



National Health Accounts Estimates For India 2021-22



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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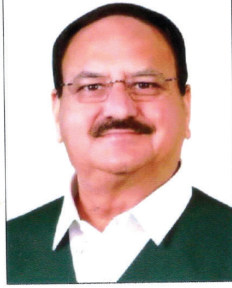
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जगत प्रकाश नड्डा
JAGAT PRAKASH NADDA



मंत्री
स्वास्थ्य एवं परिवार कल्याण
व रसायन एवं उर्वरक
भारत सरकार

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

MESSAGE

I commend the diligent efforts of the team involved in preparing the National Health Accounts (NHA) estimates for the year 2021-22, which is the ninth round of such estimates. These estimates are developed in accordance with the World Health Organization's (WHO) System of Health Accounts (SHA), 2011 framework. The NHA reports provide a comprehensive and systematic overview of the financial flows within India's healthcare system, categorised by various sources, expenditure channels, and healthcare providers. They offer critical insights into the allocation and utilisation of resources within the health sector, guiding both current and future policy development.

The NHA estimates are pivotal in assessing the country's health financing landscape, serving as a key benchmark for evaluating progress against several health financing indicators. They are instrumental in informing strategic planning for future investments and policy initiatives in the healthcare sector, and they provide a clear direction towards strengthening the system for the benefit of the people.

The NHA estimates remain on an upward trend, with a sustained improvement in all the key indicators. The proportion of Government Health Expenditure (GHE) as a percentage of total health expenditure (THE) has risen from 29.0% in 2014-15 to 48% in 2021-22 and the out-of-pocket spending (OOPE) on health is estimated to have decreased from 62.6% in 2014-15 to 39.4% in 2021-22. The increased share of GHE in General Government Expenditure (GGE) from 3.9% in 2014-15 to 6.12% in 2021-22 further demonstrates the government's commitment to the health sector.

The enhancement of public financing of the health care and the decrease in OOPE as proportion of THE can be greatly attributed as constructive signs that we are on the right track towards the realisation of Universal Health Coverage (UHC) as postulated under the National Health Policy, 2017.

I extend my heartfelt congratulations to the entire team responsible for these estimates and convey my best wishes for their continued success in producing future rounds of the National Health Accounts.

(Jagat Prakash Nadda)



प्रतापराव जाधव
PRATAPRAO JADHAV



सत्यमेव जयते



राज्य मंत्री (स्वतंत्र प्रभार)
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व
राज्य मंत्री
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
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 National Health Accounts (NHA) for 2021-22, which is the ninth successive report in this series of the annual estimates that were first released in 2013-14. The Health Accounts outlines a health system from an expenditure point of view focusing on the sources of health expenditure and the volume and cost of health expenditures incurred.

The performance, as depicted through the continued encouraging trends across various indicators underscore the government's vision of achieving an inclusive health system providing universal health coverage to all, under the dynamic leadership of Prime Minister Shri Narendra Modi ji . The increased governmental spending on health, including a rise in the social security expenditure on health, reflects the government's dedication towards protecting people against catastrophic health expenditures.

I recognise the earnest efforts of the NHATS in maintaining academic rigour while bringing out these estimates. These estimates contribute to better health policymaking and provide a basis for continuous improvement in the access to healthcare services in the country.

I wish the team all the best for the next round of National Health Accounts.

(Prataprao Jadhav)

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MESSAGE



I am glad to share that the National Health Accounts (NHA) estimates for the FY 2021-22 have been released by the National Health Accounts Technical Secretariat (NHATS). This is the ninth round of these annual estimates since the first report was released for the financial year 2013-14. The NHA outlines the various entities spending on health sector. It also provides information on the nature and magnitude of health expenditure incurred by such entities in a health system.

The estimates show a sustained increase in the government health spending from 29% in 2014-15 to 48% in 2021-22, including a rise in social security expenditure from 5.7% in 2014-15 to 8.7% in 2021-22. These numbers showcase the steps taken under the visionary leadership of the Hon'ble Prime Minister, Shri Narendra Modi ji to attain India's health goals through an inclusive health system that provides universal health coverage.

I appreciate the sincere efforts of the NHATS in maintaining high academic rigour while bringing out these estimates annually and wish them all the best for the upcoming round of the NHA.


(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 2021-22

It is a matter of great pride that the National Health Accounts (NHA) estimates 2021-22 is the ninth successive round of the annual estimates since the inaugural report for the financial year 2013-14. The Health Accounts enables tracking of fund flow in the health sector using the standard methodology of System of Health Accounts (SHA), 2011, which allows for inter-country comparison and also inter-temporal comparison within the country.

The available estimates from NHA suggest a strong correlation between government health expenditure (GHE) and out-of-pocket expenditure (OOPE). This, in a way, reiterates the goals envisioned in the National Health Policy 2017. Increase in GHE is also a welcome feature as it has been accepted globally that tax-financed government investment in healthcare for Universal Health Coverage (UHC) is sustainable in the long run.

I commend the efforts of teams of Bureau of Planning Division of MoHFW and National Health Accounts Technical Secretariat (NHATS) of National Health Systems Resource Centre (NHSRC), for bringing out the NHA estimates on a regular basis. The nine rounds of NHA provide a rich database on health financing both by the government as well as the households. I hope this data is used meaningfully by policymakers.

I would like to appreciate and commend the entire team for these estimates and I look forward to the successive rounds.


(Vinod Paul)



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



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



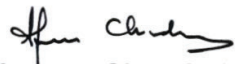
MESSAGE

The National Health Accounts (NHA) Estimates, 2021-22 is the ninth round of the annual estimates since its inception in 2013-14. Based on a globally-recognised methodology, the National Health Accounts Technical Secretariat (NHATS) team come up with these reports that provide highly disaggregated data that systematically details the financial flows in India's health system.

2. Our nation continues to make significant progress in other areas of health financing, aimed at providing increased financial protection to our people. I am delighted to share that we continue to observe a positive trend in health financing. Government Health Expenditure (GHE) has consistently increased, while out-of-pocket expenditure (OOPE) has seen a simultaneous decline over these years. For the first time, Government health expenditure as a share of Total health expenditure (THE) has exceeded the share of out-of-pocket expenditure on health. In 2021-22 GHE as a share of THE was 48% whereas the share of OOPE was 39.4%. Moreover, the social security expenditure on health as a share of THE, which includes Government-financed health insurance and employee reimbursements, has grown from 5.7% in 2014-15 to 8.7% in 2021-22.

3. This year-on-year trend indicates the progress made by the Indian health system in the right direction. The NHA acts as a monitoring and evaluation tool for the current policies undertaken by government in the health sector, and also it further builds the case for evidence-based policy-making in the country.

Date : 17.09.2024
Place : New Delhi


(Apurva Chandra)



आराधना पटनायक, भा.प्र.से.
अपर सचिव एवं मिशन निदेशक (रा.स्वा.मि.)
Aradhana Patnaik, IAS
Additional Secretary & Mission Director (NHM)



सत्यमेव जयते



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अमृत महोत्सव

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Government of India
Ministry of Health and Family Welfare
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MESSAGE

I congratulate the entire team for the release of the National Health Accounts (NHA) estimates for 2021-22. This is the ninth round of assessing healthcare expenditure in India. These reports follow the globally recognized System of Health Accounts (SHA) 2011 methodology, developed by the World Health Organization (WHO), ensuring comparability across countries. We now have a time series of NHA data spanning from 2013-14 to 2021-22. This data is instrumental in monitoring key health financing indicators, such as government health expenditure (GHE) and household out-of-pocket expenditure (OOPE).

The NHA estimates reflect the performance of the health systems in the country by providing necessary healthcare financing indicators. Trend analysis from NHA results suggests positive gains of the government investment. Government Health Expenditure as a share of total health expenditure (THE) has increased from 29% (2014-15) to 48% (2021-22) and subsequently, the out-of-pocket expenditure on health has reduced from 62.6% to 39.4%.

I commend the efforts of the NHATS team, NHA Cell and the NHSRC for their dedication in producing the latest National Health Accounts estimates and wish them the best for their continued efforts to enhance the quality of these estimates over the years.

Dated: 13th Sept., 2024


(Aradhana Patnaik)



सत्यमेव जयते



भारत सरकार
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
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MESSAGE

The National Health Accounts (NHA) estimates provide us with sound health financing data that not only helps us to monitor health spending but also becomes the basis of evidence based policy making. The NHA 2021-22 is the ninth round of the annual estimates prepared by the National Health Accounts Technical Secretariat (NHATS). Understanding the details of health spending is vital for policymakers to learn from past expenditures to improve planning and allocation of resources throughout the system.

Over the years, the financing structure in our country has evolved significantly, showing a rising trend in government health expenditure alongside a declining trend in out-of-pocket expenditure by households. This inverse relationship has become more pronounced over time. Between 2014-15 and 2021-22, the share of out-of-pocket expenditure (OOPE) in Total Health Expenditure (THE) dropped by nearly 23 percentage points, from 62.6% in 2014-15 to 39.4% in 2021-22. Concurrently, the share of Government Health Expenditure (GHE) in THE increased by 19 percentage points, from 29% in 2014-15 to 48% in 2021-22. This clearly demonstrates that the public health programs are achieving their goals in providing a quality and affordable healthcare system in our country.

I applaud the efforts of the NHATS and NHSRC for compiling these important estimates meticulously. I wish them continued success in their pursuit of providing such detailed and disaggregated data in the future.

I am certain that these estimates will contribute immensely towards evidence-based health policy making


(Saurabh Jain)



इन्द्राणी कौशल, आई.ई.एस.
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Senior Economic Adviser



भारत सरकार
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GOVERNMENT OF INDIA
MINISTRY OF HEALTH & FAMILY WELFARE
NIRMAN BHAWAN, NEW DELHI - 110011



Message

National Health Accounts (NHA) is an important tool to track the financial resource flows in a country's health system. It has provided indicators that have been employed by stakeholders in the health sector to plan for better resource allocation in order to achieve better health outcomes.

I congratulate the team for the NHA 2021-22, continuing the tradition of publishing these annual estimates. The NHA estimates, prepared using the System of Health Accounts (SHA) 2011 methodology, present evidence of the current resource allocations and the trend over the years. Such an all-encompassing overview has allowed policymakers to plan for improving the government spending which has made healthcare more accessible and reduced the out-of-pocket-expenditures (OOPE).

I appreciate the National Health Accounts Technical Secretariat (NHATS) for producing these estimates regularly and striving constantly to present them at the most disaggregate level possible. I am confident that all stakeholders across the health sector will find value in these estimates and hope for their use in evidence-based policymaking.

I thank the members of the NHA Expert Group for their support and valuable inputs. I also express my gratitude to the NHA Cell, NHSRC, and the Bureau of Planning for their constant involvement throughout the 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

The tradition of preparing the National Health Accounts (NHA) Estimates for India began annually and regularly from the financial year 2013-14. The 2021-22 NHA report is the ninth round of such annual reports prepared by the National Health Systems Resource Centre (NHSRC) under the National Health Accounts Technical Secretariat (NHATS). Based on a robust methodology that is recognized across the globe, these estimates provide highly disaggregated information that not only help in understanding the financial flows of the country but also allow for cross-country comparisons.

The reports track trends in financial allocations for health and have found a continued upward trend in governmental health spending which is accompanied by a decline in the out-of-pocket-expenditure. These findings reflect the government's strong resolution and commitment to make our health system more progressive and provide financial protection to the households.

I thank the NHA Expert Group, NHA Cell, Bureau of Planning for working closely with us and extending their constant support. I appreciate the NHATS team for their commitment to producing the estimates for each financial year and incorporating new information and changes of the System of Health Accounts (SHA) methodology to maintain the academic rigor in the entire process.

These annual estimates are acknowledged widely and we are certain of their significant contribution to evidence-based policymaking in the times to come.

(Maj Gen (Prof) Atul Kotwal)

Acknowledgement

National Health Accounts Technical Secretariat (NHATS) prepared the National Health Accounts (NHA) estimates for 2021-22 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), and Smt. L.S. Changsan, Additional Secretary, Ministry of Health and Family Welfare. We would like to acknowledge the guidance and support of 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 to Shri. SS Dubey (Controller General of Accounts) for providing expenditure data for all Union Ministries in Excel format. We would also like to acknowledge the support provided by Dr. Smriti Shalini in preparation of this report.

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, FY 2020-21 and FY 2021-22. Will continue to produce annual estimates for use of policy makers, researchers, and academicians in India and for reporting to World Health Organization and Organisation 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 2021-22.

A National Health Account is a tool to describe health expenditures and the flow of funds in both 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 2021-22 report incorporates refinements from NHA estimates 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, and 2020-21 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 2021-22 is the ninth 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 2021-22

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 2021-22, Total Health Expenditure (THE) for India is estimated to be Rs. 9,04,461 crores (3.83% of GDP and Rs 6,602 per capita). THE constitutes current and capital expenditures incurred by Government and Private Sources including External/Donor funds. Current Health Expenditure (CHE) is Rs. 7,89,760 crores (87.32% of THE) and capital expenditures are Rs. 1,14,701 crores (12.68% of THE). Capital expenditures are reported for all sources of Government (Union Government is Rs. 49,707 crores; State Government Rs. 59,550 crores; Corporations Rs. 3,638 crores; External Donors Rs. 1,806 crores).

Government Health Expenditure (GHE) including capital expenditure is Rs. 4,34,163 crores (48.00 % of THE, 1.84% GDP, and Rs. 3,169 per capita). This amounts to about 6.12% of General Government Expenditure in 2021-22. The Union government's share in GHE is about 41.8% while the share of State Governments is about 58.2%. The Union Government's Expenditure on the National Health Mission is Rs. 36,371 crores, Defense Medical Services is Rs. 13,468 crores, Railway Health Services is Rs. 5,866 crores, Central Government Health Scheme (CGHS) is Rs. 5,167 crores, and Ex-Servicemen Contributory Health Scheme (ECHS) is Rs. 4,595 crores. Expenditures by all Government Financed Health Insurance Schemes combined are Rs. 20,808 crores.

Households' Out-of-pocket expenditure on health (OOPE) is Rs. 3,56,254 crores (39.4% of THE, 1.51% of GDP, Rs. 2,600 per capita). Private Health Insurance expenditure is Rs. 66,975 crores (7.40% of THE).

Who contributes to current health expenditures?

Of the Current Health Expenditures, the Union Government's share is Rs 1,25,854 crores (15.94% of CHE) and the State Government's share is Rs. 1,71,952 crores (21.77% of CHE). Local bodies' share is Rs. 8,601 Crores (1.08% of CHE), and Households' share is (including insurance contributions) about Rs. 3,99,136 crores (50.55% of CHE, OOPE being 45.11 % of CHE). Contribution by enterprises (including insurance contributions) is Rs. 64,206 crores (8.13

% of CHE) and NGOs is Rs. 12,013 crores (1.52% of CHE). External/donor funding contributes to about Rs. 7,998 crores (1.01% of CHE).

Who provides health care services?

Current Health Expenditure attributed to Government Hospitals is Rs. 1,49,900 crores (18.99% of CHE) and Private Hospitals is Rs. 2,12,948 crores (26.96% of CHE). Expenditures incurred on other Government Providers (incl. PHC, Dispensaries, and Family Planning Centers) is Rs. 56,477 crores (7.15% of CHE), Other Private Providers (incl. private clinics) is Rs. 30,080 crores (3.81 % of CHE), Providers of Patient Transport and Emergency Rescue is Rs. 28,906 crores (3.65 % of CHE), Medical and Diagnostic laboratories is Rs. 26,238 crores (3.32 % of CHE), Pharmacies is Rs. 1,52,910 crores (19.35 % of CHE), Other Retailers is Rs. 837 crores (0.11% of CHE), Providers of Preventive care is Rs. 82,325 crores (10.42% of CHE). About Rs. 27,380 crores (3.48% of CHE) are attributed to Providers of Health System Administration and Financing and other healthcare providers (not classified elsewhere) is Rs. 21,759 crores (2.76 % of CHE).

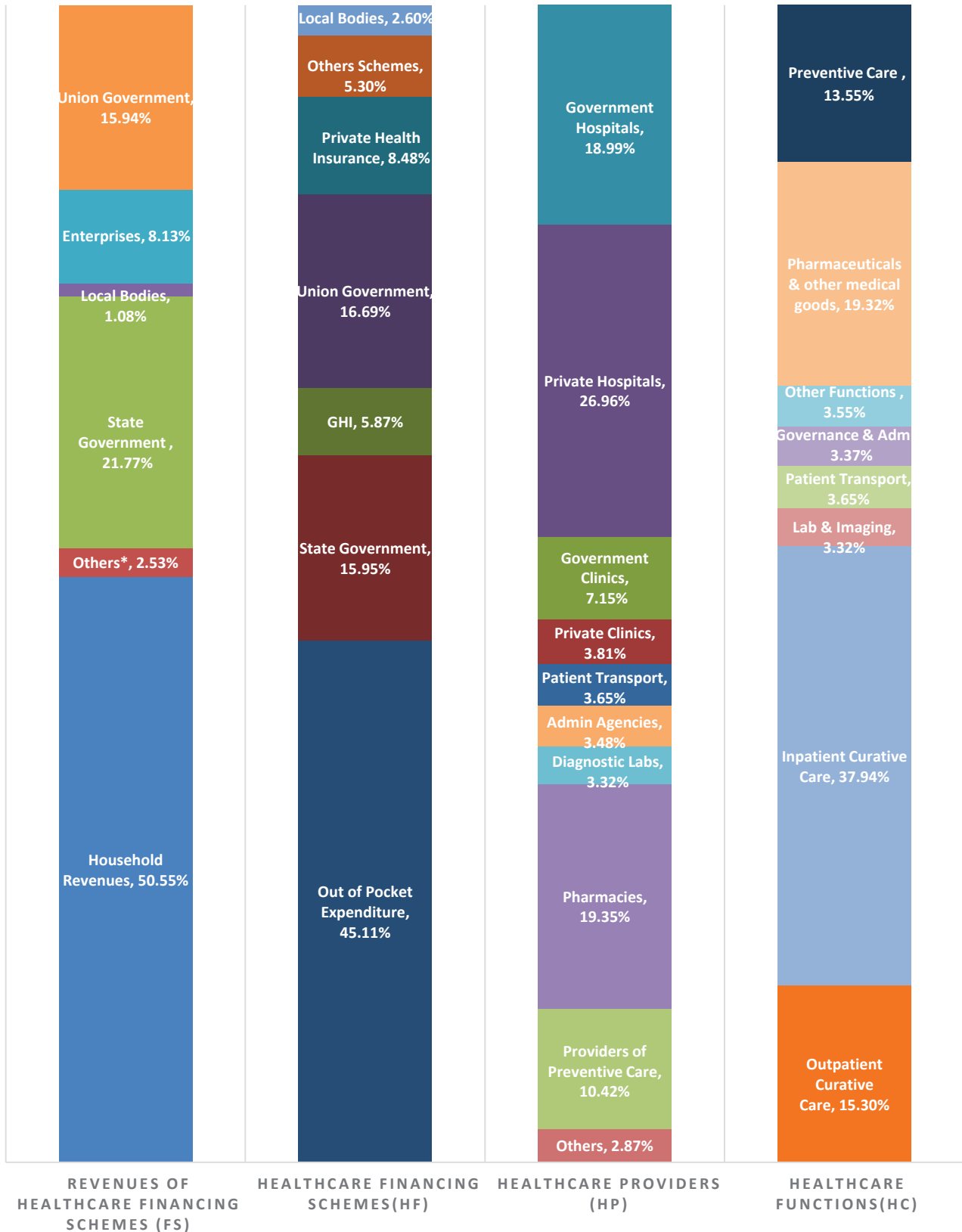
What services are consumed?

Current health expenditure (CHE) attributed to Inpatient Curative Care is Rs 2,99,587 crores (37.94 % of CHE), Day Curative Care is Rs. 7,327 crores (0.93% of CHE), Outpatient Curative Care is Rs. 1,20,816 crores (15.30 % of CHE), Patient Transportation is Rs. 28,906 crores (3.65 % of CHE), Laboratory and Imaging services is Rs. 26,238 crores (3.32 % of CHE), Prescribed Medicines is Rs. 1,26,225 crores (15.98 % of CHE), Over the Counter (OTC) Medicines is Rs. 25,458 crores (3.22% of CHE), Therapeutic Appliances and Medical Goods is Rs. 837 crores (0.11 % of CHE), Preventive Care of about Rs. 1,07,048 Crores (13.55% of CHE), and others of about Rs. 20,686 crores (2.63% of CHE). About Rs. 26,632 crores (3.37 % of CHE) are attributed to Governance and Health System and Financing Administration.

Total Pharmaceutical Expenditure (TPE) is 30.84% 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 3.59% of CHE.

Current Health Expenditure attributed to Primary Care is around 46%, Secondary Care is 33%, Tertiary care is 16%, and governance and supervision is 3%. The government's Current Health Expenditure attributed to Primary Care is 50%, Secondary Care is 28%, and Tertiary care is 12%.

Figure 1: Distribution of Current Health Expenditure (2021-22) according to Healthcare Financing Schemes, Revenues of Healthcare Financing Schemes, Healthcare Providers and Healthcare Functions (%)



NOTES:

1. Other Revenues include Transfers distributed by Union and State Governments from foreign origin (0.70% and 0.04%); and NPISH n.e.c. (1.52%) and all direct foreign financial transfers (0.27%). Local bodies fund includes urban (1.08%) and rural local bodies (0.00%)
2. Government Health Insurance (GHI) Schemes include social insurance schemes like ESIC, CGHS, ECHS (3.24%) and Government-based voluntary insurance schemes like PMJAY, RSBY, state-specific government health insurance schemes, etc. (2.63%).
3. Local bodies schemes include urban (1.60%) and rural local bodies (1.00%)
4. Other schemes include Non-Profit Institutions Serving Households (NPISH) (1.76%), Residents Foreign Agencies Schemes (0.16%), and Enterprise's financing schemes (3.38%).
5. Private Clinics include ambulatory centres like Offices of general medical practitioners (3.81%); Offices of medical specialists (0.00%);
6. Government Clinics include ambulatory centres like Sub-Centres/ANM, ASHA, Anganwadi Centres & VHNSCs (1.05%); Primary Health Centres (PHC), Govt. dispensaries including AYUSH, CGHS and ESIS, Railway Polyclinics (5.84%) and Family planning centres (0.26%).
7. Administrative agencies include Govt. health admin (2.17%); Social health insurance (admin) (0.37%); Private health insurance admin (0.87%) and other administration agencies (0.07%)
8. Other providers include Retail sellers and other suppliers of durable medical goods and appliances (0.11%) and other health care providers (2.76%)
9. Pharmaceuticals and other medical goods include prescribed medicines (15.98%), Over-the-counter medicines (3.22%); all therapeutic appliances and other medical goods (0.11%), and All Pharmaceuticals and Other medical non-durable goods (0.01%)
10. Preventive care includes programmes on Information, education, and counselling (IEC) (0.84%); Immunisation (5.97%); Early disease detection (0.06%); Healthy condition monitoring (3.31%); Epidemiological surveillance, risk and disease control (3.36%); Preparing for disaster and emergency response (0.01%).
11. Other functions include All rehabilitative care (0.09%); All long-term care (0%) day curative care (0.93%); home based curative care (0.03%) and other health care services not elsewhere classified (2.50%)

1

NATIONAL HEALTH ACCOUNTS ESTIMATES FOR INDIA 2021-22

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 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 premium to be covered under a specific health plan. This indicates the extent to which there are voluntary prepayments plans to provide financial protection.

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

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

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

Union and State Government Health Expenditure as % of GHE: The Union Government Health Expenditures includes the funds allocated by different Ministries and Departments of Union Government towards the healthcare of the general population and its employees (including funds allocated to local bodies). Similarly the State Government Health Expenditure includes the funds allocated by different Departments under all the State Governments towards 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. N. | Indicator | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------|---------------------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 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 | 3.8 |
| 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 | 6,602 |
| 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 | 4,205 |
| 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 | 87.3 |

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

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

| Sl. N. | Indicator | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------|----------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 5 | Government Health Expenditure (GHE) as percent of THE | 28.6 | 29 | 30.6 | 32.4 | 40.8 | 40.6 | 41.4 | 42.8 | 48.0 |
| 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 | 39.4 |
| 7 | Social Security Expenditure on health as per cent of THE | 6.0 | 5.7 | 6.3 | 7.3 | 9.0 | 9.6 | 9.3 | 8.6 | 8.7 |
| 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 | 7.4 |
| 9 | External/ Donor Funding for health as per cent of THE | 0.3 | 0.7 | 0.7 | 0.6 | 0.5 | 0.4 | 0.5 | 0.7 | 1.1 |

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 | 2021-22 |
|---------|--------------------------------------------------------------------------------|---------|---------|---------|---------|---------|
| 1 | Current Health Expenditure (CHE) per capita (Rs.) at current prices | 3,805 | 4,049 | 4,402 | 4,878 | 5,765 |
| 2 | Government Health Expenditure (GHE) as percent of CHE | 33.2 | 34.5 | 35.3 | 36.7 | 41.1 |
| 3 | Out of Pocket Expenditures (OOPE) as percent of CHE | 55.1 | 53.2 | 52.0 | 49.5 | 45.1 |
| 4 | Social Security Expenditure on Health as percent of CHE | 10.1 | 10.3 | 10.1 | 9.4 | 9.7 |
| 5 | Private Health Insurance Expenditures as percent of CHE | 6.6 | 7.3 | 7.7 | 8.1 | 8.5 |
| 6 | Household Health Expenditure (incl. insurance contributions) as percent of CHE | 61.4 | 60.1 | 59.2 | 57.1 | 50.6 |
| 7 | External/ Donor Funding for health as percent of CHE | 0.6 | 0.5 | 0.6 | 0.7 | 1.0 |

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

| Sl. No | Indicator | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------|------------------------------------------------------|---------|---------|---------|---------|---------|
| 1 | Total Health Expenditure (THE) as % GDP ⁴ | 3.31 | 3.16 | 3.27 | 3.73 | 3.83 |
| 2 | THE per capita (Rs.) at current prices ⁵ | 4,297 | 4,470 | 4,863 | 5,436 | 6,602 |
| 3 | Current Health Expenditure (CHE) as % of THE | 88.5 | 90.6 | 90.5 | 89.7 | 87.3 |

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

⁴ GDP value for FY 2021-22 (Rs. 2,35,97,399 crores) from Second Advance Estimates of National Income 2023-24.

⁵ Population projections for India and states, 2011-2036: Report of the technical group on population projections constituted by the National Commission on Population, July 2020. Population for 2021-22 is 137 crores.

| Sl. No | Indicator | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------------------------------------------------------------|--------------------------------------------------------------------------|---------|---------|---------|---------|---------|
| 4 | Capital Health Expenditure as % of THE | 11.5 | 9.4 | 9.5 | 10.3 | 12.7 |
| Government Health Expenditure (GHE) | | | | | | |
| 5 | Government Health Expenditures (GHE) as % of THE | 40.8 | 40.6 | 41.4 | 42.8 | 48.0 |
| 6 | GHE as % of GDP | 1.35 | 1.28 | 1.35 | 1.60 | 1.84 |
| 7 | GHE as % of General Government Expenditure (GGE) ⁶ | 5.12 | 4.81 | 5.02 | 4.98 | 6.12 |
| 8 | Per capita Government Health Expenditure (Rs.) at current prices | 1,753 | 1,815 | 2,014 | 2,328 | 3,169 |
| 9 | Current Government Health Expenditure (CGHE) as % of GHE | 71.9 | 76.9 | 77.2 | 76.8 | 74.8 |
| 10 | Union Government Health Expenditure as % of GHE | 40.8 | 34.3 | 35.8 | 35.7 | 41.8 |
| 11 | State Government Health Expenditure as % of GHE | 59.2 | 65.7 | 64.2 | 64.3 | 58.2 |
| 12 | Government-based Voluntary Health Insurance as % of GHE | 4.1 | 5.2 | 5.1 | 4.3 | 4.8 |
| 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 | 44.1 |
| 14 | OOPE as % of THE | 48.8 | 48.2 | 47.1 | 44.4 | 39.4 |
| 15 | OOPE as % of GDP | 1.62 | 1.52 | 1.54 | 1.66 | 1.51 |
| 16 | Per capita OOPE (Rs.) at current prices | 2,097 | 2,155 | 2,289 | 2,415 | 2,600 |
| Others | | | | | | |
| 17 | External/Donor funding as a % of THE | 0.5 | 0.4 | 0.5 | 0.7 | 1.1 |
| 18 | AYUSH as % of THE | 3.6 | 3.9 | 3.9 | 3.8 | 3.1 |
| 19 | Pharmaceutical expenditures as % of CHE | 33.4 | 33.8 | 35.1 | 29.2 | 30.8 |

* 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 2021-22, (Rs. 7,89,760 crores) into healthcare financing schemes, revenues of healthcare financing schemes (source of financing), healthcare providers, and healthcare functions.

⁶ GGE value for FY 2021-22 is Rs 70,98,451 crores. Receipts and Disbursements of States and Consolidated General Government, Economic Survey 2023-24.

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 (2021-22) by Healthcare Financing Schemes.

| NHA Code | Healthcare Financing Schemes | Amount (Rs Crores)* | % |
|--------------|----------------------------------------------------------------------|---------------------|------------|
| HF.1.1.1.1 | Union Government Schemes (Non-Employees) | 1,11,126 | 14.07 |
| HF.1.1.1.2 | Union Government Schemes (Employees) ⁷ | 20,718 | 2.62 |
| HF.1.1.2.1.1 | State Government Schemes (Non-Employees) | 1,16,267 | 14.72 |
| HF.1.1.2.1.2 | State Government Schemes (Employees) ⁸ | 9,694 | 1.23 |
| HF.1.1.2.2.1 | Urban Local Bodies | 12,630 | 1.60 |
| HF.1.1.2.2.2 | Rural Local Bodies | 7,856 | 1.00 |
| HF.1.2.1 | Social Health Insurance (not Incl 1.2.1.4) ⁹ | 25,626 | 3.24 |
| HF.1.2.1.4 | Government Financed Health Insurance ¹⁰ | 20,808 | 2.63 |
| HF.2.1.1.1 | Employer-Based Insurance (Private Group Health Insurance) | 36,890 | 4.67 |
| HF.2.1.1.3 | Other Primary Coverage Schemes (Private Individual Health Insurance) | 30,085 | 3.81 |
| HF.2.1.2.1 | Community-Based Insurance | 16 | 0.00 |
| HF.2.2.1 | Non-Profit Institutions Serving Households (NPISH) | 13,893 | 1.76 |
| HF.2.2.2 | Resident Foreign Agencies Schemes | 1,239 | 0.16 |
| HF.2.3.1.2 | Enterprises | 26,658 | 3.38 |
| HF.3.3 | All Household Out-Of-Pocket Payment | 3,56,254 | 45.11 |
| Total | | 7,89,760 | 100 |

*All values are rounded off

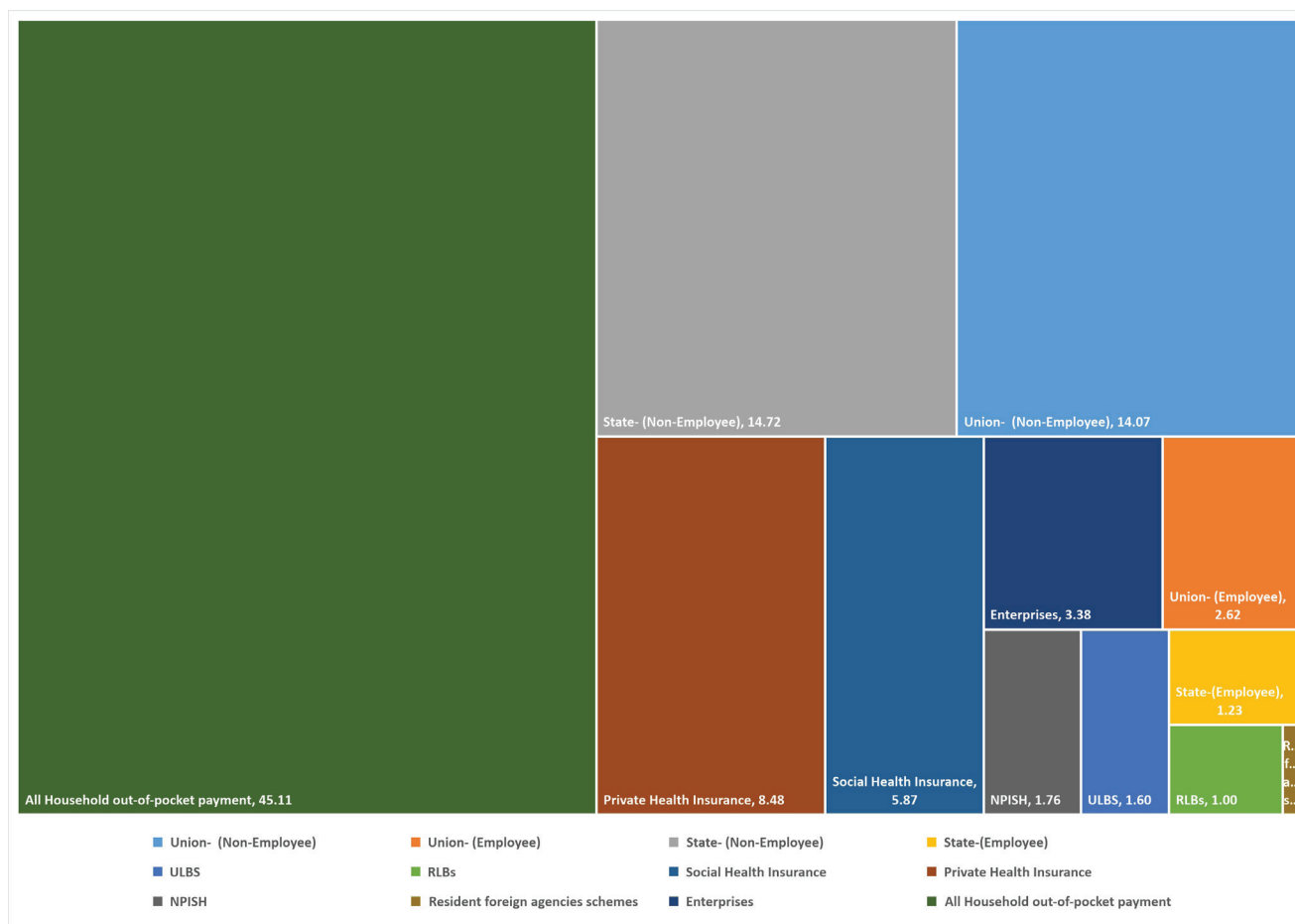
⁷ Current expenditures on Defense Medical Services (Rs. 13,468 Crores), Railway Health Services (Rs. 5,851 crores), and the rest is any reimbursements made by Union Government Departments through CSMA.

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 (2021-22) 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 fall 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 own employees are classified under this scheme. This includes medical reimbursements to State Government Employees and their dependents by all State departments.

HF.1.1.2.2.1 and HF.1.1.2.2.2 Local Bodies Scheme

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

HF.1.2.1 Social Health Insurance

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

HF.1.2.1.4 Government Financed Health Insurance schemes

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

HF.2 Voluntary Healthcare Payment Schemes

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

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

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

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

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

HF.2.1.2.1 Community based Health Insurance Schemes

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

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

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

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

HF.2.3.1.2 Enterprises

Expenditure of large firms/corporations both in the public and private sector with their own network of health facilities that provide healthcare services to the employees and their dependents are classified under this. These healthcare facilities are financed through the enterprises themselves. In case they do not have their own facility, the enterprise may reimburse the medical bills of the employee or pay a lump sum payment towards healthcare expenditures.

HF.3.3 All Household Out-of-Pocket Payment

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

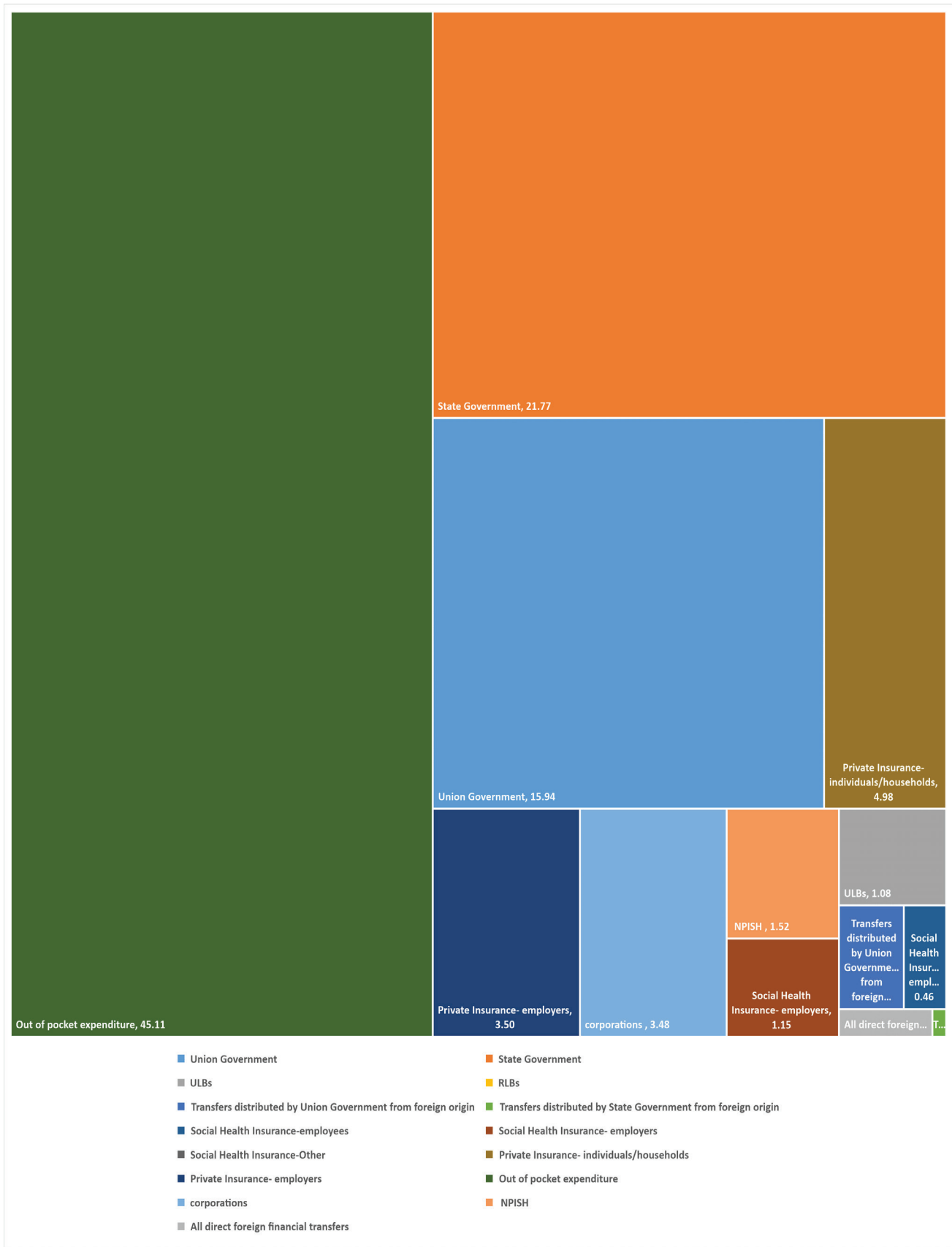
Revenues of Healthcare Financing Schemes are sources of financing from where the schemes draw their revenues. Table 5 presents the distribution of expenditures about revenues of healthcare financing schemes (sources of financing) followed by the description of all revenues of healthcare financing schemes relevant to 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 (2021-22) 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 | 1,25,854 | 15.94 |
| FS.1.1.2 | Internal Transfers and Grants - State Government | 1,71,952 | 21.77 |
| FS.1.1.3.1 | Urban Local Bodies | 8,565 | 1.08 |
| FS.1.1.3.2 | Rural Local Bodies | 36 | 0.00 |
| FS.2.1 | Transfers Distributed by Union Government from Foreign Origin | 5,511 | 0.70 |
| FS.2.2 | Transfers Distributed by State Government from Foreign Origin | 341 | 0.04 |
| FS.3.1 | Social Insurance Contributions from Employees | 3,558 | 0.46 |
| FS.3.2 | Social Insurance Contributions from Employers | 9,089 | 1.15 |
| FS.3.4 | Other Social Insurance Contributions | 0 | 0.00 |
| FS.5.1 | Voluntary Prepayment from Individuals/Households | 39,324 | 4.98 |
| FS.5.2 | Voluntary Prepayment from Employers | 27,668 | 3.50 |
| FS.6.1 | Other Revenues from Households n.e.c. | 3,56,254 | 45.11 |
| FS.6.2 | Other Revenues from Corporations n.e.c. | 27,449 | 3.48 |
| FS.6.3 | Other Revenues from NPISH n.e.c. | 12,013 | 1.52 |
| FS.7.1.4 | All Direct Foreign Financial Transfers | 2,146 | 0.27 |
| Total | | 7,89,760 | 100 |

*All values are rounded off

Figure 3: Current Health Expenditure (2021-22) 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 Governments' 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.71.4 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 (2021-22) by Healthcare Providers

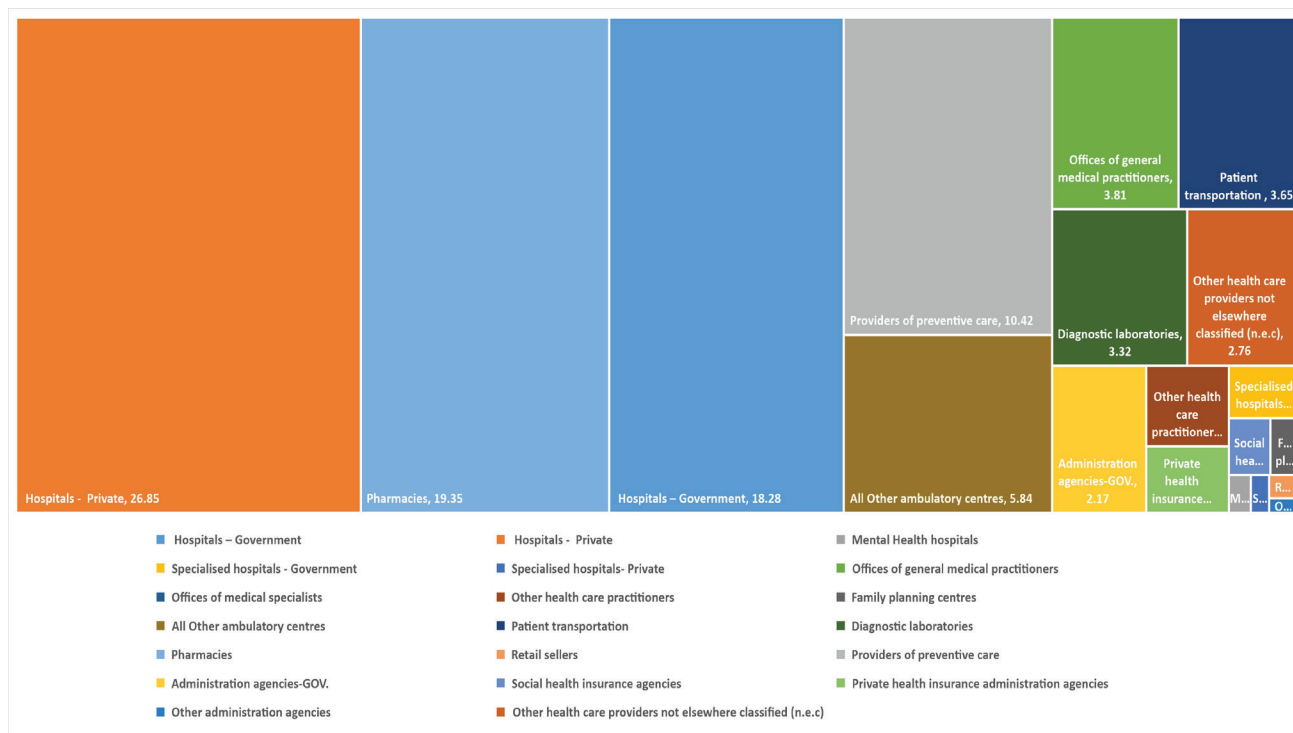
| NHA Code | Healthcare Providers | Amount (Rs Crores)* | % |
|--------------|------------------------------------------------------------------------------------|---------------------|------------|
| HP.1.1.1 | General Hospitals – Government | 1,44,345 | 18.28 |
| HP.1.1.2 | General Hospitals - Private | 2,12,084 | 26.85 |
| HP.1.2.1 | Mental Health Hospitals – Government | 1,012 | 0.13 |
| HP.1.3.1 | Specialised Hospitals Government | 4,543 | 0.58 |
| HP.1.3.2 | Specialised Hospitals Private | 864 | 0.11 |
| HP.3.1.1 | Offices of General Medical Practitioners (Private Clinics) | 30,077 | 3.81 |
| HP.3.1.3 | Offices of Medical Specialists (Private Speciality Clinics) | 3 | 0.00 |
| HP.3.3 | Other Healthcare Practitioners Government ¹¹ | 8,298 | 1.05 |
| HP.3.4.1 | Family Planning Centres Government | 2,067 | 0.26 |
| HP.3.4.9 | All Other Ambulatory Centres Government ¹² | 46,112 | 5.84 |
| HP.4.1 | Providers of Patient Transportation and Emergency Rescue | 28,906 | 3.65 |
| HP.4.2 | Medical and Diagnostic Laboratories | 26,238 | 3.32 |
| HP.5.1 | Pharmacies | 1,52,910 | 19.35 |
| HP.5.2 | Retail Sellers and Other Suppliers of Durable Medical Goods And Medical Appliances | 837 | 0.11 |
| HP.6 | Providers of Preventive Care | 82,325 | 10.42 |
| HP.7.1 | Government Health Administration Agencies | 17,117 | 2.17 |
| HP.7.2 | Social Health Insurance Agencies | 2,906 | 0.37 |
| HP.7.3 | Private Health Insurance Administration Agencies | 6,835 | 0.87 |
| HP.7.9 | Other Administration Agencies | 522 | 0.07 |
| HP.10 | Other Healthcare Providers Not Elsewhere Classified (n.e.c) | 21,759 | 2.76 |
| Total | | 7,89,760 | 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 (2021-22) 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 to 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 (2021-22) by Healthcare Functions

| NHA Code | Healthcare Functions | Amount (Rs Crores)* | % |
|----------|----------------------------------------------------------|---------------------|-------|
| HC.1.1.1 | General Inpatient Curative Care | 1,97,104 | 24.96 |
| HC.1.1.2 | Specialised Inpatient Curative Care | 1,02,483 | 12.98 |
| HC.1.2.1 | General Day Curative Care | 2,295 | 0.29 |
| HC.1.2.2 | Specialised Day Curative Care | 5,032 | 0.64 |
| HC.1.3.1 | General Outpatient Curative Care | 1,00,312 | 12.70 |
| HC.1.3.2 | Dental Outpatient Curative Care | 2,039 | 0.26 |
| HC.1.3.3 | Specialised Outpatient Curative Care | 18,465 | 2.34 |
| HC.1.4 | Home-Based Curative Care | 203 | 0.03 |
| HC.2 | All Rehabilitative Care | 668 | 0.09 |
| HC.3 | All Long Term Care | 4 | 0.00 |
| HC.4.3 | Patient Transportation | 28,906 | 3.65 |
| HC.4.4 | Laboratory and Imaging Services | 26,238 | 3.32 |
| HC.5.1.1 | Prescribed Medicines | 1,26,225 | 15.98 |
| HC.5.1.2 | Over-The-Counter Medicines | 25,458 | 3.22 |
| HC.5.1.4 | All Pharmaceuticals and Other Medical Non-Durable Goods | 69 | 0.01 |
| HC.5.2.4 | All Therapeutic Appliances and Other Medical Goods | 837 | 0.11 |
| HC.6.1 | Information, Education, and Counselling (IEC) Programmes | 6,635 | 0.84 |

| NHA Code | Healthcare Functions | Amount (Rs Crores)* | % |
|--------------|--------------------------------------------------------------------|---------------------|------------|
| HC.6.2 | Immunisation Programmes | 47,109 | 5.97 |
| HC.6.3 | Early Disease Detection Programmes | 461 | 0.06 |
| HC.6.4 | Healthy Condition Monitoring Programmes | 26,176 | 3.31 |
| HC.6.5 | Epidemiological Surveillance, Risk, and Disease Control Programmes | 26,553 | 3.36 |
| HC.6.6 | Preparing For Disaster and Emergency Response Programmes | 114 | 0.01 |
| HC.7.1 | Governance and Health System Administration | 16,223 | 2.05 |
| HC.7.2 | Administration Of Health Financing | 10,409 | 1.32 |
| HC.9 | Other Health Care Services Not Elsewhere Classified (n.e.c.) | 19,742 | 2.50 |
| Total | | 7,89,760 | 100 |
| HC.RI.1 | Total Pharmaceuticals Expenditure (TPE) | 2,43,562 | 30.84 |
| HC.RI.2 | Traditional, Complementary and Alternative Medicines (TCAM) | 28,352 | 3.59 |

*All values are rounded off

Figure 5: Current Health Expenditure (2021-22) by Healthcare Functions (%)

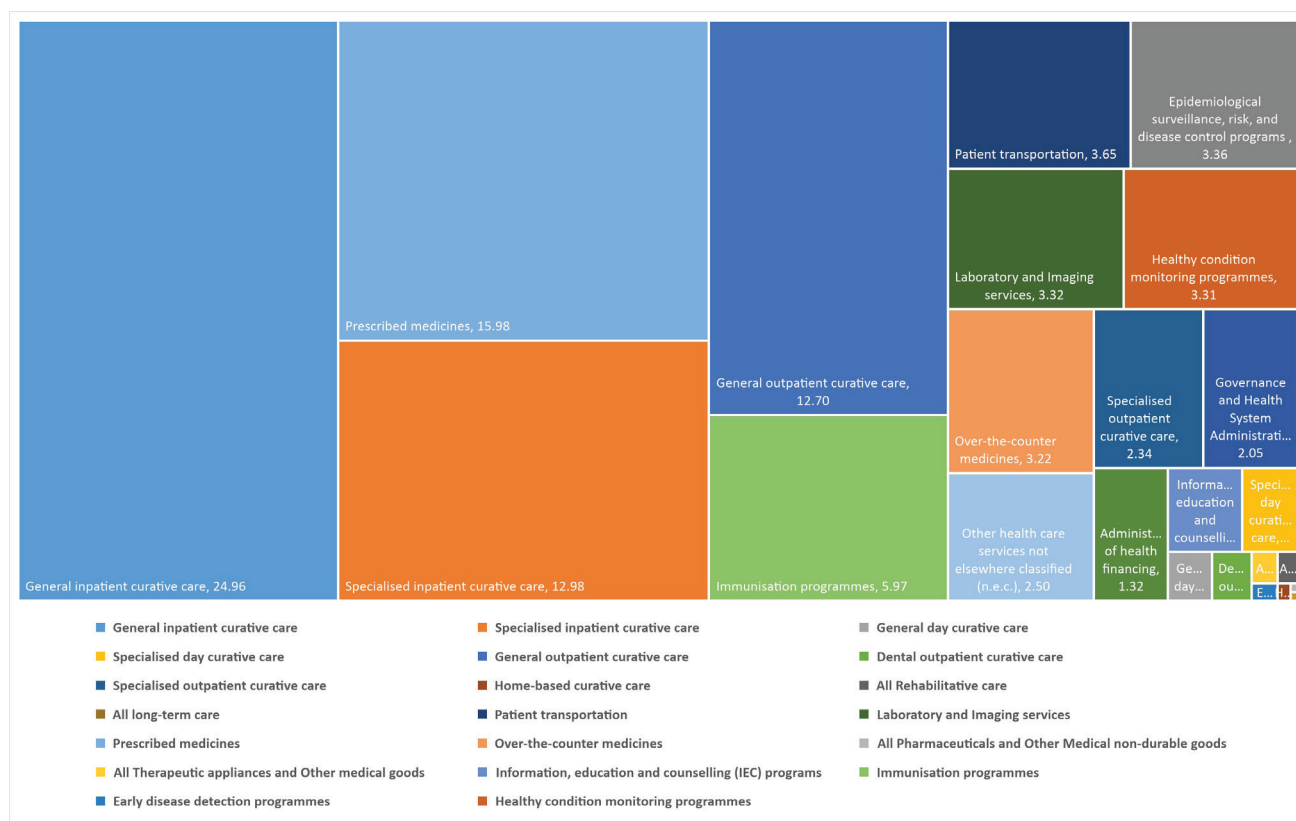
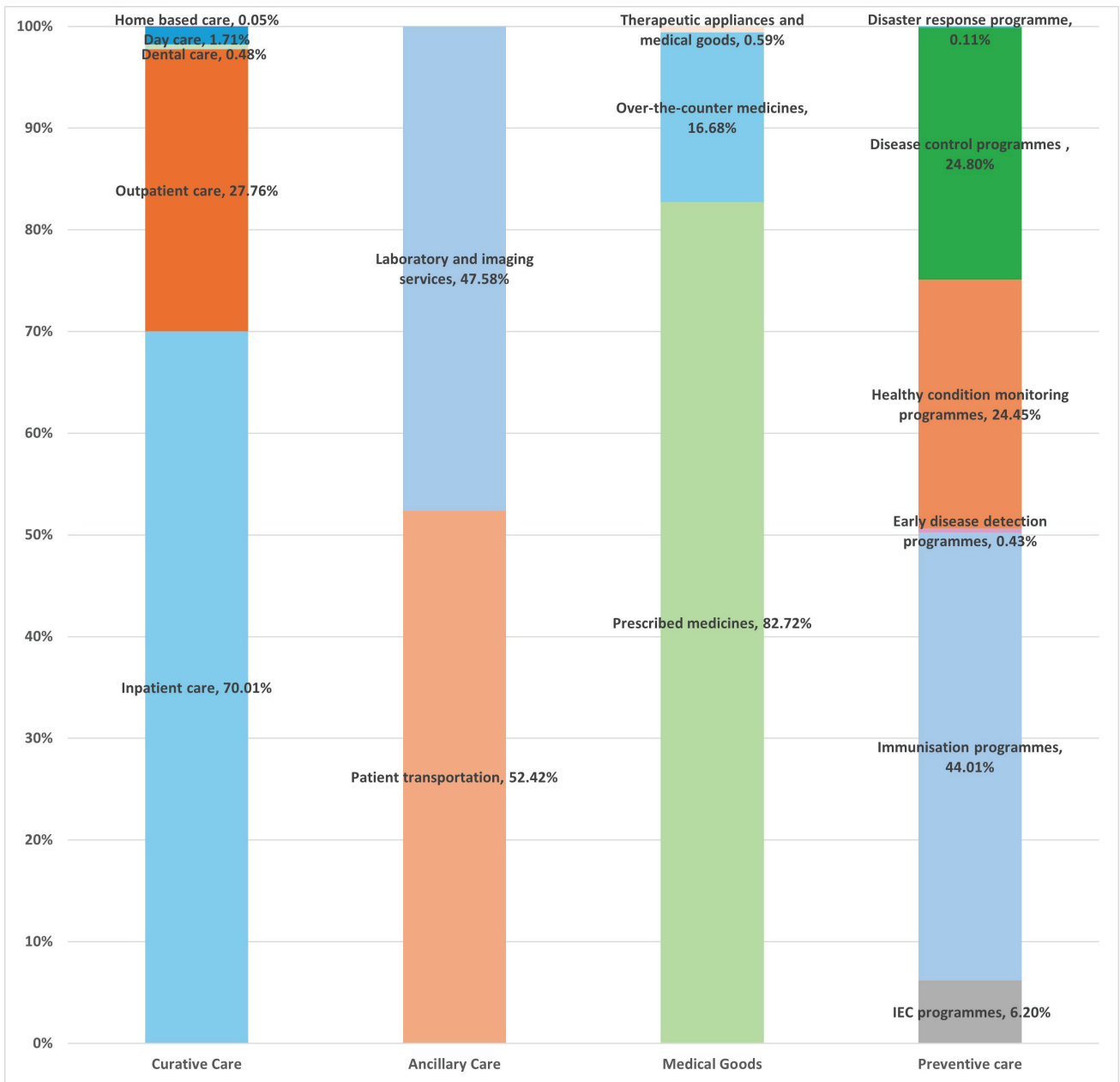



Figure 6: Distribution of Healthcare Functions according to SHA classification (%)



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 on diagnostic services and medicines as part of an outpatient contact or over-the-counter are categorized under HC.4.4 and HC.5.1 respectively. Medicines and diagnostic services provided as part of inpatient care are classified as part of Inpatient Curative Care HC.1.1 and respective provider classification

under HP.1. Because in the Indian context, the majority of health expenditures are 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 sectors) 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 capital formation by different actors in India.

Table 8: Capital formation by funding agency

| Funding Agency | Amount (Rs. Crores)* | % |
|--------------------------|-----------------------------|------------|
| Union Government | 49,707 | 43.34 |
| State Government | 58,418 | 50.93 |
| Local bodies (ULBs+RLBs) | 1,132 | 0.99 |
| Corporations | 3,638 | 3.17 |
| Rest of the world | 1,806 | 1.57 |
| Total | 1,14,701 | 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 2021-22 is presented for Government and combined allocations in Table 9. Expenditures regarded as Governance and Supervision and those not elsewhere classified are also mentioned. Note that these expenditures are comparable only to NHA Estimates based on SHA 2011 not NHA Estimates 2004-05(which is based upon SHA 1). The reason for the same and particular differences could be explored in the NHA Estimates for India 2013-14 report (page. 27).

Table 9: Current Health Expenditure (2021-22) by Primary, Secondary and Tertiary Care (%)

| Category | Description of Expenditures Included | Govt. | | | Combined | | |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|----------|---------|---------|
| | | 2019-20 | 2020-21 | 2021-22 | 2019-20 | 2020-21 | 2021-22 |
| 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 | 50 | 48 | 45 | 46 |

| Category | Description of Expenditures Included | Govt. | | | Combined | | |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|----------|---------|---------|
| | | 2019-20 | 2020-21 | 2021-22 | 2019-20 | 2020-21 | 2021-22 |
| 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 | 28 | 33 | 34 | 33 |
| 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 | 12 | 14 | 15 | 16 |
| 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 | 6 | 4 | 4 | 3 |
| Not Classified elsewhere | <ul style="list-style-type: none"> Expenditures that could not be classified under any of the above categories | 2 | 3 | 4 | 2 | 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 expenditures¹³. Definitions of these schemes are given on pages

¹³ Expenditures of all the insurance schemes might not be presented here due to discontinuation of the scheme, nascent stage of the scheme or delays in implementation or expenditures might not fall under the financial year for which NHA estimates are being produced. At times expenditures for a particular scheme are unavailable or it might not be possible to disaggregate them from a particular data source.

no. 22 and 23 of this report. The expenditures under these for the year 2021-22 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 expenditures. 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 (2021-22) under different schemes

| Sl No. | Health Insurance Scheme | Rs Crores* |
|----------|----------------------------------------------------------------------|---------------|
| 1 | Social Health Insurance Schemes | 27,250 |
| 1.1 | Central Government Health Scheme (CGHS) (Incl. Capital Expenditure) | 5,167 |
| 1.2 | Employee State Insurance Scheme (ESIS) (Incl. Capital Expenditure) | 17,488 |
| 1.3 | Ex-Serviceman Contributory Health Scheme (incl. Capital Expenditure) | 4,595 |
| 2 | Government Financed Health Insurance | 20,808 |
| 2.1 | Chief Minister Arogya Arunachal Yojna | - |
| 2.2 | Yeshasvini Health Insurance, Karnataka | - |
| 2.3 | Ayushman Bharat PM-JAY Aarogyasri, Telangana | 150 |
| 2.4 | Handloom Weaver Health Insurance | 11 |
| 2.5 | Insurance for Information and Broadcasting Workers, West Bengal | 2 |

| Sl No. | Health Insurance Scheme | Rs Crores* |
|----------|------------------------------------------------------------------------------------------------------------------------|---------------|
| 2.6 | Ayushman Bharat-Dr. YSR Arogyasri Healthcare Scheme, Andhra Pradesh | 2,025 |
| 2.7 | Swasthya Sathi, West Bengal | 2,371 |
| 2.8 | Goa Mediclaim and Svarnjayanti Yojna Goa | 56 |
| 2.9 | MA Yojna, Gujarat | 1,252 |
| 2.10 | Mukhya Mantri Health Insurance, Himachal Pradesh | 91 |
| 2.11 | Mahatama Jyotiba Phule Jan Arogya Yojana, Maharashtra | 1,649 |
| 2.12 | Megha Health Insurance, Meghalaya | 75 |
| 2.13 | Public Health Insurance, Mizoram | 12 |
| 2.14 | CM Swasthya Bima Yojna, Uttarakhand | 153 |
| 2.15 | Pradhan Mantri Swasthya Suraksha Yojna, Puducherry | 3 |
| 2.16 | Biju Krushak Yojna, Odisha | 1,704 |
| 2.17 | AB-PMJAY | 4,625 |
| 2.18 | Mukhyamantri Swasthya Bima Yojna, Jharkhand | 436 |
| 2.19 | NIRAMAYA Health Insurance | - |
| 2.20 | Ayushman Bharat Haryana Health Protection Mission, Haryana | 153 |
| 2.21 | Ayushman Bharat PM-JAY Dr. Khubchand Baghel Swasthya Bima Yojana (AB PM-JAY - DKBSSY), Chattisgarh | 376 |
| 2.22 | Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (PM-JAY) SEHAT, Punjab | - |
| 2.23 | AB-ArK (Ayushman Bharat-Arogya Karnataka) | 1,111 |
| 2.24 | Pradhan Mantri Jan Arogya Yojana - Karunya Arogya Suraksha Paddhati (PMJAY-KASP), Kerala | 1,055 |
| 2.25 | Ayushman Bharat- Mukhya Mantri Chiranjeevi Swasthya Bima Yojana, Rajasthan | 1,463 |
| 2.26 | Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PM-JAY) and Mukhiya Mantri Jan Arogya Abhiyan (MMJAA), Uttar Pradesh | 142 |
| 2.27 | Pradhan Mantri Jan Arogya Yojana-Chief Minister's Comprehensive Health Insurance Scheme (PMJAY-CMCHIS), Tamil Nadu | 1,893 |
| 3 | Private Health Insurance | 66,975 |
| 3.1 | Employer-based insurance (Other than enterprises schemes) | 36,890 |
| 3.2 | Other primary coverage schemes | 30,085 |
| 4 | Community-based insurance | 16 |

*All values in the above table are rounded off

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 store past estimations; easy to manage large data sets thereby reducing the burden of editing, sharing, and keeping track of multiple files of expenditure data; reduces the time to generate output tables and gives multiple options to import and export health expenditure data sets. Using HAPT helps not only arrive at but present the flow of funds in the health system in pictorials. The following steps are involved in

producing estimates: (i) Setting up the HAPT to use India specific time and space boundary and classification codes, (ii) Define the NHA classification codes and classify health expenditures in the data sources, (iii) Process raw data into HAPT ready formats, (iv) Import data into the HAPT, (v) Mapping the data with classification codes in HAPT, and (vi) Generating Health Accounts Matrices.

2.3 Defining Healthcare Expenditures Boundaries for India

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

Health expenditures incurred for consumption of health care goods and services during a given fiscal year (for India) are included. NHA 2021-22 estimates for India considers the 'actual expenditures made during the Financial Year from 1st April 2021 to March 31st, 2022. 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:

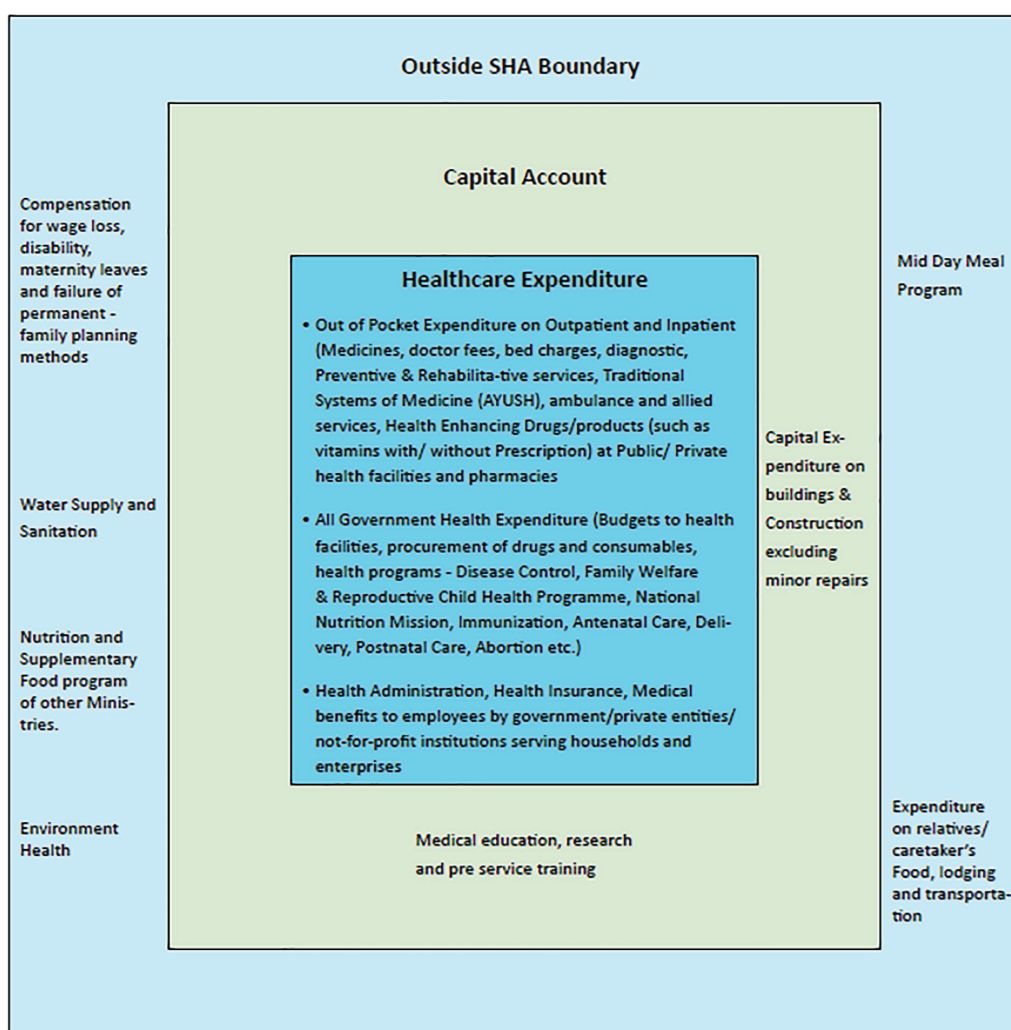
- Health promotion and prevention
- Diagnosis, treatment, cure, and rehabilitation of illness
- Care for persons affected by chronic illness
- Care for persons with health-related impairment and disability
- Palliative care
- Provision of community health programs
- Governance and administration of the 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 & 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.

Figure 7: Description of Healthcare Expenditure Boundaries for India



- 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.

2.4 Data Sources

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

- Detailed Demand for Grants - Ministry of Health and Family Welfare and all Union Ministries/Departments including Ministry of Railways and Ministry of Defence, 2023-24 for actual expenditures of FY 2021-22.
- State-wise expenditures under National Health Mission (NHM) - Financial Monitoring Reports (FMR) for 2021-22 - Financial Management Group (FMG), National Health Mission, MoHFW.
- Detailed Demand for Grants - State Department of Health and Family Welfare and all Other State Departments, 2023-24, for actual expenditures of FY 2021-22.
- Office of Controller General of Accounts (CGA) - medical reimbursements to Union Government employees and contributions towards social health insurance for 2021-22.
- Expenditure Statements/ Annual Reports of Municipal Corporations and Office of Municipal Administration at the State level for FY 2023-24 or the respective years that present actual expenditures for FY 2021-22.
- Annual Reports of Central Government Health Scheme (CGHS) for FY 2021-22
- Annual Reports of Employees' State Insurance Corporation (ESIC) for FY 2021-22
- Official Communication(s) from Government Financed Health Insurance Schemes and Scheme Websites for details of reimbursements made for FY 2021-22
- 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 2021-22
- Anonymised health insurance claims from the Insurance Information Bureau (IIB)

- 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 2021-22.
- Economic Survey of India, 2023-24
- 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 2021-22.
- 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 2021-22
- National Family Health Survey- (NFHS-5) data.
- Health Expenditure from District Mineral Fund, Ministry of Mines. Govt of India
- PMCARES Audit Report 2021-22
- CSR portal of Ministry of Corporate Affairs, Govt of India
- Press Note Second Advance Estimates of National Income 2023-24, National Statistical Office, Ministry of Statistics & Programme Implementation Government 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 (2.5.6).

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

NHA 2004-05 was based on the System of Health Accounts 2001 (SHA 1.0) framework and the World Health Organization Guide to Producing National Health Accounts. NHA 2020-21, 2019-20, 2018-19, NHA 2017-18, NHA 2016-17, NHA 2015-16, NHA 2014-15, and NHA 2013-14 estimates are based on the System of Health Accounts (SHA 2011) framework. The basic difference between NHA estimates 2004-05 and the latest NHA estimates is the disaggregated presentation of current health expenditure (CHE) and capital formation (HK); treating medical education, research, and development, and training as capital formation; and introduction of new expenditure classification by Healthcare Financing Schemes (HF).

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

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

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

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

1. A new classification code under Healthcare Financing Schemes HF.1.2.1.4 Government Financed Health Insurance schemes have been introduced instead of HF 2.1.1.2 Government Based Voluntary Insurance. This reflects only changes in the code and title of the code. The expenditures previously included under HF 2.1.1.2 are now included under HF.1.2.1.4. 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.

¹⁴ 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>

2.5.3 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 health¹⁵. 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, 2016¹⁶ although there are few new additions in the recent round in terms of health care providers. Unlike NSS 71st round the 75th round includes information on health care provided by NGOs which has been clubbed under Private Health care provider. The latest round also gives information on expenditure on 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.

¹⁵ 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>

¹⁶ National Health Account Guideline for India, 2016, National Health System Resource Centre, Ministry of Health and Family Welfare, Government of India.

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

1. The NHA 2020-21 estimates data from Health Expenditure by the District Mineral Fund, Ministry of Mines and PMCARES. 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 2021-22 for, Non-Government Institutions Serving Households (NPISH), Enterprises/ Firms are extrapolated from NHA estimates 2013-14. These were obtained through independent surveys for each of the categories in 2013-14.

Notes:

- The main source of estimates for out-of-pocket expenditure for NHA 2021-22 is the NSS 75th round of 2017-18.
- The source of estimates for out-of-pocket expenditure in previous NHA estimates including 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 patterns between these two rounds¹⁷

¹⁷ NSS Report of 71st and 75th round

Annexures

Annexure A

Annexure A.1 National Health Accounts 2021-22 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 2021-22 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 (2021-22) by Healthcare Financing Schemes and Revenues of Healthcare Financing Schemes (HFxFS matrix)
- Table A.2: Current Health Expenditure (2021-22) by Providers and Healthcare Financing Schemes (HPxHF matrix)
- Table A.3: Current Health Expenditure (2021-22) by Healthcare Functions and Healthcare Financing Schemes (HCxHF matrix)
- Table A.4: Current Health Expenditure (2021-22) by Healthcare Functions and Healthcare Providers (HCxHP matrix)
- Table A.5: Current Health Expenditure (2021-22) by Primary, Secondary, and Tertiary healthcare Categorisation (HCxHP matrix).

Table A 1: Current Health Expenditure (2021-22) 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 Internal transfers and grants - Union Government | FS.1.1.2 Internal transfers and grants - State Government | FS.1.1.3.1 Urban Local Bodies | FS.1.1.3.2 Rural Local Bodies | FS.2.1 Transfers distributed by Union Government from foreign origin | FS.2.2 Transfers distributed by State Government from foreign origin | FS.3.1 Social insurance contributions from employees | FS.3.2 Social insurance contributions from employers | FS.3.4 Other social insurance contributions | FS.5.1 Voluntary prepayment from individuals/households | FS.5.2 Voluntary prepayment from employers | FS.6.1 Other revenues from households n.e.c. | FS.6.2 Other revenues from corporations n.e.c. | | |
| HF.1 Government scheme and compulsory contributory health care financing scheme | HF.1.1.1 | Union government schemes (Non-Employee) | 89,659 | 15,955 | - | - | 5,511 | - | - | - | - | - | - | - | - | 1,11,126 | |
| | HF.1.1.2 | Union government schemes (Employee) | 20,717 | - | - | - | - | 0 | - | - | - | - | - | - | - | 20,718 | |
| | HF.1.2.1.1 | State government schemes (Non-Employee) | 777 | 1,15,148 | - | - | 341 | - | - | - | - | - | - | - | - | 1,16,267 | |
| | HF.1.2.1.2 | State government schemes (Employee) | 11 | 9,683 | - | - | - | - | - | - | - | - | - | - | - | 9,694 | |
| | HF.1.2.2.1 | Urban Local Bodies schemes | 851 | 3,213 | 8,565 | - | - | - | - | - | - | - | - | - | - | 12,630 | |
| | HF.1.2.2.2 | Rural Local Bodies schemes | 528 | 7,292 | - | 36 | - | - | - | - | - | - | - | - | - | 7,856 | |
| | HF.1.2.1 | Social Health Insurance | 13,156 | 20,631 | - | - | - | 3,558 | 9,089 | 0 | - | - | - | - | - | 46,435 | |
| | HF.2.1.1 | Employer-based insurance | - | - | - | - | - | - | - | - | 9,223 | 27,668 | - | - | - | 36,891 | |
| | HF.2.1.1.3 | Other primary coverage schemes | - | - | - | - | - | - | - | - | 30,085 | - | - | - | - | 30,085 | |
| | HF.2.1.2.1 | Community-based insurance | - | - | - | - | - | - | - | - | 16 | - | - | - | - | 16 | |
| HF.2.2.1 | NPISH financing schemes | 108 | 29 | - | - | - | - | - | - | - | - | 791 | 12,013 | 952 | 13,893 | | |
| HF.2.2.2 | Resident foreign agencies schemes | 45 | - | - | - | - | - | - | - | - | - | - | - | - | 1,239 | | |
| HF.2.3.1.2 | Private enterprises financing schemes | - | - | - | - | - | - | - | - | - | - | 26,638 | - | - | 26,638 | | |
| HF.2.3.1.nec | Other Enterprises financing schemes | - | - | - | - | - | - | - | - | - | - | 20 | - | - | 20 | | |
| HF.3 Household OOP | All Household out-of-pocket payment | - | - | - | - | - | - | - | - | - | - | 3,56,254 | - | - | 3,56,254 | | |
| Total | All HF | 1,25,854 | 1,71,952 | 8,565 | 36 | 5,511 | 341 | 3,558 | 9,089 | 0 | 39,323 | 27,668 | 3,56,254 | 27,449 | 12,013 | 2,146 | 7,89,760 |

Table A 2: Current Health Expenditure (2021-22) 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 | | | | | | | All HF | | | | | | | |
|-----------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------|-------------------------------------|---------------|--------------|---------------|---------------|---------------|------------|-------------------------------------------|--------------|---------------------------|------------|-------------------------|-----------------|-----------------------------------|--------|----------|---------------------------------------|------------|-------------------------------------|--------------|--------------------|----------|
| | | | Union government schemes (Non-Employee) | Union government schemes (Employee) | State government schemes (Non-Employee) | State government schemes (Employee) | HF.1.1.2.1 | HF.1.1.2.2 | HF.1.1.2.2.1 | HF.1.1.2.2.2 | HF.1.2.1 | HF.2.1.1.1 | HF.2.1.1.3 | HF.2.1.2.1 | Community-based insurance | HF.2.1.2.1 | NPISH financing schemes | HF.2.2.1 | Resident foreign agencies schemes | | HF.2.2.2 | Private enterprises financing schemes | HF.2.3.1.2 | Other Enterprises financing schemes | HF.2.3.1.nec | HF.3 Household OOP | |
| HP1 Hospitals | HP1.1 | General hospitals - Government | 34044 | 15,094 | 56,253 | 252 | 7007 | 1,569 | 15,729 | Insurance | | | | | | | | | 36 | 42 | | | | | | 14,319 | 1,44,345 |
| | HP1.1.2 | General hospitals - Private | - | 13 | 28 | 302 | - | - | 17,603 | Social Health | | | | | | | | | 5,506 | 18 | 7713 | | | | | 1,20,608 | 2,12,084 |
| | HP1.2.1 | Mental health hospitals - Government | 320 | - | 693 | - | - | - | - | - | | | | | | | | | - | - | - | | | | | - | 1,013 |
| HP3 Providers of ambulatory health care | HP1.3.1 | Specialised hospitals (Other than mental health hospitals) Government | 734 | - | 3,400 | 0 | 408 | - | 0 | | | | | | | | | | - | - | - | | | | | - | 4,543 |
| | HP1.3.2 | Specialised hospitals (Other than mental health hospitals) Private | - | - | 102 | - | - | - | - | - | | | | | | | | | 754 | - | 8 | | | | | - | 864 |
| | HP3.1.1 | Offices of general medical practitioners | - | - | 1 | - | - | - | 129 | | | | | | | | | | 1,585 | 15 | 10,663 | | | | | 17,685 | 30,077 |
| HP4 Providers of ancillary services | HP3.1.3 | Offices of medical specialists (Other than mental medical specialists) | - | - | - | - | - | - | - | | | | | | | | | | - | - | 3 | | | | | - | 3 |
| | HP3.3 | Other health care practitioners | 4,009 | - | 2,962 | - | 4 | 1,019 | - | - | | | | | | | | | 1 | 1 | - | | | | | 302 | 8,298 |
| | HP3.4.1 | Family planning centres | 158 | - | 1,677 | - | 0 | 232 | - | - | | | | | | | | | - | - | - | | | | | - | 2,067 |
| HP5 Retailers and other providers of medical goods | HP3.4.9 | All Other ambulatory centres | 8,471 | 2,033 | 19,478 | 10 | 971 | 4,362 | 9,749 | | | | | | | | | 12 | 10 | - | - | | | | | 1,016 | 46,112 |
| | HP4.1 | Providers of patient transportation and emergency rescue | 6,226 | 26 | 2,534 | - | 9 | 3 | 3 | | | | | | | | | 0 | - | 2 | | | | | | 20,103 | 28,906 |
| | HP4.2 | Medical and diagnostic laboratories | - | - | - | - | - | - | - | - | | | | | | | | | 725 | - | 447 | | | | | 25,047 | 26,238 |
| HP6 Providers of preventive care | HP5.1 | Pharmacies | 69 | - | - | - | - | - | - | | | | | | | | | | - | - | - | | | | | 1,52,842 | 1,52,910 |
| | HP5.2 | Retail sellers and Other suppliers of durable medical goods and medical appliances | - | - | - | - | - | - | - | | | | | | | | | | - | - | - | | | | | 837 | 837 |
| | HP6 | Providers of preventive care | 52,863 | 36 | 18,647 | - | 2,869 | 553 | - | - | | | | | | | | | 3,994 | 1,030 | 862 | | | | | 1,480 | 82,325 |
| HP7 Providers of healthcare system administration and financing | HP7.1 | Government health administration agencies | 4,243 | 2,390 | 9,094 | 1 | 978 | 118 | 0 | | | | | | | | | | 191 | 104 | - | | | | | - | 17,117 |
| | HP7.2 | Social health insurance agencies | - | - | - | 26 | - | - | 2,880 | | | | | | | | | | - | - | - | | | | | - | 2,906 |
| | HP7.3 | Private health insurance administration agencies | - | - | - | - | - | - | 137 | 3,689 | 3,009 | | | | | | | | 0 | - | - | | | | | - | 6,835 |
| HP10 Other health care providers not elsewhere classified | HP7.9 | Other administration agencies | - | - | - | - | - | - | 205 | | | | | | | | | | 0 | 19 | - | | | | | - | 522 |
| | HP10 | Other health care providers not elsewhere classified (n.e.c) | - | 1,127 | 1,397 | 9,104 | 384 | 0 | - | - | | | | | | | | | 791 | - | 6,941 | | | | | 2,017 | 21,759 |
| | Total | | 1,11,126 | 20,718 | 1,16,267 | 9,694 | 12,630 | 7,856 | 46,435 | 36,891 | 30,085 | 16 | 13,893 | 1,239 | 26,638 | 20 | 3,56,254 | 7,89,760 | | | | | | | | | |

Table A 3: Current Health Expenditure (2021-22) by Healthcare Functions and Health Financing Schemes (HCxHF matrix)

| in 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 |
|------------------------------------------------|--------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------|-------------------------------------------------|-------------------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------------|----------------------------------|--------------------------------------------|--------------------------------------------------|--------------------------------------------------|--------------------|
| | | | HF.1.1.1 Union government schemes (Non-Employe) | HF.1.1.1.2 Union government schemes (Employe) | HF.1.1.2.1 State government schemes (Non-Employe) | HF.1.1.2.1.1 State government schemes (Employe) | HF.1.1.2.1.2 State government schemes (Employe) | HF.1.1.2.2.1 Urban Local Bodies schemes | HF.1.1.2.2.2 Rural Local Bodies schemes | HF.1.2.1 Social Health Insurance | HF.2.1.1.1 Employer based insurance | HF.2.1.1.3 Other primary coverage schemes | HF.2.1.2.1 Community-based insurance | HF.2.2.1 NPISH financing schemes | HF.2.2.2 Resident foreign agencies schemes | HF.2.3.1.2 Private enterprises financing schemes | HF.2.3.1.nec Other Enterprises financing schemes | HF.3.3 All HF |
| HC.1 Curative care | HC.1.1 | General inpatient curative care | 18,621 | 4,563 | 31,830 | 386 | 5,212 | 361 | 25,600 | 23,301 | 141,42 | 10 | 5,618 | 32 | 7,714 | - | 59,713 | 1,97,04 |
| | HC.1.2 | Specialised inpatient curative care | 8,416 | 6,348 | 11,974 | 149 | 1,555 | 1 | 6,176 | 9,569 | 12,664 | 1 | 302 | 28 | 1 | - | 45,300 | 1,02,483 |
| | HC.1.2.1 | General day curative care | 627 | - | 1,432 | - | 235 | 0 | - | - | - | - | 0 | - | - | - | - | 2,295 |
| | HC.1.2.2 | Specialised day curative care | 670 | 0 | 1,922 | 15 | 7 | 0 | 842 | - | - | - | 0 | - | - | - | 1,574 | 5,031 |
| | HC.1.3.1 | General outpatient curative care | 13,584 | 3,711 | 28,069 | 13 | 1,284 | 5,581 | 10,522 | 206 | 141 | 4 | 3,162 | 21 | 10,666 | - | 23,349 | 1,00,312 |
| | HC.1.3.2 | Dental outpatient curative care | 220 | - | 827 | - | 19 | 0 | - | - | - | 1 | 0 | - | - | - | 971 | 2,039 |
| | HC.1.3.3 | Specialised outpatient curative care | 696 | 2,517 | 2,592 | 1 | 1 | - | 107 | 126 | 130 | - | 23 | 0 | 5 | - | 12,268 | 18,465 |
| | HC.1.4 | Home-based curative care | 1 | - | 6 | - | - | 0 | - | - | - | - | 0 | - | - | - | 196 | 203 |
| | HC.2 | All rehabilitative care | 304 | - | 99 | 0 | 2 | 0 | 0 | - | - | - | 263 | - | - | - | - | 668 |
| | HC.3 | All long-term care | - | - | 1 | - | 3 | - | - | - | - | - | - | - | - | - | - | 4 |
| | HC.4 | Laboratory services | - | - | - | - | - | - | - | - | - | - | - | - | 447 | - | - | 447 |
| | HC.4 Ancillary services (non-specified by function) | HC.4.3 | Patient transportation | 6,226 | 26 | 2,534 | - | 9 | 3 | 3 | - | - | 0 | - | 2 | - | 20,103 | 28,906 |
| HC.4.4 | | Laboratory and Imaging services | - | - | - | - | - | - | - | - | - | 725 | - | - | - | 25,047 | 25,791 | |
| HC.5 Medical goods (non-specified by function) | HC.5.1.1 | Prescribed medicines | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,26,224 | 1,26,224 | |
| | HC.5.1.2 | Over-the-counter medicines | - | - | - | - | - | - | - | - | - | - | - | - | - | 25,458 | 25,458 | |
| HC.5.1.4 | All Pharmaceuticals and Other medical nondurable goods | 69 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 69 | |
| HC.5.2.4 | All Therapeutic appliances and Other medical goods | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 837 | 837 | |

| in 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 |
|------------------------------------------------------------------|-----------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------------|--------------------------------------------------|-----------------------------------------|-----------------------------------------|----------------------------------|-------------------------------------|-------------------------------------------|--------------------------------------|----------------------------------|--------------------------------------------|--------------------------------------------------|--------------------------------------------------|--------------------------------------------|--------|--------------------|
| | | | HF.1.1.1.1 Union government schemes (Non-Employee) | HF.1.1.1.2 Union government schemes (Employee) | HF.1.1.2.1.1 State government schemes (Non-Employee) | HF.1.1.2.1.2 State government schemes (Employee) | HF.1.1.2.2.1 Urban Local Bodies schemes | HF.1.1.2.2.2 Rural Local Bodies schemes | HF.1.2.1 Social Health Insurance | HF.2.1.1.1 Employer based insurance | HF.2.1.1.3 Other primary coverage schemes | HF.2.1.2.1 Community-based insurance | HF.2.2.1 NPISH financing schemes | HF.2.2.2 Resident foreign agencies schemes | HF.2.3.1.2 Private enterprises financing schemes | HF.2.3.1.nec Other Enterprises financing schemes | HF.3.3 All Household out-of-pocket payment | All HF | |
| HC.6 Preventive care | HC.6.1 | Information, education, and counselling (IEC) programs | 3,004 | - | 2,072 | - | 2 | 296 | - | - | - | 353 | 47 | 862 | - | - | 6,635 | | |
| | HC.6.2 | Immunisation programmes | 39,769 | - | 3,682 | - | 122 | 549 | - | - | 358 | 102 | - | - | - | 2,527 | 47,109 | | |
| | HC.6.3 | Early disease detection programmes | 8 | - | 2 | - | 15 | 0 | - | - | 436 | - | - | - | - | - | 461 | | |
| | HC.6.4 | Healthy condition monitoring programmes | 6,186 | 8 | 5,668 | - | 260 | 355 | - | - | 813 | 199 | - | - | - | 12,688 | 26,176 | | |
| | HC.6.5 | Epidemiological surveillance, risk, and disease control programs | 8,373 | 28 | 13,761 | - | 2,553 | 592 | - | - | 559 | 687 | - | - | - | - | 26,553 | | |
| | HC.6.6 | Preparing for disaster and emergency response programmes | 110 | - | 4 | - | 0 | - | - | - | 0 | - | - | - | - | - | 114 | | |
| HC.7 Governance, health system and financing administration | HC.7.1 | Governance and Health system administration | 4,243 | 2,390 | 8,394 | 1 | 968 | 118 | 2 | - | 108 | - | - | - | - | 16,223 | | | |
| | HC.7.2 | Administration of health financing | - | - | - | 26 | - | - | 3,182 | - | 3,689 | 123 | - | - | - | 10,409 | | | |
| HC.9 Other health care services not elsewhere classified (n.e.c) | HC.9 | Other health care services | - | 1,127 | 1,397 | 9,104 | 384 | 0 | - | - | 791 | - | 6,941 | - | - | 19,742 | | | |
| All HC | | | 1,11,126 | 20,718 | 1,16,267 | 9,694 | 12,630 | 7,856 | 46,435 | 36,891 | 13,893 | 1,239 | 26,638 | 20 | 3,56,254 | 7,89,760 | | | |

Table A 4: Current Health Expenditure (2021-22) by Healthcare Functions and Healthcare Providers (HCxHP matrix)

| Health care functions | Health care providers | HP.1.1.1 General hospitals - Government | HP.1.1.2 General hospitals - Private | HP.1.2.1 Mental Health hospitals - Government | HP.1.3.1 Specialised hospitals (Other than mental health hospitals) Government | HP.1.3.2 Specialised hospitals (Other than mental health hospitals) Private | HP.3.1.1 Offices of general medical practitioners | HP.3.1.3 Offices of medical specialists (Other than mental medical specialists) | HP.3.3 Other health care practitioners | HP.3.4.1 Family planning centres | HP.3.4.9 All Other ambulatory centres | HP.4.1 Providers of patient transportation and emergency rescue | HP.4.2 Medical and diagnostic laboratories | HP.5.1 Pharmacies | HP.5.2 Retail sellers and Other suppliers of durable medical goods and medical appliances | HP.6 Providers of preventive care | HP.7.1 Government health administration agencies | HP.7.2 Social health insurance agencies | HP.7.3 Private health insurance administration agencies | HP.7.9 Other administration agencies | HP.10 Other health care providers (n.e.c) | All HP |
|-----------------------|---------------------------------------------------------|--------------------------------------------|-----------------------------------------|--------------------------------------------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------|------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------|----------------------|----------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|--------------------------------------------|------------------------------------------------------------|-----------------------------------------|----------------------------------------------|----------|
| HC.1.1.1 | General inpatient curative care | 75,973 | 1,18,441 | - | 1,847 | 431 | - | - | - | - | 412 | - | - | - | - | - | - | - | - | - | - | 1,97,004 |
| HC.1.1.2 | Specialised inpatient curative care | 34,544 | 65,791 | 569 | 1,228 | 352 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,02,483 |
| HC.1.2.1 | General day curative care | 2,262 | 0 | - | 33 | - | - | - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | 2,295 |
| HC.1.2.2 | Specialised day curative care | 2,953 | 2,061 | - | 17 | - | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | 5,031 |
| HC.1.3.1 | General outpatient curative care | 18,988 | 10,901 | - | 1,063 | 25 | 22,533 | 1 | 342 | 78 | 43,149 | - | - | - | - | 1,478 | 10 | 38 | - | 1,705 | 1,00,312 | |
| HC.1.3.2 | Dental outpatient curative care | 734 | 237 | - | 2 | - | 606 | - | - | - | 460 | - | - | - | - | - | - | - | - | - | - | 2,039 |
| HC.1.3.3 | Specialised outpatient curative care | 5,694 | 7,062 | 419 | 306 | 56 | 4,674 | 2 | 75 | - | 145 | - | - | - | - | - | - | - | - | 33 | 18,465 | |
| HC.1.4 | Home-based curative care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7 | - | - | - | 196 | 203 | |
| HC.2 | All rehabilitative care | 324 | - | 25 | 47 | - | 263 | - | - | - | 10 | - | - | - | - | - | - | - | - | - | - | 668 |
| HC.3 | All long-term care | 1 | - | - | - | - | - | - | - | - | 3 | - | - | - | - | - | - | - | - | - | - | 4 |
| HC.4.1 | Laboratory services | - | - | - | - | - | - | - | - | - | - | - | 447 | - | - | - | - | - | - | - | - | 447 |
| HC.4.3 | Patient transportation | - | - | - | - | - | - | - | - | - | - | 28,906 | - | - | - | - | - | - | - | - | - | 28,906 |
| HC.4.4 | Laboratory and imaging services | - | - | - | - | - | - | - | - | - | - | - | 25,791 | - | - | - | - | - | - | - | - | 25,791 |
| HC.5.1.1 | Prescribed medicines | - | - | - | - | - | - | - | - | - | - | - | - | 1,26,224 | - | - | - | - | - | - | - | 1,26,224 |
| HC.5.1.2 | Over-the-counter medicines | - | - | - | - | - | - | - | - | - | - | - | - | 25,458 | - | - | - | - | - | - | - | 25,458 |
| HC.5.1.4 | All Pharmaceuticals and Other medical non-durable goods | - | - | - | - | - | - | - | - | - | - | - | - | 69 | - | - | - | - | - | - | - | 69 |
| HC.5.2.4 | All Therapeutic appliances and Other medical goods | - | - | - | - | - | - | - | - | - | - | - | - | - | 837 | - | - | - | - | - | - | 837 |

| Health care functions | Health care providers | HP.1.1.1 | HP.1.1.2 | 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 | | | | | | | | | | | | | | | | | | | | | |
| HC.6.1 | Information, education, and counselling (IEC) programs | 3 | - | - | - | - | - | - | 1,372 | - | 33 | - | - | - | - | 5,227 | - | - | - | - | - | 6,635 |
| HC.6.2 | Immunisation programmes | 89 | 1,039 | - | 0 | - | 271 | - | 5,745 | - | 782 | - | - | 1,159 | - | 38,023 | - | - | - | - | - | 47,109 |
| HC.6.3 | Early disease detection programmes | 7 | - | - | - | - | - | - | - | - | - | - | - | - | - | 454 | - | - | - | - | - | 461 |
| HC.6.4 | Healthy condition monitoring programmes | 2,637 | 6,551 | - | - | - | 1,730 | - | 629 | 1,989 | 989 | - | - | - | - | 11,570 | - | - | - | - | 82 | 26,176 |
| HC.6.5 | Epidemiological surveillance, risk, and disease control programs | 138 | - | - | 0 | - | - | - | 136 | - | 128 | - | - | - | - | 25,452 | 699 | - | - | - | - | 26,553 |
| HC.6.6 | Preparing for disaster and emergency response programmes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 114 | - | - | - | - | - | 114 |
| HC.7.1 | Governance and Health system administration | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 16,221 | 2 | - | - | - | 16,223 |
| HC.7.2 | Administration of health financing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 187 | 2,866 | 6,835 | 522 | - | 10,409 |
| HC.9 | Other health care services not elsewhere classified (n.e.c.) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 19,742 | 19,742 |
| All HC | | 1,44,345 | 2,12,084 | 1,013 | 4,543 | 864 | 30,077 | 3 | 8,298 | 2,067 | 46,112 | 28,906 | 26,238 | 1,52,910 | 837 | 82,325 | 17,117 | 2,906 | 6,835 | 522 | 21,759 | 7,89,760 |

Table A 5: Current health expenditure (2021-22) by Primary, Secondary and Tertiary healthcare Categorisation (HCxHP matrix)

| Health care functions | Health care providers | HP.1.1.1 General hospitals - Government | HP.1.1.2 General hospitals - Private | HP.1.2.1 Mental Health hospitals - Government | HP.1.3.1 Specialised hospitals (Other than mental health hospitals) | HP.1.3.2 Specialised hospitals (Other than mental health hospitals) Private | HP.3.1.1 Offices of general medical practitioners | HP.3.1.3 Offices of medical specialists (Other than mental medical specialists) | HP.3.3 Other health care practitioners | HP.3.4.1 Family planning centres | HP.3.4.9 All Other ambulatory centres | HP.4.1 Providers of patient transportation and emergency rescue | HP.4.2 Medical and diagnostic laboratories | HP.5.1 Pharmacies | HP.5.2 Retail sellers and Other suppliers of durable medical goods and medical appliances | HP.6 Providers of preventive care | HP.7.1 Government health administration agencies | HP.7.2 Social health insurance agencies | HP.7.3 Private health insurance administration agencies | HP.7.9 Other administration agencies | HP.10 Other health care providers not elsewhere classified (n.e.c) | All HP |
|-----------------------|---------------------------------------------------------|--------------------------------------------|-----------------------------------------|--------------------------------------------------|------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------|------------------------------------------|--------------------------------------------------------------------|-----------------------------------------------|----------------------|----------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|--------------------------------------------|------------------------------------------------------------|-----------------------------------------|-----------------------------------------------------------------------|----------|
| HC.1.1.1 | General inpatient curative care | 75,973 | 118,441 | - | 1,847 | 431 | - | - | - | - | 412 | - | - | - | - | - | - | - | - | - | - | 1,97,104 |
| HC.1.1.2 | Specialised inpatient curative care | 34,544 | 65,791 | 569 | 1,228 | 352 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,02,463 |
| HC.1.2.1 | General day curative care | 2,262 | 0 | - | 33 | - | - | - | - | - | 0 | - | - | - | - | - | - | - | - | - | - | 2,295 |
| HC.1.2.2 | Specialised day curative care | 2,953 | 2,061 | - | 17 | - | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | 5,031 |
| HC.1.3.1 | General outpatient curative care | 18,988 | 10,901 | - | 1,063 | 25 | 22,533 | 1 | 342 | 78 | 43,149 | - | - | - | - | 1,478 | 10 | 38 | - | - | 1,705 | 1,00,312 |
| HC.1.3.2 | Dental outpatient curative care | 734 | 237 | - | 2 | - | 606 | - | - | - | 460 | - | - | - | - | - | - | - | - | - | - | 2,039 |
| HC.1.3.3 | Specialised outpatient curative care | 5,694 | 7,062 | 419 | 306 | 56 | 4,674 | 2 | 75 | - | 145 | - | - | - | - | - | - | - | - | - | 33 | 18,465 |
| HC.1.4 | Home-based curative care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7 | - | - | - | - | 196 | 203 |
| HC.2 | All rehabilitative care | 324 | - | 25 | 47 | - | 263 | - | - | - | 10 | - | - | - | - | - | - | - | - | - | - | 668 |
| HC.3 | All long-term care | 1 | - | - | - | - | - | - | - | - | 3 | - | - | - | - | - | - | - | - | - | - | 4 |
| HC.4.3 | Patient transportation | - | - | - | - | - | - | - | - | - | - | 28,906 | - | - | - | - | - | - | - | - | - | 28,906 |
| HC.4.4 | Laboratory and Imaging services | - | - | - | - | - | - | - | - | - | - | - | 26,238 | - | - | - | - | - | - | - | - | 26,238 |
| HC.5.1.1 | Prescribed medicines | - | - | - | - | - | - | - | - | - | - | - | - | 1,26,224 | - | - | - | - | - | - | - | 1,26,224 |
| HC.5.1.2 | Over-the-counter medicines | - | - | - | - | - | - | - | - | - | - | - | - | 25,458 | - | - | - | - | - | - | - | 25,458 |
| HC.5.1.4 | All Pharmaceuticals and Other medical non-durable goods | - | - | - | - | - | - | - | - | - | - | - | - | 69 | - | - | - | - | - | - | - | 69 |

| Health care functions | Health care providers | HP.1.1.1 | HP.1.1.2 | 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) Government | Specialised hospitals (Other than mental health hospitals) Private | Offices of general medical practitioners | Offices of medical specialists (Other than mental medical specialists) | Other health care practitioners | Family planning centres | All Other ambulatory centres | Providers of patient transportation and emergency rescue | Medical and diagnostic laboratories | Pharmacies | Retail sellers and Other suppliers of durable medical goods and medical appliances | Providers of preventive care | Government health administration agencies | Social health insurance agencies | Private health insurance agencies | Other administration agencies | Other health care providers not elsewhere classified (n.e.c.) | |
| HC.5.2.4 | All Therapeutic appliances and Other medical goods | - | - | - | - | - | - | - | - | - | - | - | - | 837 | - | - | - | - | - | - | - | 837 |
| HC.6.1 | Information, education, and counselling (IEC) programs | 3 | - | - | - | - | - | 1,372 | - | - | 33 | - | - | - | 5,227 | - | - | - | - | - | - | 6,635 |
| HC.6.2 | Immunisation programmes | 89 | 1,039 | - | 0 | - | 271 | 5,745 | - | - | 782 | - | - | 1,159 | 38,023 | - | - | - | - | - | - | 47,109 |
| HC.6.3 | Early disease detection programmes | 7 | - | - | - | - | - | - | - | - | - | - | - | - | 454 | - | - | - | - | - | - | 461 |
| HC.6.4 | Healthy condition monitoring programmes | 2,637 | 6,551 | - | - | - | 1,730 | 629 | 1,989 | 989 | - | - | - | - | 11,570 | - | - | - | - | - | 82 | 26,176 |
| HC.6.5 | Epidemiological surveillance, risk, and disease control programs | 138 | - | - | 0 | - | - | 136 | - | 128 | - | - | - | - | 25,452 | 699 | - | - | - | - | - | 26,553 |
| HC.6.6 | Preparing for disaster and emergency response programmes | - | - | - | - | - | - | - | - | - | - | - | - | - | 114 | - | - | - | - | - | - | 114 |
| HC.7.1 | Governance and Health system administration | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 16,221 | 2 | - | - | - | - | 16,223 |
| HC.7.2 | Administration of health financing | - | - | - | - | - | - | - | - | - | - | - | - | - | 187 | 187 | 2,866 | 6,835 | 522 | - | - | 10,409 |
| HC.9 | Other health care services not elsewhere classified (n.e.c.) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 19,742 | - | 19,742 |
| All HC | | 1,44,345 | 2,12,084 | 1,013 | 4,543 | 864 | 30,077 | 3 | 8,298 | 2,067 | 46,112 | 28,906 | 26,238 | 1,52,910 | 837 | 82,325 | 17,117 | 2,906 | 6,835 | 522 | 21,759 | 7,89,760 |

Primary

Secondary

Tertiary

Admin

AppORTioned

Not classified

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

Table A 6: Key Health Financing Indicators for select States: NHA Estimates 2021-22¹⁸

| S. No. | State | Total Health Expenditure (THE) | | | Government Health Expenditure (GHE) | | | | Out of Pocket Expenditure (OOPE) | | | | Popula-tion | 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 |
| 1 | Assam | 14,967 | 3.6 | 4,276 | 9,634 | 64.4 | 2.3 | 9.4 | 2,753 | 4129 | 27.6 | 1.0 | 4.0 | 1,180 | 4,12,612 | 1,02,674 |
| 2 | Andhra Pradesh | 39,067 | 3.4 | 7,371 | 16,582 | 42.4 | 1.5 | 9.4 | 3,129 | 20,320 | 52.0 | 1.8 | 11.6 | 3,834 | 11,33,837 | 1,75,536 |
| 3 | Bihar | 29,543 | 4.5 | 2,383 | 16,374 | 55.4 | 2.5 | 9.0 | 1,320 | 12,205 | 41.3 | 1.9 | 6.7 | 984 | 6,50,302 | 1,82,898 |
| 4 | Chhattisgarh | 14,601 | 3.6 | 4,867 | 8,819 | 60.4 | 2.2 | 10.3 | 2,940 | 4,257 | 29.2 | 1.0 | 5.0 | 1,419 | 4,06,416 | 85,514 |
| 5 | Gujarat | 38,894 | 2.0 | 5,556 | 19,385 | 49.8 | 1.0 | 10.3 | 2,769 | 13,596 | 35.0 | 0.7 | 7.2 | 1,942 | 19,37,066 | 1,88,606 |
| 6 | Haryana | 21,161 | 2.4 | 7,054 | 9,710 | 45.9 | 1.1 | 8.9 | 3,237 | 7,941 | 37.5 | 0.9 | 7.3 | 2,647 | 8,70,665 | 1,09,471 |
| 7 | Jammu and Kashmir | 8,546 | 4.3 | 6,104 | 6,071 | 71.0 | 3.0 | 8.6 | 4,336 | 2,213 | 25.9 | 1.1 | 3.1 | 1,581 | 1,99,917 | 70,316 |
| 8 | Jharkhand | 18,430 | 5.1 | 4,726 | 9,056 | 49.1 | 2.5 | 12.6 | 2,322 | 8,749 | 47.5 | 2.4 | 12.1 | 2,243 | 3,58,863 | 72,155 |
| 9 | Karnataka | 50,956 | 2.6 | 7,605 | 21,837 | 42.9 | 1.1 | 8.5 | 3,259 | 12,954 | 25.4 | 0.7 | 5.0 | 1,933 | 19,62,725 | 2,57,302 |
| 10 | Kerala | 48,034 | 5.2 | 13,343 | 15,618 | 32.5 | 1.7 | 9.7 | 4,338 | 28,400 | 59.1 | 3.0 | 17.7 | 7,889 | 9,32,470 | 1,60,371 |
| 11 | Madhya Pradesh | 34,112 | 3.0 | 4,013 | 17,708 | 51.9 | 1.6 | 8.0 | 2,083 | 14,781 | 43.3 | 1.3 | 6.7 | 1,739 | 11,36,137 | 2,21,794 |
| 12 | Maharashtra | 1,04,518 | 3.4 | 8,361 | 35,895 | 34.3 | 1.2 | 9.1 | 2,872 | 39,796 | 38.1 | 1.3 | 10.0 | 3,184 | 31,08,022 | 3,96,356 |
| 13 | Odisha | 26,445 | 3.9 | 5,749 | 14,108 | 53.3 | 2.1 | 10.7 | 3,067 | 9,810 | 37.1 | 1.5 | 7.4 | 2,133 | 6,70,881 | 1,32,313 |
| 14 | Punjab | 19,249 | 3.1 | 6,416 | 6,900 | 35.8 | 1.1 | 6.6 | 2,300 | 11,005 | 57.2 | 1.8 | 10.5 | 3,668 | 6,14,227 | 1,04,646 |
| 15 | Rajasthan | 44,159 | 3.6 | 5,520 | 22,041 | 49.9 | 1.8 | 9.4 | 2,755 | 16,385 | 37.1 | 1.3 | 7.0 | 2,048 | 12,18,193 | 2,33,942 |
| 16 | Tamil Nadu | 50,779 | 2.5 | 6,595 | 26,257 | 51.7 | 1.3 | 9.0 | 3,410 | 17,554 | 34.6 | 0.8 | 6.0 | 2,280 | 20,71,286 | 2,91,041 |
| 17 | Uttar Pradesh | 1,09,811 | 5.6 | 4,733 | 34,720 | 31.6 | 1.8 | 8.5 | 1,497 | 69,932 | 63.7 | 3.5 | 17.1 | 3,014 | 19,74,532 | 4,09,024 |
| 18 | Uttarakhand | 6,391 | 2.3 | 5,810 | 4,341 | 67.9 | 1.6 | 9.3 | 3,946 | 1,716 | 26.9 | 0.6 | 3.7 | 1,560 | 2,72,159 | 46,462 |
| 19 | West Bengal | 67,361 | 4.9 | 6,874 | 24,051 | 35.7 | 1.8 | 10.6 | 2,454 | 39,295 | 58.3 | 2.9 | 17.3 | 4,010 | 13,63,926 | 2,27,644 |
| 20 | Telangana | 24,753 | 2.2 | 6,514 | 11,427 | 46.2 | 1.0 | 6.9 | 3,007 | 9,305 | 37.6 | 0.8 | 5.6 | 2,449 | 11,28,907 | 1,65,678 |
| 21 | Himachal Pradesh | 6,798 | 3.9 | 9,711 | 3,907 | 57.5 | 2.2 | 9.3 | 5,581 | 2,691 | 39.6 | 1.5 | 6.4 | 3,844 | 1,76,269 | 42,224 |

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 I: 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 (including 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 GHE** is arrived by dividing total government health expenditure by the population for respective state and **Per capita value for OOPE** is arrived by dividing total OOPE by the population for respective state.

All values in this table are rounded off.

Table A.6 presents key health financing indicators for select States for NHA estimates 2021-22. 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 (2021-22)¹⁹

| Sl. No. | State | GHE as % of GSDP | GHE as % of GGE | Per Capita TGHE | GHE in Rs. | Population in Crores | GSDP in Rs. | GGE in Rs. |
|---------|-------------------|------------------|-----------------|-----------------|------------|----------------------|-------------|------------|
| | | % | % | in Rs. | | | | |
| | | | | | | | | |
| 1 | Assam | 2.3 | 9.4 | 2,753 | 9,634 | 3.5 | 4,12,612 | 1,02,674 |
| 2 | Arunachal Pradesh | 4.5 | 7.0 | 7,825 | 1,565 | 0.2 | 35,124 | 22,335 |
| 3 | Andhra Pradesh | 1.5 | 9.4 | 3,129 | 16,582 | 5.3 | 11,33,837 | 1,75,536 |
| 4 | Bihar | 2.5 | 9.0 | 1,320 | 16,374 | 12.4 | 6,50,302 | 1,82,898 |
| 5 | Chhattisgarh | 2.2 | 10.3 | 2,940 | 8,819 | 3 | 4,06,416 | 85,514 |
| 6 | Delhi | 1.6 | 26.8 | 6,941 | 14,576 | 2.1 | 9,04,642 | 54,354 |
| 7 | Goa | 2.0 | 9.8 | 8,295 | 1,659 | 0.2 | 82,604 | 16,908 |
| 8 | Gujarat | 1.0 | 10.3 | 2,769 | 19,385 | 7 | 19,37,066 | 1,88,606 |
| 9 | Haryana | 1.1 | 8.9 | 3,237 | 9,710 | 3 | 8,70,665 | 1,09,471 |
| 10 | Himachal Pradesh | 2.2 | 9.3 | 5,581 | 3,907 | 0.7 | 1,76,269 | 42,224 |
| 11 | Jammu and Kashmir | 3.0 | 8.6 | 4,336 | 6,071 | 1.4 | 1,99,917 | 70,316 |
| 12 | Jharkhand | 2.5 | 12.6 | 2,322 | 9,056 | 3.9 | 3,58,863 | 72,155 |

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

General Government Expenditure (GGE): State wise GGE is sourced from RBI State Finances: A Study of budgets (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 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.

All values in this table are rounded off

| Sl. No. | State | GHE as % of GSDP | GHE as % of GGE | Per Capita TGHE | GHE in Rs. | Population in Crores | GSDP in Rs. | GGE in Rs. |
|---------|----------------|------------------|-----------------|-----------------|------------|----------------------|-------------|------------|
| | | % | % | in Rs. | | | | |
| | | | | | | | | |
| 13 | Karnataka | 1.1 | 8.5 | 3,259 | 21,837 | 6.7 | 19,62,725 | 2,57,302 |
| 14 | Kerala | 1.7 | 9.7 | 4,338 | 15,618 | 3.6 | 9,32,470 | 1,60,371 |
| 15 | Madhya Pradesh | 1.6 | 8.0 | 2,083 | 17,708 | 8.5 | 11,36,137 | 2,21,794 |
| 16 | Maharashtra | 1.2 | 9.1 | 2,872 | 35,895 | 12.5 | 31,08,022 | 3,96,356 |
| 17 | Manipur | 4.6 | 10.7 | 5,660 | 1,698 | 0.3 | 36,594 | 15,895 |
| 18 | Meghalaya | 5.9 | 14.1 | 7,690 | 2,307 | 0.3 | 38,785 | 16,372 |
| 19 | Mizoram | 3.4 | 10.0 | 9,570 | 957 | 0.1 | 27,824 | 9,562 |
| 20 | Nagaland | 3.4 | 8.0 | 5,490 | 1,098 | 0.2 | 31,913 | 13,711 |
| 21 | Odisha | 2.1 | 10.7 | 3,067 | 14,108 | 4.6 | 6,70,881 | 1,32,313 |
| 22 | Puducherry | 4.0 | 20.0 | 8,930 | 1786 | 0.2 | 44,238 | 8,910 |
| 23 | Punjab | 1.1 | 6.6 | 2,300 | 6,900 | 3 | 6,14,227 | 1,04,646 |
| 24 | Rajasthan | 1.8 | 9.4 | 2,755 | 22,041 | 8 | 12,18,193 | 2,33,942 |
| 25 | Sikkim | 2.1 | 9.8 | 7,800 | 780 | 0.1 | 37,557 | 7,985 |
| 26 | Tamil Nadu | 1.3 | 9.0 | 3,410 | 26,257 | 7.7 | 20,71,286 | 2,91,041 |
| 27 | Tripura | 2.2 | 7.9 | 3,473 | 1,389 | 0.4 | 62,550 | 17,494 |
| 28 | Uttar Pradesh | 1.8 | 8.5 | 1,497 | 34,720 | 23.2 | 19,74,532 | 4,09,024 |
| 29 | Uttarakhand | 1.6 | 9.3 | 3,946 | 4,341 | 1.1 | 2,72,159 | 46,462 |
| 30 | West Bengal | 1.8 | 10.6 | 2,454 | 24,051 | 9.8 | 13,63,926 | 2,27,644 |
| 31 | Telangana | 1.0 | 6.9 | 3,007 | 11,427 | 3.8 | 11,28,907 | 1,65,678 |

Table A 8: Government Health Financing Indicators for all the UTs without legislature (2021-22)

| Sl. No. | UTs ²⁰ | Per capita GHE ²¹ | GHE (in Rs '000) | Population ('000) |
|---------|--------------------------------------|------------------------------|------------------|-------------------|
| 1 | Andaman & Nicobar Islands | 9,555 | 38,31,458 | 401 |
| 2 | Dadar & Nagar Haveli and Daman & Diu | 2,954 | 33,44,467 | 1,132 |
| 3 | Chandigarh | 19,659 | 2,38,85,628 | 1,215 |
| 4 | Lakshadweep | 12,785 | 8,69,408 | 68 |

²⁰ The GSDP and GGE figures for the UTs without legislature are not available

²¹ For a particular UT, the Per capita value for GHE is arrived by dividing total government health expenditure by the population for the 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 channelled 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 2020-21 and 2021-22, the percentage change for GDP and GGE is 19% and 12% respectively. For the same period, the percentage change for both THE and GHE is 22% and 37% respectively.

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

| SI No | Macro Indicators | Amount (in Crores) | | Percentage Change |
|-------|--------------------------------------|--------------------|-------------|-------------------|
| | | 2020-21 | 2021-22 | |
| 1 | Gross Domestic Product (GDP) | 1,98,29,927 | 2,35,97,399 | 19 |
| 2 | General Government Expenditure (GGE) | 63,53,359 | 70,98,451 | 12 |
| 3 | Total Health Expenditure (THE) | 7,39,327 | 9,04,461 | 22 |
| 4 | Government Health Expenditure (GHE) | 3,16,554 | 4,34,163 | 37 |

Notes:

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

GDP value for FY 2021-22 (Rs. 2,35,97,399 crores) is from the Second Advance Estimates of National Income 2023-24.

GGE estimates for 2020-21 and 2021-22 are from estimates provided by the Economic Survey of India 2022-23 and 2023-24 respectively.

Annexure C: Country Comparison for India in Out-of-Pocket Expenditure per capita in PPP (Int \$) for 2021

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 2021.

Table C 1: Out-of-Pocket Expenditure (OOPE) per capita in PPP Int \$ (2021)

| Countries | OOPE Per Capita PPP (Int \$) | Rank |
|------------------------------------|------------------------------|------|
| Kiribati | 2 | 1 |
| Tuvalu | 4 | 2 |
| Solomon Islands | 4 | 3 |
| Zimbabwe | 6 | 4 |
| Marshall Islands | 7 | 5 |
| South Sudan | 9 | 6 |
| Micronesia (Federated States of) | 9 | 7 |
| Papua New Guinea | 10 | 8 |
| Vanuatu | 10 | 9 |
| Mozambique | 11 | 10 |
| Niue | 11 | 11 |
| Nauru | 13 | 12 |
| Gambia | 15 | 13 |
| Timor-Leste | 16 | 14 |
| Zambia | 17 | 15 |
| Malawi | 17 | 16 |
| Cook Islands | 17 | 17 |
| Democratic Republic of the Congo | 18 | 18 |
| Burundi | 18 | 19 |
| Tonga | 18 | 20 |
| Rwanda | 18 | 21 |
| Madagascar | 19 | 22 |
| United Republic of Tanzania | 25 | 23 |
| Venezuela (Bolivarian Republic of) | 29 | 24 |
| Congo | 30 | 25 |
| Ethiopia | 30 | 26 |
| Djibouti | 31 | 27 |
| Niger | 32 | 28 |
| Mali | 36 | 29 |
| Lesotho | 37 | 30 |
| Uganda | 37 | 31 |

| Countries | OOPE Per Capita PPP (Int \$) | Rank |
|----------------------------------|------------------------------|------|
| Eritrea | 39 | 32 |
| Sao Tome and Principe | 40 | 33 |
| Central African Republic | 42 | 34 |
| Samoa | 46 | 35 |
| Angola | 46 | 36 |
| Botswana | 47 | 37 |
| Benin | 47 | 38 |
| Haiti | 48 | 39 |
| Chad | 48 | 40 |
| Burkina Faso | 53 | 41 |
| Kenya | 54 | 42 |
| Guinea | 58 | 43 |
| Côte d'Ivoire | 61 | 44 |
| Liberia | 64 | 45 |
| South Africa | 67 | 46 |
| Ghana | 68 | 47 |
| Eswatini | 71 | 48 |
| Lao People's Democratic Republic | 72 | 49 |
| Sudan | 72 | 50 |
| Namibia | 73 | 51 |
| Sierra Leone | 78 | 52 |
| Senegal | 79 | 53 |
| Mauritania | 80 | 54 |
| Bhutan | 83 | 55 |
| Thailand | 87 | 56 |
| Gabon | 89 | 57 |
| Togo | 90 | 58 |
| Cabo Verde | 94 | 59 |
| Pakistan | 96 | 60 |
| Brunei Darussalam | 98 | 61 |
| Jamaica | 99 | 62 |
| Oman | 101 | 63 |
| Cameroon | 104 | 64 |
| Guinea-Bissau | 104 | 65 |
| Belize | 109 | 66 |
| Fiji | 109 | 67 |
| Bangladesh | 112 | 68 |
| India | 113 | 69 |
| Nepal | 117 | 70 |
| Kyrgyzstan | 123 | 71 |

| Countries | OOPE Per Capita PPP (Int \$) | Rank |
|----------------------------------|------------------------------|------|
| Comoros | 124 | 72 |
| Indonesia | 131 | 73 |
| Bolivia (Plurinational State of) | 164 | 74 |
| Nigeria | 168 | 75 |
| Myanmar | 178 | 76 |
| Dominica | 179 | 77 |
| Lebanon | 183 | 78 |
| Nicaragua | 185 | 79 |
| Qatar | 194 | 80 |
| Cambodia | 198 | 81 |
| Saint Vincent and the Grenadines | 204 | 82 |
| Colombia | 211 | 83 |
| Viet Nam | 215 | 84 |
| Philippines | 219 | 85 |
| Tajikistan | 223 | 86 |
| Türkiye | 226 | 87 |
| Suriname | 229 | 88 |
| Morocco | 231 | 89 |
| Peru | 233 | 90 |
| Antigua and Barbuda | 236 | 91 |
| Dominican Republic | 237 | 92 |
| Croatia | 254 | 93 |
| Cuba | 255 | 94 |
| Iraq | 256 | 95 |
| Algeria | 259 | 96 |
| El Salvador | 259 | 97 |
| Tunisia | 265 | 98 |
| Sri Lanka | 266 | 99 |
| Kuwait | 271 | 100 |
| Jordan | 277 | 101 |
| Kazakhstan | 279 | 102 |
| Afghanistan | 281 | 103 |
| Honduras | 290 | 104 |
| Maldives | 296 | 105 |
| Mongolia | 297 | 106 |
| Ecuador | 297 | 107 |
| Belarus | 305 | 108 |
| Saudi Arabia | 308 | 109 |
| Guyana | 326 | 110 |
| Iran (Islamic Republic of) | 328 | 111 |

| Countries | OOPE Per Capita PPP (Int \$) | Rank |
|------------------------|------------------------------|------|
| Saint Lucia | 331 | 112 |
| Egypt | 338 | 113 |
| Seychelles | 340 | 114 |
| Republic of Moldova | 355 | 115 |
| China | 355 | 116 |
| Costa Rica | 355 | 117 |
| Uruguay | 362 | 118 |
| Brazil | 368 | 119 |
| Palau | 384 | 120 |
| Guatemala | 406 | 121 |
| Uzbekistan | 406 | 122 |
| Malaysia | 407 | 123 |
| Cyprus | 417 | 124 |
| Equatorial Guinea | 424 | 125 |
| United Arab Emirates | 426 | 126 |
| Paraguay | 439 | 127 |
| Georgia | 441 | 128 |
| Grenada | 453 | 129 |
| Barbados | 478 | 130 |
| Azerbaijan | 484 | 131 |
| Poland | 487 | 132 |
| Romania | 490 | 133 |
| Mexico | 492 | 134 |
| Ukraine | 501 | 135 |
| Slovakia | 518 | 136 |
| Argentina | 520 | 137 |
| Bosnia and Herzegovina | 520 | 138 |
| Slovenia | 537 | 139 |
| Bahrain | 540 | 140 |
| Czechia | 541 | 141 |
| New Zealand | 555 | 142 |
| Japan | 562 | 143 |
| France | 565 | 144 |
| Andorra | 576 | 145 |
| Bahamas | 580 | 146 |
| Monaco | 604 | 147 |
| Mauritius | 613 | 148 |
| North Macedonia | 641 | 149 |
| San Marino | 641 | 150 |
| Hungary | 667 | 151 |

| Countries | OOPE Per Capita PPP (Int \$) | Rank |
|------------------------------------------------------|------------------------------|------|
| Luxembourg | 669 | 152 |
| Netherlands (Kingdom of the) | 673 | 153 |
| Albania | 676 | 154 |
| Russian Federation | 688 | 155 |
| Saint Kitts and Nevis | 697 | 156 |
| Estonia | 719 | 157 |
| Israel | 726 | 158 |
| Turkmenistan | 753 | 159 |
| Ireland | 769 | 160 |
| Serbia | 771 | 161 |
| United Kingdom of Great Britain and Northern Ireland | 781 | 162 |
| Chile | 801 | 163 |
| Bulgaria | 812 | 164 |
| Trinidad and Tobago | 817 | 165 |
| Iceland | 834 | 166 |
| Latvia | 851 | 167 |
| Denmark | 887 | 168 |
| Sweden | 888 | 169 |
| Australia | 897 | 170 |
| Finland | 904 | 171 |
| Germany | 916 | 172 |
| Spain | 917 | 173 |
| Canada | 919 | 174 |
| Montenegro | 929 | 175 |
| Greece | 953 | 176 |
| Italy | 957 | 177 |
| Lithuania | 1,035 | 178 |
| Norway | 1,146 | 179 |
| Austria | 1,147 | 180 |
| Panama | 1,153 | 181 |
| Belgium | 1,164 | 182 |
| Portugal | 1,186 | 183 |
| Republic of Korea | 1,271 | 184 |
| United States of America | 1,285 | 185 |
| Singapore | 1,429 | 186 |
| Armenia | 1,513 | 187 |
| Malta | 1,577 | 188 |
| Switzerland | 2,003 | 189 |

Annexure D: Classification as per NHA Guidelines 2016

Table D 1: Classification of Financing Schemes (HF) for NHA India²²

| 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 |

²² 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 India²³

| 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 ²⁴) | FS.7.2.2 |
| Direct foreign financial transfers | FS.7.1 |

²³ 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.

²⁴ TA= Technical Assistance

Table D 3: Classification for Healthcare provision (HP) in India²⁵

| 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 |

²⁵ 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 India²⁶

| 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 |

²⁶ 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 expenditures.²⁷ 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 providing healthcare services through their clinics and hospitals; purchasing group insurance on behalf of the employees through an insurance company; or just paying annual lump sum monetary benefits to employees as part of their salary package regarded as a medical benefit.

External Funds for Health: These 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. The fund is allocated through internal transfers and grants.


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

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

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

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

²⁷ A System of Health Accounts 2011 revised Edition (2017)



Out-of-Pocket Spending: Out-of-pocket spending (OOP) shows the direct burden of medical costs that households bear when availing the healthcare services.

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* subclass 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 the national level they are extensively used. In the Indian context, this relates to the AYUSH system – Ayurveda Yoga Naturopathy Unani Siddha and Homeopathy, in both private and public sector.

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

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

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

Room No. 502 A, Nirman Bhavan,
Dated: 08th August, 2014

(OFFICE MEMORANDUM)

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

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

The Terms of Reference of the Committee are as under:

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

The composition of the committee is as follows:-

| | | |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1 | Secretary Department of Health and Family Welfare, Ministry of Health and Family Welfare, Nirman Bhawan, New Delhi- 110 011. | Chairman |
| 2 | Secretary Department of AIDS Control, Ministry of Health and Family Welfare Chanderlok Building 36, Janpath, New Delhi- 110 001. | Member |
| 3 | Secretary Department of AYUSH, Ministry of Health and Family Welfare, IRCS Building Annexe, 1, Red Cross Road, New Delhi-110 001 | Member |
| 4 | Secretary Department of Health Research, Ministry of Health and Family Welfare V. Ramalingaswami Bhawan, Ansari Nagar, New Delhi - 110 029. | Member |
| 5 | Director General of Health Services Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011 | Member |
| 6 | Additional Secretary & Mission Director (NHM) Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011 | Member |

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

The Chairman, if deemed necessary, may form sub-committees and co-opt official and non-official members as needed.

1. 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.
2. The members are expected to maintain confidentiality of the data, discussed in Steering Committee meetings till the final approval and dissemination of NHA estimates.
3. 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.
4. The Committee would be serviced by NHSRC NHA Technical Secretariat.
5. This issues with the approval of the Secretary (H&FW).



(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 71 st round of Socio-Economic Survey on health and education) | Member |
| 4 | Director (NAD), CSO Ministry of Statistics & Programme Implementation | Member |
| 5 | Dr. Mita Choudhary Representative of National Institute of Public Finance & Policy (NIPFP, New Delhi) | Member |
| 6 | Prof. Indrani Gupta Health Policy Research Unit, Institute of Economic Growth, New Delhi | Member |
| 7 | 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