स्वास्थ्य एवं
परिवार कल्याण मंत्रालय
MINISTRY OF
HEALTH AND
FAMILY WELFARE

सत्यमेव जयते

NATIONAL HEALTH MISSION
राष्ट्रीय स्वास्थ्य मिशन

# NATIONAL HEALTH ACCOUNTS ESTIMATES FOR INDIA

# 2023-24

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









2026

स्वास्थ्य एवं
परिवार कल्याण मंत्रालय
MINISTRY OF
HEALTH AND
FAMILY WELFARE
सत्यमेव जयते

NATIONAL HEALTH MISSION
राष्ट्रीय स्वास्थ्य मिशन

# NATIONAL HEALTH ACCOUNTS ESTIMATES FOR INDIA

# 2023-24

2026

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

# Details Related to Publication

This report provides estimates of healthcare expenditure 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 institutionalised process wherein the boundaries, data sources, classification codes, and estimation methodology have all been standardised 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 from the use of various data sources, the unavailability of data at a disaggregated level, the timeliness of reporting, and a mismatch between definitions/interpretations used as per the SHA 2011. This report does not present the policy implications of healthcare expenditure. Policymakers, academicians, researchers, and program managers are free to draw inferences within the purview of the NHA Guidelines for India 2016 and the 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 keep themselves updated with changes in estimates due to improvements. Reports are available at www.nhsrcindia.org or www.mohfw.gov.in.

**Published by:** National Health Systems Resource Centre (NHSRC), Ministry of Health and Family Welfare, 2026.

**Citation:** National Health Systems Resource Centre (2026). National Health Accounts Estimates for India (2023-24). New Delhi: Ministry of Health and Family Welfare, Government of India.

## NATIONAL HEALTH ACCOUNTS SECRETARIAT

**Smt Punya Salila Srivastava**
Secretary, Department of Health and Family Welfare,
Ministry of Health and Family Welfare
Chairman - National Health Accounts Steering Committee

**Smt Aradhana Patnaik**
Additional Secretary & Mission Director (NHM),
Ministry of Health and Family Welfare
Member- National Health Accounts Steering Committee

**Shri A Muthukumar**
Joint Secretary (National Health Accounts),
Ministry of Health and Family Welfare

**Prof (Dr) Pragya Sharma**
Executive Director, National Health Systems Resource Centre (NHSRC)
Member Secretary - National Health Accounts Steering Committee

## NATIONAL HEALTH ACCOUNTS TECHNICAL TEAM

**Dr Sandeep Sharma**
Lead Consultant, Healthcare Financing, NHSRC

**Mr E Lokesh Kumar**
Senior Consultant, Healthcare Financing, NHSRC

**Dr Abhinav Bisht**
Consultant, Healthcare Financing, NHSRC

**Dr Pallavi Behera (PT)**
Consultant, Healthcare Financing, NHSRC

**Dr Ruchika Gupta**
Consultant, Healthcare Financing, NHSRC

**Mr Mukesh Pant**
Senior Consultant, Healthcare Financing, NHSRC

**Ms Poonam**
Research Associate, NHA Cell, MoHFW

**Mr Amit Kumar**
Research Associate, NHA Cell, MoHFW

**Mr Vishal Pralhad Gaikwad**
External Consultant, NHSRC

**Mr Pranav Kumar**
External Consultant, NHSRC

# Table of Contents


**Messages** 11

**Acknowledgement** 28

**Abbreviations** 29

**National Health Accounts Technical Secretariat (NHATS)** 32

**Introduction to the Report** 33

**Highlights of National Health Accounts Estimates 2023-24** 34

Health Accounts Framework ..... 34

Key Health Expenditure Indicators for 2023-24 ..... 34

Contributors to Current Health Expenditure (CHE) ..... 35

Healthcare Providers ..... 35

Healthcare Services ..... 35

**National Health Accounts Estimates for India: 2023-24** 38

1.1 Details of Health Financing Indicators ..... 38

1.2. Expenditure Estimates by National Health Accounts Classifications ..... 43

1.2.1 Expenditure Estimates by Healthcare Financing Schemes ..... 43

1.2.2 Expenditure Estimates by Revenues of Healthcare Financing Schemes ..... 47

1.2.3 Expenditure Estimates by Healthcare Providers ..... 49

1.2.4 Expenditure Estimates by Healthcare Functions ..... 54

1.3 Expenditure on Capital Formation ..... 60

1.4 Expenditure Estimates by Primary, Secondary and Tertiary Care ..... 61

1.5 Health Insurance Expenditure ..... 63

**National Health Accounts Methodology** 65

2.1 System of Health Accounts 2011 Framework (SHA 2011) ..... 65

2.2 Defining Healthcare Expenditure Boundaries for India ..... 65

2.3 Data Sources ..... 68

2.4 Refinements over earlier National Health Accounts Estimates ..... 69

2.4.1 Refinements over NHA Estimates 2004-05 and 2013-14 ..... 69

2.4.2 Refinements in NHA Estimates 2015-16 over NHA Estimates 2014-15 ..... 70

2.4.3 Refinements in NHA Estimates 2017-18 over NHA Estimates 2016-17 ..... 70

2.4.4 Refinements in NHA Estimates 2018-19 over NHA Estimates 2017-18 ..... 71

2.4.5 Refinements in NHA Estimates 2019-20 over NHA Estimates 2018-19 ..... 71
2.4.6 Refinements in NHA Estimates 2020-21 over NHA Estimates 2019-20 ..... 71
2.4.7 Refinements in NHA Estimates 2022-23 over NHA Estimates 2021-22 and 2020-21 ..... 72
2.5 Limitations ..... 72

**Annexures** **73**

Annexure A ..... 73
Annexure A.1 National Health Accounts 2023-24 Matrices ..... 73
Annexure A.2: Key Health Financing Indicators for select States ..... 86
Annexure B: Classification as per NHA Guidelines 2016 ..... 90
Annexure C: Glossary ..... 95
Annexure D: Office Memorandum for constitution of Steering Committee on NHA ..... 97
List of Members of the Expert Group ..... 100

# List of Figures

Figure 1: Distribution of Current Health Expenditure (2023-24) according to Healthcare Financing Schemes, Revenues of Healthcare Financing Schemes, Healthcare Providers and Healthcare Functions (%) ..... 36

Figure 2: Current Health Expenditure (2023-24) by Financing Schemes (%) ..... 44

Figure 3: Current Health Expenditure (2023-24) by Revenues of Healthcare Financing Schemes (%) ..... 48

Figure 4: Current Health Expenditure (2023-24) by Healthcare Providers (%) ..... 51

Figure 5: Current Health Expenditure (2023-24) by Healthcare Functions (%) ..... 56

Figure 6: Distribution of Healthcare Functions according to SHA classification (%) ..... 57

Figure 7: Description of Healthcare Expenditure Boundaries for India ..... 67

# List of Tables

Table 1: Key health financing indicators for India across NHA rounds ..... 40

Table 2: Key health financing indicators for India as a percentage of Current Health Expenditure for NHA estimates 2023-24 ..... 41

Table 3: Key health financing indicators for India: NHA Estimates 2023-24 ..... 42

Table 4: Current Health Expenditure (2023-24) by Healthcare Financing Schemes ..... 43

Table 5: Current Health Expenditure (2023-24) by Revenues of Healthcare Financing Schemes ..... 47

Table 6: Current Health Expenditure (2023-24) by Healthcare Providers ..... 49

Table 7: Current Health Expenditure (2023-24) by Healthcare Functions ..... 54

Table 8: Capital formation by funding agency ..... 60

Table 9: Current Health Expenditure (2023-24) by Primary, Secondary and Tertiary Care (%) ..... 62

Table 10: Health Insurance Expenditure (2023-24) under different schemes ..... 63

Table A.1: Current Health Expenditure (2023-24) by Financing Schemes and Revenues of Healthcare Financing Schemes (HFxFS matrix) ..... 74

Table A.2: Current Health Expenditure (2023-24) by Healthcare Providers and Health Financing Schemes (HPxHF matrix)matrix)..... 76

Table A.3: Current Health Expenditure (2023-24) by Healthcare Functions and Health Financing Schemes (HCxHF matrix)..... 78

Table A.4: Current Health Expenditure (2023-24) by Healthcare Functions and Healthcare Providers (HCxHP matrix) ..... 80

Table A.5: Current Health Expenditure (2023-24) by Primary, Secondary and Tertiary healthcare categorisation (HCxHP matrix)..... 83

Table A. 6: Key Health Financing Indicators for select States: NHA Estimates 2023-24 ..... 86

Table A. 7: Government Health Financing indicators for all the states and UTs with Legislature (2023-24) ..... 88

Table A. 8: Government Health Financing Indicators for all the UTs without Legislature (2023-24) ..... 89

Table B. 1: Classification of Financing Schemes (HF) for NHA India..... 90

Table B. 2: Classification of Revenues of Financing Schemes (FS) for NHA India..... 91

Table B. 3: Classification for Healthcare provision (HP) in India..... 92

Table B. 4: Classification for functions of health care (HC) in India..... 93

जगत प्रकाश नड्डा
JAGAT PRAKASH NADDA

सत्यमेव जयते

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



## MESSAGE

National Health Accounts (NHA) estimates provide a comprehensive and structured picture of financial flows within India's health system by tracking financial resources from both government and private sources. These estimates have important policy implications, as they provide crucial information on the role of government and financial burden faced by households.

As the country progresses towards Viksit Bharat, evidence from NHA estimates shows that, alongside substantial economic growth, the government has played an important role in ensuring equitable and accessible healthcare for all. The evidence generated from these estimates highlights a reduction in Out-of-Pocket Expenditure (OOPE) incurred by households. As a share of Total Health Expenditure, OOPE has reduced from 64.2% in 2013-14 to 42.7% in 2023-24. The key initiatives of the government, such as Free Drugs and Diagnostics, Ayushman Arogya Mandirs, Pradhan Mantri National Dialysis Programme, Pradhan Mantri Jan Arogya Yojana, Pradhan Mantri Bhartiya Janaushadhi Pariyojana, Affordable Medicines and Reliable Implants for Treatment Pharmacies, and the price control mechanisms of the National Pharmaceutical Pricing Authority have played a noteworthy role in reducing the burden of OOPE and ensured significant savings on the part of the households.

These findings reflect the effectiveness of government initiatives in improving healthcare access across the country. I sincerely appreciate the dedicated efforts of the entire team in bringing out these reliable estimates on time.

**(Jagat Prakash Nadda)**

कार्यालय: कमरा न. 12107, द्वितीय तल, 'सी' विंग, कर्तव्य भवन–1, नई दिल्ली–110001
**Office:** Room No. 12107, 2nd Floor, 'C' Wing, Kartavya Bhavan-1, New Delhi-110001
**Tele.:** (O) +91-11-24013301, 24013302, 24013303 • **E-mail:** min-hfm@gov.in

प्रतापराव जाधव
PRATAPRAO JADHAV



सत्यमेव जयते

आज़ादी का अमृत काल

राज्य मंत्री (स्वतंत्र प्रभार)
आयुष मंत्रालय
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

The National Health Accounts (NHA) Estimates for Financial Year 2023–24 is the eleventh edition of this important annual series, which commenced with the estimates from 2013–14. The steady increase in Government Health Expenditure (GHE) over the past decade has led to a decline in the share of Out-of-Pocket Expenditure (OOPE) within Total Health Expenditure (THE).

The estimates also highlight a substantial increase in Social Security Expenditure (SSE) on health, which includes government-funded health insurance schemes such as Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (AB PM-JAY), medical reimbursements for government employees, and social health insurance programmes. The share of SSE in THE has increased significantly from 6.0% in 2013-14 to 11.0% in 2023–24, reflecting enhanced efforts to strengthen financial protection and access to healthcare in the lines of Universal Health Coverage (UHC).

The Government of India, under the visionary leadership of Hon'ble Prime Minister Shri Narendra Modi ji, is committed to meet the health needs of the people of India. Availability of NHA Estimates on a regular basis will help monitor progress towards achieving health financing goals and allow evidence-based policy making, both at the national and state level.

I congratulate the National Health Accounts Technical Secretariat (NHATS) team, NHSRC, and Bureau of Planning (BoP) Division at MoHFW for its unwavering commitment to maintaining high standards of accuracy, quality, and academic rigour in the preparation of these estimates. I extend my appreciation and best wishes to the entire team for the successful conduct of future rounds of the National Health Accounts.

सर्वे भवन्तु सुखिनः। सर्वे सन्तु निरामयाः।

**(Prataprao Jadhav)**

**Office:** 12042, 'A' Wing, Kartavya Bhavan-1, New Delhi-110001
Tele.: 011-24013380, Telefax: 011-24013380, E-mail: mos-health@gov.in
**Residence:** 23, Ashoka Road, New Delhi-110001, Tele.: 011-23740412, 23740413, 23345478
**Camp office:** Khasdar Jansampark Karyalay, Jijamata Krida Sankul, Buldhana, Maharashtra-443001
Telefax: 07262-247777, E-mail: prataprao.jadhav@sansad.nic.in

अनुप्रिया पटेल
ANUPRIYA PATEL

सत्यमेव जयते

राज्य मंत्री
स्वास्थ्य एवं परिवार कल्याण
व रसायन एवं उर्वरक
भारत सरकार

MINISTER OF STATE
HEALTH & FAMILY WELFARE
AND CHEMICALS & FERTILISERS
GOVERNMENT OF INDIA

## Message



I am delighted to announce the release of the National Health Accounts (NHA) estimates for 2023-24, prepared by the Ministry of Health & Family Welfare. This marks the eleventh edition in this crucial annual series, which began with the estimates for 2013-14. The NHA continues to serve as a vital tool, offering comprehensive insights into the sources, scale, and patterns of health expenditure across various entities within India's health system.

Intertemporal comparison based on NHA estimates suggests that there has been a significant reduction in out-of-pocket expenditure in the country. In 2013-14, Out-of-Pocket Expenditure (OOPE) as a share of Total Health Expenditure (THE) stood at 64.2%, which reduced to 42.7% in 2023-24. The trend indicates that health services have become accessible with a lower economic burden for households.

I appreciate the team's unwavering efforts to maintain high standards of accuracy and academic rigour in producing these estimates. I extend my best wishes to the entire team for future rounds of the National Health Accounts

**(Anupriya Patel)**

**September 7, 2026**
**New Delhi**

कमरा सं. 12026, द्वितीय तल, 'ए' विंग, कर्तव्य भवन 1, नई दिल्ली-110001, फोन : +91-11-24013239, 24013240
Room No. 12026, 2nd Floor, 'A' Wing, Kartavya Bhavan 1, New Delhi-110001, Tele : +91-11-24013239, 24013240
E-mail: mosap-mohfw@gov.in

प्रो. (डॉ.) एम. श्रीनिवास
सदस्य
Prof. (Dr.) M. Srinivas
MEMBER



सत्यमेव जयते

भारत सरकार
नीति आयोग
संसद मार्ग, नई दिल्ली – 110001
Government of India
NATIONAL INSTITUTION FOR TRANSFORMING INDIA
NITI Aayog
Sansad Marg, New Delhi – 110001
Tele.: 23096809, 23096820
E-mail: member.srinivas@niti.gov.in

15 July 2026

## MESSAGE

It gives me immense pleasure to share the National Health Accounts (NHA) Estimates for 2023–24. The NHA continues to serve as an important tool for understanding the flow of financial resources within the health sector, based on the globally accepted System of Health Accounts (SHA) 2011 framework. This enables us not only to benchmark our performance against international standards but also to monitor our own progress over time.

The National Health Accounts (NHA) have emerged as an indispensable resource for the evaluation of health sector policies and programmes by generating robust and reliable evidence on health financing. It supports informed decision-making and contributes to the design of more responsive and effective health policies.

One of the important findings of the report is the significant increase in the share of Government Health Expenditure (GHE) in Total Health Expenditure (THE), which has risen by nearly 15 percentage points—from 28.6% in 2013–14 to 43.5% in 2023–24. This remarkable shift highlights the growing role of public financing in the health system. To further sustain and improve the healthcare system, concerted efforts are needed to ensure affordable, equitable, and accessible healthcare for all.

I commend the National Health Accounts Technical Secretariat (NHATS) for its sustained commitment and dedicated efforts in producing these estimates since their inception. I encourage the team to put more effort into publishing annual NHA estimates with the same level of commitment, diligence, and academic rigour in the years ahead.

**(Dr. M. Srinivas)**

पुण्य सलिला श्रीवास्तव, भा.प्र.से.
सचिव
**PUNYA SALILA SRIVASTAVA, 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

It gives me immense pleasure to share National Health Accounts (NHA) 2023-24 estimates, which provide reliable and comprehensive data on health financing indicators, enabling us to monitor health expenditure trends, which are crucial for evidence-based policymaking.

NHA 2023–24 estimates highlight a significant increase in Government Health Expenditure (GHE), reflecting the Government's sustained commitment to strengthening the healthcare sector. In absolute terms, GHE has tripled from Rs 1.30 lakh crore in 2013-14 to Rs 4.14 lakh crore in 2023–24. In per capita terms, GHE has increased more than two and a half times, rising from Rs 1,042 to Rs 2,959 during the same period. These trends underscore the growing public investment in health and the continued prioritisation of healthcare in the country's development agenda.

I appreciate the dedicated efforts of the National Health Accounts Technical Secretariat (NHATS), NHSRC, and the Bureau of Planning Division at MoHFW in preparing these estimates with consistency, accuracy, and methodological rigour. Their commitment to producing detailed and high-quality health financing indicators is commendable. I am confident that these estimates will serve as a valuable resource for policymakers, researchers, and other stakeholders in making informed decisions to further strengthen the health system and improve health outcomes.

Punya Salila

Dated 7th September, 2026

**(Punya Salila Srivastava)**

#SwasthNariSashaktParivar
#StopObesity
टीबी हारेगा देश जीतेगा / TB Harega Desh Jeetega

Room No. 156, 'A' Wing, Nirman Bhawan, New Delhi-110011
Tele.: (O) 011-23061863, 23063221, E-mail: secyhfw@nic.in

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

सत्यमेव जयते

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) 2023–24 provides a comprehensive picture of healthcare expenditure in the country. These estimates provide valuable information on patterns of healthcare spending and financing and serve as an important resource for assessing progress, informing policy decisions, and guiding future planning in the health sector.

Across the NHA estimates, the upward trend in Government Health Expenditure (GHE) demonstrates the increasing priority accorded to the health sector. Enhanced public investment has facilitated the development of healthcare infrastructure, expanded the availability of healthcare services, strengthened vaccination and disease prevention programmes, and improved the quality of care provided through public health institutions. The NHA 2023–24 estimates reveal the continued focus of the government on primary healthcare, along with a strong emphasis on secondary healthcare.

In particular, the National Health Mission has played a key role in strengthening primary healthcare in the country, through operationalisation of Ayushman Arogya Mandirs, provision of free drugs and diagnostics, and community-based activities such as screening. The effect of these initiatives is reflected in the substantial growth in primary healthcare spending, from ₹0.50 lakh crore in 2013-14 to ₹1.53 lakh crore in 2023-24.

I would like to commend the National Health Accounts Technical Secretariat (NHATS) at the National Health Systems Resource Centre (NHSRC) and the Ministry of Health and Family Welfare (MoHFW) for their dedicated efforts in producing these valuable estimates. Their contribution has significantly strengthened the evidence base for healthcare financing in India.

**(Aradhana Patnaik)**

#StopObesity
टीबी हारेगा देश जीतेगा / TB Harega Desh Jeetega

Room No. 12096, 2nd Floor, 'C' Wing, Kartavya Bhawan-1, New Delhi-110001, Tel. No.: +91-11-24013607, 24013608
e-mail: asmd-mohfw@nic.in

SIBIN C, IAS
JOINT SECRETARY
Tele: 24013629 - 30
E-mail: jssc-mohfw@gov.in

भारत सरकार
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
कर्तव्य भवन-1, नई दिल्ली-110001
Government of India
Ministry of Health & Family Welfare
Kartavya Bhawan-1, New Delhi-110001



## MESSAGE

The National Health Accounts (NHA), have emerged as an important source of information on health financing in India. The NHA 2023–24 Estimates constitute the eleventh edition of this annual series and provide a comprehensive overview of financial flows within our country's health system.

The NHA Estimates present key indicators relating to health expenditure, including Government Health Expenditure (GHE), Out-of-Pocket Expenditure (OOPE), Social Security Expenditure (SSE), and other health financing indicators. These estimates provide a prismatic view of the evolving health financing landscape and support evidence-based analysis for health system strengthening.

We hope that these estimates will serve as a valuable resource for policymakers, researchers, and other stakeholders in making informed decisions for strengthening the health system and improving health outcomes for all citizens.

( Sibin C)

Dated: 7th September, 2026



Room No. 11036-37, 'A' Wing, Kartavya Bhawan-1, New Delhi-110001

ए. मुथुकुमार, भा.प्र.से.
संयुक्त सचिव
**A. Muthukumar, IAS**
**Joint Secretary**

भारत सरकार
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
कर्तव्य भवन-1, नई दिल्ली-110001
**Government of India**
**Ministry of Health & Family Welfare**
**Kartavya Bhavan-1, New Delhi-110001**



## MESSAGE

The National Health Accounts (NHA) estimate for 2023-24 provides a vital understanding of the overall financing of India's health system. NHA estimates generate reliable and internationally comparable health expenditure estimates based on the System of Health Accounts (SHA) 2011 framework. These estimates can be critical to improving the overall health system and positively impacting health outcomes. I am pleased to note the continued publication of these annual estimates and congratulate the team on the release of the NHA 2023–24 estimates, marking another significant milestone in this important series.

The NHA estimates continue to offer valuable insights into important health financing parameters such as Government expenditure and Out-of-Pocket Expenditure (OOPE) on health. The share of OOPE in Total Health Expenditure (THE) has declined from 64.2% to 42.7% between 2013-14 and 2023-24. This decline in the share of OOPE has corresponded with an increase in the share of Government Health Expenditure (GHE) in THE, which increased from 28.6% to 43.5% during the same period.

I commend the National Health Accounts Technical Secretariat (NHATS) at NHSRC and Bureau of Planning (BoP) Division at MoHFW and the NHA Expert Group for their dedication and technical excellence in producing these estimates consistently and promptly. I am confident that policymakers, researchers, and other stakeholders will continue to benefit from the valuable insights generated through the NHA.

**(A. Muthukumar)**

Room No. 12098, 'C' Wing, Kartavya Bhavan-1, New Delhi-110001
Tel.: (O): 011-24013615, E-mail: jsamk-mohfw@gov.in

**Prof. (Dr.) Pragya Sharma**
MBBS, MD (Community Medicine), MBA
FIPHA
**Executive Director**

**National Health Systems Resource Centre**
राष्ट्रीय स्वास्थ्य प्रणाली संसाधन केंद्र
Ministry of Health and Family Welfare
Government of India



## MESSAGE

It is a matter of pride for me to present the National Health Accounts (NHA) Estimates for 2023–24, prepared by the National Health Accounts Technical Secretariat (NHATS) at the National Health System Resource Centre (NHSRC) under the aegis of the Ministry of Health and Family Welfare, Government of India.

The NHA Estimates are compiled using the internationally recognised System of Health Accounts (SHA) 2011 framework, which enables comparability of health expenditure data across countries. To ensure relevance to the Indian context, the estimates are further guided by the National Health Accounts Guidelines, 2016.

The NHA offers a detailed and systematic account of financial flows within India's health system, tracing the mobilisation, pooling, and utilisation of resources for healthcare. The estimates draw upon a diverse set of data sources covering both public and private health expenditure in the country, thereby ensuring their comprehensiveness and methodological robustness. The current NHA 2023-24 estimate is the eleventh round in the series, with each successive round providing a more complete and nuanced understanding of trends in health financing in India.

I extend my heartfelt gratitude to the members of the NHA Expert Group for their valuable guidance and support throughout this exercise. I also congratulate the NHATS team for their dedication, professionalism, and technical excellence in producing these estimates with utmost consistency and rigour.

**Prof. (Dr.) Pragya Sharma**

NIHFW Campus, Baba Gang Nath Marg, Munirka, New Delhi - 110067
(T): 011-2610 8983, E-mail: pragya.sharma@nhsrcindia.org

# Acknowledgement

The National Health Accounts Technical Secretariat (NHATS) prepared the National Health Accounts (NHA) estimates for 2023–24 under the guidance and support of the NHA Steering Committee and the NHA Expert Group for India. We sincerely acknowledge the contributions of all Government Ministries/Departments, organisations, international and national experts, and stakeholders whose inputs were invaluable in developing the Health Accounts Estimates.

We extend our sincere gratitude to Shri A Muthukumar, Joint Secretary, National Health Accounts, for his crucial guidance and involvement in producing these estimates.

We also deeply appreciate the dedicated efforts and contributions of the team at the Bureau of Planning, MoHFW. In particular, we acknowledge Ms Shikha Singh, Deputy Director; Shri Tanveer Ahmad Khan, Deputy Director; Shri Manish Kumar, Assistant Director; Shri Hemant Pareek, Assistant Director; and Shri Neeraj Kumar, Senior Statistical Officer, for their essential involvement in completing these estimates.

We extend our sincere thanks to our colleagues at NHSRC, as well as the administrative and support staff, for their cooperation and support.

# Abbreviations

| | |
|---|---|
| **AIDS** | Acquired Immunodeficiency Syndrome |
| **ANM** | Auxiliary Nurse Midwife |
| **ASHA** | Accredited Social Health Activist |
| **ASUSE** | Annual Survey of Unincorporated Sector Enterprises |
| **AYUSH** | Ayurveda, Yoga, and Naturopathy, Unani Siddha and Homoeopathy |
| **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 |
| **CPSE Survey** | Central Public Sector Enterprise Survey |
| **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 |
| **DMF** | District Mineral Fund |
| **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 |
| **HCES** | Household Consumption Expenditure Survey |

| | |
|---|---|
| **HF** | Healthcare Financing Schemes |
| **HK** | Capital Expenditure |
| **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 |
| **PE Survey** | Public Enterprises Survey |
| **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. 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 institutionalise Health Accounts in India. As set out in the National Health Policy 2017, NHATS works towards regular reporting of health expenditure in India through robust, systematic, and institutionalised health accounts.

The work and plans of NHATS since its establishment:

- Established NHA core technical team that collects data from primary and secondary sources, conducts data validation, analysis, tabulation using a standardised 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 Expenditure) 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 is attached as Annexure D.
- Developed the National Health Accounts Guidelines for India in 2016, adapted to the Indian health system context, adhering to the System of Health Accounts (SHA), 2011 framework and comparable to the global NHA framework. These are revised from 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, FY 2021-22, FY 2022-23, and FY 2023-24. Will continue to produce annual estimates for use by policy makers, researchers, and academicians in India and for reporting to the World Health Organization and Organization for Economic Cooperation and Development for standard international comparisons.
- Developed a network of State Health Accounts Teams, institutions, and organisations at the National and State level for compilation of health accounts and to update health expenditure data and related standard key indicators.
- NHATS has the mandate to support States to institutionalise State Health Accounts and produce regular estimates.

# Introduction to the Report

This report presents National Health Accounts (NHA) Estimates for India for the financial year 2023-24. The National Health Account is a tool to describe health expenditure and the flow of funds in both the Government and Private sectors of the country. These estimates are derived within the framework of National Health Accounts Guidelines for India, 2016 (with refinements) and adhere to the System of Health Accounts 2011 (SHA 2011), a global standard framework for producing health accounts.

NHA guidelines/ methodology, along with the estimates, are continuously updated, as the Indian health system is dynamic, and NHA estimates should reflect the changing policy/ programmatic and health system context. There is always potential for improvement related to the availability of data/information, 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 2023-24 report incorporates refinements over previous NHA estimates, details of which are mentioned in the methodology and relevant sections. Accordingly, wherever necessary, the revised estimates for earlier NHAs are presented to ensure comparability. NHA estimates 2023-24 is the eleventh round of estimates for India presented according to the SHA 2011. The NHA team is working towards improving the data and methodology used for preparing 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 SHA 2011, including all refinements mentioned in the methodology section and elsewhere in this report.

# Highlights of National Health Accounts Estimates 2023-24

## Health Accounts Framework

Health Accounts describe health expenditure and the flow of funds for a financial year in India. It answers important policy questions such as sources of healthcare expenditure, who manages these, who provides healthcare services, and which services are utilised. It is a practice to describe health expenditure estimates according to a global standard framework: System of Health Accounts 2011 (SHA 2011), to facilitate inter-country comparison. The SHA 2011 framework presents expenditure disaggregated as Current and Capital. Focus is on describing Current Health Expenditure (CHE) and their details, presented according to

1. Revenue 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 healthcare services.

## Key Health Expenditure Indicators for 2023-24

**Total Health Expenditure (THE)** for India is estimated at Rs 9,52,122 crore (3.29% of GDP and Rs 6,801 per capita). THE constitutes current and capital expenditure incurred by Government and Private Sources, including External/Donor funds. **Current Health Expenditure (CHE)** is Rs 8,37,175 crore (87.9 % of THE) and **Capital Expenditure** is Rs 1,14,947 crore (12.1% of THE). Capital Expenditure is reported for government and other sources (Union Government: Rs 41,914 crore, State Government: Rs 71,039 crore, Corporations: Rs 1,103 crore, Rest of the world: Rs 891 crore).

**Government Health Expenditure (GHE)**, including capital expenditure, is Rs 4,14,196 crore (43.50 % of THE, 1.43% of GDP, and Rs 2,959 per capita). The Union government's share in GHE is about 32%, while the share of State Governments is about 68%. This amounts to about 4.83% of General Government Expenditure in 2023-24. The Union Government's Expenditure on Centrally Sponsored Schemes of the Health Department is Rs 46, 211 crore, Defence Medical Services is Rs 14,174 crore, Railway Health Services is Rs 5,436 crore, Central Government Health Scheme (CGHS) is Rs 7,187 crore, and Ex-Servicemen Contributory Health Scheme (ECHS) is Rs 9,845 crore.

Households' Out-of-pocket Expenditure on health (OOPE) is Rs 4,06,197 crore (42.66% of

THE, 1.40% of GDP, Rs 2,901 per capita). Private Health Insurance expenditure is Rs 97,167 crore (10.2% of THE). Expenditure by all Government-Financed Health Insurance Schemes combined is Rs 33,385 crore.

## Contributors to Current Health Expenditure (CHE)

The Union Government's share is Rs 89,775 crore (10.72% of CHE) and the State Government's share is Rs 1,87,755 crore (22.43% of CHE). Local bodies' share is Rs 7,080 crore (0.84% of CHE), and Households' share (including insurance contributions) is about Rs 4,66,119 crore (55.68% of CHE, OOPE being 48.52 % of CHE). Contribution by enterprises (including insurance contributions) is Rs 78,893 crore (9.43% of CHE), and NGOs is Rs 3,883 crore (0.46% of CHE). External/donor funding contributes to about Rs 3,670 crore (0.44% of CHE).

## Healthcare Providers

Current Health Expenditure attributed to Government Hospitals is Rs 1,40,431 crore (16.77% of CHE), and Private Hospitals is Rs 2,67,186 crore (31.91% of CHE). Expenditure incurred on other Government Providers (incl. PHC, Dispensaries, and Family Planning Centres) is Rs 77,501 crore (9.26% of CHE), Other Private Providers (incl. private clinics) is Rs 33,092 crore (3.95% of CHE), Providers of Patient Transport and Emergency Rescue is Rs 28,839 crore (3.45% of CHE), Medical and Diagnostic laboratories are Rs 29,289 crore (3.50% of CHE), Pharmacies are Rs 1,72,459 crore (20.60% of CHE), Other Retailers are Rs 5,054 crore (0.60% of CHE), Providers of Preventive care are Rs 42,082 crore (5.03% of CHE). Rs 31,983 crore (3.82% of CHE) is attributed to Providers of Health System Administration and Financing, and other healthcare providers (not classified elsewhere) is Rs 9,259 crore (1.11% of CHE).

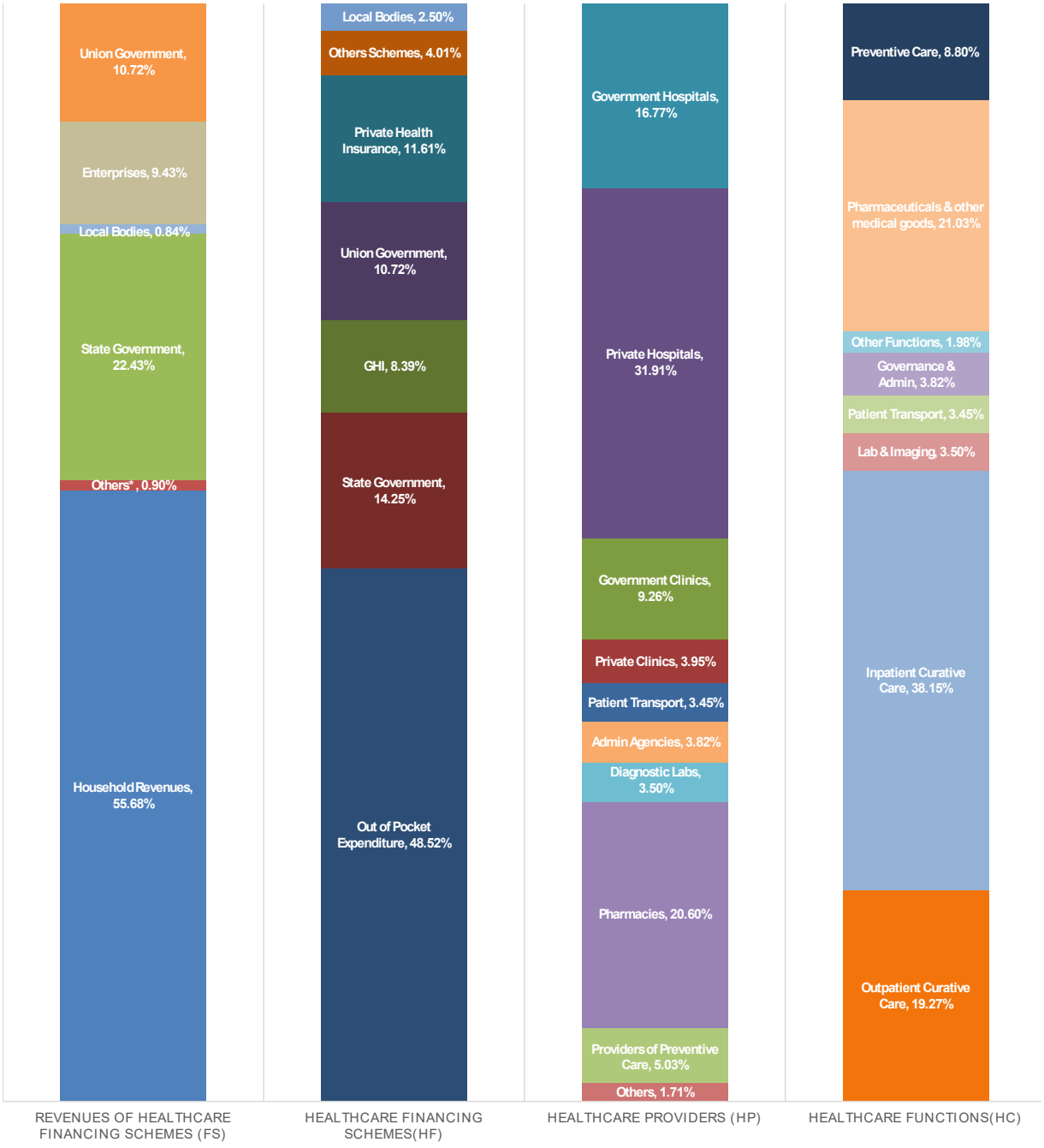
## Healthcare Services

Current Health Expenditure (CHE) attributed to Inpatient Curative Care is Rs 3,19,315 crore (38.15% of CHE), Day Curative Care is Rs 8,880 crore (1.06% of CHE), Outpatient Curative Care is Rs 1,61,326 crore (19.27% of CHE), Patient Transportation is Rs 28,839 crore (3.45% of CHE), Laboratory and Imaging services is Rs 29,289 crore ( 3.50% of CHE), Prescribed Medicine is Rs 1,42,471 crore (17.02% of CHE), Over the Counter (OTC) Medicine is Rs 28,501 crore (3.40% of CHE), Therapeutic Appliances and Medical Goods are Rs 5,054 crore (0.60% of CHE), Preventive Care is Rs 73,628 crore (8.80% of CHE), and others are Rs 7,893 crore (0.93% of CHE). About Rs 31,979 crore (3.82% of CHE) is attributed to Governance and Health System and financing administration.

Total Pharmaceutical Expenditure is 30.2% 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 3.1% of CHE.

Current Health Expenditure attributed to Primary Care is around 46%, Secondary Care is 35%, Tertiary care is 14%, and governance and supervision is 4%. The Government's Current Health Expenditure attributed to Primary Care is 51%, Secondary Care is 29%, and Tertiary Care is 11%.

**Figure 1: Distribution of Current Health Expenditure (2023-24) 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 (0.07% and 0.04%), and NPISH n.e.c. (0.46%) and all direct foreign financial transfers (0.33%). Local bodies' funds include urban (0.83%) and rural local bodies (0.01%)
2. Government Health Insurance Schemes include social insurance schemes like ESIC, CGHS, ECHS (4.40%) and Government Financed Health Insurance schemes like PMJAY, RSBY, state-specific government health insurance schemes, etc. (3.99%).
3. Local bodies schemes include urban (1.32%) and rural local bodies (1.18%)
4. Other schemes include Non-Profit Institutions Serving Households (NPISH) (0.99%), Residents Foreign Agencies Schemes (0.16%), and Enterprise financing schemes (2.86%).
5. Private Clinics include ambulatory centres like Offices of general medical practitioners (3.95%); Offices of medical specialists (0.00%);
6. Government Clinics include ambulatory centres like Sub-Centres (1.59%); Ambulatory Mental Health and Substance Abuse Centres (Government) (0.00%); Primary Health Centres (PHC), Govt. dispensaries including AYUSH, CGHS and ESIS, Railway Polyclinics (7.31%) and Family planning centres (0.36%).
7. Administrative agencies include Govt health admin (1.92%); Social health insurance (admin) (0.59%); Private health insurance admin (1.15%), and other administration agencies (0.16%)
8. Other providers include Retail sellers and other suppliers of durable medical goods and appliances (0.60%) and other health care providers (1.11%)
9. Pharmaceuticals and other medical goods include prescribed medicines (17.02%), Over-the-counter medicines (3.40%), all therapeutic appliances and other medical goods (0.60%), and All Pharmaceuticals and Other medical non-durable goods (0.01%)
10. Preventive care includes programmes on Information, education, and counselling (IEC) (0.51%); Immunisation (1.02%); Early disease detection (0.11%); Healthy condition monitoring (3.72%); Epidemiological surveillance, risk and disease control (3.41%); Preparing for disaster and emergency response (0.03%).
11. Other functions include all rehabilitative care (0.07%); All long-term care (0.00%), day curative care (1.06%); home-based curative care (0.03%) and other health care services not elsewhere classified (0.82%)

1

# National Health Accounts Estimates for India: 2023-24

## 1.1 Details of Health Financing Indicators

Key health financing indicators enable comparison of health expenditure with other countries and across various rounds of National Health Accounts estimates within the country. The description of health financing indicators are presented below:

**Total Health Expenditure (THE) as a percent of GDP and Per Capita:**

THE constitutes current and capital expenditure 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 Expenditure (CHE) as a percent of THE:**

CHE constitutes only recurrent expenditure for healthcare purposes, net of all capital expenditure. CHE as percent of THE indicates the operational expenditure on healthcare that impacts the health outcomes of the population in that particular year. The System of Health Accounts 2011 (SHA 2011) Framework disaggregates capital and current expenditure.

**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 channelled through Government organisations. It has an important bearing on the health system, as low Government Health Expenditure may mean high dependence on household Out of Pocket Expenditure.

**Out of Pocket Expenditure (OOPE) as a percent of THE:**

Out of Pocket Expenditure are expenditure directly made by households at the point of receiving health care. This indicates the extent of financial protection available for households towards healthcare payments.

**Social Security Expenditure on health as a percent of THE:**

Social Security Expenditure include expenditure under Union and State Government financed health insurance schemes (PMJAY 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 expenditure. This indicates the extent of pooled funds available for specific categories of population.

**Private Health Insurance Expenditure as percent of THE:**

Private Health Insurance expenditure constitute spending through health insurance companies,

where households or employers pay premiums to be covered under a specific health plan. This indicates the extent to which there are voluntary prepayment plans to provide financial protection.

**External/ Donor Funding for health as percent of THE:**

This constitutes all funding available to the country by assistance from donors.

**GHE as % of General Government Expenditure (GGE):**

This is the proportion of share of Government Expenditure towards healthcare in the General Government Expenditure and indicates the Government's priority towards healthcare.

**Household Health Expenditure as % of THE:**

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

**Union and State Government Health Expenditure as % of GHE:**

The Union Government Health Expenditure includes the funds allocated by different Ministries and Departments of the Union Government towards 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 the 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 the federal structure of India.

**AYUSH as % of THE:**

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

**Pharmaceutical Expenditure 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 pharmaceutical expenditure in the Current Health Expenditure.

## Table 1: Key health financing indicators for India across NHA rounds[1]

| Sl. No | Indicator | NHA 2013-14 | NHA 2014-15 | NHA 2015-16 | NHA 2016-17 | NHA 2017-18 | NHA 2018-19 | NHA 2019-20 | NHA 2020-21 | NHA 2021-22 | NHA 2022-23 | NHA 2023-24 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Total Health Expenditure (THE) as a percent of GDP[2] (2011-12 Base) | 4.0 | 3.9 | 3.8 | 3.8 | 3.3 | 3.2 | 3.3 | 3.7 | 3.8 | | |
| 1.1 | Total Health Expenditure (THE) as a percent of GDP (2022-23 Base) | | | | | | | | | | 3.4 | 3.3 |
| 2 | Total Health Expenditure (THE) Per capita (Rs.) at current prices | 3,638 | 3,826 | 4,116 | 4,381 | 4,297 | 4,470 | 4,863 | 5,436 | 6,602 | 6,373 | 6,801 |
| 3 | Total Health Expenditure (THE) Per capita (Rs.) at constant prices[3] | | | | | | | | | | 6,373 | 6,570 |
| 4 | Current Health Expenditure (CHE) as a percent of THE | 93.0 | 93.4 | 93.7 | 92.8 | 88.5 | 90.6 | 90.5 | 89.7 | 87.3 | 87.0 | 87.9 |
| 5 | Government Health Expenditure (GHE) as a percent of THE | 28.6 | 29.0 | 30.6 | 32.4 | 40.8 | 40.6 | 41.4 | 42.8 | 48.0 | 43.7 | 43.5 |
| 6 | Out of Pocket Expenditure (OOPE) as a percent of THE | 64.2 | 62.6 | 60.6 | 58.7 | 48.8 | 48.2 | 47.1 | 44.4 | 39.4 | 43.4 | 42.7 |
| 7 | Social Security Expenditure on health as a percent of THE | 6.0 | 5.7 | 6.3 | 7.3 | 9.0 | 9.6 | 9.3 | 8.6 | 8.7 | 9.9 | 11.0 |
| 8 | Private Health Insurance Expenditure as a percent of THE | 3.4 | 3.7 | 4.2 | 4.7 | 5.8 | 6.6 | 7.0 | 7.3 | 7.4 | 9.2 | 10.2 |
| 9 | External/ Donor Funding for health as a percent of THE | 0.3 | 0.7 | 0.7 | 0.6 | 0.5 | 0.4 | 0.5 | 0.7 | 1.1 | 0.5 | 0.5 |

[1] Source: NHA estimates for various years, NHSRC, MoHFW, MoSPI & Registrar General of India
[2] As per the 2011-12 base Year GDP. For 2022-23 and 2023-24, GDP with the base year 2022-23 is used.
[3] GDP Deflators were used to the constant series (2022-23 prices). GDP deflators were calculated from the GDP data available at mospi.gov.in

**Table 2: Key health financing indicators for India as a percentage of Current Health Expenditure for NHA estimates 2023-24**

| Sl. No | Indicator | NHA 2017-18 | NHA 2018-19 | NHA 2019-20 | NHA 2020-21 | NHA 2021-22 | NHA 2022-23 | NHA 2023-24 |
|---|---|---|---|---|---|---|---|---|
| 1 | Current Health Expenditure (CHE) Per capita (Rs.)[4] | 3,805 | 4,049 | 4,402 | 4,878 | 5,765 | 5,545 | 5,980 |
| 2 | Government Current Health Expenditure (GCHE) as a percent of CHE | 33.2 | 34.5 | 35.3 | 36.7 | 41.1 | 35.6 | 36.0 |
| 3 | Out of Pocket Expenditure (OOPE) as a percent of CHE | 55.1 | 53.2 | 52.0 | 49.5 | 45.1 | 49.9 | 48.5 |
| 4 | Social Security Expenditure on Health as a percent of CHE | 10.1 | 10.3 | 10.1 | 9.4 | 9.7 | 11.2 | 12.3 |
| 5 | Private Health Insurance Expenditure as a percent of CHE | 6.6 | 7.3 | 7.7 | 8.1 | 8.5 | 10.6 | 11.6 |
| 6 | Household Health Expenditure (incl. insurance contributions) as a percent of CHE | 61.4 | 60.1 | 59.2 | 57.1 | 50.6 | 56.4 | 55.7 |
| 7 | External/ Donor Funding for health as a percent of CHE | 0.6 | 0.5 | 0.6 | 0.7 | 1.0 | 0.3 | 0.4 |

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

## Table 3: Key health financing indicators for India: NHA Estimates 2023-24

| Sl. No | Indicator | NHA 2017-18 | NHA 2018-19 | NHA 2019-20 | NHA 2020-21 | NHA 2021-22 | NHA 2022-23 | NHA 2023-24 |
|---|---|---|---|---|---|---|---|---|
| 1 | Total Health Expenditure (THE) as a percent GDP[5] (2011-12 Base) | 3.31 | 3.16 | 3.27 | 3.73 | 3.83 | | |
| 1.1 | Total Health Expenditure (THE) as a percent GDP (2022-23 Base)[6] | | | | | | 3.37 | 3.29 |
| 2 | THE per capita (Rs.)[7] at current prices | 4,297 | 4,470 | 4,863 | 5,436 | 6,602 | 6,373 | 6,801 |
| 3 | Current Health Expenditure (CHE) as a percent of THE | 88.5 | 90.6 | 90.5 | 89.7 | 87.3 | 87.0 | 87.9 |
| 4 | Capital Health Expenditure as a percent of THE | 11.5 | 9.4 | 9.5 | 10.3 | 12.7 | 13.0 | 12.1 |
| **Government Health Expenditure (GHE)** | | | | | | | | |
| 5 | Government Health Expenditure (GHE) as a percent of THE | 40.8 | 40.6 | 41.4 | 42.8 | 48.0 | 43.7 | 43.5 |
| 6 | GHE as a percent of GDP | 1.35 | 1.28 | 1.35 | 1.60 | 1.84 | | |
| 6.1 | GHE as a percent of GDP (2022-23 base) | | | | | | 1.48 | 1.43 |
| 7 | GHE as a percent of General Government Expenditure (GGE)[8] | 5.12 | 4.81 | 5.02 | 4.98 | 6.12 | 4.89 | 4.83 |
| 8 | Per Capita Government Health Expenditure (Rs.) at current prices | 1,753 | 1,815 | 2,014 | 2,328 | 3,169 | 2,786 | 2,959 |
| 9 | Current Government Health Expenditure (CGHE) as a percent of GHE | 71.9 | 76.9 | 77.2 | 76.8 | 74.8 | 70.9 | 72.7 |
| 10 | Union Government Health Expenditure as a percent of GHE | 40.8 | 34.3 | 35.8 | 35.7 | 41.8 | 36.3 | 32.1 |
| 11 | State Government Health Expenditure as a percent of GHE | 59.2 | 65.7 | 64.2 | 64.3 | 58.2 | 63.7 | 67.9 |
| 12 | Government Financed Health Insurance as a percent of GHE | 4.1 | 5.2 | 5.1 | 4.3 | 4.8 | 6.8 | 8.1 |
| **Household Health and Out-of-Pocket Expenditure (OOPE)** | | | | | | | | |
| 13 | Household Health Expenditure (incl. insurance contributions) as a percent of THE | 54.3 | 54.4 | 53.6 | 51.2 | 44.1 | 49.1 | 49.0 |

[5] As per the 2011-12 base Year GDP. For 2022-23 and 2023-24, the GDP with the base year 2022-23 is used.
[6] GDP Value for FY 2023-24 (Rs.2,89,83,909 crore) From Press Note on New Series of GDP Estimates with Base Year 2022-23.
[7] 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. The population for 2023-24 is 140 crore.
[8] GGE value for FY 2023-24 is Rs 85,79,810 crore. Receipts and Disbursements of States and Consolidated General Government, Economic Survey 2025-26.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 14 | OOPE as a percent of THE | 48.8 | 48.2 | 47.1 | 44.4 | 39.4 | 43.4 | 42.7 |
| 15 | OOPE as a percent of GDP | 1.62 | 1.52 | 1.54 | 1.66 | 1.51 | | |
| 15.1 | OOPE as a percent GDP (2022-23 Base) | | | | | | 1.47 | 1.40 |
| 16 | Per capita OOPE (Rs.) | 2,097 | 2,155 | 2,289 | 2,415 | 2,600 | 2,767 | 2,901 |
| **Others** | | | | | | | | |
| 17 | External/Donor funding as a % of THE | 0.5 | 0.4 | 0.5 | 0.7 | 1.1 | 0.5 | 0.5 |
| 18 | AYUSH as % of THE | 3.6 | 3.9 | 3.9 | 3.8 | 3.1 | 3.1 | 2.7 |
| 19 | Pharmaceutical expenditure as % of CHE | 33.4 | 33.8 | 35.1 | 29.2 | 30.8 | 29.6 | 30.2 |

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

## 1.2. Expenditure Estimates by National Health Accounts Classifications

This section describes the distribution of Current Healthcare Expenditure 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 classification is provided under each Section of this report and in the National Health Accounts Guidelines for India 2016. Given below is the distribution of the Current Healthcare Expenditure for 2023-24 (Rs 8,37,175 crore) into healthcare financing schemes, revenues of healthcare financing schemes (sources of financing), healthcare providers, and healthcare functions.

### 1.2.1 Expenditure Estimates by Healthcare Financing Schemes

Healthcare financing schemes are the structural components of the healthcare financing systems. They are financing arrangements through which funds flow from the source for provision of healthcare services to the population. Table 4 shows the distribution of expenditure 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 Expenditure (2023-24) by Healthcare Financing Schemes**

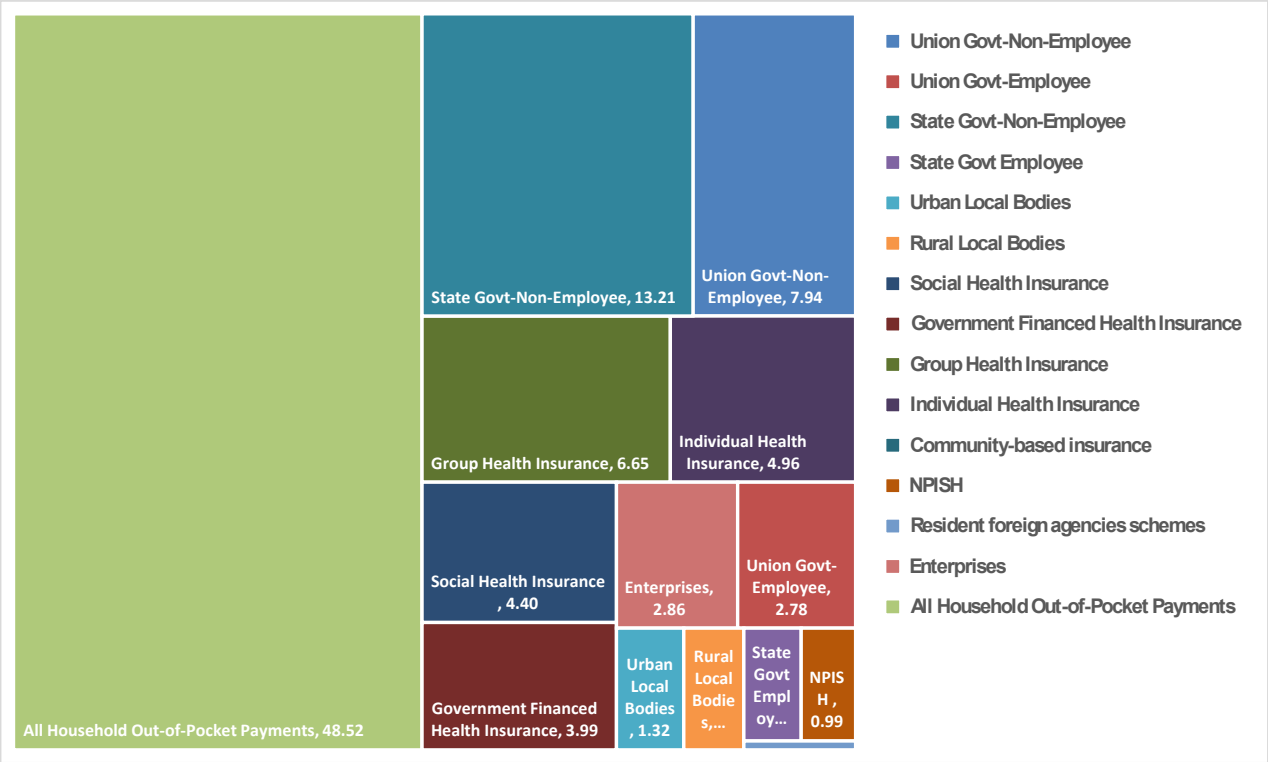
| NHA Code | Healthcare Financing Schemes | Amount (in Rs Crore) | % |
|---|---|---|---|
| HF.1.1.1.1 | Union government schemes (Non-Employee) | 66,450 | 7.94 |
| HF.1.1.1.2 | Union government schemes (Employee) | 23,242 | 2.78 |
| HF.1.1.2.1.1 | State government schemes (Non-Employee) | 1,10,572 | 13.21 |
| HF.1.1.2.1.2 | State government schemes (Employee) | 8,753 | 1.04 |
| HF.1.1.2.2.1 | Urban Local Bodies schemes | 11,060 | 1.32 |
| HF.1.1.2.2.2 | Rural Local Bodies schemes | 9,891 | 1.18 |
| HF.1.2.1 | Social Health Insurance Schemes (not incl 1.2.1.4) [9] | 36,870 | 4.40 |
| HF.1.2.1.4 | Government Financed Health Insurance [10] | 33,385 | 3.99 |

[9] Includes Social Health Insurance Schemes such as Central Government Health Scheme (CGHS), Ex-Servicemen Contributory Health Scheme (ECHS), Employee State Insurance Scheme (ESIS), etc.
[10] Include expenditures on PMJAY and state-specific health insurance schemes

| | | | |
|---|---|---|---|
| HF.2.1.1.1 | Employer-based insurance (Group Health Insurance) | 55,666 | 6.65 |
| HF.2.1.1.3 | Other primary coverage schemes (individual Health Insurance) | 41,501 | 4.96 |
| HF.2.1.2.1 | Community-based insurance | 1 | 0.00 |
| HF.2.2.1 | NPISH financing schemes (excluding HF.2.2.2) | 8,273 | 0.99 |
| HF.2.2.2 | Resident foreign agencies schemes | 1,357 | 0.16 |
| HF.2.3.1 | Enterprises | 23,957 | 2.86 |
| HF.3.3 | All Household out-of-pocket payment | 4,06,197 | 48.52 |
| **Total** | | **8,37,175** | **100** |

*All values are rounded off

**Figure 2: Current Health Expenditure (2023-24) by Financing Schemes (%)**




### HF.1. Government Schemes and Compulsory Contributory Healthcare Financing Schemes

All expenditure 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.1.1.2.2Local Government Schemes. HF.1.2.1 Social Health Insurance Schemes fall under HF.1.2 Compulsory Contributory Insurance Scheme. Brief descriptions of all lowest 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. This includes expenditure under the National Health Mission, National Family Welfare Programs, National AIDS Control Program IEC programs, partnership with NGOs, etc. It also includes expenditure through other Union Ministries and Departments under the Labour 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 is classified here. It includes expenditure 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 is classified here. This includes expenditure 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, such as the Department of Labour, Art, and Culture, Social Security, Welfare and Nutrition, Welfare of SC/ST and OBC, etc. (Refer to NHA Guidelines for India, 2016 for details)

#### HF.1.1.2.1.2 State Government Schemes (Employee)

Expenditure by the Department of Health and Family Welfare and other Departments of the various State Governments for providing healthcare services to their employees is 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), and Ex-servicemen Contributory Health Scheme (ECHS) are classified here. Social Health Insurance is financed by the contributions of employees (household's prepayments), employers (enterprises), the 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 the Union and State Governments.These are PMJAY and other State-specific Government health insurance schemes that are enumerated under the section on health insurance expenditure of this report. These schemes are financed by the 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 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 expenditure 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/organised 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. Expenditure from both these categories is included. These are financed by household prepayments.

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

These are institutions established and operated purely on philanthropic funding or by receiving foreign aid. They may have a network of their healthcare facilities and/ or deliver healthcare services through a single hospital or clinic. Healthcare services are generally provided free or at a subsidised 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 Enterprises

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

### 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 expenditure 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 expenditure (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 which the schemes draw their revenues. Table 5 presents the distribution of expenditure 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 Expenditure (2023-24) by Revenues of Healthcare Financing Schemes**

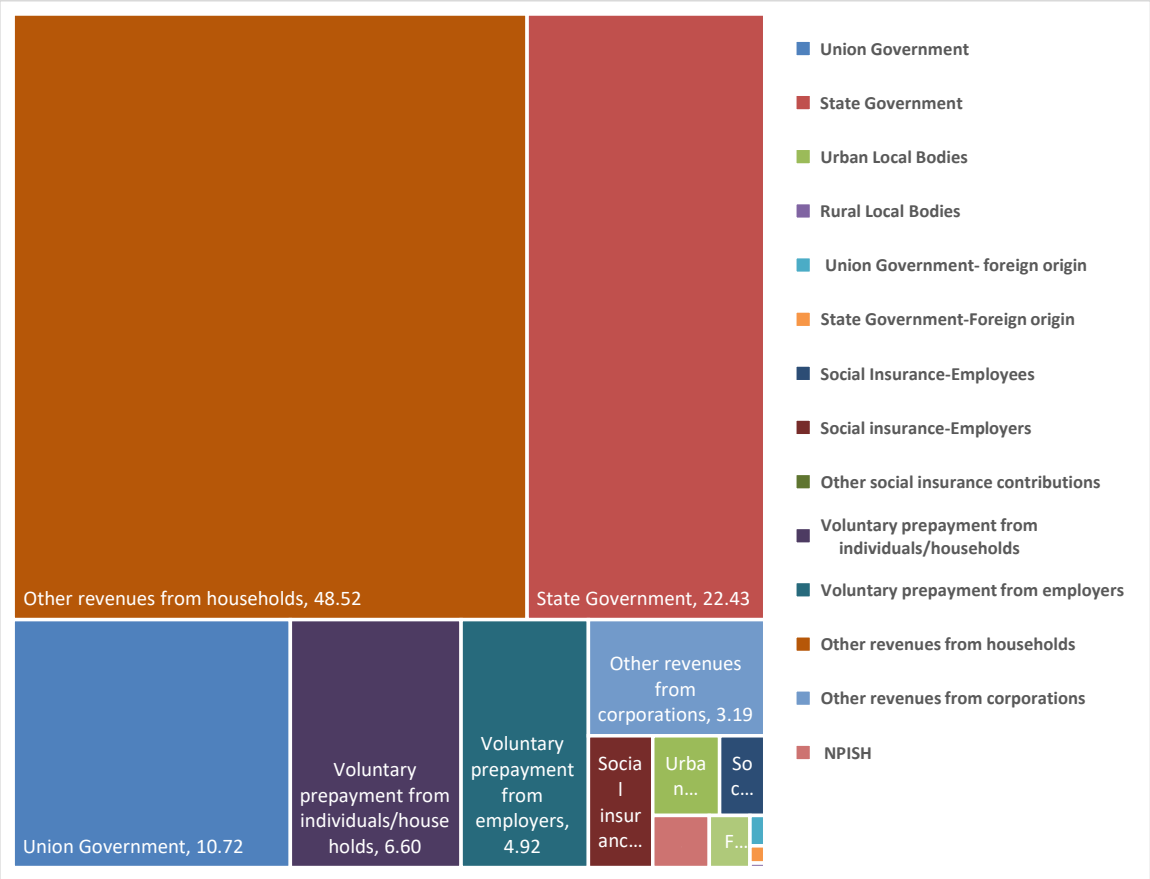
| NHA Code | Revenues of Healthcare Financing Schemes | Amount (in Rs Crore) | % |
|---|---|---|---|
| FS.1.1.1 | Internal transfers and grants - Union Government | 89,775 | 10.72 |
| FS.1.1.2 | Internal transfers and grants - State Government | 1,87,755 | 22.43 |
| FS.1.1.3.1 | Urban Local Bodies | 6,971 | 0.83 |
| FS.1.1.3.2 | Rural Local Bodies | 109 | 0.01 |
| FS.2.1 | Transfers distributed by Union Government from foreign origin | 607 | 0.07 |
| FS.2.2 | Transfers distributed by State Government from foreign origin | 334 | 0.04 |
| FS.3.1 | Social insurance contributions from employees | 4,663 | 0.56 |
| FS.3.2 | Social insurance contributions from employers | 11,010 | 1.32 |
| FS.3.4 | Other social insurance contributions | 19 | 0.00 |
| FS.5.1 | Voluntary prepayment from individuals/households | 55,240 | 6.60 |
| FS.5.2 | Voluntary prepayment from employers | 41,215 | 4.92 |
| FS.6.1 | Other revenues from households n.e.c. | 4,06,197 | 48.52 |
| FS.6.2 | Other revenues from corporations n.e.c. | 26,668 | 3.19 |
| FS.6.3 | Other revenues from NPISH n.e.c. | 3,883 | 0.46 |
| FS.7.1.4 | All direct foreign financial transfers | 2,729 | 0.33 |
| **Total** | | **8,37,175** | **100** |

*All values are rounded off

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

These are funds allocated from the Government's 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).

**Figure 3: Current Health Expenditure (2023-24) by Revenues of Healthcare Financing Schemes (%)**




### FS.2 Transfers distributed by the 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 categorised 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 the Government.

Contributions towards any type of employee/ specific population groups are excluded here and are accounted for under Government internal transfers. For example, under the Employee State Insurance Scheme, only the contributions by employees and employers are considered as Social Insurance Contributions, whereas the contributions by State Governments are considered under Government internal transfers. FS.3.4 is introduced in NHA 2015-16 to attribute expenditure 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 expenditure by households, corporations, and NPISH from their 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 are 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 subcategory FS.7.1.4 All Direct Foreign Financial Transfers.

## 1.2.3 Expenditure Estimates by Healthcare Providers

Healthcare providers are the organisations or actors that provide healthcare services or goods as their primary activity or as one among others. Table 6 presents the distribution of Current Healthcare Expenditure by providers of healthcare, followed by a description of all healthcare providers relevant in the Indian context. A detailed description of these schemes is provided in the "National Health Accounts Guidelines for India", 2016.

**Table 6: Current Health Expenditure (2023-24) by Healthcare Providers**

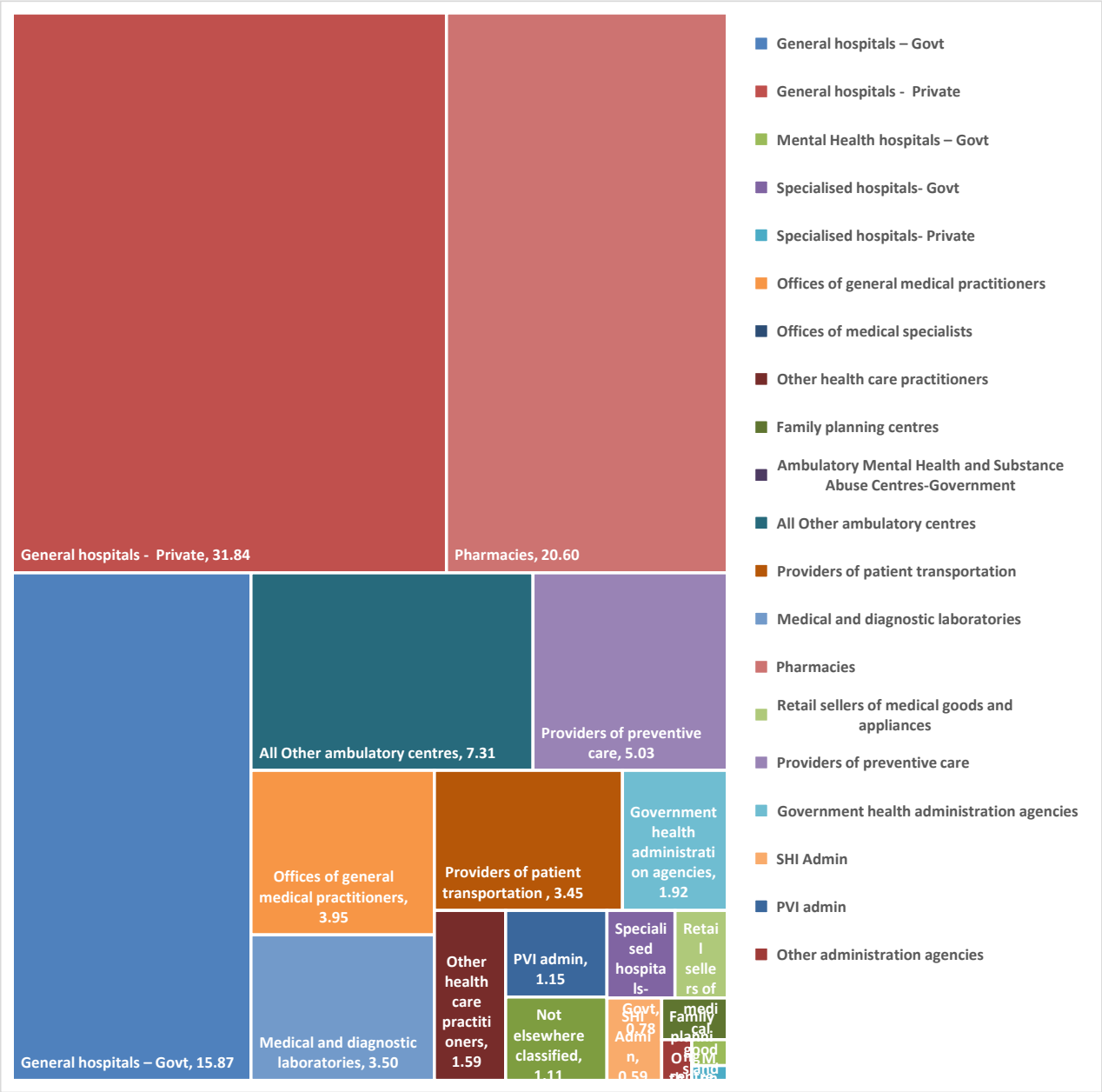
| NHA Code | Healthcare Providers | Amount (in Rs Crore) | % |
|---|---|---|---|
| HP.1.1.1 | General hospitals – Government | 1,32,866 | 15.87 |
| HP.1.1.2 | General hospitals - Private | 2,66,585 | 31.84 |
| HP.1.2.1 | Mental Health hospitals – Government | 1,006 | 0.12 |
| HP.1.3.1 | Specialised hospitals (Other than mental health hospitals) Government | 6,559 | 0.78 |
| HP.1.3.2 | Specialised hospitals (Other than mental health hospitals) Private | 601 | 0.07 |
| HP.3.1.1 | Offices of general medical practitioners | 33,089 | 3.95 |
| HP.3.1.3 | Offices of medical specialists (Other than mental medical specialists) | 3 | 0.00 |
| HP.3.3 | Other health care practitioners | 13,266 | 1.59 |
| HP.3.4.1 | Family planning centres | 3,022 | 0.36 |
| HP.3.4.2 | Ambulatory Mental Health and Substance Abuse Centres (Government) | 37 | 0.00 |

| | | | |
|---|---|---|---|
| HP.3.4.9[11] | All Other ambulatory centres | 61,176 | 7.31 |
| HP.4.1 | Providers of patient transportation and emergency rescue | 28,839 | 3.45 |
| HP.4.2 | Medical and diagnostic laboratories | 29,289 | 3.50 |
| HP.5.1 | Pharmacies | 1,72,459 | 20.60 |
| HP.5.2 | Retail sellers and Other suppliers of durable medical goods and medical appliances | 5,054 | 0.60 |
| HP.6 | Providers of preventive care | 42,082 | 5.03 |
| HP.7.1 | Government health administration agencies | 16,044 | 1.92 |
| HP.7.2 | Social health insurance agencies | 4,979 | 0.59 |
| HP.7.3 | Private health insurance administration agencies | 9,646 | 1.15 |
| HP.7.9 | Other administration agencies | 1,314 | 0.16 |
| HP.10 | Other health care providers not elsewhere classified (n.e.c) | 9,259 | 1.11 |
| **Total** | | **8,37,175** | **100** |

*All values are rounded off

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

## Figure 4: Current Health Expenditure (2023-24) 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 specialised 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 Centres (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 Specialised hospital (other than mental hospitals)

A specialised hospital is primarily engaged in providing services for a specific type of disease or medical condition or a specific group of people. These include speciality 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 categorised into HP.3.1 Medical Practices, HP.3.3 Other Healthcare Practitioners and HP.3.4 Ambulatory Healthcare Centres. 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 Speciality Clinics).

### HP.3.3 Other Healthcare practitioners

This includes expenditure associated with Sub-centres.

### HP.3.4 Ambulatory health care centres

These centres are classified into HP.3.4.1 Family Planning Centres and HP.3.4.9 All Other Ambulatory Centres [Government-run - Primary Health Centres, 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 patients' 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 centres, pathology laboratories, Medical forensic laboratories, etc. It is important to note that expenditure 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 expenditure in pharmacies integrated with hospitals that mainly serve inpatients are part of establishments classified under HP.1 General Hospitals. Also, expenditure in specialised dispensaries where the continuous monitoring of compliance and treatment plays an important role are classified under HP.3.4 Ambulatory health care centre. 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 the 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, eg, the Directorate of Central Government Health Scheme, the 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 Expenditure 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 Expenditure (2023-24) by Healthcare Functions**

| NHA Code | Healthcare Functions | Amount (In Rs Crore) | % |
|---|---|---|---|
| HC.1.1.1 | General inpatient curative care | 2,21,067 | 26.41 |
| HC.1.1.2 | Specialised inpatient curative care | 98,248 | 11.74 |
| HC.1.2.1 | General day curative care | 2,601 | 0.31 |
| HC.1.2.2 | Specialised day curative care | 6,279 | 0.75 |
| HC.1.3.1 | General outpatient curative care | 1,38,644 | 16.56 |
| HC.1.3.2 | Dental outpatient curative care | 1,741 | 0.21 |
| HC.1.3.3 | Specialised outpatient curative care | 20,941 | 2.50 |
| HC.1.4 | Home-based curative care | 224 | 0.03 |
| HC.2 | All Rehabilitative Care | 567 | 0.07 |
| HC.3 | All Long-Term Care | 37 | 0.00 |
| HC.4.3 | Patient transportation | 28,839 | 3.45 |
| HC.4.4 | Laboratory and Imaging services | 29,289 | 3.50 |
| HC.5.1.1 | Prescribed medicines | 1,42,471 | 17.02 |
| HC.5.1.2 | Over-the-counter medicines | 28,501 | 3.40 |
| HC.5.1.4 | All Pharmaceuticals and Other medical non-durable goods | 110 | 0.01 |
| HC.5.2.4 | All Therapeutic appliances and Other medical goods | 5,054 | 0.60 |

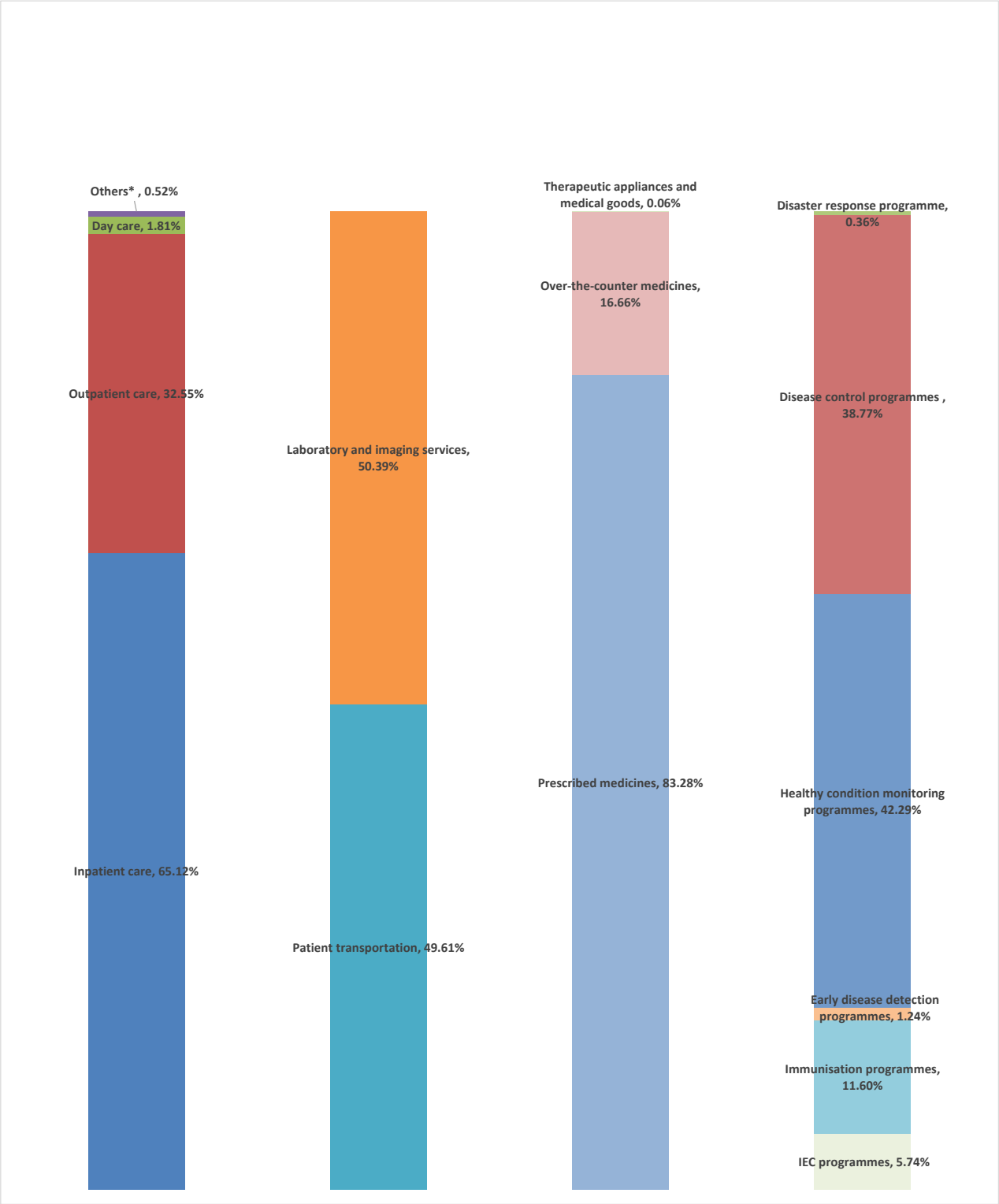
| | | | |
|---|---|---|---|
| HC.6.1 | Information, Education, and Counselling (IEC) Programmes | 4,229 | 0.51 |
| HC.6.2 | Immunisation programmes | 8,539 | 1.02 |
| HC.6.3 | Early disease detection programmes | 912 | 0.11 |
| HC.6.4 | Healthy condition monitoring programmes | 31,139 | 3.72 |
| HC.6.5 | Epidemiological Surveillance, Risk, and Disease Control Programmes | 28,546 | 3.41 |
| HC.6.6 | Preparing for disaster and emergency response programmes | 263 | 0.03 |
| HC.7.1 | Governance and Health System Administration | 17,261 | 2.06 |
| HC.7.2 | Administration of health financing | 14,718 | 1.76 |
| HC.9 | Other health care services not elsewhere classified (n.e.c.) | 6,955 | 0.82 |
| **Total** | | **8,37,175** | **100** |
| HC.RI.1 | Total Pharmaceuticals Expenditure (TPE) | 2,52,949 | 30.2 |
| HC.RI.2 | Traditional, Complementary and Alternative Medicines (TCAM) | 26,149 | 3.1 |

*All values are rounded off

## Figure 5: Current Health Expenditure (2023-24) by Healthcare Functions (%)



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




*Other curative care includes Dental outpatient curative care, Home-based curative care, rehabilitative care, and long-term care.

### 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 Specialised 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 Specialised 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 the Government and the 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 centres and laboratories.

### HC.5.1 Pharmaceuticals and other non-durable goods

This is categorised 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): comprise 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 health purposes.

Important: Adhering to the descriptions of HC.4.4 and HC.5.1 given above for purposes

of National Health Accounts for India, only diagnostic services and medicines as part of an outpatient contact or over the counter are categorised 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 the respective provider classification under HP.1. Because in the Indian context, the majority of health expenditure is OOPE, and this data on OOPE is sourced from the Health and Morbidity Survey conducted by the National Sample Survey Office (NSSO). The NSSO survey reports expenditure 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 contacts separately. However, it is not clear from the survey if the expenditure 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 expenditure 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.

Expenditure on all pharmaceuticals within the health system (both private and government sectors) in a given year is reported under Total Pharmaceutical Expenditure (TPE) (HC.RI.1), a reporting item that includes all.

Pharmaceutical Expenditure is 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, orthopaedic 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 control over some of its immediate determinants. This includes all the government-funded national health programs, such as the 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. Expenditure not classified under any of the above is categorised under HC.6.nec Unspecified preventive care (N.E.C.) (the 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 is categorised here. It excludes the administration and management at the provider's level, like any overhead expenses, to be included in the expenditure by service consumed. This is further categorised into HC.7.1 Governance and Health System Administration and HC.7.2 Administration of health financing (includes specific expenditure

on the 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 under 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 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 Homoeopathy) from both the private and public sectors. Expenditure is 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. Due to the non-availability of detailed expenditure, the capital expenditure is classified as HNEC only. The following table provides information about capital formation by different actors in India.

**Table 8: Capital formation by funding agency**

| Funding Agency | Amount (In Rs Crore) | % |
|---|---|---|
| Union | 41,914 | 36.46 |
| State | 69,153 | 60.16 |
| Local Bodies (ULBs & RLBs) | 1,886 | 1.64 |
| Corporations | 1,103 | 0.96 |
| Rest of the World | 891 | 0.78 |
| **Total** | **1,14,947** | **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 expenditure into Primary, Secondary, and Tertiary care from NHA India 2023-24 is presented for Government and combined allocations in Table 9. Expenditure regarded as Governance and Supervision, and those not elsewhere classified are also mentioned. Note that these expenditure are comparable only to NHA Estimates based on SHA 2011, not NHA Estimates 2004-05(which is based upon SHA 1.0). 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 (2023-24) by Primary, Secondary and Tertiary Care (%)

| Category | Description of Expenditure Included | Govt. | | | Combined | | |
|---|---|---|---|---|---|---|---|
| | | 2021-22 | 2022-23 | 2023-24 | 2021-22 | 2022-23 | 2023-24 |
| Primary | Expenditure under preventive care under all healthcare providers. | 50 | 51 | 51 | 46 | 46 | 46 |
| | All expenditure at sub-centres, Family planning centres, PHC, dispensaries (CGHS, ESIS, etc., private clinics), except for those incurred for specialised outpatient care and dental care. | | | | | | |
| | Expenditure for general outpatient curative care at all healthcare providers, including related diagnostic and pharmaceutical expenditure apportioned from wherever relevant. | | | | | | |
| | Expenditure under all pharmaceuticals and other medical non-durable goods, therapeutic appliances, and other medical goods purchased directly by the house-holds | | | | | | |
| | Expenditure for inpatient curative care at all ambulatory centres, including expenditure related to childbirth at sub-centres. | | | | | | |
| | Expenditure under rehabilitative care at offices of general medical practitioners. | | | | | | |
| | Expenditure under all long-term care and expenditure under patient transportation | | | | | | |
| Secondary | Expenditure under general inpatient curative care at hospitals, including related diag-nostic and pharmaceutical expenditure apportioned from wherever relevant. | 28 | 28 | 29 | 33 | 34 | 35 |
| | Expenditure under dental outpatient curative care at all healthcare providers, including related diagnostic and pharmaceutical expenditure. | | | | | | |
| | Expenditure under specialised outpatient curative care at all providers of ambulatory healthcare | | | | | | |
| | Expenditure under all laboratory and imaging services and pharmaceutical expendi-ture under specialised outpatient curative care, as apportioned from wherever relevant. | | | | | | |
| Tertiary | Expenditure under specialised inpatient curative care at all providers, including related diagnostic and pharmaceutical expenditure. | 12 | 11 | 11 | 16 | 15 | 14 |
| | Expenditure under specialised outpatient curative care at hospitals | | | | | | |
| | Expenditure under rehabilitative care at specialised hospitals other than mental health hospitals | | | | | | |
| Governance and supervision | All expenditure where both providers and functions are healthcare systems, gover-nance and administration of finances | 6 | 8 | 7 | 3 | 4 | 4 |
| Not Classified elsewhere | Expenditure that could not be classified under any of the above categories | 4 | 2 | 2 | 2 | 1 | 1 |

## 1.5 Health Insurance Expenditure

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 the Government (health department or government-governed Corporation/Trust/Society) and/or insurance company. For National Health Accounts for India, expenditure of the following types of health financing schemes are considered health insurance expenditure.[12] The expenditure under these for the year 2023-24 are presented in Table 10.

**Table 10: Health Insurance Expenditure (2023-24) under different schemes**

| Sl No | Health Insurance Scheme | Amount (Rs Crore) |
|---|---|---|
| **1** | **Social Health Insurance Schemes** | **39,078** |
| 1.1 | Central Government Health Scheme (CGHS) (Incl Capital Expenditure) | 7,187 |
| 1.2 | Employee State Insurance Scheme (ESIS) (Incl Capital Expenditure) | 20,297 |
| 1.3 | Ex-Serviceman Contributory Health Scheme (ECHS) (Incl Capital Expenditure) | 9,845 |
| 1.4 | Other Social Health Insurance Schemes | 1,749 |
| **2** | **Government-Financed Health Insurance** | **33,385** |
| 2.1 | MA Yojna/ Arogya Suraksha Yojana, Gujarat | 2,393 |
| 2.2 | Mukhya Mantri/Himachal Health Care Scheme (HIMCARE), Himachal Pradesh | 162 |
| 2.3 | Mahatama Jyotiba Phule Jan Arogya Yojana, Maharashtra | 1,148 |
| 2.4 | Megha Health Insurance, Meghalaya | 173 |
| 2.5 | Mizoram State Health Care Scheme (MSHCS), Mizoram | 100 |
| 2.6 | Biju Swasthya Yojna, Odisha | 4,211 |
| 2.7 | Ayushman Bharat- Pradhan Mantri Jan Arogya Yojana (AB-PMJAY) | 11,525 |
| 2.8 | Mukhyamantri Jan Aarogya Yojana, Jharkhand | 300 |
| 2.9 | Manipur Health Protection Scheme, Manipur | 40 |
| 2.10 | Ayushman Bharat Haryana Health Protection Mission and CHIRAYU scheme, Haryana | 711 |
| 2.11 | Ayushman Bharat PM-JAY Dr. Khubchand Baghel Swasthya Bima Yojana (AB PM-JAY - DKBSSY), Chhattisgarh | 868 |
| 2.12 | Yeshasvini Health Insurance, Karnataka | 31 |
| 2.13 | Deen Dayal Swasthaya Seva Yojana, Goa | 72 |
| 2.14 | Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (PM-JAY) SEHAT, Punjab | 633 |
| 2.15 | Ayushman Bharat-Arogya Karnataka (AB-ArK), Karnataka | 1,192 |
| 2.16 | Pradhan Mantri Jan Arogya Yojana - Karunya Arogya Suraksha Paddhati & Karuna Benevolent Fund, Kerala | 163 |
| 2.17 | Ayushman Bharat-Madhya Pradesh 'Niramayam' Yojana, Madhya Pradesh | 120 |

[12] Expenditure 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 expenditure might not fall under the financial year for which NHA estimates are being produced. At times, expenditure for a particular scheme are unavailable, or it might not be possible to disaggregate them from a particular data source

| | | |
|---|---|---|
| 2.18 | Mukhya Mantri Chiranjeevi Swasthya Bima Yojana, Rajasthan | 2,300 |
| 2.19 | Ayushman Bharat Mukhya Mantri Jan Arogya Yojana, Uttar Pradesh | 350 |
| 2.20 | Atal Ayushman Uttarakhand Yojana, Uttarakhand | 600 |
| 2.21 | Rajiv Aarogyasri Scheme (Telangana) | 473 |
| 2.22 | Chief Minister's Comprehensive Health Insurance Scheme, Tamil Nadu | 332 |
| 2.23 | Atal Amrit Abhiyan, Assam | 100 |
| 2.24 | Insurance for Information and Broadcasting Workers, West Bengal | 3 |
| 2.25 | Ayushman Bharat-Dr. YSR Arogyasri Healthcare Scheme, Andhra Pradesh | 2,732 |
| 2.26 | Swasthya Sathi, West Bengal | 2,510 |
| 2.27 | Mediclaim and Swarnajayanti Arogya Bima, Goa | 2 |
| 2.28 | Other Government Financed Health Insurance | 141 |
| **3** | **Private Health Insurance** | **97,167** |
| 3.1 | Employer-based insurance (Private Group Health Insurance) | 55,666 |
| 3.2 | Other primary coverage schemes (Private Individual Health Insurance) | 41,501 |
| **4** | **Community-based Insurance** | **1** |

2

# National Health Accounts Methodology

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

National Health Accounts (NHA) estimates for India are based on the SHA 2011 framework and NHA 2016 Guidelines for India, including refinements that adhere to basic principles from the 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 the consumption of healthcare goods and services and a standard for classifying health expenditure according to the three axes - consumption, provision, and financing. All health expenditure are included regardless of how or by whom the services or goods are 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 expenditure from SHA 1.0 to SHA 2011 is that the SHA 1.0 used the Total Health Expenditure (THE) to estimate health accounts, while the SHA 2011 disaggregates expenditure into Current Health Expenditure (CHE) and Capital Formation for health (HK). Total Health Expenditure includes both current and capital expenditure for health. SHA 2011 defines Current Health Expenditure 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 Defining Healthcare Expenditure Boundaries for India

The System of Health Accounts 2011 framework (SHA 2011) sets time, spatial and functional boundaries. Health expenditure incurred for the consumption of health care goods and services during a given fiscal year (for India) is included. NHA 2023-24 estimates for India consider the 'Actual Expenditure' made during the Financial Year from 1st April 2023 to 31st March 2024. Health Expenditure 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 outside the boundary of health accounts.

Under the functional dimension, expenditure on all activities is included whose primary purpose is to restore, improve, maintain, and prevent the deterioration of health status of the population and mitigate 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 expenditure is based on the above-mentioned activities, there is a distinction between current and capital expenditure. Current Health Expenditure includes activities for the current consumption of services to promote, develop and maintain health status and are included in the boundary of NHA. Capital Expenditure includes 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, which are accounted separately in SHA 2011 and do not come within the boundary of Current Health Expenditure. Therefore, for the estimation of NHA, Current Health Expenditure on the following activities falls under the purview of NHA, including expenditure 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 involve over-the-counter medicines, are also included as health expenditure.

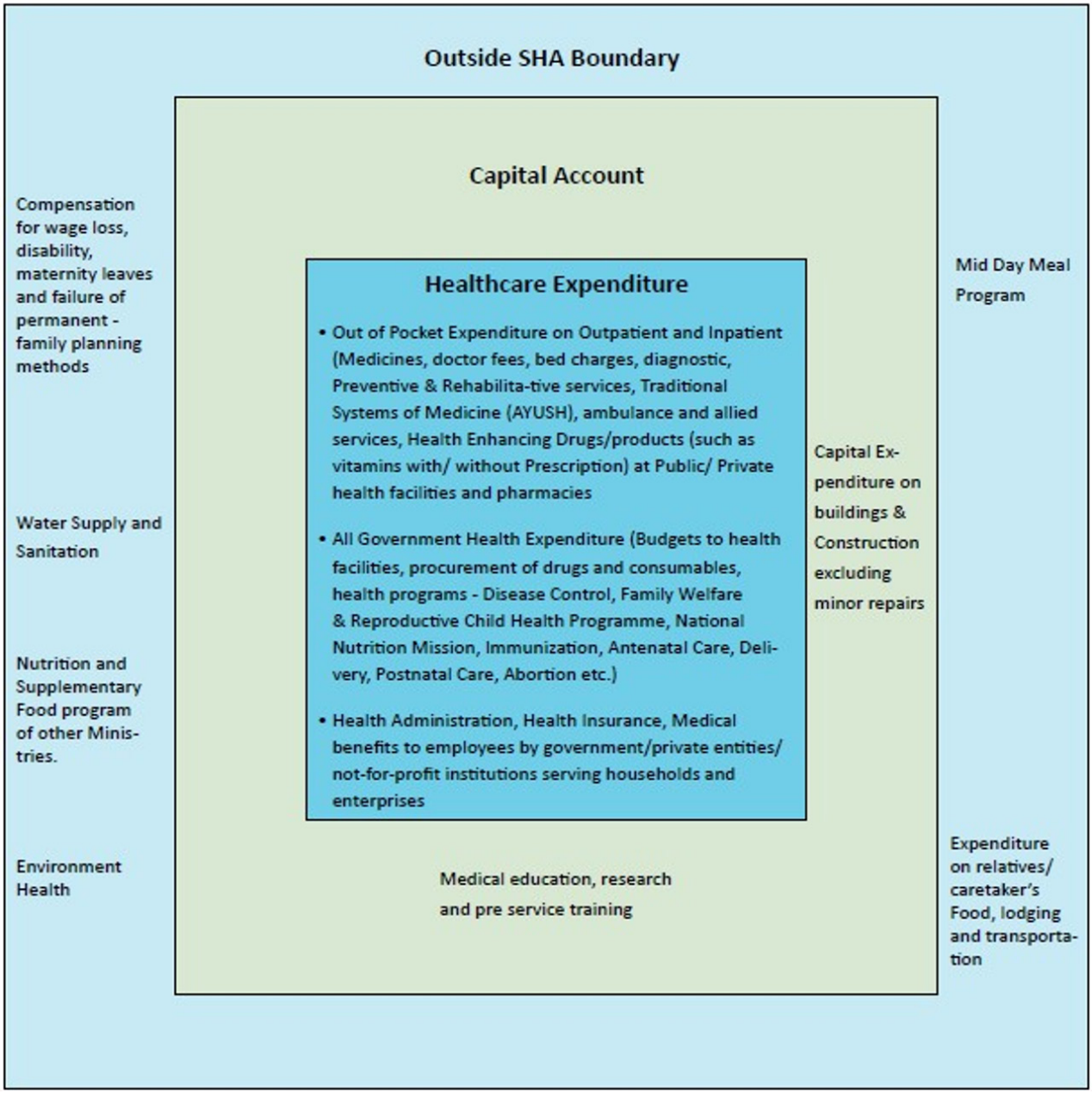
Certain health-related activities are provided by various Government departments other than the Department of Health and Family Welfare. These activities include the provision of long-term social care, enhancing integration of disabled persons, enforcement of standards of food hygiene, provision of drinking 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 expenditure are excluded from the boundary of NHA. However, care should be taken while excluding this expenditure. For instance, if a department allocates money to provide targeted supplementary nutrition to prevent anaemia, 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.
- Expenditure related to purification, testing, and supply of potable water, sanitation services, cremation and animal care, disposal of wastes, nutrition programs like mid-day meals, and any other programs that complement but do not directly impact health.
- Other miscellaneous expenditure incurred by the relatives or friends who accompany the patient, like transport costs, food expenditure, lodging charges, and loss of wages/labour.

- Interest paid on revenues, dividends, and reserves of the insurer (after claims are paid, including administrative overheads) is not accounted for.

**Figure 7: Description of Healthcare Expenditure Boundaries for India**



## 2.3 Data Sources

To capture healthcare expenditure 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 the Ministry of Railways and Ministry of Defence, 2025-26 for actual expenditure of FY 2023-24.
- State-wise expenditure under National Health Mission (NHM) - Financial Monitoring Reports (FMR) for 2023-24
- Financial Management Group (FMG), National Health Mission, MoHFW.
- Detailed Demand for Grants - State Department of Health and Family Welfare and all Other State Departments, 2025-26, for actual expenditure of FY 2023-24.
- Office of the Controller General of Accounts (CGA) - medical reimbursements to Union Government employees and contributions towards social health insurance for FY 2023-24.
- Expenditure Statements/ Annual Reports/Government Reports/Budgets on the finances of Urban Local Bodies at the State level for FY 2023-24.
- Annual Reports of Employees' State Insurance Corporation (ESIC) for FY 2023-24
- Official Communication(s) from Government-Financed Health Insurance Schemes and Scheme Websites for details of reimbursements made for FY 2023-24
- National Sample Survey Office 75th Round Survey Data - Social Consumption: Health, 2017-18 (July 2017 – June 2018), Ministry of Statistics and Program Implementation.
- Household Consumer Expenditure Survey, 2023-24, Ministry of Statistics and Program Implementation.
- Annual report of the Insurance Regulatory and Development Authority of India (IRDAI) for FY 2023-24
- Anonymised health insurance claims from the Insurance Information Bureau (IIB), IRDAI for FY 2023-24
- Study on Health Expenditure by Indian Enterprises for 2013-14, Public Health Foundation of India
- Annual Survey of Unincorporated Sector Enterprises, 2022-23 & 2023-24, Ministry of Statistics and Program Implementation.
- Health expenditure by Development partners (external funding) - OECD Creditor Reporting System (CRS) Development Assistance Committee database (DAC) for FY 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.

- IQVIA Database.
- Expenditure of Rural Local Bodies from e-Gram Swaraj FY 2023-24, Ministry of Panchayati Raj.
- National Family Health Survey (NFHS-5) data.
- CSR portal of the Ministry of Corporate Affairs, Govt of India.
- Economic Survey 2025-26.
- Central Public Sector Enterprise Survey, 2023-24 and Annual reports of Autonomous Bodies for FY 2023-24.
- Survey on Ayush: 2022-23, Ministry of Statistics and Program Implementation.
- District Mineral Fund (DMF) Portal-Ministry of Mines.
- Press Note on New Series of GDP Estimates with Base Year 2022-23.

## 2.4 Refinements over earlier National Health Accounts Estimates

Constant efforts are being made to utilise better information/data sources and improve estimation methods year on year to produce robust health expenditure estimates. NHA guidelines/ methodology and estimates are updated to incorporate feedback from experts and stakeholders to reflect the changes in the Indian health system. Refinements incorporated in the NHA estimates over previous NHA estimates are presented in this section.

### 2.4.1 Refinements over NHA Estimates 2004-05 and 2013-14

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

Refinements made in the process of transition from SHA 1.0 to SHA 2011 are incorporated in the NHA estimates, including improved interpretations of methodology/descriptions given in SHA 2011 Manual (Revised Edition)13 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 the 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.

### 2.4.2 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)[13], published in 2017 in discussion with NHA experts. These are presented below:

1. A new classification code under Healthcare Financing Schemes HF.1.2.1.4 Government Financed Health Insurance schemes has been introduced instead of HF 2.1.1.2 Government-Based Voluntary Insurance. This reflects only changes in the code and title of the code. The expenditure previously included under HF 2.1.1.2 is now included under HF 1.2.1.4. These include expenditure under all health insurance schemes implemented by the 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 expenditure of this report. These expenditure in NHA 2013-14 and 2014-15 were classified under the code HF.2.1.1.2 Government-Based Voluntary Insurance. However, this expenditure was always considered part of the Total Government Expenditure for all analysis and reporting purposes. For NHA 2015-16, the Expenditure of these schemes were classified as HF 1.2.1.4, considering other country experiences of classifying similar schemes as Government Schemes under appropriate codes of HF.1 and discussions with experts to maintain global comparability. To reinterpret the classification, the SHA 2011 definitions under Table 7.2 Main Criteria of health care financing schemes and Chart 7.2 Criteria tree for healthcare financing schemes were considered (pages 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 the HF 1.2.1 code definitions.
2. Due to the above change, a new code FS.3.4 was also introduced. The contributions by eligible households paid for enrolment are considered as other social contributions, FS.3.4 instead of FS.5.1 Voluntary Prepayment from individuals/ households as in NHA 2013-14 and NHA 2014-15.

### 2.4.3 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 the National Sample Survey (NSS) 75th round (2017-18) on health.[14] Till NHA 2016-17, the estimates were

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

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

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

based on the NSS 71st round (2014). The classification of expenditure has been done as per the NHA guideline, 2016[15], although there are a few new additions in the recent round in terms of health care providers.

Unlike the NSS 71st round, the 75th round includes information on health care provided by NGOs, which has been clubbed under the 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 have 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 the provider for the money allocated under CSR.

### 2.4.4 Refinements in NHA Estimates 2018-19 over NHA Estimates 2017-18

The present NHA round includes a 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 at a subsidised rate in outlets under the Union Government Scheme of Jan Aushadhi Scheme.

### 2.4.5 Refinements in NHA Estimates 2019-20 over NHA Estimates 2018-19

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

### 2.4.6 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.

### 2.4.7 Refinements in NHA Estimates 2022-23 over NHA Estimates 2021-22 and 2020-21

1. The NHA 2022-23 estimates include and utilise health expenditure from the following newer data sources: Household Consumption Expenditure Survey (HCES) 2022-23 for expenditure on medical equipment and family planning devices, Central Public Sector Enterprise Survey 2022-23 for health expenditure by Central Public Sector Enterprises, Annual Survey of Unincorporated Sector Enterprises (ASUSE) 2022-23 & 2023-24 for health expenditure by NGOs/NPISH, and District Mineral Fund (DMF) Portal of Ministry of Mines for health expenditure incurred under DMF.

## 2.5 Limitations

- NHA estimates for 2023-24 for Enterprises/ Firms (own health expenditure) at the state level are extrapolated from previous NHA estimates. These were obtained through independent survey for FY 2013-14. Further, health expenditure under MPLADS is not captured due to the inadequacy of the disaggregated data.

**Note:**

- The main source of estimates for out-of-pocket expenditure for NHA 2019-20 is the NSS 75th round of 2017-18
- The source of estimates for out-of-pocket expenditure in previous NHA estimates, including the 2016- 17, was the extrapolated figure from the 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). 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 rounds.[16]

[16] NSS Report of 71st and 75th round

# Annexures

## Annexure A

### Annexure A.1 National Health Accounts 2023-24 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 expenditure for India in 2023-24 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 (2023-24) by Healthcare Financing Schemes and Revenues of Healthcare Financing Schemes (HFxFS matrix)
- Table A.2: Current Health Expenditure (2023-24) by Providers and Healthcare Financing Schemes (HPxHF matrix)
- Table A.3: Current Health Expenditure (2023-24) by Healthcare Functions and Healthcare Financing Schemes (HCxHF matrix)
- Table A.4: Current Health Expenditure (2023-24) by Healthcare Functions and Healthcare Providers (HCxHP matrix)
- Table A.5: Current Health Expenditure (2023-24) by Primary, Secondary, and Tertiary healthcare Categorisation (HCxHP matrix).

## Table A.1: Current Health Expenditure (2023-24) by Financing Schemes and Revenues of Healthcare Financing Schemes (HFxFS matrix)

| Indian Rs Crore | Financing schemes | Revenues of health care financing schemes | FS.1 Transfers from government domestic revenue (allocated to health purpose) | | | | FS.2 Transfer distributed by government from foreign origin | | FS.3 Social Insurance contribution | | | FS.5 Voluntary pre-payments | | FS.6 Other domestic revenue n.e.c. | | | FS.7 Direct Foreign Transfers | All FS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | FS.1.1.1 | FS.1.1.2 | FS.1.1.3.1 | FS.1.1.3.2 | FS.2.1 | FS.2.2 | FS.3.1 | FS.3.2 | FS.3.4 | FS.5.1 | FS.5.2 | FS.6.1 | FS.6.2 | FS.6.3 | FS.7.1.4 | |
| | | | Internal transfers and grants - Union Government | Internal transfers and grants - State Government | Urban Local Bodies | Rural Local Bodies | Transfers distributed by Union Government from foreign origin | Transfers distributed by State Government from foreign origin | Social insurance contributions from employees | Social insurance contributions from employers | Other social insurance contributions | 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 | |
| HF.1 Government scheme and compulsory contributory health care financing scheme | HF.1.1.1.1 | Union government schemes (Non-Employee) | 40,343 | 25,659 | | | 448 | | | | | | | | | | | 66,450 |
| | HF.1.1.1.2 | Union government schemes (Employee) | 23,239 | 2 | | | | | 0 | | | | | | | | | 23,242 |
| | HF.1.1.2.1.1 | State government schemes (Non-Employee) | 1,172 | 1,09,067 | | | | 334 | | | | | | | | | | 1,10,572 |
| | HF.1.1.2.1.2 | State government schemes (Employee) | 19 | 8,734 | | | | | | | | | | | | | | 8,753 |
| | HF.1.1.2.2.1 | Urban Local Bodies schemes | 413 | 3,675 | 6,971 | | | | | | | | | | | | | 11,060 |
| | HF.1.1.2.2.2 | Rural Local Bodies schemes | 588 | 9,194 | | 109 | | | | | | | | | | | | 9,891 |
| | HF.1.2.1 | Social Health Insurance + Government Financed Health Insurance Schemes | 23,877 | 31,044 | 0 | 0 | 0 | 0 | 4,303 | 11,010 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 70,255 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HF.2 Voluntary health care payment scheme | HF.2.1.1.1 | Employer-based insurance | 8 | 346 | | | | | 359 | | | 13,738 | 41,215 | | | | 55,666 |
| | HF.2.1.1.3 | Other primary coverage schemes | | | | | | | | | | 41,501 | | | | | 41,501 |
| | HF.2.1.2.1 | Community-based insurance | | | | | | | | | | 1 | | | | | 1 |
| | HF.2.2.1 | NPISH financing schemes | 116 | 35 | | | 158 | | | | | | | | 2,711 | 3,883 | 1,371 | 8,273 |
| | HF.2.2.2 | Resident foreign agencies schemes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,357 | 1,357 |
| | HF.2.3.1 | Enterprises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,957 | 0 | 0 | 23,957 |
| HF.3 Household OOP | HF.3.3 | All Household out-of-pocket payment | | | | | | | | | | | | 4,06,197 | | | | 4,06,197 |
| Total | | | 89,755 | 1,87,755 | 6,971 | 109 | 607 | 334 | 4,663 | 11,010 | 19 | 55,240 | 41,215 | 4,06,197 | 26,668 | 3,883 | 2,729 | 8,37,175 |

*All values are rounded off

# Table A.2: Current Health Expenditure (2023-24) by Healthcare Providers and Health Financing Schemes (HPxHF matrix)matrix)

| Indian Rs 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.1.1.1.1 | HF.1.1.1.2 | 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 | 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 | HF.3.3 | |
| | | | Union government schemes (Non-Employee) | Union government schemes (Employee) | State government schemes (Non-Employee) | State government schemes (Employee) | Urban Local Bodies schemes | Rural Local Bodies schemes | Social Health Insurance+ Government Financed Health Insurance Schemes | Employer-based insurance | Other primary coverage schemes | Community-based insurance | NPISH financing schemes | Resident foreign agencies schemes | Enterprises | All Household out-of-pocket payment | |
| HP.1 Hospitals | HP.1.1.1 | General hospitals – Government | 12,488 | 16,333 | 57,909 | 180 | 3,768 | 2,201 | 23,773 | | | | 56 | 4 | 25 | 16,128 | 1,32,866 |
| | HP.1.1.2 | General hospitals - Private | 372 | 2 | 269 | 2,247 | 105 | | 28,373 | 50,171 | 37,351 | 1 | 2,163 | 0 | 9,183 | 1,36,348 | 2,66,585 |
| | HP.1.2.1 | Mental Health hospitals – Government | 121 | | 884 | | | | 0 | | | | 0 | 0 | 0 | | 1,006 |
| | HP.1.3.1 | Specialised hospitals (Other than mental health hospitals) Government | 325 | | 4,530 | | 1,703 | | 0 | | | | 0 | 1 | 0 | | 6,559 |
| | HP.1.3.2 | Specialised hospitals (Other than mental health hospitals) Private | | | 169 | | | | 0 | | | | 413 | 0 | 19 | | 601 |
| HP.3 Providers of ambulatory health care | HP.3.1.1 | Offices of general medical practitioners | | | | | | | 139 | | | | 501 | 0 | 12,479 | 19,970 | 33,089 |
| | HP.3.1.3 | Offices of medical specialists (Other than mental medical specialists) | | | | | | | 0 | | | | | 0 | 3 | | 3 |
| | HP.3.3 | Other health care practitioners | 9,313 | | 3,010 | | | 599 | 0 | | | | | 0 | 0 | 344 | 13,266 |
| | HP.3.4.1 | Family planning centres | 1,936 | | 858 | | 3 | 225 | 0 | | | | 0 | 0 | 0 | | 3,022 |
| | HP.3.4.2 | Ambulatory mental health and substance abuse centres (Government) | | | 37 | | | | 0 | | | | | 0 | 0 | | 37 |
| | HP.3.4.9 | All Other ambulatory centres | 16,250 | 3,099 | 20,852 | 24 | 841 | 5,876 | 13,002 | | | | 69 | 0 | 19 | 1,145 | 61,176 |

| | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HP.4 Provioders of ancillary services | HP.4.1 | Providers of patient transportation and emergency rescue | 4,132 | 26 | 1,960 | | 56 | 3 | 2 | | | | 11 | 0 | 10 | 22,639 | 28,839 |
| | HP.4.2 | Medical and diagnostic laboratories | 7 | | 170 | | 5 | | 0 | | | | 345 | 0 | 518 | 28,243 | 29,289 |
| HP.5 Retailers and other providers of medical goods | HP.5.1 | Pharmacies | 110 | | | | | | 0 | | | | | 0 | 0 | 1,72,349 | 1,72,459 |
| | HP.5.2 | Retail sellers and Other suppliers of durable medical goods and medical appliances | | | | | | | 0 | | | | | 0 | 0 | 5,054 | 5,054 |
| HP.6 Providers of preventive care | HP.6 | Providers of preventive care | 15,362 | 612 | 13,153 | | 3,984 | 941 | 0 | | | | 3,998 | 661 | 1,699 | 1,671 | 42,082 |
| HP.7 Providers of healthcare system administration and financing | HP.7.1 | Government health administration agencies | 6,031 | 2,427 | 6,675 | 166 | 575 | 46 | 7 | | | | 117 | 0 | 0 | | 16,044 |
| | HP.7.2 | Social health insurance agencies | | | 1 | 37 | | | 4,941 | | | | | 0 | 0 | | 4,979 |
| | HP.7.3 | Private health insurance administration agencies | | | | | 0 | | 0 | 5,495 | 4,150 | 0 | | 0 | 0 | | 9,646 |
| | HP.7.9 | Other administration agencies | | | | 4 | | | 19 | | | | 600 | 692 | 0 | | 1,314 |
| HP.10 Other health care providers not elsewhere classified | HP.10 | Other health care providers not elsewhere classified (n.e.c) | 2 | 743 | 95 | 6,095 | 19 | 0 | 0 | | | | 1 | 0 | 1 | 2,306 | 9,259 |
| **Total** | | | **66,450** | **23,242** | **1,10,572** | **8,753** | **11,060** | **9,891** | **70,255** | **55,666** | **41,501** | **1** | **8,273** | **1,357** | **23,957** | **4,06,197** | **8,37,175** |

*All values are rounded off

# Table A.3: Current Health Expenditure (2023-24) by Healthcare Functions and Health Financing Schemes (HCxHF matrix)

| Indian Rs Crore | 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 | HF.1.1.1.2 | 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 | 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 | HF.3.3 | All HF |
| | | | Union government schemes (Non-Employee) | Union government schemes (Employee) | State government schemes (Non-Employee) | State government schemes (Employee) | Urban Local Bodies schemes | Rural Local Bodies schemes | Social Health Insurance+ Government Financed Health Insurance Schemes | Employer-based insurance | Other primary coverage schemes | Community-based insurance | NPISH financing schemes | Resident foreign agencies schemes | Enterprises | All Household out-of-pocket payment | |
| HC.1 Curative care | HC.1.1.1 | General inpatient curative care | 5,741 | 5,165 | 28,593 | 364 | 1,756 | 522 | 40,151 | 35,697 | 24,552 | 1 | 1,824 | 0 | 9,193 | 67,507 | 2,21,067 |
| | HC.1.1.2 | Specialised inpatient curative care | 1,677 | 3,603 | 11,839 | 114 | 661 | 183 | 9,524 | 10,766 | 8,508 | 0 | 240 | 3 | 9 | 51,121 | 98,248 |
| | HC.1.2.1 | General day curative care | 1,086 | | 1,473 | 1 | 1 | 18 | - | | | | 21 | - | 3 | | 2,601 |
| | HC.1.2.2 | Specialised day curative care | 1,173 | 0 | 1,857 | 22 | 0 | 8 | 1,418 | | | | 22 | - | 1 | 1,779 | 6,279 |
| | HC.1.3.1 | General outpatient curative care | 18,463 | 9,463 | 37,288 | 1,949 | 3,993 | 7,678 | 14,003 | 2,592 | 3,096 | | 1,172 | 2 | 12,540 | 26,404 | 1,38,644 |
| | HC.1.3.2 | Dental outpatient curative care | 46 | | 597 | 0 | 0 | 8 | - | | | | 0 | - | 0 | 1,089 | 1,741 |
| | HC.1.3.3 | Specialised outpatient curative care | 448 | 1,201 | 2,891 | 1 | 0 | | 191 | 1,116 | 1,194 | | 9 | - | 6 | 13,883 | 20,941 |
| | HC.1.4 | Home-based curative care | 2 | | 0 | | | | - | | | | 0 | - | - | 223 | 224 |
| HC.2 Rehabilitative care | HC.2 | Rehabilitative care (n.e.c.) | 320 | 0 | 90 | | 1 | 2 | 0 | | | | 147 | 0 | 6 | | 567 |
| HC.3 Long term care (Health) | HC.3 | Long term care | | | 9 | | | | - | | | | 26 | - | 2 | | 37 |
| | HC.4.3 | Patient transportation | 4,132 | 26 | 1,960 | | 56 | 3 | 2 | | | | 11 | - | 10 | 22,639 | 28,839 |
| | HC.4.4 | Laboratory and Imaging services | 7 | | 170 | | 5 | | - | | | | 345 | - | 518 | 28,243 | 29,289 |
| HC.5 Medical goods (nonspecified by function) | HC.5.1.1 | Prescribed medicines | | | | | | | - | | | | | - | - | 1,42,471 | 1,42,471 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | HC.5.1.2 | Over-the-counter medicines | | | | | | | - | | | | | - | - | 28,501 | 28,501 |
| | HC.5.1.4 | All Pharmaceuticals and Other medical non-durable goods | 110 | | | | | | - | | | | | - | - | | 110 |
| | HC.5.2.4 | All Therapeutic appliances and Other medical goods | | | | | | | - | | | | | - | - | 5,054 | 5,054 |
| HC.6 Preventive care | HC.6.1 | IEC programmes | 1,904 | | 345 | | 26 | 15 | 0 | | | | 536 | 51 | 1,351 | | 4,229 |
| | HC.6.2 | Immunisation programmes | 4,195 | | 838 | | 34 | 240 | - | | | | 276 | 20 | 0 | 2,935 | 8,539 |
| | HC.6.3 | Early disease detection programmes | 576 | | 62 | | 1 | 0 | - | | | | 271 | - | 2 | | 912 |
| | HC.6.4 | Healthy condition monitoring programmes | 9,065 | 10 | 6,253 | | 160 | 408 | - | | | | 610 | 268 | 17 | 14,348 | 31,139 |
| | HC.6.5 | Epidemiological surveillance and risk and disease control programmes | 11,409 | 603 | 9,516 | | 3,666 | 758 | 0 | | | | 1,975 | 322 | 297 | | 28,546 |
| | HC.6.6 | Preparing for disaster and emergency response programmes | 66 | | 20 | | 105 | | - | | | | 72 | - | - | | 263 |
| HC.7 Governance, health system and financing administration | HC.7.1 | Governance and Health system administration | 6,028 | 2,427 | 6,675 | 167 | 575 | 46 | 7 | | | | 644 | 692 | - | | 17,261 |
| | HC.7.2 | Administration of health financing | | | 1 | 40 | 0 | | 4,959 | 5,495 | 4,150 | 0 | 72 | - | - | | 14,718 |
| HC.9 Other health care services not elsewhere classified (n.e.c) | HC.9 | Other health care services not elsewhere classified (n.e.c.) | 2 | 743 | 95 | 6,095 | 19 | 0 | - | | | | 1 | - | 1 | | 6,955 |
| **All HC** | | | **66,450** | **23,242** | **1,10,572** | **8,753** | **11,060** | **9,891** | **70,255** | **55,666** | **41,501** | **1** | **8,273** | **1,357** | **23,957** | **4,06,197** | **8,37,175** |

*All values are rounded off

## Table A.4: Current Health Expenditure (2023-24) by Healthcare Functions and Healthcare Providers (HCxHP matrix)

| Health care functions | Health care providers | In Rs Crore | HP.1.1.1 General hospitals – Government | HP.1.1.2 General hospitals - Private | HP.1.2.1 Mental Health hospitals – Government | HP.1.2.2 Mental Health hospitals – Private | 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.3.4.2 Ambulatory mental health and substance abuse centres (Government) | 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 | General inpatient curative care | | 64,919 | 1,54,492 | 46 | | 956 | 180 | 1 | | | | | 471 | | | | | | | | | | | 2,21,067 |
| HC.1.2 | Specialised inpatient curative care | | 25,561 | 70,383 | 536 | | 1,445 | 323 | | | | | | | | | | | | | | | | | 98,248 |
| HC.1.2.1 | General day curative care | | 2,555 | 43 | 2 | | 1 | | 0 | | | | | 0 | | | | | | | | | | | 2,601 |
| HC.1.2.2 | Specialised day curative care | | 3,296 | 2,953 | 6 | | 21 | 1 | 0 | | | | | 1 | | | | | | | | | | | 6,279 |
| HC.1.3.1 | General outpatient curative care | | 27,254 | 19,392 | 164 | | 3,778 | 32 | 24,760 | 1 | 1,284 | 331 | | 59,118 | | | | | 578 | | | | | 1,952 | 1,38,644 |
| HC.1.3.2 | Dental outpatient curative care | | 709 | 257 | | | 2 | | 686 | | | | | 87 | | | | | | | | | | 1,741 | |
| HC.1.3.3 | Specialised outpatient curative care | | 4,754 | 10,086 | 245 | | 290 | 64 | 5,283 | 2 | 84 | | 37 | 59 | | | | | | | | | | 38 | 20,941 |
| HC.1.4 | Home-based curative care | | | 0 | | | | | | | | | | 0 | | | | | 0 | 1 | | | | 223 | 224 |

| | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HC.2 | Rehabilitative care | 350 | 2 | 6 | | 57 | 1 | 103 | | | | | 1 | | | | | 48 | | | | | | 567 |
| HC.3 | Long-term care | 2 | 1 | | | 8 | | | | | | | | | | | | 26 | | | | | | 37 |
| HC.4.3 | Patient transportation | | | | | | | | | | | | | 28,839 | | | | | | | | | | 28,839 |
| HC.4.4 | Laboratory and Imaging services | | | | | | | | | | | | | | 29,289 | | | | | | | | | 29,289 |
| HC.5.1.1 | Prescribed medicines | | | | | | | | | | | | | | | 1,42,471 | | | | | | | | 1,42,471 |
| HC.5.1.2 | Over-the-counter medicines | | | | | | | | | | | | | | | 28,501 | | | | | | | | 28,501 |
| HC.5.1.4 | All Pharmaceuticals and Other medical non-durable goods | | | | | | | | | | | | | | | 110 | | | | | | | | 110 |
| HC.5.2.4 | All Therapeutic applianc-es and Other medical goods | | | | | | | | | | | | | | | | 5,054 | | | | | | | 5,054 |
| HC.6.1 | IEC programmes | 2 | | | | | 0 | | | 845 | | | 12 | | | | | 3,367 | 2 | | | | | | 4,229 |
| HC.6.2 | Immunisation programmes | 57 | 1,184 | | | | | 308 | | 2,564 | | | 95 | | | 1,377 | | 2,953 | | | | | | | 8,539 |
| HC.6.3 | Early disease detection programmes | 243 | | | | | | | | | | | 314 | | | | | 355 | | | | | | | 912 |

| | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HC.6.4 | Healthy condition monitoring programmes | 2,989 | 7,429 | | | 0 | | 1,947 | | 3,641 | 2,691 | | 887 | | | | | 11,462 | | | | | 93 | 31,139 |
| HC.6.5 | Epidemiological surveillance and risk and disease control programmes | 176 | 361 | | | 1 | | | | 4,847 | | | 130 | | | | | 23,030 | | | | | | 28,546 |
| HC.6.6 | Preparing for disaster and emergency response programmes | | | | | | | | | | | | | | | | | 263 | | | | | | 263 |
| HC.7.1 | Governance and Health system administration | | | | | | | | | | | | | | | | | | 16,041 | 1 | | 1,219 | | 17,261 |
| HC.7.2 | Administration of health financing | | | | | | | | | | | | | | | | | | | 4,978 | 9,646 | 95 | | 14,718 |
| HC.9 | Other health care services not elsewhere classified (n.e.c.) | | | | | | | | | | | | | | | | | | | | | | 6,955 | 6,955 |
| All HC | | 1,32,866 | 2,66,585 | 1,006 | | 6,559 | 601 | 33,089 | 3 | 13,266 | 3,022 | 37 | 61,176 | 28,839 | 29,289 | 1,72,459 | 5,054 | 42,082 | 16,044 | 4,979 | 9,646 | 1,314 | 9,259 | 8,37,175 |

*All values are rounded off

## Table A.5: Current Health Expenditure (2023-24) by Primary, Secondary and Tertiary healthcare categorisation (HCxHP matrix)

| Health care functions | Health care providers | HP:1.1.1 | HP:1.1.2 | HP:1.2.1 | HP:1.2.2 | HP:1.3.1 | HP:1.3.2 | HP:3.1.1 | HP:3.1.3 | HP:3.3 | HP:3.4.1 | HP:3.4.2 | 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 Rs Crore | | General hospitals – Government | General hospitals - Private | Mental Health hospitals – Government | Mental Health hospitals – Private | 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 | Ambulatory mental health and substance abuse centres (Government) | All Other ambulatory centres | Providers of patient transportation and emergency rescue | Medical and diagnostic laboratories | Pharmacies | Retail sellers and Other suppliers of durable medical goods and medical appliances | Providers of preventive care | Government health administration agencies | Social health insurance agencies | Private health insurance administration agencies | Other administration agencies | Other health care providers not elsewhere classified (n.e.c) | |
| HC.1.1.1 | General inpatient curative care | 64919 | 154492 | 46 | | 956 | 180 | 1 | | | | | 471 | | | | | | | | | | | 221067 |
| HC.1.1.2 | Specialised inpatient curative care | 25561 | 70383 | 536 | | 1445 | 323 | | | | | | | | | | | | | | | | | 98248 |
| HC.1.2.1 | General day curative care | 2555 | 43 | 2 | | 1 | | 0 | | | | | 0 | | | | | | | | | | | 2601 |
| HC.1.2.2 | Specialised day curative care | 3296 | 2953 | 6 | | 21 | 1 | 0 | | | | | 1 | | | | | | | | | | | 6279 |
| HC.1.3.1 | General outpatient curative care | 27254 | 19392 | 164 | | 3778 | 32 | 24760 | 1 | 1284 | 331 | | 59118 | | | | | 578 | | | | | 1952 | 138644 |
| HC.1.3.2 | Dental outpatient curative care | 709 | 257 | | | 2 | | 686 | | | | | 87 | | | | | | | | | | | 1741 |
| HC.1.3.3 | Specialised outpatient curative care | 4754 | 10086 | 245 | | 290 | 64 | 5283 | 2 | 84 | | 37 | 59 | | | | | | | | | | 38 | 20941 |

| Primary | | Secondary | | Tertiary | | Admin | | NEC | | Apportioned | |
|---|---|---|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HC.1.4 | Home-based curative care | | 0 | | | | | | | | | | 0 | | | | | 0 | 1 | | | | 223 | 224 |
| HC.2 | Rehabilitative care (n.e.c.) | 350 | 2 | 6 | | 57 | 1 | 103 | | | | | 1 | | | | | 48 | | | | | | 567 |
| HC.3 | Long term care | 2 | 1 | | | 8 | | | | | | | | | | | | 26 | | | | | | 37 |
| HC.4.3 | Patient transportation | | | | | | | | | | | | | 28839 | | | | | | | | | | 28839 |
| HC.4.4 | Laboratory and Imaging services | | | | | | | | | | | | | | 29289 | | | | | | | | | 29289 |
| HC.5.1.1 | Prescribed medicines | | | | | | | | | | | | | | | 142471 | | | | | | | | 142471 |
| HC.5.1.2 | Over-the-counter medicines | | | | | | | | | | | | | | | 28501 | | | | | | | | 28501 |
| HC.5.1.4 | All Pharmaceuticals and Other medical non-durable goods | | | | | | | | | | | | | | | 110 | | | | | | | | 110 |
| HC.5.2.4 | All Therapeutic applianc-es and Other medical goods | | | | | | | | | | | | | | | | 5054 | | | | | | | 5054 |
| HC.6.1 | IEC programmes | 2 | | | | | 0 | | | 845 | | | 12 | | | | | 3367 | 2 | | | | | 4229 |
| HC.6.2 | Immunisation programmes | 57 | 1184 | | | | | 308 | | 2564 | | | 95 | | | 1377 | | 2953 | | | | | | 8539 |

| Primary | | Secondary | | Tertiary | | Admin | | NEC | | Apportioned | |
|---|---|---|---|---|---|---|---|---|---|---|---|

| | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| HC.6.3 | Early disease detection pro-grammes | 243 | | | | | | | | | | | 314 | | | | | 355 | | | | | | 912 |
| HC.6.4 | Healthy condition monitor-ing pro-grammes | 2989 | 7429 | | | 0 | | 1947 | | 3641 | 2691 | | 887 | | | | | 11462 | | | | | 93 | 31139 |
| HC.6.5 | Epidemi-ological surveil-lance and risk and disease control pro-grammes | 176 | 361 | | | 1 | | | | 4847 | | | 130 | | | | | 23030 | | | | | | 28546 |
| HC.6.6 | Prepar-ing for disaster and emer-gency response pro-grammes | | | | | | | | | | | | | | | | | 263 | | | | | | 263 |
| HC.7.1 | Gover-nance and Health system adminis-tration | | | | | | | | | | | | | | | | | | 16041 | 1 | | 1219 | | 17261 |
| HC.7.2 | Admin-istration of health financing | | | | | | | | | | | | | | | | | | | 4978 | 9646 | 95 | | 14718 |
| HC.9 | Other health care services not else-where classified (n.e.c.) | | | | | | | | | | | | | | | | | | | | | | 6955 | 6955 |
| All HC | | 132866 | 266585 | 1006 | | 6559 | 601 | 33089 | 3 | 13266 | 3022 | 37 | 61176 | 28839 | 29289 | 172459 | 5054 | 42082 | 16044 | 4979 | 9646 | 1314 | 9259 | 837175 |

*All values are rounded off

| Primary | Secondary | Tertiary | Admin | NEC | | Apportioned | |
|---|---|---|---|---|---|---|---|

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

## Table A. 6: Key Health Financing Indicators for select States: NHA Estimates 2023-24 [17]

| S. No. | State | Total Health Expenditure (THE) | | | Government Health Expenditure (GHE) | | | | | Out of Pocket Expenditure (OOPE) | | | | | Popu-lation | GSDP (Rs) | GGE (Rs) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | In Rs crore | % of GSDP | Per Capi-ta in Rs | In Rs crore | % of THE | % of GSDP | % of GGE | Per Capita in Rs | In Rs crore | % of THE | % of GSDP | % of GGE | Per Capi-ta in Rs | in crore | | |
| 1 | Assam | 13,795 | 2.4 | 3,832 | 8,214 | 59.5 | 1.4 | 7.1 | 2,282 | 4,795 | 34.8 | 0.8 | 4.1 | 1,332 | 3.6 | 5,69,287 | 1,15,607 |
| 2 | Andhra Pradesh | 43,177 | 3.0 | 8,147 | 17,741 | 41.1 | 1.2 | 7.5 | 3,347 | 23,119 | 53.5 | 1.6 | 9.8 | 4,362 | 5.3 | 14,23,900 | 2,35,780 |
| 3 | Bihar | 29,928 | 3.4 | 2,338 | 14,412 | 48.2 | 1.6 | 6.3 | 1,126 | 14,062 | 47.0 | 1.6 | 6.2 | 1,099 | 12.8 | 8,77,230 | 2,26,967 |
| 4 | Chhattisgarh | 14,807 | 2.9 | 4,936 | 8,083 | 54.6 | 1.6 | 6.2 | 2,694 | 4,768 | 32.2 | 0.9 | 3.7 | 1,589 | 3 | 5,12,073 | 1,30,160 |
| 5 | Gujarat | 41,196 | 1.7 | 5,722 | 18,868 | 45.8 | 0.8 | 7.7 | 2,621 | 15,666 | 38.0 | 0.6 | 6.4 | 2,176 | 7.2 | 24,52,736 | 2,44,965 |
| 6 | Haryana | 24,704 | 2.3 | 8,235 | 9,153 | 37.1 | 0.8 | 7.1 | 3,051 | 9,459 | 38.3 | 0.9 | 7.3 | 3,153 | 3 | 10,85,510 | 1,29,117 |
| 7 | Jammu and Kashmir | 7,472 | 3.1 | 5,337 | 4,674 | 62.6 | 1.9 | 5.6 | 3,339 | 2,505 | 33.5 | 1.0 | 3.0 | 1,789 | 1.4 | 2,44,363 | 83,010 |

[17] Gross State Domestic Product (GSDP): GSDP at current prices is sourced from MoSPI 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 Legislatures and Appendix IV: Capital expenditure of States and Union Territories with Legislatures.

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 expenditure, all expenditure 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 channelled through government organisations.

Out of Pocket Expenditure (OOPE): Out of Pocket Expenditure are expenditure directly made by households at the point of receiving health care.

For a particular State, the per capita value for THE is arrived at by dividing the total health expenditure by the population for the respective state. The per capita value for GHE is arrived at by dividing total government health expenditure by the population for the respective state, and the per capita value for OOPE is arrived at by dividing total OOPE by the population for the respective state.

Jammu and Kashmir includes the erstwhile state of Jammu & Kashmir.

All values in this table are rounded off.

| S. No. | State | Total Health Expenditure (THE) | | | Government Health Expenditure (GHE) | | | | | Out of Pocket Expenditure (OOPE) | | | | | Popu-lation | GSDP (Rs) | GGE (Rs) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | In Rs crore | % of GSDP | Per Capi-ta in Rs | In Rs crore | % of THE | % of GSDP | % of GGE | Per Capita in Rs | In Rs crore | % of THE | % of GSDP | % of GGE | Per Capi-ta in Rs | in crore | | |
| 8 | Jharkhand | 17,016 | 3.7 | 4,254 | 6,414 | 37.7 | 1.4 | 6.6 | 1,604 | 9,986 | 58.7 | 2.1 | 10.3 | 2,497 | 4 | 4,65,638 | 97,246 |
| 9 | Karnataka | 52,593 | 2.0 | 7,734 | 16,631 | 31.6 | 0.6 | 5.6 | 2,446 | 15,014 | 28.5 | 0.6 | 5.1 | 2,208 | 6.8 | 25,93,567 | 2,94,734 |
| 10 | Kerala | 48,979 | 4.3 | 13,605 | 12,226 | 25.0 | 1.1 | 7.8 | 3,396 | 31,931 | 65.2 | 2.8 | 20.4 | 8,870 | 3.6 | 11,35,372 | 1,56,211 |
| 11 | Madhya Pradesh | 36,628 | 2.7 | 4,210 | 17,687 | 48.3 | 1.3 | 6.4 | 2,033 | 16,939 | 46.2 | 1.2 | 6.1 | 1,947 | 8.7 | 13,62,421 | 2,78,077 |
| 12 | Maharashtra | 1,15,238 | 2.8 | 9,074 | 33,751 | 29.3 | 0.8 | 6.5 | 2,658 | 44,734 | 38.8 | 1.1 | 8.7 | 3,522 | 12.7 | 41,18,375 | 5,16,924 |
| 13 | Odisha | 29,525 | 3.6 | 6,418 | 17,104 | 57.9 | 2.1 | 8.9 | 3,718 | 11,151 | 37.8 | 1.4 | 5.8 | 2,424 | 4.6 | 8,20,852 | 1,92,105 |
| 14 | Punjab | 20,681 | 2.7 | 6,671 | 6,171 | 29.8 | 0.8 | 5.1 | 1,991 | 12,561 | 60.7 | 1.7 | 10.3 | 4,052 | 3.1 | 7,57,627 | 1,22,150 |
| 15 | Rajasthan | 45,959 | 3.0 | 5,605 | 22,900 | 49.8 | 1.5 | 8.5 | 2,793 | 18,704 | 40.7 | 1.2 | 7.0 | 2,281 | 8.2 | 15,22,063 | 2,68,877 |
| 16 | Tamil Nadu | 50,681 | 1.9 | 6,582 | 22,025 | 43.5 | 0.8 | 6.3 | 2,860 | 19,841 | 39.1 | 0.7 | 5.7 | 2,577 | 7.7 | 26,88,963 | 3,50,218 |
| 17 | Uttar Pradesh | 1,20,632 | 4.5 | 5,090 | 33,167 | 27.5 | 1.2 | 6.1 | 1,399 | 80,895 | 67.1 | 3.0 | 15.0 | 3,413 | 23.7 | 26,66,950 | 5,40,343 |
| 18 | Uttarakhand | 7,528 | 2.4 | 6,273 | 4,970 | 66.0 | 1.6 | 8.5 | 4,142 | 2,013 | 26.7 | 0.6 | 3.5 | 1,678 | 1.2 | 3,14,973 | 58,256 |
| 19 | West Bengal | 68,549 | 4.2 | 6,924 | 20,546 | 30.0 | 1.2 | 8.1 | 2,075 | 43,185 | 63.0 | 2.6 | 16.9 | 4,362 | 9.9 | 16,50,115 | 2,54,923 |
| 20 | Telangana | 29,281 | 2.0 | 7,706 | 11,876 | 40.6 | 0.8 | 5.6 | 3,125 | 11,086 | 37.9 | 0.8 | 5.2 | 2,917 | 3.8 | 14,55,383 | 2,12,432 |
| 21 | Himachal Pradesh | 6,817 | 3.3 | 9,739 | 3,620 | 53.1 | 1.7 | 7.2 | 5,171 | 2,978 | 43.7 | 1.4 | 5.9 | 4,254 | 0.7 | 2,09,385 | 50,361 |

Table A.6 presents key health financing indicators for select States for NHA estimates 2023-24. The indicators for States are important to understand the financing of health systems in the different States. This supports policymakers in identifying states where funding can be augmented through alternative sources of financing or advocating 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 are 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 OOPE and the survey on Health expenditure (2013-14) by Enterprises by Public Health Foundation of India and Annual Survey of Unincorporated Sector Enterprises (ASUSE) 2022-23 & 2023-24 for health expenditure by NGOs/NPISH. Expenditure computed from these surveys is 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 (2023-24) [18]

| Sl. No. | State | GHE as % of GSDP | GHE as | Per Capita | GHE | Population | GSDP | GGE |
|---|---|---|---|---|---|---|---|---|
| | | | % of GGE | TGHE | in Rs | | in Rs | in Rs |
| | | % | % | in Rs | in crore | | | |
| 1 | Assam | 1.4 | 7.1 | 2,282 | 8,214 | 3.6 | 5,69,287 | 1,15,607 |
| 2 | Arunachal Pradesh | 4.7 | 6.1 | 8,885 | 1,777 | 0.2 | 37,636 | 29,028 |
| 3 | Andhra Pradesh | 1.2 | 7.5 | 3,347 | 17,741 | 5.3 | 14,23,900 | 2,35,780 |
| 4 | Bihar | 1.6 | 6.3 | 1,126 | 14,412 | 12.8 | 8,77,230 | 2,26,967 |
| 5 | Chhattisgarh | 1.6 | 6.2 | 2,694 | 8,083 | 3 | 5,12,073 | 1,30,160 |
| 6 | Delhi | 1.7 | 33.1 | 8,611 | 18,944 | 2.2 | 11,13,646 | 57,191 |
| 7 | Goa | 1.9 | 8.9 | 9,120 | 1,824 | 0.2 | 97,839 | 20,421 |
| 8 | Gujarat | 0.8 | 7.7 | 2,621 | 18,868 | 7.2 | 24,52,736 | 2,44,965 |
| 9 | Haryana | 0.8 | 7.1 | 3,051 | 9,153 | 3 | 10,85,510 | 1,29,117 |
| 10 | Himachal Pradesh | 1.7 | 7.2 | 5,171 | 3,620 | 0.7 | 2,09,385 | 50,361 |
| 11 | Jammu and Kashmir | 1.9 | 5.6 | 3,339 | 4,674 | 1.4 | 2,44,363 | 83,010 |
| 12 | Jharkhand | 1.4 | 6.6 | 1,604 | 6,414 | 4 | 4,65,638 | 97,246 |
| 13 | Karnataka | 0.6 | 5.6 | 2,446 | 16,631 | 6.8 | 25,93,567 | 2,94,734 |
| 14 | Kerala | 1.1 | 7.8 | 3,396 | 12,226 | 3.6 | 11,35,372 | 1,56,211 |
| 15 | Madhya Pradesh | 1.3 | 6.4 | 2,033 | 17,687 | 8.7 | 13,62,421 | 2,78,077 |
| 16 | Maharashtra | 0.8 | 6.5 | 2,658 | 33,751 | 12.7 | 41,18,375 | 5,16,924 |
| 17 | Manipur | 3.8 | 10.0 | 5,507 | 1,652 | 0.3 | 43,425 | 16,570 |
| 18 | Meghalaya | 4.2 | 10.7 | 7,533 | 2,260 | 0.3 | 53,223 | 21,113 |
| 19 | Mizoram | 2.8 | 7.7 | 9,320 | 932 | 0.1 | 33,277 | 12,091 |
| 20 | Nagaland | 2.3 | 5.1 | 4,585 | 917 | 0.2 | 39,809 | 17,942 |
| 21 | Odisha | 2.1 | 8.9 | 3,718 | 17,104 | 4.6 | 8,20,852 | 1,92,105 |
| 22 | Puducherry | 4.8 | 21.3 | 11,165 | 2,233 | 0.2 | 46,945 | 10,506 |

[18] Gross State Domestic Product (GSDP): GSDP at current prices is sourced from the 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 (2025-26); Appendix II: Revenue Expenditure of States and Union Territories with Legislature and Appendix IV: Capital Expenditure of States and Union Territories with Legislature.

For a particular State, the per capita value for GHE is arrived at by dividing the 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 channelled through government organisations

Jammu and Kashmir includes the erstwhile state of Jammu & Kashmir.

All values in this table are rounded off

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 23 | Punjab | 0.8 | 5.1 | 1,991 | 6,171 | 3.1 | 7,57,627 | 1,22,150 |
| 24 | Rajasthan | 1.5 | 8.5 | 2,793 | 22,900 | 8.2 | 15,22,063 | 2,68,877 |
| 25 | Sikkim | 2.3 | 10.2 | 16,026 | 1,109 | 0.1 | 47,988 | 10,881 |
| 26 | Tamil Nadu | 0.8 | 6.3 | 2,860 | 22,025 | 7.7 | 26,88,963 | 3,50,218 |
| 27 | Tripura | 1.7 | 6.4 | 3,360 | 1,344 | 0.4 | 78,234 | 21,076 |
| 28 | Uttar Pradesh | 1.2 | 6.1 | 1,399 | 33,167 | 23.7 | 26,66,950 | 5,40,343 |
| 29 | Uttarakhand | 1.6 | 8.5 | 4,142 | 4,970 | 1.2 | 3,14,973 | 58,256 |
| 30 | West Bengal | 1.2 | 8.1 | 2,075 | 20,546 | 9.9 | 16,50,115 | 2,54,923 |
| 31 | Telangana | 0.8 | 5.6 | 3,125 | 11,876 | 3.8 | 14,55,383 | 2,12,432 |

## Table A. 8: Government Health Financing Indicators for all the UTs without Legislature (2023-24)[19]

| Sl. No. | UTs | Per capita GHE (Rs) | GHE (in Rs '000) | Population ('000) |
|---|---|---|---|---|
| 1 | Andaman & Nicobar Islands | 8,947 | 36,05,771 | 403 |
| 2 | Dadar & Nagar Haveli and Daman & Diu | 2,293 | 30,19,276 | 1,317 |
| 3 | Chandigarh | 24,187 | 2,99,43,057 | 1,238 |
| 4 | Lakshadweep | 9,643 | 6,65,354 | 69 |

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

For a particular UT, the Per capita value for GHE is arrived at by dividing the 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: Classification as per NHA Guidelines 2016

## Table B. 1: Classification of Financing Schemes (HF) for NHA India[20]

| 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 | HF1.2.1.4 |
| 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 |

[20] B1 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 B. 2: Classification of Revenues of Financing Schemes (FS) for NHA India[21]

| 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[22]) | FS.7.2.2 |

[21] B2 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 199 of SHA 2011 manual.
[22] TA= Technical Assistance

## Table B. 3: Classification for Healthcare provision (HP) in India [23]

| 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 |

[23] B3 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 B. 4: Classification for functions of health care (HC) in India[24]

| 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 |
| AllTherapeutic 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 |

[24]B4 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.

| | |
|---|---|
| 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 |

## Annexure C: Glossary

**Ambulatory Healthcare Centres:** They comprise 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 specialities and/or serve specific functions of primary and secondary care. E.g., PHCs, Dispensaries, etc.

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

**Current Health Expenditure:** It is defined as the final consumption expenditure of resident units on healthcare goods and services, net capital expenditure.[25] Current Government Health Expenditure is the Government health expenditure net of capital expenditure.

**Enterprises:** Enterprises are defined as those that 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, 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 include 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 are directly received by health financing schemes as Direct foreign financial revenues or goods/ services earmarked for health.

**Government Health Expenditure:** It includes expenditure from the Union Government, State Governments, Rural and Urban Local Bodies, including quasi-governmental organisations and donors, in case funds are channelled through Government organisations.

**Government Transfers:** It includes funds allocated from the Government's 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 centres.

**Household Health Expenditure:** Household Health Expenditure are either direct expenditure (out-of-pocket payments) or indirect expenditure (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.

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

[25]A System of Health Accounts 2011 revised Edition (2017)

**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 expenditure at the establishments that are primarily engaged in the retail sale of pharmaceuticals (including both manufactured products and those prepared by on-site pharmacists) to the population for prescribed and non-prescribed medicines, including vitamins and minerals. Pharmacies operate under strict jurisdiction/licenses of national pharmaceutical supervision. Illustrative examples include dispensing chemists, community pharmacies, independent pharmacies in supermarkets, pharmacies in hospitals that mainly serve outpatients and sometimes also inpatients, not getting medicines as part of the package treatment component.

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

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

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

## Annexure D: 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**<br>Department of Health and Family Welfare, Ministry of Health and Family Welfare, Nirman Bhawan, New Delhi- 110 011. | **Chairman** |
| 2 | **Secretary**<br>Department of AIDS Control, Ministry of Health and Family Welfare, Chanderlok Building 36, Janpath, New Delhi- 110 001. | **Member** |
| 3 | **Secretary**<br>Department of AYUSH, Ministry of Health and Family Welfare, IRCS Building Annexe, 1, Red Cross Road, New Delhi-110 001 | **Member** |
| 4 | **Secretary**<br>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**<br>Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011 | **Member** |
| 6 | **Additional Secretary & Mission Director (NHM)**<br>Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011 | **Member** |
| 7 | **Additional Secretary & Financial Adviser**<br>Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011 | **Member** |
| 8 | **Additional Secretary (Health)**<br>Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011 | **Member** |
| 9 | **Additional Director General**<br>Central Statistical Organisation Sardar Patel Bhawan, Parliament Street, New Delhi- 110 001 | **Member** |
| 10 | **Adviser (Health)**<br>Planning Commission, Government of India Yojana Bhawan, Sansad Marg, New Delhi - 110 001 | **Member** |
| 11 | **Director General**<br>Employees' State Insurance Corporation<br>Comrade Inderjeet Gupta (CIG) Marg, New Delhi-110 002 | **Member** |
| 12 | **Director General & CEO**<br>National Sample Survey Organisation, Ministry of Statistics and Programme<br>Implementation, Sardar Patel Bhawan, Parliament Street, New Delhi- 110 001 | **Member** |
| 13 | **Chairman**<br>Insurance Regulatory and Development Authority 3rd Floor, Parisrama Bhavan, Basheer Bagh, Hyderabad- 500 004, Andhra Pradesh | **Member** |
| 14 | **Economic Adviser**<br>Ministry of Health and Family Welfare Nirman Bhawan, New Delhi- 110 011 | **Member** |
| 15 | **Joint Secretary (Fund Bank)**<br>Department of Economic Affairs, Ministry of Finance North Block, New Delhi-110 001 | **Member** |
| 16 | **WHO Representative to India**<br>Nirman Bhawan, Maulana Azad Road New Delhi - 110 011 | **Member** |
| 17 | **Joint Secretary/ Director General (Labour Welfare)**<br>Ministry of Labour and Employment Shram Shakti Bhawan, Rafi Marg, New Delhi-110001 | **Member** |
| 18 | **Joint Secretary (Foreigners Division)**<br>Ministry of Home Affairs NDCC Building, New Delhi-110 001 | **Member** |

| | | |
|---|---|---|
| 19 | **Controller of Aid Accounts & Audit**<br>Department of Economic Affairs Janpath Bhawan, B Wing, 5th Floor, Janpath, New Delhi - 110 001 | **Member** |
| 20 | **Controller General of Accounts**<br>Department of Expenditure, Ministry of Finance Lok Nayak Bhawan, New Delhi | **Member** |
| 21 | **Principal Secretary (Health)**<br>Government of Karnataka | **Member** |
| 22 | **Principal Secretary (Health)**<br>Government of Tamilnadu | **Member** |
| 23 | **Principal Secretary (Health)**<br>Government of Gujarat | **Member** |
| 24 | **Executive Director**<br>National Health Systems Resource Centre<br>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 the Expert Group

| | | |
|---|---|---|
| 1 | **Joint Secretary (National Health Accounts)**<br>Department of Health and Family Welfare | **Chairperson** |
| 2 | **Deputy Director-General**<br>National Accounts Division, Central Statistical Office | **Member** |
| 3 | **Deputy Director-General**<br>National Sample Survey Office | **Member** |
| 4 | **Director (NAD), CSO**<br>Ministry of Statistics & Programme Implementation | **Member** |
| 5 | **Dr. Mita Choudhary**<br>Representative of the National Institute of Public Finance & Policy (NIPFP, New Delhi) | **Member** |
| 6 | **Representative**<br>Health Policy Research Unit, Institute of Economic Growth, New Delhi | **Member** |
| 7 | **Dr. Shankar Prinja**<br>Community Medicine and School of Public Health, Postgraduate Institute of Medical Education and Research (PGIMER), Chandigarh | **Member** |
| 8 | **Representative of the Health Division**<br>NITI Aayog | **Member** |
| 9 | **Director**<br>Bureau of Planning, DoHFW | **Member** |
| 10 | **Representative**<br>Institute of Health Management Research, Jaipur | **Member** |
| 11 | **Representative**<br>Ministry of Drinking Water Supply and Sanitation, New Delhi – 110003 | **Member** |
| 12 | **Representative**<br>National Council of Applied Economic Research (NCAER), New Delhi | **Member** |
| 13 | **Representative**<br>Foreigners Division, Ministry of Home Affairs, NDCC Building, New Delhi – 110001 | **Member** |
| 14 | **Representative**<br>WHO, New Delhi | **Member** |
| 15 | **Representative**<br>National Health Accounts Technical Secretariat (NHATS) NHSRC | **Member Secretary** |




National Health Systems Resource Centre,
NIHFW Campus, Baba Gangnath Marg, Munirka,
New Delhi - 110067