

**STATE HEALTH ACCOUNTS  
ESTIMATES FOR UTTAR PRADESH  
2019-20**

July 2024

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



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# Introduction to the Report

The State health account for Uttar Pradesh (UP) is produced using the globally recognized framework of System of Health Accounts (SHA, 2011) along with methods agreed upon as mentioned in the Guideline for National Health Account in India (2016). States in India play a very important role in provision of health services to the people. Thus, it is of immense importance to capture the magnitude and pattern of health spending at the state level. The State Health Account estimates will help to understand the nature and extent of flow of funds within the health care system. It will also help us to answer important policy questions such as how much is spent on healthcare in the state, what are the different sources of funds, for what purpose the money is spent and lastly who provides health care.

State Health Accounts estimates for UP will help us understand the magnitude of health spending by different sources which include government, households, private firms, and non-governmental organizations. It will also enable us to answer critical health financing questions, such as the extent of prepayment and risk pooling mechanisms in the state. Further, it will also provide details on the nature of government health spending in terms of salary, drugs, etc. This document will be a useful reference both for policy makers as well as academicians who want to get an understanding of the health system of the state. The layout of the report follows the pattern followed at the national level. To assess the performance of the state whenever necessary we have made comparisons to health financing indicators of the national level estimates of FY 2019-20.



# Highlights of State Health Accounts Estimates 2019-20

## What is Health Accounts?

Health Accounts describe health expenditures and flow of funds for a financial year in State. It answers important policy questions such as what sources of healthcare expenditures are, who manages these, who provides health care services and which services are utilized. It is a practice to describe the health expenditure estimates according to a global standard framework: System of Health Accounts 2011 (SHA 2011), to facilitate comparison of estimates across countries. SHA 2011 framework presents expenditures disaggregated as Current and Capital. 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 UP?

For the year 2019-20, Total Health Expenditure (THE) for UP is estimated at Rs. 84,841 crores (4.99% of GSDP and Rs. 3,721 per capita). THE constitutes current and capital expenditures incurred by Government and Private Sources including External/Donor funds. Current Health Expenditure (CHE) is Rs. 78,861 crores (92.95% of THE) and capital expenditure is Rs. 5,980 crores (7.05% of THE). Capital expenditures are reported for all sources of Government (Union Government is Rs. 275 crores; State Government Rs. 5702 crores; external donors Rs. 3 crores.

Government Health Expenditure (GHE) including capital expenditure is Rs. 21,688 crores (25.56% of THE; 1.28% of GSDP and Rs. 951 per capita). This amounts to about 6.04 % of General Government Expenditure in 2019-20. The Union government's share in GHE is about 22.93% while the share of the State government is about 77.07%. Expenditures by all Government Financed Health Insurance Schemes combined are Rs. 220 crores.

Households' Out of Pocket Expenditure on health (OOPE) is Rs 60,883 crores (71.76% of THE, 3.58% of GSDP, Rs. 2,670 per capita). Private Health Insurance expenditure is Rs. 985 crores (1.16% of THE).

## Who contributes to current health expenditures?

Of the Current Health Expenditures, Union Government's share is Rs. 4,697 crores (5.96% of CHE) and the State Government's share is Rs. 10,311 crores (13.08% of CHE). Local bodies' share is Rs. 27 crores (0.03% of CHE), Households' share is (including insurance contributions) about Rs. 61,928 crores (78.52% of CHE, OOPE being 77.20% of CHE). Contribution by enterprises (including insurance contributions) is Rs. 1059 crores (1.35% of CHE) and NGO(s) is Rs. 800 crores (1.01% of CHE). External/donor funding contributes to about Rs. 39 crores (0.05% of CHE).

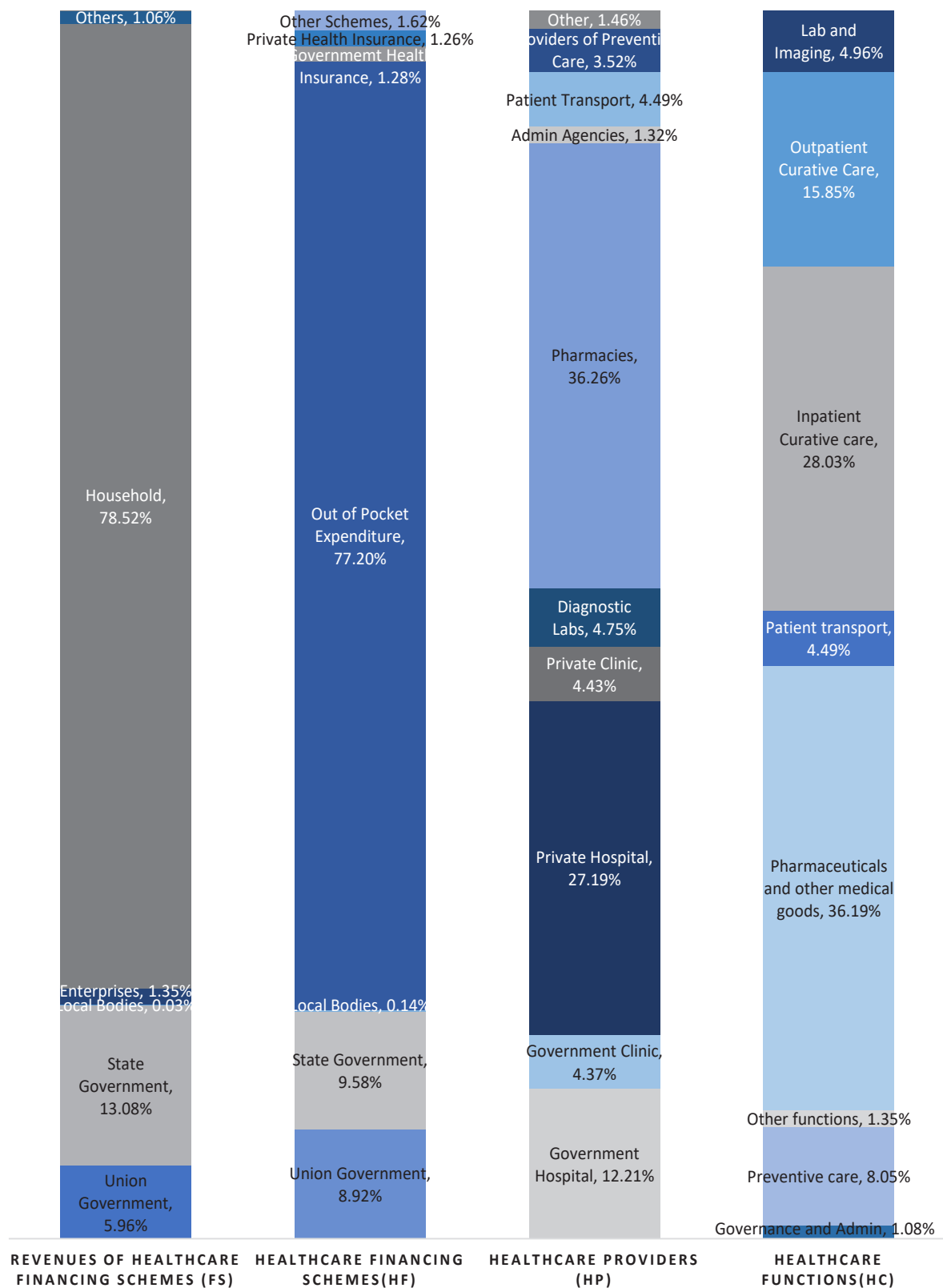
## Who provides health care services?

Current Health Expenditure attributed to Government Hospitals is Rs. 9,634 crores (12.21% of CHE) and Private Hospitals is Rs. 21,445 crores (27.19% of CHE). Expenditures incurred on other Government Providers (incl. PHC, Dispensaries, and Family Planning Centers) is Rs. 3,446 crores (4.37% of CHE), Other Private Providers (incl. private clinics) is Rs. 3,492 crores (4.43% of CHE), Providers of Patient Transport and Emergency Rescue is Rs. 3,541 crores (4.49% of CHE), Medical and Diagnostic laboratories is Rs. 3,745 crores (4.75% of CHE), Pharmacies is Rs. 28,593 crores (36.26% of CHE), Other Retailers is Rs. 67 crores (0.08% of CHE), Providers of Preventive care is Rs. 2,775 crores (3.52% of CHE). About Rs. 1038 crores (1.32% of CHE) are attributed to Providers of Health System Administration and Financing and other healthcare providers (not classified elsewhere) is Rs. 1085 crores (1.38% of CHE).

## What services are consumed?

Current health expenditure (CHE) attributed to Inpatient Curative Care is Rs. 22,107 crores (28.03% of CHE), Day Curative Care is Rs. 223 crores (0.28% of CHE), Outpatient curative care is Rs. 12,502 crores (15.85% of CHE), Patient Transportation is Rs. 3,541 crores (4.49% of CHE), Laboratory and Imaging services is Rs. 3915 crores (4.96% of CHE), Prescribed Medicines is Rs. 25,210 crores (31.97% of CHE), Over the Counter (OTC) Medicines is Rs. 3,256 crores (4.13% of CHE), Therapeutic Appliances and Medical Goods is Rs. 67 crores (0.08% of CHE), Preventive Care is Rs. 6,343 crores (8.05% of CHE), and others is Rs. 847 crores (1.07% of CHE). About Rs. 850 crores (1.08% of CHE) are attributed to Governance and Health System and financing administration. Government Current Health Expenditure attributed to Primary Care is 66.8%, Secondary Care is 24%, Tertiary care is 0.1%, governance and supervision is 4.8%, and others/n.e.c is 4.4%.

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



## Note:

1. Other Revenues include NPISH n.e.c. (1.01%) and all direct foreign financial transfers (0.05%). Local bodies fund includes urban only (0.03%).
2. Government Health Insurance Schemes include Social insurance schemes like ESIS (1%) and Government-based voluntary insurance schemes like PMJAY, RSBY, state specific government health insurance schemes etc. (0.28%).
3. Local bodies scheme includes urban (0.14%) and rural local bodies (0.0003%)
4. Other schemes include: Non-Profit Institutions Serving Households (NPISH) (1.02%), Enterprise's financing schemes (0.6%), Resident Foreign Agencies Schemes (0%), Community based Insurance scheme (0%).
5. Private Clinics includes ambulatory centres like Offices of general medical practitioners (4.43%).
6. Government Clinics include ambulatory centres like Sub-Centres/ANM, ASHA, Anganwadi Centres & VHNSCs (1.74%); Primary Health Centres (PHC), Govt. dispensaries including AYUSH, CGHS and ESIS, Railway Polyclinics (2.55%) and Family planning centres (0.08%).
7. Administrative agencies include Govt. health admin (1.16%); Social health insurance (admin) (0.01%); Private health insurance admin (0.14%) and other administration agencies (0.01%)
8. Other providers include Retail sellers and other suppliers of durable medical goods and appliances (0.08%) and other health care providers (1.38%)
9. Pharmaceuticals and other medical goods include prescribed medicines (31.97%), Over-the-counter medicines (4.13%); all therapeutic appliances and other medical goods (0.09%).
10. Preventive care includes programmes on Unspecified Information, education and counselling (IEC) (0.80%); Immunization (1.77%); Early disease detection (0.04%); Healthy condition monitoring (3.97%); Unspecified Epidemiological surveillance, risk and disease control (1.47%).
11. Other functions include Inpatient rehabilitative care (0.001%); Unspecified rehabilitative care (0.002); general day curative care (0.14%); specialised day curative care (0.14%); home based curative care (0.15%) and other health care services not elsewhere classified (0.92%).

# 1. State Health Accounts

## Estimates for UP: 2019-20

### 1.1 Key Health Financing indicators

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 organizations and donors in case funds are channeled through Government organizations. It has an important bearing on the health system as low Government health expenditures may mean high dependence on household out of pocket expenditures.

**Out of Pocket Expenditures (OOPE) as 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 (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 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 healthcare of 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.

Key health financing indicators for UP is provided in Table.1. To ascertain state's performance comparative indicator at the national level is also given in the same table.

**Table 1: Key Health Financing Indicators for UP: SHA estimates 2019-20**

Indicators	UP	India <sup>1</sup>
Total Health Expenditure (THE) as percent of GSDP <sup>2</sup> /GDP <sup>3</sup>	4.99	3.3*
Total Health Expenditure (THE) Per capita <sup>4</sup> (Rs.)	3,721	4,863
Government Health Expenditure (GHE) percent of THE	25.56	41.4
Government Health Expenditure (GHE) percent of GSDP/GDP	1.28	1.4*
Government expenditure per capita	951	2,014
Per Capita OOPE	2,670	2,289
Out of Pocket Expenditures (OOPE) as percent of THE	71.76	47.1
Social Security Expenditure on health as percent of THE	2.05	9.3
Private Health Insurance Expenditures as percent of THE	1.16	7.0

**Note: \* India's figures are given as a share of GDP**

1. Health financing indicators for India are based on NHA estimates for India 2019-20 . Report can be downloaded from: <https://nhsrcindia.org/sites/default/files/2023-04/National%20Health%20Accounts-2019-20.pdf>
2. GSDP - Directorate of Economics & Statistics of respective State Governments, and for All-India -- Central Statistics Office which presents estimates with base year 2011-12.
3. GDP value for FY 2019-20 (Rs. 2,00,74,856 crores) from Second Advance Estimates of National Income 2021-22 and Quarterly Estimates of Gross Domestic Product for the Third Quarter (Q3) of 2021-22.
4. Population projections for India and states, 2011-2036: Report of the technical group on population projections constituted by the National Commission on Population, July 2020. Population of India is 13,48,616('000) and Uttar pradesh is 2,27,943('000) for 2019-20.

**Table 2: Key health financing indicators for UP as percentage of Current Health Expenditure for SHA estimates 2019-20**

Sl. No	Indicators	UP	India <sup>5</sup>
1	Current Health Expenditure (CHE) Per capita (Rs.)	3,459	4,402
2	Government Health Expenditure (GHE) percent of CHE	19.9	35.3
3	Out of Pocket Expenditures (OOPE) as percent of CHE	77.20	52.0
4	Social Security Expenditure on health as percent of CHE	2.2	10.1
5	Private Health Insurance Expenditures as percent of CHE	1.26	7.7
6	Household Health Expenditure (incl. insurance contributions) as % of CHE	78.53	59.2
7	External/ Donor Funding for health as per cent of CHE	0.05	0.6

## 1.2. Expenditure Estimates by Health Accounts Classifications.

This section describes distribution of current health care expenditures by Health Accounts classification categories. Prescribed by the System of Health Accounts 2011 (SHA 2011) these have been adapted to suit the Indian health system context. The description of each of the classifications is provided under each Section of this report and the National Health Accounts Guidelines for India 2016. Given below is the distribution of current health care expenditures for UP in FY 2019-20, (Rs. crores) into healthcare financing schemes, revenues of health care financing schemes (source of financing), healthcare providers and healthcare functions<sup>6</sup>.

### 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 source for provision of healthcare services to the population. Table 3 shows the distribution of expenditures by healthcare financing schemes, followed by the description of all financing schemes relevant in Indian context. Detailed description of these schemes is provided in the "National Health Accounts Guidelines for India", 2016

**Table 3: Current Health Expenditures (2019-20) by Healthcare Financing Schemes**

NHA Code	Financing Schemes	Rs Crores*	%
HF.1.1.1.1	Union government schemes (Non-Employee)	7034	8.92
HF.1.1.2.1.1	State government schemes (Non-Employee)	6830	8.66
HF.1.1.2.1.2	State government schemes (Employee)	728	0.92

5. Health financing indicators for India are based on NHA estimates for India 2019-20. Report can be downloaded from: <https://nhsrcindia.org/sites/default/files/2023-04/National%20Health%20Accounts-2019-20.pdf>.

6. Please refer to NHA 2019-20 report for exhaustive list of codes in each classification.



NHA Code	Financing Schemes	Rs Crores*	%
HF.1.1.2.2.1	Urban Local Bodies schemes	109	0.14
HF.1.2.1	Social Health Insurance Schemes (not incl 1.2.1.4)	790	1.00
HF.1.2.1.4	Government Finance Health Insurance	220	0.28
HF.2.1.1.1	Employer-based insurance schemes (private group health insurance)	405	0.52
HF.2.1.1.3	Other primary coverage schemes (private individual health insurance)	580	0.74
HF.2.1.2.1	Community-based insurance	1	0.00
HF.2.2.1	NPISH financing schemes (excluding HF.2.2.2)	805	1.02
HF.2.2.2	Resident foreign agencies schemes	1	0.00
HF.2.3.1.2	Enterprises	475	0.60
HF.3.3	All Household out-of-pocket payment	60883	77.2
<b>All HF</b>		<b>78861</b>	<b>100</b>

\*All figures are rounded off

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

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

Government Schemes are further divided into HF.1.1.1 Union Government schemes and HF.1.1.2 State/ regional/local Government schemes (further divided into HF.1.1.2.1 State Government Schemes and HF.1.1.2.2 Local Government Schemes). HF.1.2.1 Social Health Insurance Schemes falls under HF.1.2 Compulsory Contributory Insurance Scheme. Brief descriptions of all lowest level classification categories under these are given below:

### HF.1.1.1 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.1.1.2.1.1 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/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 Employees' State Insurance Scheme (ESIS), is classified here. Social Health Insurance is financed by the contributions of employees (household's prepayments), employers (enterprises), Union and State Government grants/ contributions.

#### **HF.1.2.1.4 Government Financed Health Insurance schemes**

This includes expenditure under all health insurance schemes implemented by Union and State Governments in 2019-20. These are PMJAY 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.

### **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. 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. Micro Health Insurance is considered as Community based insurance with maximum annual coverage of Rs. 30,000 per annum. Expenditures from both these categories are included. These are financed by household prepayments.

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

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

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

### HF.2.3.1.2 Enterprises

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

### HF.3.3 All Household Out-of-Pocket Payment

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

## 1.2.2 Expenditure Estimates by Revenues of Healthcare Financing Schemes

Revenues of Healthcare Financing Schemes are sources of financing from where the schemes draw their revenues. Table 4 presents the distribution of expenditures about revenues of health care financing schemes (sources of financing) followed by the description of all revenues of healthcare financing schemes relevant in the Indian context. A detailed description of these schemes is provided in the "National Health Accounts Guidelines for India", 2016.

**Table 4: Current Health Expenditures (2019-20) by Revenues of Healthcare Financing Schemes**

<b>NHA Code</b>	<b>Revenues of Financing Schemes</b>	<b>Rs Crores*</b>	<b>%</b>
FS.1.1.1	Internal transfers and grants - Union Government	4697	5.96
FS.1.1.2	Internal transfers and grants - State Government	10311	13.08
FS.1.1.3.1	Urban Local Bodies	27	0.03
FS.2.2	Transfers distributed by State Government from foreign origin	38	0.05
FS.3.1	Social insurance contributions from employees	160	0.20
FS.3.2	Social insurance contributions from employers	478	0.61
FS.5.1	Voluntary prepayment from individuals/households	885	1.12
FS.5.2	Voluntary prepayment from employers	101	0.13
FS.6.1	Other revenues from households n.e.c.	60883	77.20
FS.6.2	Other revenues from corporations n.e.c.	480	0.61
FS.6.3	Other revenues from NPISH n.e.c.	800	1.01
FS.7.1.4	All direct foreign financial transfers	1	0.00
<b>All FS</b>		<b>78861</b>	<b>100</b>

\*All figures are rounded off

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

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

### **FS.2 Transfers distributed by Government from foreign origin**

Transfers originating abroad (bilateral, multilateral, or other types of foreign funding) that are distributed through the general Government are classified under this. According to the level of Government receiving these, it is categorized into FS.2.2 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. It is important to note that Government contributions towards any type of employee/ specific population groups are excluded here and are accounted under Government internal transfers). For example, under the Employee State Insurance Scheme, only the contributions by employees and employers are considered as Social Insurance Contributions, whereas the contributions by State Governments are considered under Government internal transfers.

## FS.5 Voluntary prepayment

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

## FS.6 Other domestic revenues n.e.c

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

## FS.7 Direct foreign transfers

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

## 1.2.3 Expenditure Estimates by Healthcare Providers

Health care providers are the organizations or actors that provide healthcare services or goods as their primary activity or as one among others. Table 5 presents the distribution of current health care expenditures by providers of healthcare, followed by the description of all healthcare providers relevant in the Indian context. A detailed description of these schemes is provided in the "National Health Accounts Guidelines for India", 2016.

**Table 5: Current Health Expenditures (2019-20) by Healthcare Providers**

NHA Code	Healthcare Providers	Rs Crores*	%
HP.1.1.1	General hospitals – Government	9345	11.85
HP.1.1.2	General hospitals - Private	21437	27.18
HP.1.3.1	Specialised hospitals (Other than mental health hospitals) Government	289	0.36
HP.1.3.2	Specialised hospitals (Other than mental health hospitals) Private	8	0.01

<b>NHA Code</b>	<b>Healthcare Providers</b>	<b>Rs Crores*</b>	<b>%</b>
HP.3.1.1	Offices of general medical practitioners	3492	4.43
HP.3.3	Other health care practitioners	1370	1.74
HP.3.4.1	Family planning centres	62	0.08
HP.3.4.9	All Other ambulatory centres	2014	2.55
HP.4.1	Providers of patient transportation and emergency rescue	3541	4.49
HP.4.2	Medical and diagnostic laboratories	3745	4.75
HP.5.1	Pharmacies	28593	36.26
HP.5.2	Retail sellers and Other suppliers of durable medical goods and medical appliances	67	0.08
HP.6	Providers of preventive care	2775	3.52
HP.7.1	Government health administration agencies	917	1.16
HP.7.2	Social health insurance agencies	4	0.01
HP.7.3	Private health insurance administration agencies	108	0.14
HP.7.9	Other administration agencies	9	0.01
HP.10	Other health care providers not elsewhere classified (n.e.c)	1085	1.38
<b>All HP</b>		<b>78861</b>	<b>100</b>

\*All figures are rounded off

## 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.1.3 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).

#### **HP.3.3 Other Healthcare practitioners**

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

#### **HP.3.4 Ambulatory health care centers**

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

### **HP.4 Providers of ancillary services**

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

#### **HP.4.2 Medical and Diagnostic Laboratories**

Establishments primarily engaged in providing analytic or diagnostic services, including body fluid analysis or genetic testing, directly to outpatients with or without a referral from health care practitioners. These include diagnostic imaging centers; pathology laboratories; Medical forensic laboratories; etc. It is important to note that expenditures incurred at any provider of diagnostic services situated/integrated within a hospital as part of care/ treatment during hospitalization for that particular health system contact are considered part of that hospital (HP.1).

### **HP.5 Retailers and other providers of medical goods**

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

#### **HP.5.1 Pharmacies**

This subcategory comprises establishments that are primarily engaged in the retail sale of

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

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

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

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

### **HP.6 Providers of Preventive Care**

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

### **HP.7 Providers of Health Care Administration and Financing**

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

#### **HP.7.1 Government Health Administration Agencies**

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

#### **HP.7.2 Social Health Insurance Agencies**

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

#### **HP.7.3 Private Health Insurance Administration Agencies**

Insurance corporations that manage health insurance plans and related finances.

#### **HP.7.9 Other Administration Agencies**

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



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

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

### 1.2.4 Expenditure Estimates by Healthcare Functions

Healthcare functions refer to health care goods and services consumed by final users with a specific health purpose. Table 6 presents the distribution of current health expenditures by health care functions, followed by the description of all healthcare functions relevant in the Indian context. A detailed description of these schemes is provided in the “National Health Accounts Guidelines for India”, 2016.

**Table 6: Current Health Expenditures (2019-20) by Healthcare Functions**

NHA code	Healthcare Functions	Rs Crores*	%
HC.1.1.1	General inpatient curative care	14102	17.88
HC.1.1.2	Specialised inpatient curative care	8005	10.15
HC.1.2.1	General day curative care	111	0.14
HC.1.2.2	Specialised day curative care	112	0.14
HC.1.3.1	General outpatient curative care	9667	12.26
HC.1.3.2	Dental outpatient curative care	237	0.30
HC.1.3.3	Specialised outpatient curative care	2598	3.29
HC.1.4	Home-based curative care	121	0.15
HC.2	All Rehabilitative care	1	0.00
HC.2.nec	Unspecified rehabilitative care (n.e.c.)	2	0.00
HC.4.3	Patient transportation	3541	4.49
HC.4.4	Laboratory and Imaging services	3915	4.96
HC.5.1.1	Prescribed medicines	25210	31.97
HC.5.1.2	Over-the-counter medicines	3256	4.13
HC.5.2.4	All Therapeutic appliances and Other medical goods	67	0.09
HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)	631	0.8
HC.6.2	Immunisation programmes	1397	1.77



NHA code	Healthcare Functions	Rs Crores*	%
HC.6.3	Early disease detection programmes	30	0.04
HC.6.4	Healthy condition monitoring programmes	3128	3.97
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)	1157	1.47
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	729	0.93
HC.7.2	Administration of health financing	121	0.15
HC.9	Other health care services not elsewhere classified (n.e.c.)	723	0.92
<b>All HC</b>		<b>78861</b>	<b>100</b>

\*All figures are rounded off

## HC.1 Curative Care

Curative care comprises healthcare contacts during which the principal intent is to relieve symptoms of illness or injury, to reduce the severity of an illness or injury, or to protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal body function. Based on the mode of provision, curative care is divided into inpatient and outpatient curative care. In all cases, the main purpose of curative care remains the same, but the technology and place of provision change: in the case of an overnight stay in a health care facility the mode of provision is inpatient. When a patient is admitted for planned care or treatment involving specific organizational arrangements but does not involve an overnight stay then this is a day care, otherwise, it is an outpatient contact. The subcategories under this are HC.1.1.1 General Inpatient curative care, HC.1.1.2 Specialized inpatient curative care, HC.1.2.1 General day care, HC.1.2.2 Specialized day care, HC.1.3.1 General Outpatient curative care, HC.1.3.2 Dental outpatient curative care, HC.1.3.3 Specialized outpatient curative care and HC.1.4 Home-based 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.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 State Health Accounts for Uttar Pradesh, only 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 hospitalization and non-hospitalization contact separately. However, it is not clear from the survey if the expenditures reported for diagnostic services and medicines especially during a hospitalization episode were delivered/consumed as part of the treatment package or purchased/acquired from a pharmacy or diagnostic center within the same facility/establishment or outside the establishment from retail pharmacies or standalone diagnostic centers. Thus, the expenditures related to these are assume to be delivered/ consumed with directions of the health professional and provided by the health facility as part of the treatment package allowing them to be classified as part of inpatient care provided and the respective provider.

### **HC.5.2.4 All Therapeutic appliances and other medical goods**

Under the broad category HC.5.2 Therapeutic appliances and other medical goods under HC.5 Medical Goods (non-specified by function), this comprises a wide range of medical durable goods, such as Orthotic devices, corrective eyeglasses, and contact lenses, hearing aids, orthopedic appliances, family planning devices and all other medical durables including medical-technical devices.

### **HC.6 Preventive Care**

Preventive care is based on a health promotion strategy that involves a process to enable people to improve their health through the control over some of its immediate determinants. This includes all the Government-funded national health programs such as National Disease Control Programs, etc. The subcategories under this are HC.6.1 Information, Education and Counselling (IEC) programs, HC.6.2 Immunization programs, HC.6.3 Early disease detection

programs, HC.6.4: Healthy condition monitoring programs and HC.6.5 Epidemiological surveillance, risk and disease control programs.

## 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.

## 1.3 Expenditure on Capital Formation

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

**Table 7: Capital Formation by Funding Agency**

Funding Agency	Rs. Crores*	%
Union	275	4.60
State	5702	95.35
Rest of the world (Foreign)	3	0.10
<b>Total</b>	<b>5980</b>	<b>100</b>

\*All figures are rounded off

## 1.4 Expenditure Estimates by Primary, Secondary and Tertiary Care

It is important to present the SHA estimates according to primary, secondary, and tertiary care for policy relevance. An attempt is made to arrive at these expenditure categories using the healthcare functions vs. healthcare provider matrix (HC X HP). The categorization of health care expenditures into Primary, Secondary and Tertiary care from SHA UP 2019-20 is presented for government allocations in Table 8. Expenditures regarded as Governance and Supervision and those not elsewhere classified are also mentioned.

**Table 8: Current Government Health Expenditures (2019-20) by Primary, Secondary and Tertiary Care (%)**

Category	Description of Expenditure included	UP	India
<b>Primary</b>	<ul style="list-style-type: none"> <li>Expenditures under preventive care under all healthcare providers.</li> <li>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.</li> <li>Expenditures for general outpatient curative care at all healthcare providers including related diagnostic and pharmaceutical expenditures apportioned from wherever relevant.</li> <li>Expenditures under all pharmaceuticals and other medical non-durable goods, therapeutic appliances and other medical goods purchased directly by the households</li> <li>Expenditures for inpatient curative care at all ambulatory centres including expenditures related to childbirth at Sub Centres.</li> <li>Expenditures under rehabilitative care at offices of general medical practitioners.</li> <li>Expenditures under all long-term care and Expenditures under patient transportation</li> </ul>	<b>66.8</b>	<b>55.9</b>
<b>Secondary</b>	<ul style="list-style-type: none"> <li>Expenditures under general inpatient curative care at hospitals including related diagnostic and pharmaceutical expenditures apportioned from wherever relevant.</li> <li>Expenditures under dental outpatient curative care at all healthcare providers including related diagnostic and pharmaceutical expenditures.</li> <li>Expenditures under specialized outpatient curative care at all providers of ambulatory healthcare.</li> </ul>	<b>24.0</b>	<b>29.6</b>

Category	Description of Expenditure included	UP	India
	<ul style="list-style-type: none"> <li>Expenditures under all laboratory and imaging services and pharmaceutical expenditures under specialized outpatient curative care as apportioned from where ever relevant.</li> </ul>		
<b>Tertiary</b>	<ul style="list-style-type: none"> <li>Expenditures under specialized inpatient curative care at all providers including related diagnostic and pharmaceutical expenditures.</li> <li>Expenditures under specialized outpatient curative care at hospitals</li> <li>Expenditures under rehabilitative care at specialized hospitals other than mental health hospitals</li> </ul>	<b>0.1</b>	<b>6.4</b>
<b>Governance and supervision</b>	<ul style="list-style-type: none"> <li>All expenditures where both providers and functions are healthcare systems governance and administration of finances</li> </ul>	<b>4.8</b>	<b>6.0</b>
<b>Not Classified elsewhere</b>	<ul style="list-style-type: none"> <li>Expenditures that could not be classified under any of the above categories</li> </ul>	<b>4.4</b>	<b>2.1</b>

## 2. State Health Accounts Estimates: Methodology

### 2.1 System of Health Accounts 2011 Framework (SHA 2011)

State Health Accounts estimates are based on SHA 2011 framework and NHA Guidelines for India, 2016 including refinements that adhere to basic principles from SHA 2011 manual. 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).

### 2.2 Health Accounts Production Tool

SHA estimates 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 SHA estimates with well-defined procedures and methodology for streamlining data and simplifying the estimation process. It enhances the data quality by checking for double counting and errors in classification codes; provides consistent estimates as it gives provisions for customizing the Health Account 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 Health Account 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 UP

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 are included. SHA 2019-20 estimates for the state considers the 'actual expenditures made during the Financial Year from 1st April 2019 to March 31st, 2020. Health expenditures made by residents of the state and those incurred by state's 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. 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 SHA. 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 SHA, current health expenditures on the following activities fall under the purview of SHA include expenditures for:

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

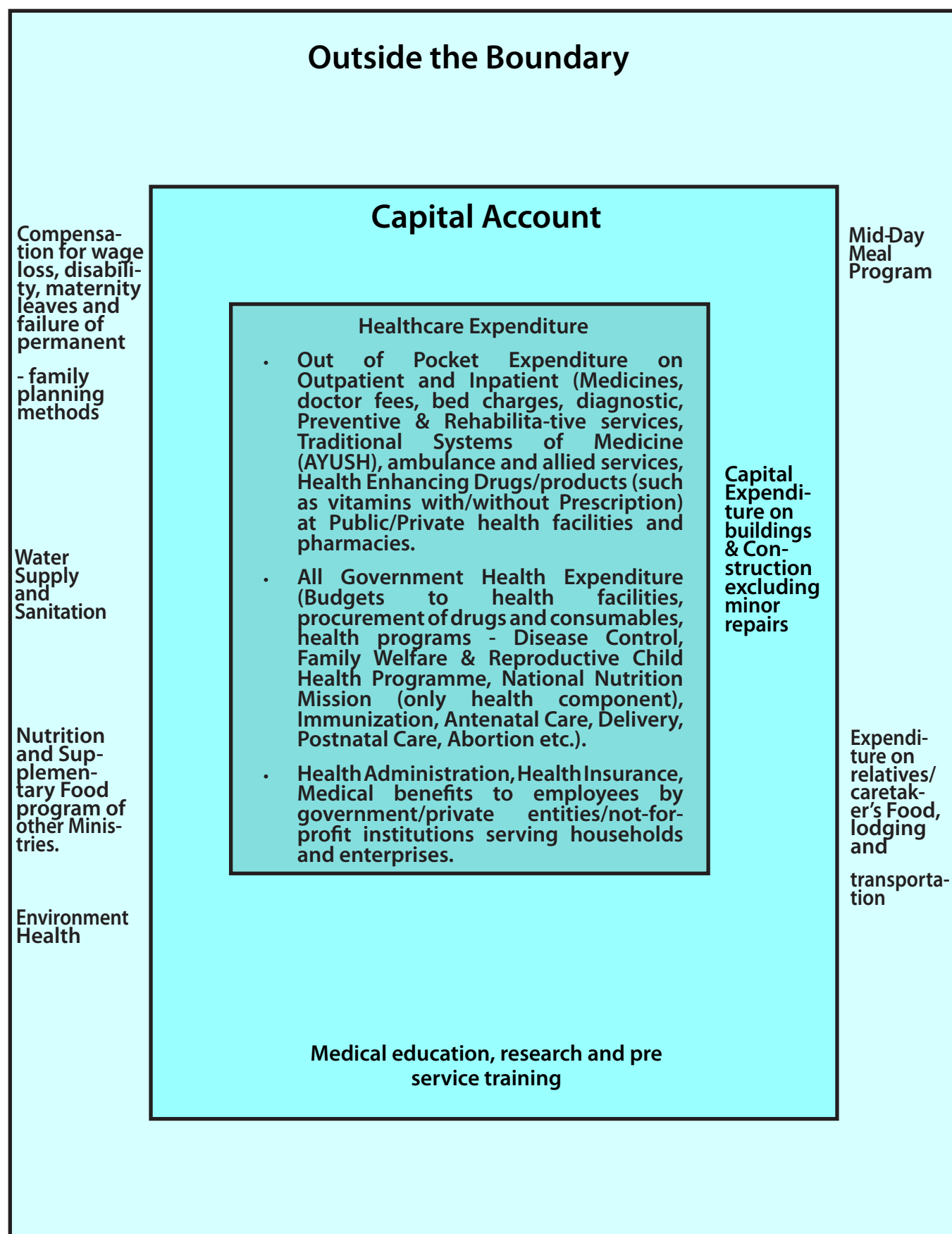
Certain health-related activities are provided by various Government departments other than the Department of Health and Family Welfare. These activities include the provision of long-term social care, enhancing integration of disabled persons, enforcement of standards of food hygiene, provision of drinking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

The SHA estimates for State do not include the following activities:

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



**Figure 2: Description of Healthcare Expenditure Boundaries**





## 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, 2021-22 for actual expenditures of FY 2019-20.
- State-wise expenditures under National Health Mission (NHM) - Financial Monitoring Reports (FMR) for 2019-20 – Financial Management Group (FMG), National Health Mission, MoHFW.
- Detailed Demand for Grants –State Department of Health and Family Welfare and all Other State Departments, 2021-22, for actual expenditures of FY 2019-20.
- Expenditure Statements/ Annual Reports of Municipal Corporations and Office of Municipal Administration at State level for FY 2021-22 or the respective years that present actual expenditures for FY 2019-20.
- Annual Reports of Employees' State Insurance Corporation (ESIC) for FY 2019-20
- Official Communication(s) from Government Financed Health Insurance Schemes and Scheme Websites for details of reimbursements made for FY 2019-20.
- National Sample Survey Office 75th Round Survey Data - Social Consumption: Health, 2017-18 (July 2017 – June 2018), Ministry of Statistics and Program Implementation.
- National Sample Survey Office 68th Round: Consumer Expenditure Survey, 2011-12, Ministry of Statistics and Program Implementation.
- Annual report of Insurance Regulatory Development Authority of India (IRDAI) for FY 2019-20
- Anonymised health insurance claims from Insurance Information Bureau (IIB), IRDAI for FY 2019-20.
- Study on Health Expenditures by Indian Enterprises and Non-Government Organizations, for 2013-14, Public Health Foundation of India
- Health expenditures by Development partners (external funding) - OECD Creditor Reporting System (CRS) Development Assistance Committee database (DAC) for FY 2019-20.
- Second Advance Estimates of National Income 2021-22 and Quarterly Estimates of Gross Domestic Product for the Third Quarter (Q3) of 2021-22.
- Handbook of Statistics on Indian Economy, 2021-22, RBI
- Population Projections for India and States 2011-2036, Report of the Technical Group on Population Projections, National Commission on Population, July 2020.
- PMJAY data, National Health Authority (NHA)
- GSDP from Directorate of Economics & Statistics of respective State Governments, and for All-India -- Central Statistics Office which presents estimates with base year 2011-12.
- Reserve bank of India - State finances: A study of budgets.
- Health Management Information System (HMIS), National Health Mission, MoHFW - utilisation data for 2019-20.
- IQVIA Database
- Expenditures of Rural Local Bodies using e-gram swaraj portal for FY 2019-20
- National Family Health Survey-2019-21 (NFHS-5) data.

## 2.5 Limitations

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

# ANNEXURES

## A. State Health Accounts (SHA) 2019-20 Matrices

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

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

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

Indian Rupee (INR), crore	Financing schemes	Revenues of health care financing schemes										FS.1 Transfers from government domestic revenue (allocated to health purpose)			FS.2 Transfer distributed by government from foreign origin	FS.3 Social Insurance contribution		FS.5 Voluntary pre-payments		FS.6 Other domestic revenue n.e.c			FS.7 Direct Foreign Transfers	All FS
		Internal transfers and grants - Union Government	Internal transfers and grants - State Government	Urban Local Bodies	FS.1.1.2	FS.1.1.3.1	FS.2.2	Social insurance contributions from employees	Social insurance contributions from employers	Voluntary prepayment from individuals/ households	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	FS.3.1	FS.3.2	FS.5.1	FS.5.2	FS.6.1	FS.6.2	FS.6.3	FS.7.1.4		
HF.1 Government scheme and compulsory contributory health care financing scheme	HF.1.1.1.1	4501.4	2532.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7033.4	
	HF.1.1.2.1.1	0.8	6791.2	0.0	37.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6829.9	
	HF.1.1.2.1.2	1.1	727.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	728.3	
	HF.1.1.2.2.1	19.6	62.1	27.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	108.9	
	HF.1.1.2.2.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	
	HF.1.2.1.2	0.0	152.1	0.0	0.0	0.0	0.0	159.5	478.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	790.1	
	HF.1.2.1.4	173.9	46.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	220.1	

Indian Rupee (INR), crore	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	
		FS.1.1.1	FS.1.1.2	FS.1.1.3.1		FS.3.1	FS.3.2	FS.5.1	FS.5.2	FS.6.1	FS.6.2	FS.6.3		
Financing schemes	HF.2.1.1.1	Internal transfers and grants - Union Government	Internal transfers and grants - State Government	Urban Local Bodies	Transfers distributed by State Government from foreign origin	Social insurance contributions from employees	Social insurance contributions from employers	Voluntary prepayment from individuals/ households	Voluntary prepayment from employers	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	All direct foreign financial transfers	404.7
	HF.2.1.1.3	0.0	0.0	0.0	0.0	0.0	0.0	580.3	0.0	0.0	0.0	0.0	0.0	580.3
	HF.2.1.2.1	0.0	0.0	0.0	0.0	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0	1.3
	HF.2.2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0	800.5	0.2	804.7
	HF.2.2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
	HF.2.3.1.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	475.1	0.0	0.0	475.1
HF.3 Household OOP	HF.3.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	60883.3	0.0	0.0	0.0	60883.3
	All HF	4697.0	10310.7	27.2	37.9	159.5	478.5	885.2	101.2	60883.3	479.1	800.5	0.5	78860.7

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

Indian Rupee (INR), crore	Health care providers	Financing schemes	HF.1 Government scheme and compulsory contributory health care financing scheme							HF.2 Voluntary health care payment scheme						HF.3 Household OOP	All HF	
			HF.1.1.1	HF.1.1.2.1.1	HF.1.1.2.1.2	HF.1.1.2.2.1	HF.1.1.2.2.2	HF.1.2.1.2	HF.1.2.1.4	HF.2.1.1.1	HF.2.1.1.3	HF.2.1.2.1	HF.2.2.1	HF.2.2.2	HF.2.3.1.2			
HP.1 Hospitals	HP.1.1.1	Union government schemes (Non-Employee)	1496.4	5467.4	47.6	3.9	0.1	298.7	63.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1968.0	9345.1
	HP.1.1.2	General hospitals - Private	0.0	0.0	0.0	0.0	0.0	172.9	135.0	364.2	522.3	1.3	689.6	0.0	142.0	19409.2	21436.5	
	HP.1.3.1	Specialised hospitals (Other than mental health hospitals) Government	15.7	273.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	289.4	
	HP.1.3.2	Specialised hospitals (Other than mental health hospitals) Private	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8.4	0.0	0.0	0.0	8.4	
HP.3 Providers of ambulatory health care	HP.3.1.1	Offices of general medical practitioners	0.0	0.0	0.0	0.0	0.0	7.9	0.0	0.0	0.0	0.0	3.9	0.0	103.5	3377.1	3492.3	
	HP.3.3	Other health care practitioners	1346.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23.6	1369.6	
	HP.3.4.1	Family planning centres	60.5	1.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	61.9	
HP.4 Providers of ancillary services	HP.3.4.9	All Other ambulatory centres	870.0	709.8	0.0	2.1	0.1	310.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	121.6	2014.4	
	HP.4.1	Providers of patient transportation and emergency rescue	637.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2903.8	3541.0	
	HP.4.2	Medical and diagnostic laboratories	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	19.5	0.0	0.0	3725.2	3744.7	

Indian Rupee (INR), crore	Health care providers	Financing schemes	HF.1 Government scheme and compulsory contributory health care financing scheme							HF.2 Voluntary health care payment scheme						HF.3 Household OOP	All HF
			HF.1.1.1	HF.1.1.2.1	HF.1.1.2.2	HF.1.1.2.1	HF.1.1.2.2	HF.1.2.1.2	HF.1.2.1.4	HF.2.1.1	HF.2.1.3	HF.2.1.2.1	HF.2.2.1	HF.2.2.2	HF.2.3.1.2		
HP.5 Retailers and other providers of medical goods	HP.5.1	Pharmacies	Union government schemes (Non-Employee)	State government schemes (Non-Employee)	State government schemes (Employee)	Urban Local Bodies schemes	Rural Local Bodies schemes	Employee State Insurance Scheme (ESIS)	Government Financed Health Insurance	Employer-based insurance (Other than enterprises schemes)	Other primary coverage schemes	Community-based insurance	NPISH financing schemes (excluding HF.2.2.2)	Resident foreign agencies schemes	Private enterprises (except health care providers) financing schemes	All Household out-of-pocket payment	28593.2
	HP.5.2	Retail sellers and Other suppliers of durable medical goods and medical appliances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	66.9	66.9
HP.6 Pro-viders of preventive care	HP.6	Providers of preventive care	1741.5	333.9	0.0	92.2	0.0	0.0	0.0	0.0	0.0	0.0	78.8	0.2	194.3	333.3	2774.1
HP.7 Providers of healthcare system administration and financing	HP.7.1	Government health administration agencies	866.2	43.3	0.0	7.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	917.1
	HP.7.2	Social health insurance agencies	0.0	0.0	0.0	0.0	0.0	0.0	4.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.4
	HP.7.3	Private health insurance administration agencies	0.0	0.0	0.0	0.0	0.0	0.0	9.5	40.5	58.0	0.0	0.0	0.0	0.0	0.0	108.0
	HP.7.9	Other administration agencies	0.0	0.0	0.0	0.0	0.0	0.0	8.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	8.5
HP.10 Other health care providers not elsewhere classified	HP.10	Other health care providers not elsewhere classified (n.e.c)	0.0	0.4	680.6	3.1	0.0	0.0	0.0	0.0	0.0	0.0	4.0	0.0	35.3	361.5	1084.9
	All HP		7033.4	6829.9	728.3	108.9	0.2	790.1	220.1	404.7	580.3	1.3	804.7	0.3	475.1	60883.3	78860.7

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

Indian Rupee (INR), crores	Financing schemes	HF.1 Government scheme and compulsory contributory health care financing scheme							HF.2 Voluntary health care payment scheme						HF.3 House-hold OOP										
HC.1 Curative care	Health care functions	HC.1.1.1	Union government schemes (Non-Employee)	1938.6	State government schemes (Non-Employee)	14.8	Urban Local Bodies schemes	2.4	Rural Local Bodies schemes	0.0	Employee State Insurance Scheme (ESIS)	346.9	Government Financed Health Insurance	168.4	313.2	Employer-based insurance (Other than enterprises schemes)	219.4	Other primary coverage schemes	653.0	Resident foreign agencies schemes	142.0	Private enterprises (except health care providers) financing schemes	9408.9	14102.3	
		HC.1.1.2	61.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	111.5	29.0	36.4	94.0	0.0	3.1	0.0	0.0	0.0	0.0	0.0	0.0	7669.5	8005.3	
		HC.1.2.1	111.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	111.0	
		HC.1.2.2	29.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	82.1	111.8	
		HC.1.3.1	821.8	4507.6	32.9	3.6	0.2	331.7	0.0	7.3	146.2	0.6	55.5	0.0	103.5	3655.5	2514.8	237.3	9666.6						
		HC.1.3.2	1.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	237.3	
		HC.1.3.3	8.8	4.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2598.4	
		HC.1.4	45.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	120.8	
		HC.2.1	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1
		HC.2.Reha-bilitative care	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.8
HC.4 Ancillary services (non-specified by function)	HC.4.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1		
	HC.4.2	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8		



Indian Rupee (INR), crores	Financing schemes	HF.1 Government scheme and compulsory contributory health care financing scheme						HF.2 Voluntary health care payment scheme						HF.3 House-hold OOP			
Health care functions	Patient transportation	HC.4.3	HC.4.4	HC.5.1.1	HC.5.1.2	HC.5.2.4	HC.6.1.nec	HC.6.2	HC.6.3	HC.6.4	HC.6.5.nec	HC.7.1.nec	HC.7.2	HC.9	All HC		
		Ancillary services (non-specified by function)															
		HC.5: Medical goods (non-specified by function)															
		HC.6: Preventive care															
		HC.7: Governance, and financing health system															
		HC.9: Other health care services not elsewhere classified (n.e.c.)															
All HF																	

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

Health care functions	Health care providers	General hospitals – Government	HP.1.1	HP.1.2	HP.1.3.1	HP.1.3.2	HP.3.1.1	HP.3.3	HP.3.4.1	HP.3.4.9	HP.4.1	HP.4.2	HP.5.1	HP.5.2	HP.6	HP.7.1	HP.7.2	HP.7.3	HP.7.9	HP.10	All HP	
	Indian Rupee (INR), crores	General inpatient curative care	3,663.3	10,184.1	200.2	4.8	0.0	0.0	0.0	0.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14,102.3
		Specialised inpatient curative care	834.6	7,166.8	0.8	3.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8,005.3
		General day curative care	109.9	0.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	111.0
		Specialised day curative care	110.8	0.5	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	111.8
		General outpatient curative care	3,922.8	1,558.4	83.8	0.3	2,070.5	9.0	0.0	0.0	1,741.2	0.0	0.0	0.0	0.0	11.8	0.0	0.0	0.0	0.0	268.9	9,666.6
		Dental outpatient curative care	43.4	51.7	0.3	0.0	141.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	237.3
		Specialised outpatient curative care	100.0	1,476.1	0.2	0.3	992.5	14.6	0.0	0.0	14.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	2,598.4
		Home-based curative care	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45.1	0.0	0.0	0.0	75.7	120.8
		Inpatient rehabilitative care	0.9	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1
Unspecified rehabilitative care (n.e.c.)	0.1	0.0	0.0	0.0	1.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.8		
HC.4.1	Laboratory services	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1		
HC.4.2	Imaging services	0.8	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8		
HC.4.3	Patient transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,541.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,541.0	
HC.4.4	Laboratory and Imaging services	169.6	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,744.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,914.4	

Health care functions	Health care providers	Indian Rupee (INR), crores																		
		HP.1.1	HP.1.2	HP.1.3.1	HP.1.3.2	HP.3.1.1	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
HC.5.1.1	Prescribed medicines	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25,209.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25,209.9
HC.5.1.2	Over-the-counter medicines	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,255.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,255.8
HC.5.2.4	All Therapeutic appliances and Other medical goods	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	66.9	0.0	0.0	0.0	0.0	0.0	0.0	66.9
HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)	0.0	0.0	0.0	0.0	0.0	53.8	0.0	0.0	0.0	0.0	0.0	0.0	569.6	7.5	0.0	0.0	0.0	0.0	631.0
HC.6.2	Immunisation programmes	53.6	104.8	0.4	0.0	56.8	888.4	0.0	146.5	0.0	0.0	127.5	0.0	19.2	0.0	0.0	0.0	0.0	0.0	1,397.1
HC.6.3	Early disease detection programmes	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	29.6	0.0	0.0	0.0	0.0	0.0	30.0
HC.6.4	Healthy condition monitoring programmes	321.1	894.2	1.1	0.0	228.9	403.8	61.9	62.4	0.0	0.0	0.0	0.0	1,001.9	135.4	0.0	0.0	0.0	16.7	3,127.4
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)	13.8	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,142.0	0.0	0.0	0.0	0.0	0.0	1,156.4
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	729.0	0.0	0.0	0.0	0.0	729.0
HC.7.2	Administration of health financing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.4	108.0	8.5	0.0	121.0
HC.9	Other health care services not elsewhere classified (n.e.c.)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	723.4	723.4
All HC		9,345.1	21,436.5	289.4	8.4	3,492.3	1,369.6	61.9	2,014.4	3,541.0	3,744.7	28,593.2	66.9	2,774.1	917.1	4.4	108.0	8.5	1,084.9	78,860.7

**Table A5: Current Health Expenditure (2019-20) by Primary, Secondary and Tertiary Healthcare Categorisation (PST matrix)**

[illegible]

Health care functions	Health care providers	Indian Rupee (INR), Crores										All HP								
		HP.1.1	HP.1.2	HP.1.3.1	HP.1.3.2	HP.3.1.1	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	
HC.4.3	Patient transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,541.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,541.0
HC.4.4	Laboratory and Imaging services	169.6	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	3,744.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,914.4
HC.5.1.1	Prescribed medicines	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25,209.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25,209.9
HC.5.1.2	Over-the-counter medicines	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,255.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,255.8
HC.5.2.4	All Therapeutic appliances and Other medical goods	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	66.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	66.9
HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)	0.0	0.0	0.0	0.0	0.0	53.8	0.0	0.0	0.0	0.0	0.0	0.0	569.6	7.5	0.0	0.0	0.0	0.0	631.0
HC.6.2	Immunisation programmes	53.6	104.8	0.4	0.0	56.8	888.4	0.0	146.5	0.0	127.5	0.0	0.0	19.2	0.0	0.0	0.0	0.0	0.0	1,397.1
HC.6.3	Early disease detection programmes	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	29.6	0.0	0.0	0.0	0.0	0.0	30.0
HC.6.4	Healthy condition monitoring programmes	321.1	894.2	1.1	0.0	228.9	403.8	61.9	62.4	0.0	0.0	0.0	0.0	1,001.9	135.4	0.0	0.0	0.0	16.7	3,127.4
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)	13.8	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1,142.0	0.0	0.0	0.0	0.0	0.0	1,156.4
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	729.0	0.0	0.0	0.0	0.0	729.0
HC.7.2	Administration of health financing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.4	108.0	8.5	0.0	121.0
HC.9	Other health care services not elsewhere classified (n.e.c.)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	723.4	723.4
All HC		9,345.1	21,436.5	289.4	8.4	3,492.3	1,369.6	61.9	2,014.4	3,541.0	3,744.7	28,593.2	66.9	2,774.1	917.1	4.4	108.0	8.5	1,084.9	78,860.7

	Primary care		Secondary Care		Tertiary care			Administration		Apportioned PST		Not Classified
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