.5.1.4	All Pharmaceuticals and Other medical non-durable goods	-	-	-	-	-	-	-	-	-	-	-	-	65	-	-	-	-	-	-	-	65
HC.5.2.4	All Therapeutic appliances and Other medical goods	-	-	-	-	-	-	-	-	-	-	-	-	773	-	-	-	-	-	-	-	773
HC.6.1	Information, education, and counselling (IEC) programs	0	-	-	-	-	-	-	980	-	70	-	-	-	4,999	-	-	-	-	-	-	6,050
HC.6.2	Immunisation programmes	108	960	-	-	-	250	-	4,379	-	887	-	-	1,139	2,814	-	-	-	-	-	-	10,538
HC.6.3	Early disease detection programmes	7	-	-	-	-	-	-	-	-	-	-	-	-	437	-	-	-	-	-	-	444
HC.6.4	Healthy condition monitoring programmes	4,235	6,074	-	-	-	1,590	-	223	2,394	1,035	-	-	-	7,248	-	-	-	-	-	76	22,876
HC.6.5	Epidemiological surveillance, risk, and disease control programmes	122	-	-	0	-	-	-	854	-	459	-	-	-	26,300	-	-	-	-	-	-	27,756
HC.6.6	Preparing for disaster and emergency response programmes	0	-	-	-	-	-	-	-	-	-	-	-	-	1,231	-	-	-	-	-	-	1,231
HC.7.1	Governance and Health system administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,471	-	-	64	-	17,534
HC.7.2	Administration of health financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	2,986	5,508	441	-	8,935
HC.9	Other health care services not elsewhere classified (n.e.c.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,548	13,548
Total	All HC	1,25,371	1,84,388	893	4,156	668	27,200	3	7,261	2,394	35,738	22,956	24,206	1,40,352	773	45,154	17,478	3,010	5,508	505	15,406	6,63,417



Annexure A.2: Key Health Financing Indicators for select States

Table A 6: Key Health Financing Indicators for Select States: NHA Estimates 2020-21¹⁷

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 Rs.	In crores	% of THE	% of GSDP	% of GGE	Per Capita Rs.	In crores	% of THE				% of GSDP	% of GGE	
Assam	11,228	3.2	3,208	6,514	58.0	1.8	8.5	1,861	3,725	33.2	1.1	4.8	1,064	3.5	3,53,605	76,919
Andhra Pradesh	32,235	3.4	6,082	11,393	35.3	1.2	6.6	2,150	18,954	58.8	2.0	11.0	3,576	5.3	9,56,788	1,71,652
Bihar	22,146	3.8	1,815	10,428	47.1	1.8	6.6	855	11,110	50.2	1.9	7.0	911	12.2	5,87,154	1,57,702
Chhattisgarh	11,609	3.3	4,003	6,333	54.6	1.8	8.0	2,184	3,933	33.9	1.1	5.0	1,356	2.9	3,47,752	79,057
Gujarat	31,232	1.9	4,526	13,460	43.1	0.8	7.6	1,951	12,495	40.0	0.8	7.0	1,811	6.9	16,36,781	1,77,484
Haryana	17,253	2.3	5,949	7,110	41.2	1.0	7.4	2,452	7,280	42.2	1.0	7.6	2,510	2.9	7,41,850	95,816
Jammu & Kashmir	6,350	3.7	4,536	4,120	64.9	2.4	6.5	2,943	2,020	31.8	1.2	3.2	1,443	1.4	1,70,201	63,104
Jharkhand	12,968	4.3	3,413	4,460	34.4	1.5	6.6	1,174	8,009	61.8	2.7	11.8	2,108	3.8	3,00,716	67,729
Karnataka	40,074	2.5	5,981	14,563	36.3	0.9	6.6	2,174	12,127	30.3	0.7	5.5	1,810	6.7	16,25,073	2,21,460
Kerala	40,845	5.3	11,670	10,533	25.8	1.4	7.7	3,009	26,841	65.7	3.5	19.7	7,669	3.5	7,71,009	1,36,336
Madhya Pradesh	25,392	2.6	3,023	10,576	41.7	1.1	5.4	1,259	13,463	53.0	1.4	6.9	1,603	8.4	9,61,643	1,95,089
Maharashtra	86,268	3.3	6,957	26,754	31.0	1.0	7.9	2,158	36,577	42.4	1.4	10.7	2,950	12.4	26,27,542	3,40,296
Odisha	20,638	3.9	4,487	9,165	44.4	1.7	8.1	1,992	9,210	44.6	1.7	8.1	2,002	4.6	5,35,682	1,13,260
Punjab	16,700	3.1	5,567	5,128	30.7	1.0	5.7	1,709	10,409	62.3	2.0	11.5	3,470	3.0	5,30,340	90,727
Rajasthan	34,993	3.4	4,429	14,826	42.4	1.5	7.7	1,877	14,980	42.8	1.5	7.7	1,896	7.9	10,19,442	1,93,580
Tamil Nadu	45,111	2.5	5,936	22,696	50.3	1.3	8.4	2,986	16,654	36.9	0.9	6.2	2,191	7.6	18,08,239	2,69,470
Uttar Pradesh	90,875	5.5	3,951	23,109	25.4	1.4	6.6	1,005	63,823	70.2	3.9	18.2	2,775	23.0	16,41,801	3,50,781
Uttarakhand	4,735	2.0	4,305	2,883	60.9	1.2	6.6	2,621	1,581	33.4	0.7	3.6	1,437	1.1	2,36,860	43,629
West Bengal	54,913	4.8	5,603	15,688	28.6	1.4	8.2	1,601	35,754	65.1	3.1	18.7	3,648	9.8	11,55,821	1,90,955
Telangana	21,353	2.3	5,619	9,742	45.6	1.0	7.0	2,564	8,489	39.8	0.9	6.1	2,234	3.8	9,41,435	1,39,134
Himachal Pradesh	5,589	3.6	7,984	2,909	52.0	1.9	7.5	4,156	2,514	45.0	1.6	6.5	3,591	0.7	1,56,675	38,844

¹⁷ **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 (2023-24); 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 01-03-2024

Total Health Expenditure (THE) of a State/ UT includes health expenditure by all government agencies (Union/State/Local Bodies) including quasi-governmental organisations and donors in case funds are channeled through government organisations), 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 organisations and donors in case funds are channeled through government organisations. 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.

Table A.6 presents key health financing indicators for select States for NHA estimates 2020-21. 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 account 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 (2020-21)¹⁸

Sl. No.	State	GHE as % of GSDP	GHE as % of GGE	Per Capita TGHE	GHE	Population	GSDP	GGE
		%	%	in Rs.	in Rs Crores			
1	Assam	1.8	8.5	1,861	6,514	3.5	3,53,605	76,919
2	Arunachal Pradesh	4.0	6.8	6,185	1,237	0.2	30,945	18,211
3	Andhra Pradesh	1.2	6.6	2,150	11,393	5.3	9,56,788	1,71,652
4	Bihar	1.8	6.6	855	10,428	12.2	5,87,154	1,57,702
5	Chhattisgarh	1.8	8.0	2,184	6,333	2.9	3,47,752	79,057
6	Delhi	1.2	19.7	4,443	8,886	2.0	7,63,435	45,112
7	Goa	1.7	9.3	6,580	1,316	0.2	75,705	14,137
8	Gujarat	0.8	7.6	1,951	13,460	6.9	16,36,781	1,77,484
9	Haryana	1.0	7.4	2,452	7,110	2.9	7,41,850	95,816
10	Himachal Pradesh	1.9	7.5	4,156	2,909	0.7	1,56,675	38,844
11	Jammu and Kashmir	2.4	6.5	2,943	4,120	1.4	1,70,201	63,104
12	Jharkhand	1.5	6.6	1,174	4,460	3.8	3,00,716	67,729
13	Karnataka	0.9	6.6	2,174	14,563	6.7	16,25,073	2,21,460
14	Kerala	1.4	7.7	3,009	10,533	3.5	7,71,009	1,36,336
15	Madhya Pradesh	1.1	5.4	1,259	10,576	8.4	9,61,643	1,95,089
16	Maharashtra	1.0	7.9	2,158	26,754	12.4	26,27,542	3,40,296
17	Manipur	4.0	8.4	4,150	1,245	0.3	31,280	14,868
18	Meghalaya	4.8	12.5	5,527	1,658	0.3	34,719	13,233
19	Mizoram	2.9	7.4	7,140	714	0.1	24,245	9,641
20	Nagaland	2.4	5.8	3,685	737	0.2	31,221	12,724
21	Odisha	1.7	8.1	1,992	9,165	4.6	5,35,682	1,13,260
22	Puducherry	4.1	19.5	7,305	1,461	0.2	35,659	7,499
23	Punjab	1.0	5.7	1,709	5,128	3.0	5,30,340	90,727
24	Rajasthan	1.5	7.7	1,877	14,826	7.9	10,19,442	1,93,580
25	Sikkim	2.1	8.3	6,580	658	0.1	31,800	7,883
26	Tamil Nadu	1.3	8.4	2,986	22,696	7.6	18,08,239	2,69,470
27	Tripura	1.7	6.0	2,298	919	0.4	54,415	15,200
28	Uttar Pradesh	1.4	6.6	1,005	23,109	23.0	16,41,801	3,50,781
29	Uttarakhand	1.2	6.6	2,621	2,883	1.1	2,36,860	43,629
30	West Bengal	1.4	8.2	1,601	15,688	9.8	11,55,821	1,90,955
31	Telangana	1.0	7.0	2,564	9,742	3.8	9,41,435	1,39,134

¹⁸ 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 (2023-24); 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 01-03-2024

For a particular State, Per capita value for GHE is arrived by dividing total government health expenditure by the population for the t 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 organisations and donors in case funds are channeled through government organisations.

Table A 8: Government Health Financing Indicators for all the UTs without Legislature (2020-21)

Sl. No.	UTs ¹⁹	Per capita GHE ²⁰	GHE (in Rs '000)	Population ('000)
1	Andaman & Nicobar Islands	8,439	33,75,430	400
2	Dadar & Nagar Haveli and Daman & Diu	2,092	22,02,670	1,053
3	Chandigarh	18,624	2,23,86,360	1,202
4	Lakshadweep	12,233	8,31,820	68

¹⁹ The GSDP and GGE figures for the UTs without legislature are not available.

²⁰ 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 UT includes health expenditure by all government agencies (Union/States (including State Other Departments)/Local Bodies) including quasi-governmental organisations and donors in case funds are channeled through government organisations.

All values in this table are rounded off

Annexure B: Trends in Broad Health Financing and Macroeconomic Indicators

Percentage changes in key health financing indicators and broad macroeconomic indicators are computed and compared. Between 2019-20 and 2020-21, the percentage change for GDP and GGE is -1% and 17% respectively. For the same period, the percentage change for both THE and GHE is 13% and 17% respectively.

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

SI No	Macro Indicators	Amount (in Crores)		Percentage Change
		2019-20	2020-21	
1	Gross Domestic Product (GDP)	2,00,74,856	1,98,29,927	-1
2	General Government Expenditure (GGE)	54,10,887	63,53,359	17
3	Total Health Expenditure (THE)	6,55,822	7,39,327	13
4	Government Health Expenditure (GHE)	2,71,544	3,16,554	17

Notes:

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.

GDP value for FY 2020-21 (Rs. 1,98,29,927 Crores) from Provisional Estimates of National Income 2022-23 and Quarterly Estimates of Gross Domestic Product for the fourth quarter (Q4) of 2022-23.

GGE value for FY 2019-20 is from Receipts and Disbursements of Central and State Governments, Page no. 162, Handbook of Statistics on Indian Economy, 2021-22, Reserve Bank of India.

GGE value for 2020-21 is from estimates provided by the Economic Survey of India 2022-23.

Annexure C: Country Comparison for India in Out-of-Pocket Expenditure per Capita in PPP (Int \$) for 2020

Method: Out-of-pocket expenditure (OOPE) per capita Int \$ was taken from WHO's Global Health Expenditure Database (GHED). The Exchange Rate (NCU per Int \$) was taken from the GHED and was used to convert OOPE per capita of India (In Rs) to OOPE per capita PPP in int \$.

India ranks 69th in the list of 189 countries in Out-of-Pocket Expenditure per capita in PPP (Int \$) for 2020.

Table C 1: Out-of-Pocket Expenditure (OOPE) per capita in PPP Int \$ (2020)

Countries	OOPE Per Capita PPP (Int \$)	Rank
Kiribati	2	1
Tuvalu	4	2
Solomon Islands	4	3
Zimbabwe	6	4
Marshall Islands	7	5
Micronesia (Federated States of)	9	6
Papua New Guinea	9	7
Mozambique	10	8
Vanuatu	10	9
Niue	12	10
Nauru	12	11
Gambia	14	12
Burundi	16	13
Tonga	17	14
Rwanda	17	15
Malawi	17	16
Zambia	17	17
Madagascar	17	18
Democratic Republic of the Congo	18	19
Cook Islands	19	20
South Sudan	20	21
United Republic of Tanzania	24	22
Timor-Leste	25	23
Ethiopia	27	24
Venezuela (Bolivarian Republic of)	28	25
Djibouti	29	26
Niger	34	27
Uganda	35	28
Mali	35	29
Eritrea	35	30
Sao Tome and Principe	37	31

Countries	OOPE Per Capita PPP (Int \$)	Rank
Lesotho	38	32
Congo	40	33
Central African Republic	41	34
Benin	43	35
Samoa	43	36
Botswana	43	37
Haiti	47	38
Kenya	49	39
Burkina Faso	50	40
Chad	53	41
Angola	55	42
Guinea	61	43
South Africa	62	44
Namibia	63	45
Ghana	63	46
Côte d'Ivoire	64	47
Eswatini	64	48
Liberia	65	49
Lao People's Democratic Republic	68	50
Bhutan	76	51
Senegal	76	52
Sierra Leone	82	53
Thailand	82	54
Mauritania	83	55
Sudan	83	56
Togo	85	57
Cabo Verde	85	58
Pakistan	86	59
Belize	92	60
Brunei Darussalam	93	61
Oman	93	62
Jamaica	95	63
Bangladesh	99	64
Cameroon	100	65
Gabon	100	66
Guinea-Bissau	103	67
Fiji	104	68
India	110	69
Nepal	112	70

Countries	OOPE Per Capita PPP (Int \$)	Rank
Comoros	122	71
Kyrgyzstan	123	72
Nigeria	130	73
Indonesia	130	74
Bolivia (Plurinational State of)	136	75
Nicaragua	153	76
Peru	172	77
Dominica	183	78
Saint Vincent and the Grenadines	184	79
Philippines	189	80
Colombia	191	81
Myanmar	195	82
Cambodia	199	83
Viet Nam	202	84
Tajikistan	205	85
Morocco	206	86
Türkiye	210	87
Qatar	211	88
Dominican Republic	215	89
El Salvador	217	90
Suriname	231	91
Cuba	231	92
Croatia	239	93
Honduras	240	94
Afghanistan	241	95
Sri Lanka	245	96
Tunisia	249	97
Antigua and Barbuda	251	98
Mongolia	251	99
Jordan	256	100
Guyana	259	101
Algeria	264	102
Republic of Moldova	271	103
Maldives	271	104
Lebanon	273	105
Kazakhstan	275	106
Uzbekistan	284	107
Kuwait	284	108
Ecuador	290	109

Countries	OOPE Per Capita PPP (Int \$)	Rank
Iraq	291	110
Saint Lucia	298	111
Iran (Islamic Republic of)	307	112
Egypt	311	113
Guatemala	313	114
Belarus	313	115
Saudi Arabia	316	116
China	335	117
Costa Rica	344	118
Brazil	349	119
Seychelles	350	120
Uruguay	353	121
Palau	371	122
Malaysia	381	123
Romania	394	124
Paraguay	408	125
Grenada	418	126
Slovakia	440	127
Georgia	443	128
Bosnia and Herzegovina	444	129
Mexico	447	130
Poland	448	131
Ukraine	450	132
Czechia	455	133
Barbados	465	134
United Arab Emirates	466	135
Equatorial Guinea	467	136
Bahamas	468	137
Argentina	476	138
Monaco	480	139
Azerbaijan	481	140
Slovenia	482	141
North Macedonia	511	142
Andorra	516	143
San Marino	518	144
France	518	145
New Zealand	526	146
Japan	552	147
Mauritius	567	148

Countries	OOPE Per Capita PPP (Int \$)	Rank
Luxembourg	582	149
Russian Federation	600	150
Serbia	611	151
Albania	620	152
Cyprus	622	153
Bahrain	623	154
Netherlands (Kingdom of the)	624	155
Estonia	641	156
Hungary	650	157
Israel	656	158
Saint Kitts and Nevis	673	159
Turkmenistan	699	160
United Kingdom of Great Britain and Northern Ireland	711	161
Chile	711	162
Ireland	733	163
Latvia	759	164
Bulgaria	760	165
Iceland	781	166
Spain	806	167
Sweden	818	168
Finland	830	169
Denmark	832	170
Montenegro	846	171
Canada	851	172
Lithuania	862	173
Trinidad and Tobago	876	174
Germany	880	175
Australia	888	176
Italy	888	177
Greece	901	178
Norway	1028	179
Portugal	1033	180
Belgium	1064	181
Republic of Korea	1082	182
Austria	1087	183
Panama	1151	184
United States of America	1168	185
Armenia	1343	186
Singapore	1350	187
Malta	1465	188
Switzerland	1887	189

Annexure D: Classification as per NHA Guidelines 2016

Table D 1: Classification of Financing Schemes (HF) for NHA India²¹

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

²¹ 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 India ²²

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 ²³)	FS.7.2.2
Direct foreign financial transfers	FS.7.1

²² 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.

²³ TA= Technical Assistance

Table D 3: Classification for Healthcare provision (HP) in India²⁴

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

²⁴ 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 India²⁵

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
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

²⁵ 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.

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. For 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 trainings), major repair work, etc.

Current Health Expenditure: It is defined as final consumption expenditure of resident units on healthcare goods and services net capital expenditures²⁶. 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 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 organisations and donors in case funds are channeled through Government organisations.

Government Transfers: It includes funds allocated from Government domestic revenues for health purposes. 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 a period of 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).

²⁶ A System of Health Accounts 2011 revised Edition (2017)

Non-Profit Institutions Serving Households (NPISH): NPISH are a special type of non-profit organisation. 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 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 inpatients 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 or its high growth rate. 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 retailers. 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 national level they are extensively used. In the India context this relates to the AYUSH system – Ayurveda Yoga Naturopathy Unani Siddha and Homeopathy, in both 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.	Member Secretary
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 Advisor 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).

9/11/21
9/11/21

(J. Rajesh Kumar) Director (BOP)

Telefax: 011-23063688

List of Members of NHA Expert Group

1	Sr. Economic Advisor 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 71st 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	Dr. Shankar Prinja Community Medicine and School of Public Health, Postgraduate Institute of Medical Education and Research (PGIMER), Chandigarh	Member
8	Representative of Health Division NITI Aayog	Member
9	Director Bureau of Planning, DoHFW	Member
10	Representative Institute of Health Management Research, Jaipur	Member
11	Representative Ministry of Drinking Water Supply and Sanitation, New Delhi – 110003	Member
12	Representative National Council of Applied Economic Research (NCAER) New Delhi	Member
13	Representative Foreigners Division, Ministry of Home Affairs, NDCC Building, New Delhi – 110001	Member
14	Representative WHO, New Delhi	Member
15	Representative National Health Accounts Technical Secretariat (NHATS) NHSRC	Member Secretary



National Health Systems Resource Centre