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MINISTRY OF HEALTH

National Health Accounts, Bhutan

Fiscal Years 2014-15 & 2015-16

Acknowledgement

The study and report would not have been possible without the support of many organizations. The Ministry would like to extend its sincere gratitude to all involved for their contributions in making this possible.

The Ministry is grateful to the World Health Organization for providing financial and technical support to conduct the study.

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Forward

In response to the pressing need for reliable and comparable statistics on health expenditure and financing, Ministry of Health (MoH), with the support from the World Health Organization (WHO), initiated the conduct of the first ever National Health Accounts (NHA) study in 2011 for the fiscal year 2009-10. Ministry also conducted NHA for the fiscal year 2011-12 and 2012-13. NHA is a systematic description of the financial flows related to consumption of health care goods and services from expenditure perspective.

The current study is the third round covering two fiscal years, 2014-15 and 2015-16. The estimates of the national health expenditures are described in thirteen dimensions covering consumer, provision and financing interfaces, supported by detailed methodological documentation. The findings of all rounds of the health accounts study will provide a reliable comparative source of health expenditure data.

The study results indicate that for both fiscal years, the Royal Government of Bhutan has been the principal financier of the health system in Bhutan. The government share of current health expenditures in financial year 2014-15 and 2015-16 were 72% and 70% respectively. Current health expenditure as % of GDP is around 3.85% and 3.71% respectively for the financial year 2014-15 and 2015-16. Donors contributed to about 5% of Current Health Expenditure. Household's contribution (Out of pocket) to current health expenditures in both the fiscal years was around 20 %.

The Royal Government of Bhutan remains committed to maintaining free access to basic health services for all our citizens, in accordance with the Constitution of the Kingdom of Bhutan. Against the backdrop of complex macroeconomics of health and several other new emerging health challenges, the Ministry strives to sustain free health care by using the resources in the most efficient and effective manner.

In this context, I am pleased to present the NHA Report for the fiscal year 2014-15 and 2015-16, which provides the much-needed updates on the health financing scenario for evidence based health care planning and decision-making. I am confident that this report will be useful to all of our valued partners, both national and international, as we collectively strive to improve the country's health care system.

I would like to thank the WHO for providing financial and technical support in conducting the study. I also take this opportunity to extend my sincere appreciation to all our colleagues for their support to the NHA study team.

Lastly, I take great pride in commending the national NHA team from the MoH for their efforts in successfully completing the study and bringing out this important report.

(Dr. Ugen Dophu)
Secretary

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Abbreviations

BHTF	Bhutan Health Trust Fund
BHU	Basic Health Unit
BMHC	Bhutan Medical and Health Council
BNCA	Bhutan Narcotic Control Authority
CF	Capital Formation
CHE	Current Health Expenditure
DIS	Classification of disease/conditions
DRA	Drug Regulatory Authority
FA	Financing Agents
FP	Factors of Health Care Provision
FS	Revenues of Health Care Financing Schemes
FSRI	Institutional Units Providing Revenues to Financial Schemes
FY	Fiscal Years
GDP	Gross Domestic Product
HAPT	Health Accounts Production Tool
HC	Health Care Functions Classification
HC	Health Care Function
HF	Financing Schemes
HK	Capital Account
HP	Health Care Provider
JDWNRH	JDWNRH
MoF	MoF
MoH	MoH
NGO	Non-Governmental Organizations
NHA	National Health Account
OOPS	Household Out of Pocket Expenditures
PPD	Policy Planning Division
RGOB	Royal Government of Bhutan
RICB	Royal Insurance Cooperation of Bhutan
SHA 2000	System of Health Account 2000
SHA 2011	System of Health Account 2011
SNL	Sub National Level
TCAM	Traditional. Complementary and Alternative Medicine
WHO	World Health Organization

Executive Summary

This National Health Account (NHA) report presents the financial flows related to current and capital expenditures incurred by the Government, households, donors, employers, and health insurers to meet the health care needs of residents in Bhutan during the fiscal years FY 2014-15 and FY 2015-16.

NHA: FY 2014-15 and FY 2015-16 estimated the total national health expenditures and disaggregated them into thirteen dimensions covering consumer, provider, and financial interfaces. The study has been conducted using the System of Health Accounts (SHA) 2011 introduced by the World Health Organization (WHO). This NHA is the third of such attempt carried out in Bhutan and becomes distinct, as it is the first ever NHA that covered consumer characteristics: age, sex and illness related patterns in health expenditures.

The total Current Health Expenditures (CHE) incurred in Bhutan for FY 2014 -15 and FY 2015 -16 were estimated to be Nu.4.6 billion and Nu. 4.9 billion respectively. These amounts include the expenditures made by both government and private sector participants within respective years and the cost of consumption of capital assets in the government health system.

Expenditure on capital formation (CF) in FY 2014-15 and FY 2015 -16 accounted to Nu. 709 million and Nu. 918 million respectively.

The total sum of CHE and CF during the in FY 2014 -15 was estimated as Nu. 5.3 billion and Nu. 5.8 billion for FY 2015-16 representing 4.4% of the GDP respectively. The sum of CHE and CF borne by the Royal Government of Bhutan (RGoB) was around 2.7% and 2.6 % of the GDP respectively.

The major cost drivers were inpatient care constituting 49% and 58% of the CHE, followed by outpatient care constituting 13% and 24% in FY 2014-15 and FY 2015-16 respectively. The other health care functions such as preventive care, ancillary services such as laboratory investigations, and purchasing medical goods constituted the rest.

Analysis of CHE by age indicated that per capita CHE for those 65 years and older were highest with expenditure of around Nu. 10,000 and Nu. 12,000 in FY 2014- 15 and FY 2015-16 respectively. The second highest per capita health expenditures were for managing the health problems of children under five years.

Gender based per capita health expenditure analysis showed that managing health problems among females were slightly more expensive.

The largest percentage of CHE were attributed to Non- Communicable diseases and the proportion in both FY 2014-15 and FY 2015-16 were around 35%. The second highest CHE were incurred for managing infectious diseases.

The CHE analysis by subnational levels showed that the highest CHE was from Thimphu (12.4 % to 12.7% in FY 2014-15 and FY 2015-16 respectively); Chhukha (11.6% to 12.1 % in FY 2014-

15 and FY 2015-16 respectively); followed by Mongar and Sarpang (around 9% in FY 2014-15 and FY 2015-16) districts.

Hospitals were identified as the most cost consuming health care providers in both financial years. Approximately 68% and 73% of CHE in FY 2014-15 and FY 2015-16 respectively were used by all types of hospitals. The largest percentage of CHE was used by the primary health care hospitals which comprised of Dzongkhag hospitals, BHUI & II, outreach centers and satellite clinics. They collectively consumed around 37% of CHE in both FY 2014-15 and FY 2015-16. The national referral hospital JDWNRH (JDWNRH), used 17% to 21% of hospital costs in FY 2014-15 and FY 2015-16 respectively.

Nearly 41% of CHEs were spent on materials and services related to health care provision in both fiscal years followed by expenditures on employee compensations.

In both fiscal years, RGoB has been the principal financier of the health system in Bhutan. The government share of CHE was estimated 72% and 70% of CHE in FY 2014-15 and 2015-16 respectively.

Households' contribution to CHE was 20% in both fiscal years. Rest of the world contribution was around 5% of CHE in both FY 2014-15 and FY 2015-16. It should be noted that household expenditures exclude transport costs since it was not possible to differentiate patient transport costs from other transport costs and recent health expenditure estimate produced in health system review report also did not include transport costs. Expenditure reported to be incurred on rimdo and puja were excluded as this practice does not confirm to the health care boundary definition according to SHA 2011.

The central government scheme that covered the expenditures related to MoH, JDWNRH, regional referral hospitals and three hospitals under the administration of Central Ministry constituted nearly half CHE in both fiscal years. Dzongkhag health scheme accounted around 28% while household out of pocket payments accounted 20% of CHE in both financial years. Insurance schemes covered only 0.2 % of CHE in both financial years.

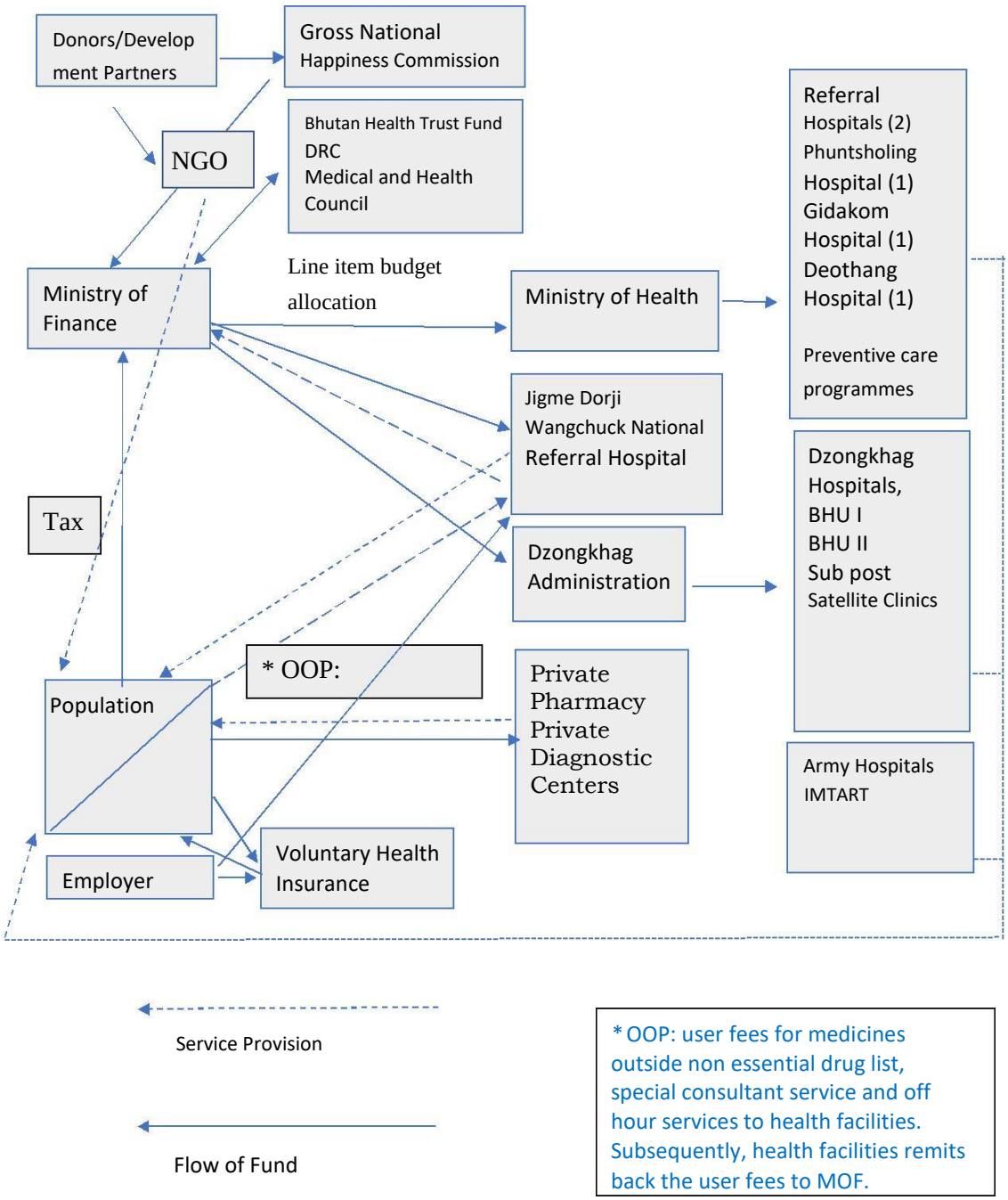
1 Overview of Health Care Financing

Health care in Bhutan is predominantly funded, organized and delivered by the health institutions operated by the RGoB. Bhutanese can access public health services free of cost in line with the Article 9, Section 21 of Constitution of Kingdom of Bhutan, which states that, "The state shall provide free access to basic public hea lth services in both modern and traditional medicines". Comprehensive health care is delivered through a three-tiered network of health facilities based on the service standard of each level. Currently 49 sub posts, 185 Basic Health Units (BHU) II, 25 BHU I, and 30 hospitals constitutes the network of health facilities of the Bhutanese health system (MoH, 2017). Around 95% of the Bhutanese population live within the 3 hours distance to the nearest health facility (MoH, 2012). The basic public health service does not include services such as private cabin facility at the government hospitals, cosmetic (high-end) dental care, and cost for obtaining medical certificates and drugs outside the national essential drug list. Patients requiring specialized health services, which are not available in the country are referred to empaneled hospitals in India at the cost of the government. The traditional medicine services is provided through the national traditional medicine hospital and traditional medicine units which are integrated in the health system. Currently, private provider participation in the health care system is limited to a few pharmacies and selective diagnostic centers.

Figure 1 illustrates the flow of funds from Ministry of Finance (MoF), individuals, development partners, including Bhutan Health Trust Fund (BHTF) and employers to the service providers. Flow of fund from MoF to the public health facilities is channeled through the financial intermediaries; MoH, Jigme Dorji Wangchuck National Referral Hospital (JDWNRH)[1] and local government administration. Purchasing of public health services is carried out by the MoF through line item budgets, based on historical trends and realities. Voluntary private health insurance firms usually reimburse the patients. Households also pay directly for availing services from the private pharmacies, private diagnostic centers and services availed during the special consultation service from the JDWNRH. Employers either purchase insurance premiums for their employees, reimburse the health expenditure of their employees or maintain their own health centers. Few NGOs also receive grants from the government or development partners for delivery of health related activities. There are hospitals financed and managed by IMTART and DANTAK. However, their service provision is not restricted to their employees and even Bhutanese can avail services from these hospitals.

[1] JDWNRH was granted autonomy since July 2014 following which funds from MoF are directly channeled to JDWNRH

Figure 1 **Bhutan Health Financing System**



2 NHA 2014 -15 & 2015 -16 in Bhutan

NHA is an exercise that is carried out to determine the amount of expenditure, made by all sources, to meet the health care needs of residents in a country. So far, two such exercises were carried out in Bhutan.

The first ever NHA of Bhutan was carried out covering the health expenditures of the fiscal year FY 2009-10. This NHA was carried out following the WHO guidelines on health account production prevailed at that time: System of Health Account 2000 (SHA 2000). The next NHA of Bhutan covered two fiscal years; FY 2011-12, and FY 2012-13 together and had followed the new WHO guidelines on NHA production: SHA 2011. However, the second NHA was limited in scope and did not include analysis of expenditures by consumer characteristics such as illnesses, age and sex.

This report includes the methods and findings of the third NHA of Bhutan covering the fiscal years 2014-15 and 2015-16 conducted according to SHA 2011 guidelines (WHO, 2011) and included the analyses of health expenditures over 13 different financing classifications covering all three health accounting interfaces : consumer, financial and provider interfaces. In addition to computing the health expenditure made by all financial sources for meeting the individual and community level health promotion, prevention, cure and rehabilitation requirement of the nation, the report also aims to answer the following core questions:

1. How these expenditures were distributed among various health care functions, among males and females of different ages, among people suffering from various illness/health conditions?
2. Which health care providers delivered health services and what proportions of health care expenditures were consumed by them?
3. How health care funding were raised, channeled and managed in producing or purchasing the health care services required by Bhutanese during the two fiscal years concerned?

The following sections present the salient findings of NHA 2014 -15& 2015-2016 study of Bhutan. Standard detailed NHA tables are presented in the appendix.

3 Overall Health Expenditure for FY 2014-15 and 2015-16

SHA 2011 distinctly recognizes two main types of health expenditures: Current Health Expenditure (CHE) and Capital Formation (CF).

The CHE includes, the cost of health services and goods provided by the government, the expenses made by private individuals as household out of pocket expenditures (OOPS), cost of health care of employees that were borne by employers, costs borne by NGOs on health-related activities. In addition to cost of intermediate consumption, the consumption of fixed capital is also added to the CHE. The consumption of fixed capital is defined as the decline, during the accounting period, in

the current value of the stock of fixed assets owned by the government. The capital formation includes all investments made on capital asset creation during the fiscal years of concern.

3.1 CHE in Bhutan: FY 2014-15 & 2015-16

The CHEs in Bhutan for FY 2014-15 and FY 2015-16 were estimated as Nu.4.6 billion (4,602,339,658) and Nu. 4.9 billion (4,896,128,217) respectively (Figure 2).

These amounts include the expenditures made by both government and private sector participants and the cost of consumption of capital assets in the government health system within respective years. It is important to note that this figure excludes the investments made for acquiring capital assets.

3.2 CF in Bhutan: FY 2014-15 & 2015-16

In FY 2014-15 it was accounted that Nu. 709,385,320 were spent for adding various forms of new capital assets to the health system. The corresponding amounts for FY 2015 -16 was Nu. 918,058,461 (Figure 2).

Figure 2: Overall health Expenditure for FY 2014-15 and 2015-16

3.3 Health Expenditures as a percentage of GDP

The sum of current and capital expenditures in FY 2014-15 and FY 2015-16 were Nu. 5.3 billion and in Nu. 5.8 billion respectively. These expenditures were in the range of 4.4% of the GDP of Bhutan in respective years. The CHE and CF borne by the RGoB was around 2.7% and 2.6 % of the GDP respectively. Table 1 further elaborates the amounts and their respective sizes in relation to GDP of Bhutan during two fiscal years.

Table 1 GDP, Health expenditure types, and their relative sizes in FY 2014-15 and FY 2015-16

Item	FY 2014-15	FY 2015-16
GDP (Nu)	11954580000*	132021300000*
CHE (Nu)	4,602,339,658	4,896,128,217
CHE RGoB (Nu)	3,253,015,329	3,420,169,392
CF (Nu)	709,385,320	918,058,461
CF RGoB (Nu)	444,583,977	502,375,955
Total (CHE +CF)	5,311,724,978	5,814,186,678
Total(CHE +CF) RGoB	3,697,599,305	3,922,545,346
CHE as % of GDP	3.85	3.71
CHE RGoB as % of GDP	2.72	2.59
Total (CHE +CF) as a % of GDP	4.44	4.40
Total (CHE +CF) RGoB as a % of GDP	3.09	2.97

**Source: Annual Report of Royal Monetary Authority*

3.4 Per Capita Health Expenditure

Table 2 presents the per capita health expenditures in relation to different types of heath expenditures.

Table 2 Per capita health expenditure during FY 2014-15 and FY 2015-16.

Item	FY 2014-15	FY 2015-16
Per capita CHE (Nu)	6,053.31	6,325.85
Per capita CHE RGoB (Nu)	4,278.59	4,418.90
Per capita CF (Nu)	933.03	1,186.14
Per capita CF RGoB (Nu)	584.75	649.08
Per capita Total (CHE +CF)	6,986.34	7,512.00
Per capita Total (CHE +CF) RGoB	4,863.33	5,067.97

Per capita expenditure sum of the CHE and CF were Nu. 6,986.34 (US $ 114) and Nu 7,512.00 (US $ 123) during FY 2014-15 and FY 2015-16.

4 CHE by Consumer Interface

This section analyses how health expenditures in two fiscal years were distributed by consumer characteristics: health care functions, age, gender, disease and geographical distribution.

4.1 CHE by Health Care Functions

Health care functions classification analyses CHE by the type of health care needs for which the current health expenditure were made. It identifies the CHE components for curative care provisions made at various health institutions, ancillary services that includes privately purchased services such as laboratory investigations, patient transportation, etc… and medical goods non-specified by function. Medical goods non-specified by function includes privately purchased pharmaceuticals and other medical goods that were not included in the curative care packages given by the public health facilities.

It is important to note that the costs of laboratory investigation, ambulance, and pharmaceutical costs associated with institutionalized care are factored into respective curative care component costs and thus do not get reflected under ancillary care and medical goods categories.

In addition, health care function classification disaggregates the CHE into costs of preventive care, governance, health system and financing administration, and other non-specified expenditures. Figure 3 and Table 3 shows the CHE of FY 2014-15 and 2015-16 according to health care functions

Figure 3 Percentage distribution of CHE in FY 2014-15 and FY 2015-16 by different health care functions

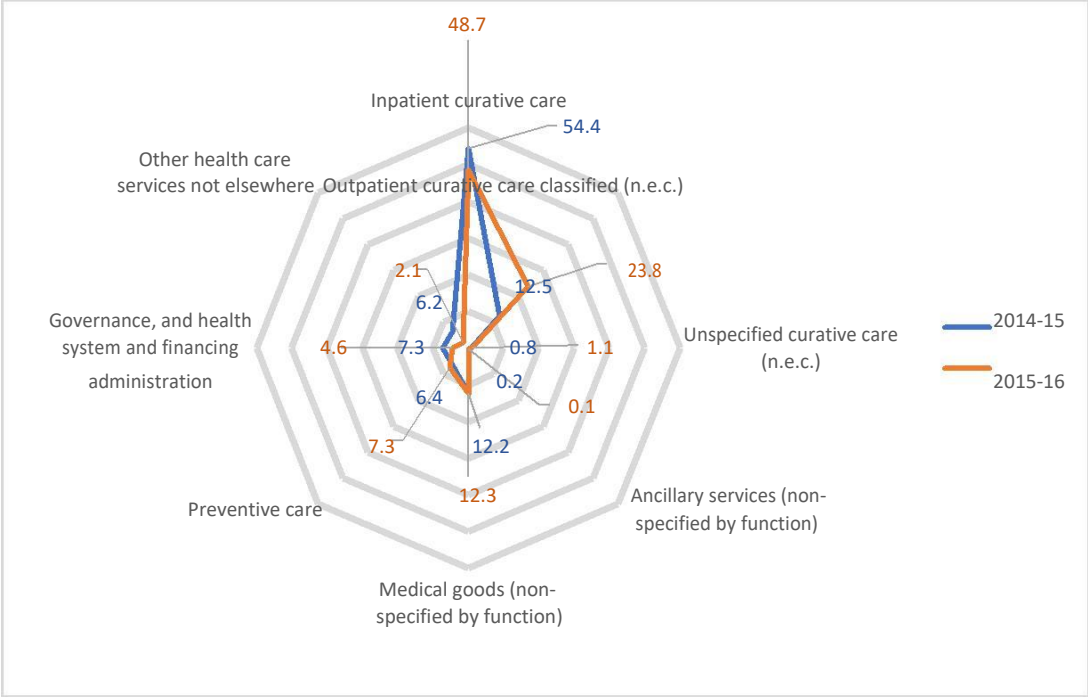


Table 3 CHE in FY 2014-15 and 2015-16 by health care functions

Health care functions		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
HC.1	Curative care	3,117,290,821	67.7	3,603,438,086	73.6
HC.1.1	Inpatient curative care	2,503,036,923	54.4	2,385,757,843	48.7
HC.1.1.1	General inpatient curative care	1,281,720,520	27.8	1,657,200,141	33.8
HC.1.1.2	Specialized inpatient curative care	1,199,802,194	26.1	705,948,773	14.4
HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)	21,514,210	0.5	22,608,929	0.5
HC.1.3	Outpatient curative care	576,907,427	12.5	1,164,067,123	23.8
HC.1.3.1	General outpatient curative care	566,098,784	12.3	904,724,642	18.5
HC.1.3.2	Dental outpatient curative care	2,324,181	0.1	2,876,356	0.1
HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)	8,484,462	0.2	256,466,125	5.2
HC.1.nec	Unspecified curative care (n.e.c.)	37,346,471	0.8	53,613,120	1.1
HC.4	Ancillary services (non-specified by function)	7,954,797	0.2	3,539,356	0.1
HC.4.1	Laboratory services	3,944,714	0.1	2,303,356	0.0
HC.4.2	Imaging services	0	0.0	1,236,000	0.0
HC.4.nec	Unspecified ancillary services (i.e.)	4,010,083	0.1	0	0.0
HC.5	Medical goods (non-specified by function)	560,071,394	12.2	602,345,474	12.3
HC.5.1	Pharmaceuticals and Other medical non-durable goods	542,591,958	11.8	585,942,017	12.0

Health care functions		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
HC.5.1.1	Prescribed medicines	120,577,015	2.6	130,210,443	2.7
HC.5.1.2	Over-the-counter medicines	422,014,944	9.2	455,731,574	9.3
HC.5.nec	Unspecified medical goods (n.e.c.)	17,479,436	0.4	16,403,457	0.3
HC.6	Preventive care	292,698,817	6.4	355,646,088	7.3
HC.6.1	Information, education and counseling (IEC) programmes	20,623,067	0.4	8,180,461	0.2
HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)	20,623,067	0.4	8,180,461	0.2
HC.6.2	Immunization programmes	32,926,702	0.7	61,032,409	1.2
HC.6.4	Healthy condition monitoring programmes	36,463,293	0.8	21,697,655	0.4
HC.6.4.1	Maternal care programme	11,268,273	0.2	10,052,722	0.2
HC.6.4.2	Nutrition programme	5,736,824	0.1	4,326,761	0.1
HC.6.4.3	Family planning programme	19,458,196	0.4	7,318,172	0.1
HC.6.7	Public Health Preventive Care	167,151,726	3.6	160,161,444	3.3
HC.6.7.1	Communicable Disease prevention and control	30,438,276	0.7	24,893,767	0.5
HC.6.7.2	TB Control	15,509,880	0.3	26,728,248	0.5
HC.6.7.3	STI and AIDS prevention and control	24,174,389	0.5	30,246,052	0.6
HC.6.7.4	Vector Borne Disease Control	33,691,363	0.7	24,577,914	0.5

Health care functions		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
HC.6.7.5	Maternal and Child Health related preventive actions	15,474,870	0.3	14,031,746	0.3
HC.6.7.6	Non-communicable disease prevention and control	35,430,128	0.8	18,832,335	0.4
HC.6.7.7	Epidemiology and disease surveillance	12,432,821	0.3	14,331,622	0.3
HC 6.7.nec	Other Public Health Preventive Care	0	0.0	6,519,761	0.1
HC.6.nec	Unspecified preventive care (n.e.c.)	35,534,028	0.8	104,574,119	2.1
HC.7	Governance, and health system and financing administration	337,796,549	7.3	227,421,708	4.6
HC.7.1	Governance and Health system administration	287,971,489	6.3	210,593,350	4.3
HC.7.1.1	Planning & Management	145,872,062	3.2	188,568,257	3.9
HC.7.1.2	Monitoring & Evaluation (M&E)	2,418,127	0.1	0	0.0
HC.7.1.3	Procurement & supply management	6,884,227	0.1	2,831,182	0.1
HC.7.1.nec	Other governance and Health system administration .nec	132,797,073	2.9	19,193,911	0.4
HC.7.2	Administration of health financing	3,854,164	0.1	1,205,495	0.0
HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)	45,970,897	1.0	15,622,863	0.3

Health care functions		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
HC.9	Other health care services not elsewhere classified (n.e.c.)	286,527,280	6.2	103,737,504	2.1
All HC		**4,602,339,658**	**100.0**	**4,896,128,217**	**100.0**

The analysis showed that the largest share of CHE was spent on the curative care services, which accounted for 68% and 74% of the total CHE in FY 2014-15 and FY 2015-16 respectively.

Around 12 % of CHE was spent on the medicines and other medical goods people bought from pharmacies in both fiscal years.

Preventive care expenditures were found to be relatively low with the share of preventive care as % of CHE estimated at 6.4% and 7.3% for FY 2014-15 and 2015-16 respectively. Central administration cost of the health programs were estimated as 6.3% and 4.3% in two fiscal years. It is important to note that administration cost of hospitals was not factored in this amount. In line with the SHA framework, hospital administration costs were included in the curative care costs.

4.2 CHE by Age

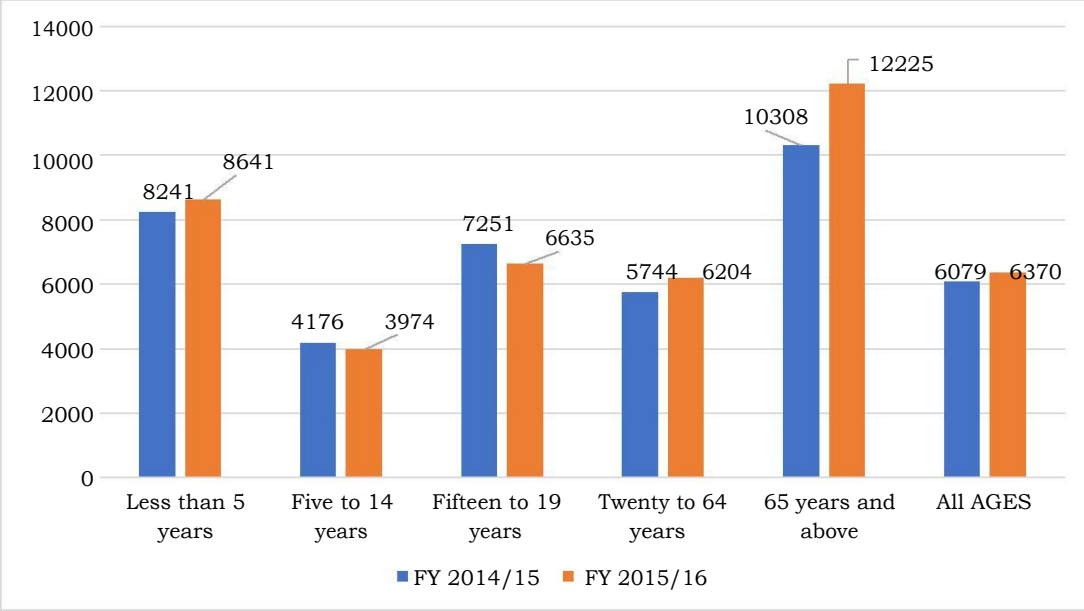
The disaggregation of expenditures by ages was based on the relative proportion of the estimated health care resource utilization of people in different ages. These calculations were based on the relative age, sex and disease related patient's distributions and the details of calculation are given in the section of methodology. Table 4 presents pattern of health care expenditures in different age groups.

Table 4 Distribution of CHE by Age groups in during FY 2014 -15 and FY 2015 -16

Age		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
AGE.1	Less than 5 years	681,653,010	14.8	708,898,569	14.3
AGE.2	Five to 14 years	593,104,160	12.9	577,806,875	12.2
AGE.3	Fifteen to 19 years	506,271,063	11.0	452,770,200	9.0
AGE.4	Twenty to 64 years	2,449,236,642	53.2	2,704,524,463	55.0
AGE.5	65 years and above	372,074,784	8.1	452,128,110	9.5
Total AGE		**4,602,339,658**	**100**	**4,896,128,217**	**100**

However, it is important to note that the number of people in different age groups were not similar and therefore relative costs are not directly comparable. Therefore per capita CHE in different age groups were calculated and compared to have an insight on the relative expenditures in different age groups. Per capita expenditures were calculated for the total population (both ill and healthy) in respective age groups. The comparison shows that sick person of 65 years and above had the highest per capita CHE, while children less than 5 years had the second highest per capita CHE.

Figure 4 per capita (Nu) CHE in different age groups



4.3 CHE by Gender

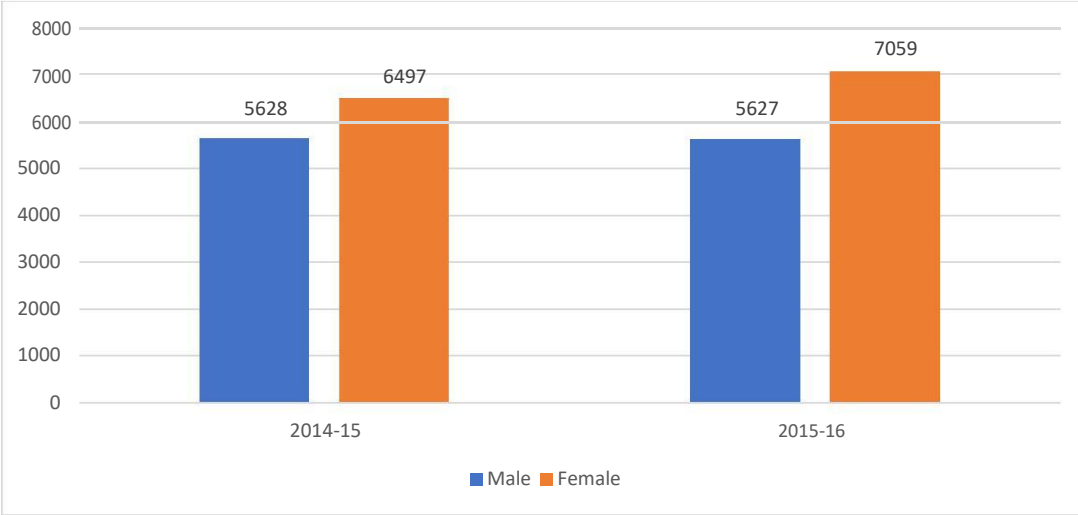
CHE was disaggregated by sex based on the gender based patterns of seeking health care. Table 5 and figure 5 shows the gender based disaggregation of CHE in fiscal years 2014 -15 and 2015 - 16.

Table 5 Distribution of CHE by Gender in during FY 2014 -15 and FY 2015 -16

Gender		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
GEN.1	Female	2,555,469,161	55.5	2,816,265,553	57.5
GEN.2	Male	2,046,870,497	44.5	2,079,862,664	42.5
Total GEN		**4,602,339,658**	**100.0**	**4,896,128,217**	**100.0**

For both years, CHE and per capita CHE was higher for females than for males. Figure 4 shows the sex specific per capita CHE.

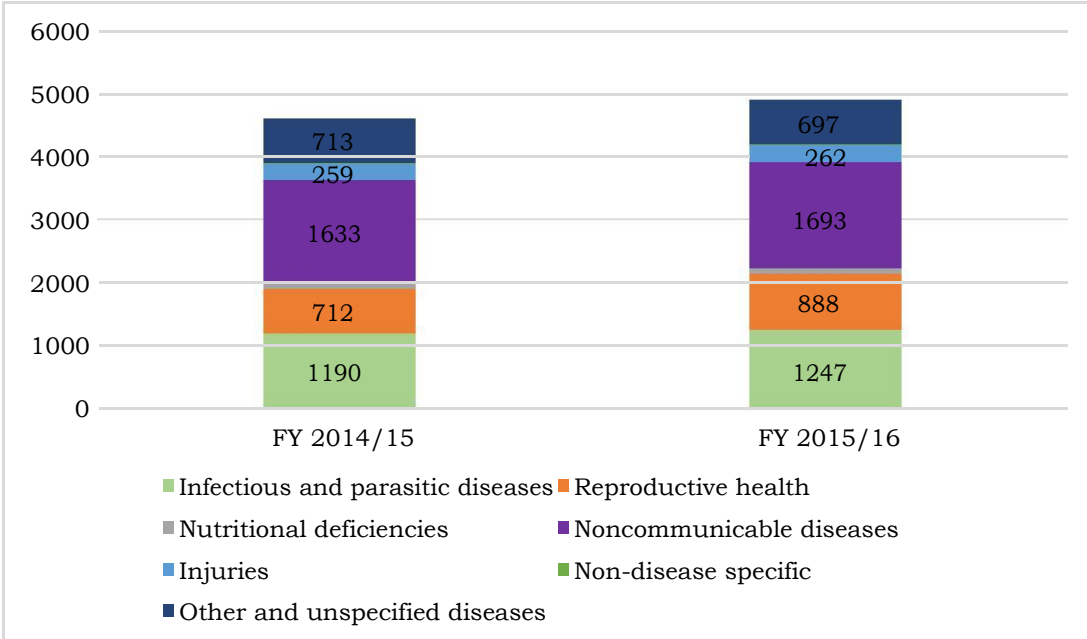
Figure 5 Comparisons of per capita CHE in FY 2014 -15 and FY 2015 -16



4.4 CHE by Illnesses

CHE were disaggregated based on Global Disease Burden classification as indicated in SHA 2011. The reported diagnosis recorded from different health care provider institutions were used in identifying the relative resource utilization by persons with different illnesses. Figure 6 and Table 6 shows how the CHEs in FY 2014 -15 and FY 2015-16 are attributed to various illness categories.

Figure 6 CHE (Nu million) by major disease groups in FY 2014 -15 and FY 2915/16



It is shown that in both fiscal years the highest share of CHE (nearly 35%) was attributed to non-communicable diseases. The second highest expenditure was on infectious diseases (26%) in both years. Reproductive conditions, which include child birth and related care consumed further 16% and 18% of CHE in respective fiscal years.

Table 6 CHE in FY 2014 -15 and 2015 -16 by broader disease Categories

Illness		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
DIS.1	Infectious and parasitic diseases	1,189,978,406	25.9	1,247,096,380	25.5
DIS 2	Reproductive health	711,542,429	15.5	888,425,980	18.1
DIS 3	Nutritional deficiencies	93,075,234	2.0	85,814,690	1.8
DIS 4	Non-communicable diseases	1,633,043,233	35.5	1,693,156,200	34.6
DIS 5	Injuries	259,370,299	5.6	261,980,630	5.4
DIS 6	Non-disease specific	2,704,759	0.1	23,152,240	0.5
DIS .NEC	Other and unspecified diseases/conditions (n.e.c.)	712,625,300	15.5	696,502,100	14.2
Total DIS		**4,602,339,658**	**100.0**	**4,896,128,220**	**100.0**

Detailed CHE disaggregation by illnesses are included in the annexure.

4.5 CHE by Dzongkhag

CHE was disaggregated to Dzongkhag levels by considering the places, where the health care is provided. Expenditure for preventive interventions were determined after considering the geographical areas into which preventive interventions were targeted and respective age and sex related population proportions in these areas.. Table 7 presents the CHE by Region and Dzongkhag level.

Table 7 CHE by Region and Dzongkhag level

Region /Dzongkhag		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
SNL1	**Central region**	**1,061,778,120**	**23.1**	**1,104,409,457**	**22.6**
SNL.1.1	Bumthang	106,382,909	2.3	109,057,348	2.2
SNL.1.2	Dagana	134,904,924	2.9	148,720,630	3.0
SNL.1.3	Sarpang	419,564,896	9.1	417,976,974	8.5
SNL.1.4	Trongsa	93,900,649	2.0	99,510,020	2.0
SNL.1.5	Tsirang	147,936,705	3.2	161,822,287	3.3

Region /Dzongkhag		FY 2014 -15		FY 2015 -16	
		CHE (Nu)	%	CHE (Nu)	%
SNL.1.6	Zhemgang	159,088,036	3.5	167,322,198	3.4
SNL 2	**Eastern Region**	**1,409,754,705**	**30.6**	**1,502,345,017**	**30.7**
SNL.2.1	Lhuntse	112,615,190	2.4	124,044,995	2.5
SNL.2.2	Mongar	415,718,606	9.0	424,595,539	8.7
SNL.2.3	Pemagatshel	130,820,778	2.8	135,913,258	2.8
SNL.2.4	Samdrup Jongkhar	257,279,188	5.6	284,773,951	5.8
SNL.2.5	Trashigang	350,570,376	7.6	377,577,812	7.7
SNL.2.6	Trashiyangtse	142,750,567	3.1	155,439,463	3.2
SNL 3	**Western Region**	**2,130,806,833**	**46.3**	**2,289,373,743**	**46.8**
SNL.3.1	Chukkha	532,765,593	11.6	592,360,568	12.1
SNL.3.2	Gasa	31,953,028	0.7	37,154,515	0.8
SNL.3.3	Haa	68,395,800	1.5	80,582,209	1.6
SNL.3.4	Paro	253,467,649	5.5	247,409,869	5.1
SNL.3.5	Punakha	146,146,000	3.2	154,190,458	3.1
SNL.3.6	Samtse	321,763,251	7.0	340,009,409	6.9
SNL.3.7	Thimphu	569,639,214	12.4	619,498,635	12.7
SNL 3,8	Wangduephodrang	206,676,300	4.5	218,168,079	4.5
Total SNL	**Bhutan**	**4,602,339,658**	**100**	**4,896,128,217**	**100**

The CHE analysis by subnational levels showed that the highest CHE was reported from Thimphu district followed by Chukha, Mongar and Sarpang. This could be attributed to the location of major hospitals (providers) in these Districts. The 350 bedded national referral hospital in Thimphu, which contributes to almost 17-21% of the hospital cost, the 150 bedded regional referral hospitals in Mongar and Sarpang, a 60 bedded general hospital in Chukha.

5. CHE by Provider Interface

This section presents the analysis of CHE by provider institutions, and by factors of provision.

5.1 CHE by Providers

SHA 201l classify health care providers as hospitals (general and specialized), providers of ambulatory health services, retailors and other providers of medical goods, providers of preventive care, providers of health system administration and financing and rest of the economy. Table 8 presents how CHEs in FY 2014 -15 and FY 2015 -16, are distributed by various health care providers in Bhutan.

Table 8 Distribution of CHE by providers in during FY 2014 -15 and FY 2015 -16

Health care providers		FY 2014 -15		FY 2015 -16	
		CHE	%	CHE	%
HP.1	Hospitals	3,125,498,197	67.9	3,577,799,450	73.1
HP.1.1	General hospitals	1,700,248,826	36.9	1,805,985,759	36.9
HP.1.1.1	Dzongkhag Hospitals	1,266,267,880	27.5	1,314,080,452	26.8
HP.1.1.2	BHU I, II & others	433,980,946	9.4	491,905,307	10.0
HP.1.3	Specialized hospitals (Other than mental health hospitals)	1,235,526,777	26.8	1,520,695,743	31.1
HP.1.3.1	JDWNRH	791,099,533	17.2	1,027,425,446	21.0
HP.1.3.2	Regional Referral Hospital	444,427,243	9.7	493,270,297	10.1
HP.1.nec	Unspecified hospitals (n.e.c.)	189,722,594	4.1	251,117,948	5.1
HP.3	Providers of ambulatory health care	1,682,833	0.0	24,785,008	0.5
HP.3.1	Medical practices	1,682,833	0.0	21,908,652	0.4
HP.3.1.nec	Unspecified medical practices (i.e.)	1,682,833	0.0	21,908,652	0.4
HP.3.2	Dental practice	0	0.0	2,876,356	0.1
HP.4	Providers of ancillary services	23,058,957	0.5	3,539,356	0.1
HP.4.9	Other providers of ancillary services	23,058,957	0.5	3,539,356	0.1
HP.5	Retailers and Other providers of medical goods	560,133,721	12.2	602,412,781	12.3
HP.5.1	Pharmacies	542,654,285	11.8	586,009,324	12.0
HP.5.9	All Other miscellaneous sellers and Other suppliers of pharmaceuticals and medical goods	17,479,436	0.4	16,403,457	0.3
HP.6	Providers of preventive care	206,479,502	4.5	298,331,099	6.0

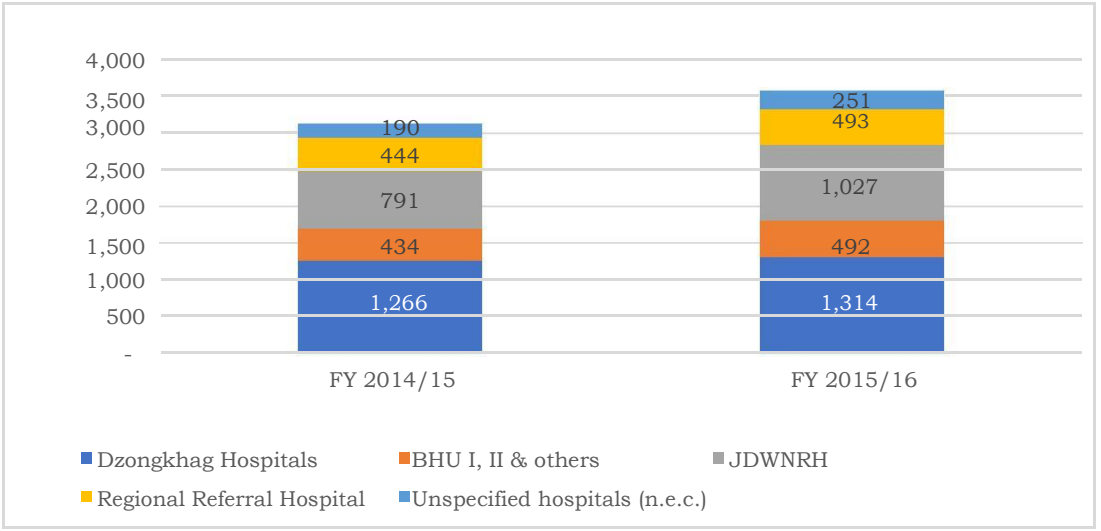
Health care providers		FY 2014 -15		FY 2015 -16	
		CHE	%	CHE	%
HP.7	Providers of health care system administration and financing	336,695,263	7.3	227,421,708	4.6
HP.7.1	Government health administration agencies	307,016,139	6.7	168,173,048	3.4
HP.7.9	Other administration agencies	29,679,125	0.6	59,248,660	1.2
HP.nec	Unspecified health care providers (n.e.c.)	348,791,185	7.6	161,838,814	3.3
Total HP		**4,602,339,658**	**100**	**4,896,128,217**	**100**

Hospitals were identified as the most cost consuming health care providers in both years. It reflects relatively higher needs for curative care needs, as well as relatively higher expenses associated with curative care provision.

Approximately 68% and 73% of CHE in FY 2014 -15 and FY 2015 -16 were used by all types of hospitals in Bhutan. The largest percentage (27%) of hospital cost was used by the Dzongkhag level hospitals. More than 36% of the CHE was utilized by primary health care institutions (BHUs and sub-post, and Dzongkhag hospitals) during both fiscal years respectively.

Expenditure of JDWNRH accounted 17.2 % of CHE in FY 2014-15 and 21% of CHE in FY 2015 -16. Figure 7 and table 8 show further details on CHE by hospitals.

Figure 7 Distribution of CHE (Nu million) by different health care providers in FY 2014 -15 and FY 2015 -16



As there are no private ambulatory care practitioners in Bhutan, the expenditure amount specified as unspecified medical practices (n.e.c.) includes the expenditures made by households during outpatient counters at hospitals (availing special consultation service or even hospitals abroad) as recorded in BLSS.

Around 12% of CHE was used for purchasing medicine and other items from pharmacies in both fiscal years.

Investment on preventive care provision was comparatively low and the expenditures reported by preventive care providers were 4.5 % in FY 2014 -15 and 6% in FY 2015 -16. Expenditure of central health administration agencies that includes, MoH and allied health agencies were 7% and 4 % in FY 2014 -15 and FY 2015 -16 respectively.

Disaggregation of CHE by factors of provision allows to understand the distribution of current health expenses on various constituents of production. They include expenditure incurred for paying compensations for employees in the health system, cost of drugs and other medical goods, cost of non-health care services and cost of consumption of fixed capital in the government health system. Figure 8 shows that in both fiscal years nearly 40% of CHEs were spent on materials and services related to health care provision. The second highest percentage, around 33%, was spent on paying employee compensations. Figure 8 and Table 9 presents the detailed disaggregation of CHE by factors of provision.

Figure 8 Percentage distribution of CHE by Factors of Provision in FY 2014 -15 and FY 2015 -16

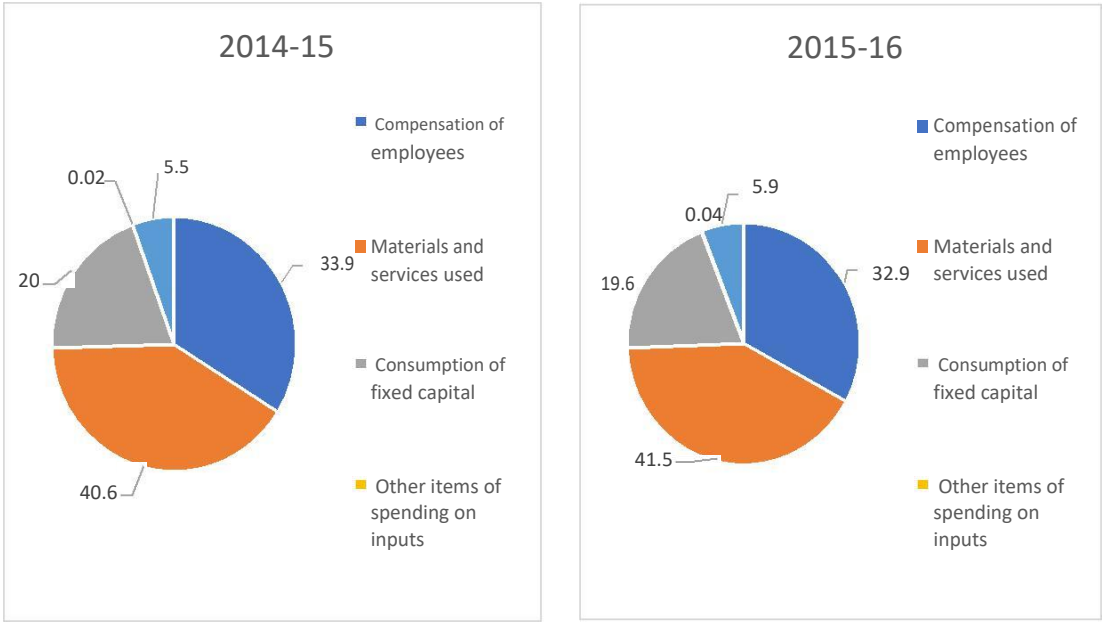


Table 9 Distrbution of CHE in FY 2014 -15 and FY 2015 -16 by factors of provision

Factors of health care provision		FY 2014-15		FY 2015 -16	
		CHE	%	CHE	%
FP.1	Compensation of employees	1,559,818,115	33.9	1,610,622,829	32.9
FP.1.1	Wages and salaries	1,209,361,045	26.3	1,238,210,052	25.3
FP.1.2	Social contributions	122,071,265	2.7	126,577,661	2.6
FP.1.3	All Other costs related to employees	228,385,805	5.0	245,835,116	5.0
FP.3	Materials and services used	1,869,064,790	40.6	2,033,947,662	41.5
FP.3.1	Health care services	96,160,468	2.1	92,204,050	1.9
FP.3.1.1	Laboratory & Imaging services	6,036,923	0.1	2,288,378	0.0
FP.3.1.nec	Other health care services (n.e.c.)	90,123,545	2.0	89,915,671	1.8
FP.3.2	Health care goods	1,060,820,051	23.0	1,171,300,460	23.9
F.P.3.2.1	Pharmaceuticals	1,059,918,576	23.0	1,154,034,443	23.6
FP.3.2.2	Other health care goods	901,475	0.0	17,266,018	0.4
FP.3.3	Non-health care services	644,816,402	14.0	652,845,880	13.3
FP.3.3.1	Training	250,729,444	5.4	177,630,046	3.6
FP.3.3.2	Technical Assistance	4,241,599	0.1	21,086,933	0.4
FP.3.3.3	Operational research	11,307,732	0.2	2,853,513	0.1
FP.3.3.nec	Other non-health care services (n.e.c.)	378,537,628	8.2	451,275,389	9.2
FP.3.4	Non-health care goods	67,138,068	1.5	117,597,272	2.4
FP.3.nec	Other materials and services used (n.e.c.)	129,800	0.0	0	0.0
FP.4	Consumption of fixed capital	919,472,877	20.0	961,033,052	19.6
FP.5	Other items of spending on inputs	712,056	0.02	1,851,044	0.04
FP.5.1	Taxes	712,056	0.0	1,851,044	0.0
FP.nec	Unspecified factors of health care provision (n.e.c.)	253,271,820	5.5	288,673,630	5.9
Total FP		**4,602,339,658**	**100**	**4,896,128,217**	**100**

6 CHE by Financial Interface

Characteristics that are used to understand the financial flows related to CHEs include institutions providing revenues, revenue mechanisms, financing schemes and financing agents.

6.1 CHE by Institutional Units Providing Revenues to Financing Schemes

In both fiscal years, RGoB has been the principal financier of the health system in Bhutan. The government share of CHE in FY 2014 -15 and FY 2015 -16 were 72% and 70% respectively. Households' contribution to CHE was round 20% in both fiscal years (Table 10). Rest of the world contribution was around 5% of CHE.

Table 10 Distribution of CHE in FY 2014 -15 and 2015 -16 by institutional units providing revenues to financing schemes

Institutional units providing revenues to financing schemes		FY2014 -15		FY2015 -16	
		CHE	%	CHE	%
FS.RI.1.1	Government	3,253,015,329	72.1	3,420,169,392	69.9
FS.RI.1.2	Corporations	18,701,160	0.4	25,848,951	0.5
FS.RI.1.3	Households	919,462,370	20	994,396,721	20.3
FS.RI.1.5	Rest of the world	232,935,047	5.1	233,109,642	4.7
FS.RI.1.5.1	Bilateral donors	8,868,988	0.2	9,158,507	0.2
FS.RI.1.5.2	Multilateral donors	224,066,060	4.9	223,951,135	4.6
FS.RI.1.nec	Unspecified institutional units providing revenues to financing schemes (n.e.c.)	178,225,752	2.5	222,603,510	4.6
Total FS.RI		**4,602,339,658**	**100**	**4,896,128,217**	**100**

6.2 CHE by Revenues of Health Care Financing Schemes

Reflecting the higher percentage of government contribution to CHE, the main revenue mechanism of CHE in both fiscal years in focus has been the transfers from government domestic revenue representing 72% to 74% in two fiscal years respectively. Other domestic revenues that included revenues from households, corporations and a few nonspecific sources accounted to 22% to 21% of CHE in two fiscal years respectively as indicated in Table 11.

Table 11 Distribution of CHE in FY 2014 -15 and 2015 -16 by Revenues of Health Care Financing Schemes to financing schemes

Revenues of health care financing schemes		FY2014 -15		FY2015 -16	
		CHE	%	CHE	%
FS.1	Transfers from government domestic revenue (allocated to health purposes)	3,417,309,945	74.3	3,620,834,795	74.0
FS.1.1	Internal transfers and grants	3,417,309,945	74.3	3,620,834,795	74.0
FS.2	Transfers distributed by government from foreign origin	233,539,076	5.1	233,109,642	4.8
FS.5	Voluntary prepayment	11,260,006	0.2	11,761,358	0.2
FS.5.1	Voluntary prepayment from individuals/households	8,445,005	0.2	8,821,019	0.2
FS.5.2	Voluntary prepayment from employers	2,815,002	0.1	2,940,340	0.1
FS.6	Other domestic revenues n.e.c.	940,230,631	20.4	1,030,422,421	21.0
FS.6.1	Other revenues from households n.e.c.	911,017,365	19.8	985,575,702	20.1
FS.6.2	Other revenues from corporations n.e.c.	15,886,159	0.3	22,908,612	0.5
FS.6.3	Other revenues from NPISH n.e.c.	13,327,107	0.3	21,938,107	0.4
Total FS		**4,602,339,658**	**100**	**4,896,128,217**	**100**

It should be noted that household expenditures reported in this report excludes transport costs and expenditures made on rimdo and puja. Transportation has been excluded as it was not possible to differentiate patient transport costs from other transportation costs and recent health expenditure estimate produced in health system review report also did not include transport costs. As per the SHA 2011 framework, transportation cost incurred only for the patient has to be considered into the account of health expenditure. Rimdo and puja expenditures were excluded as this practice does not fall within the health care boundary definition according to SHA 2011.

The household transport cost both in and out of country for FY 2014/15 and 2015/16 were around 1.2 billion in each year. If the transportation cost is included into household expenditure for health, then the OOP as% to CHE would be almost double the current estimate. The amount of household cost for rimdo and puja were around Nu 639 million and Nu 690 million in FY 2014/15 and

2015/16 respectively. It is important to note here that conducting rimdo and puja in the event of sickness is culturally unique to Bhutan.

6.3 CHE by Financing Schemes

Financing of the Government health sector was attained through several financial schemes. These are, MoH Scheme, JDWNRH Scheme and Dzongkhag Health Scheme. The first of these two schemes are Central Government Schemes, while Dzongkhag Health Scheme is a sub-national scheme.

Government schemes handled approximately 79% and 78% of CHE in both fiscal years respectively. The central government scheme that covered the expenditures related to MoH, JDWNRH, regional referral hospitals and three hospitals under MoH's administration, handled almost 50% of CHE in both fiscal years, while Dzongkhag health scheme handled 29%. Household out of pocket payments scheme accounted near 20% of CHE. Voluntary health care payment schemes that included health care insurance expenditures incurred by employers and private individuals, covered 1.2% and 1.5 of CHE in two fiscal years respectively (Table 12).

Table 12 Distribution of CHE in FY 2014 -15 and 2015 -16by Financing Schemes

Financing schemes		FY 2014 -15		FY 2015 -16	
		CHE	%	CHE	%
HF.1	**Government schemes and compulsory contributory health care financing schemes**	**3,633,925,197**	**79.0**	**3,838,972,659**	**78.4**
HF.1.1	Government schemes	3,633,925,197	79	3,838,972,659	78.4
HF.1.1.1	Central government schemes	2,282,299,264	49.6	2,414,806,742	49.3
HF.1.1.1.1	MoH Scheme	1,451,382,150	31.5	1,528,488,589	31.2
HF.1.1.1.2	JDWNRH Scheme	825,503,847	17.9	868,945,095	17.7
HF.1.1.1.nec	Other Central government schemes	5,413,267	0.1	17,373,058	0.4
HF.1.1.2	State/regional/local government schemes	1,318,300,761	28.6	1,405,979,472	28.7
HF.1.1.2.1	Dzongkhag Health Scheme	1,318,300,761	28.6	1,405,979,472	28.7
HF.1.1.nec	Unspecified government schemes (n.e.c.)	33,325,172	0.7	18,186,445	0.4
HF.2	**Voluntary health care payment schemes**	**57,397,096**	**1.2**	**71,579,855**	**1.5**

Financing schemes		FY 2014 -15		FY 2015 -16	
		CHE	%	CHE	%
HF.2.1	Voluntary health insurance schemes	11,260,006	0.2	11,761,358	0.2
HF.2.1.1	Primary/substitute health insurance schemes	11,260,006	0.2	11,761,358	0.2
HF.2.1.1.3	Other primary coverage schemes	11,260,006	0.2	11,761,358	0.2
HF.2.2	NPISH financing schemes (including development agencies)	30,250,931	0.7	36,909,885	0.8
HF.2.2.1	NPISH financing schemes (excluding HF.2.2.2)	30,250,931	0.7	36,909,885	0.8
HF.2.3	Enterprise financing schemes	15,886,159	0.3	22,908,612	0.5
HF.2.3.1	Enterprises (except health care providers) financing schemes	15,886,159	0.3	22,908,612	0.5
HF.3	**Household out-of-pocket payment**	**911,017,365**	**19.8**	**985,575,702**	**20.1**
HF.3.1	Out-of-pocket excluding cost-sharing	911,017,365	19.8	985,575,702	20.1
Total HF		**4,602,339,658**	**100**	**4,896,128,217**	**100.0**

6.4 CHE by Financing Agents

Government is the predominant financing agent. On average 78 % to 79% of CHE was handled by the Government in FY 2014 -15 and 2015 -16 respectively. Table 13 presents the distribution of CHE by financing agents.

Table 13 Distribution of CHE in FY 2014 -15 and 2015 -16 by Financing Agents

Financing agents		FY 2014 -15		FY 2015 -16	
		CHE	%	CHE	%
FA.1	**General government**	**3,633,925,197**	**79.0**	**3,838,972,659**	**78.4**
FA.1.1	Central government	2,315,624,436	50.3	2,432,993,187	49.7
FA.1.1.1	MoH	1,437,840,166	31.2	1,516,011,843	31.0

FA.1.1.2	JDWNRH	839,045,832	18.2	868,945,095	17.7
FA.1.1.nec	Unspecified central government agents (n.e.c.)	38,738,439	0.8	48,036,249	1.0
FA.1.2	State/Regional/Local government	1,318,300,761	28.6	1,405,979,472	28.7
FA.1.2.1	Dzongkhag Administration	1,318,300,761	28.6	1,405,979,472	28.7
FA.2	**Insurance corporations**	**11,260,006**	**0.2**	**11,761,358**	**0.2**
FA.2.1	Commercial insurance companies	11,260,006	0.2	11,761,358	0.2
FA.3	**Corporations (Other than insurance corporations) (part of HF.RI.1.2)**	**15,886,159**	**0.3**	**22,908,612**	**0.5**
FA.3.2	Corporations (Other than providers of health services)	15,886,159	0.3	22,908,612	0.5
FA.4	**Non-profit institutions serving households (NPISH)**	**30,250,931**	**0.7**	**36,909,885**	**0.8**
FA.5	**Households**	**911,017,365**	**19.8**	**985,575,702**	**20.1**
Total FA		**4,602,339,658**	**100**	**4,896,128,217**	**100**

7 Methodology

This NHA study was conducted according to SHA 2011 guidelines. Health Account Production Tool (HAPT) (V4.0.0.1) was used to process data and produce reports.

7.1 SHA 2011 and HAPT Tool

System of health accounts 2011 is a collection of standards, definitions and guidelines for producing NHAs. SHA 2011 facilitates the production of comparable health accounts across countries and between different periods in a same country. SHA 2011 principles envision a health

financing system through three primary dimensions. They include: 1) Consumer Interface 2) Provider Interface and 3) Financing Interface.

Health Accounts Production Tool, (HAPT) is a public domain windows based software program that can be used to digitalize health account details in a systematic manner and produce various health accounts reports. HAPT is designed to be used with SHA 2011 guidelines and has in built classifications that can be customized to represent specific country contexts. Users of HAPT should define classifications to be used in the country and identify data sources. Data from various sources should be gathered, processed and entered into the HAPT enabling a process called "mapping" to collate these data by different SHA classification characteristics. Successful completion of mapping allows the creation of tables and graphs related to health accounts.

7.2 Customization of NHA accounts

Two NHA studies were created in the HAPT for FY 2014/15 and 2015/16 simultaneously. Accounting periods were set to be between 01/07/14 to 30/06/15 and 01/07/15 to 30/06/16 to be commensurate with the accounting practices with the RGoB. The accounts were customized to have 13 CHE classifications including age, gender, disease and TCAM accounts. The standard classifications were changed to reflect the Bhutan Health system context. SNL classification was created based on distribution of dzongkhag under three regions.

7.3 Data Sources

A comprehensive data records on health expenditures were available from the routine financial data systems of the MoH. MoH's expenditure records included both recurrent and capital expenditures categorized according to standard accounting classifications. Background data associated with government expenditure records were sufficient to recognize classification codes related to FSRI, FS, HF, FA, HP, SNL and FP classifications.

The expenditure data obtained through MoF by the MoH had 3 different origins. MoH's expenditure covered the expenditures of central administration including preventive care programmes, Bhutan Health Trust Fund (BHTF), Bhutan Medical and Health Council (BMHC), 2 Regional Referral Hospitals, Phuntsholing, Gidakom and Deothang hospitals,. Expenditure report of Drug Regulatory Authority (DRA), Bhutan Narcotic Control Authority (BNCA), Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB) and JDWNRH were obtained separately from MoF. Dzongkhag level institutions has separate expenditure reports on the expenditures made by dzongkhag level administration, hospitals, BHUs, sub posts and outreach clinics.

Age, sex and disease specific morbidity data on outpatient, inpatient and preventive care records were available for all institutions except for disaggregated outpatient data of JDWNRH. This data was used to derive mapping keys based on HC, AGE, Gender and Disease classifications.

Since all 'rest of the world' funding were channeled through the MoH, data related to donor expenditures were also included in the MoH expenditure reports. Data on remaining direct expenditures made by donors directly were obtained separately.

Annual financial report of the MoF also recorded the detailed health expenditure data. They were used to verify the consistency of MoH expenditure data.

At present Bhutan has 10 NGOs dealing with heath related activities. Data from 4 of them were received as a response to a stakeholder meeting on NHA data collection. The expenditures of remaining NGOs were imputed based on group average of reported NGOs.

Data on employer related health expenses were collected from all major corporations in the country. Three types of health expenditures were reported by employers. They included expenditures made on claim reimbursements, purchasing of insurance premium and providing institutional based health care.

The expenditure records of the Royal Insurance Corporation of Bhutan (RICBL), were used as the source of insurance based health expenditures.

Two sources of information were considered for estimating household out of pocket expenditures (OOPS). These were the OOPS estimated by National Statistical Bureau of Bhutan, as a component of Bhutan National Accounts and the Bhutan BLSS Survey 2012 data that could be used to forecast the OOPS in FY 2014/15 and 2015/16. After considering pros and cons, BLISS survey based data was used for estimating OOPS. However, household costs related to transport and rimdo and puja were not considered for estimating the health accounts. The NHA team decided to exclude transport cost since it was not possible to differentiate patient transport costs from other transport costs and recent health expenditure estimate produced in health system review report also did not include transport costs. Expenditure incurred on rimdo and puja were excluded as this practice does not confirm to the health care boundary definition according to SHA 2011. BLSS survey included sufficient information to create distribution keys for mapping on health care provider, area, age and gender.

MoH Expenditure records and BLSS survey data base were used as the source of estimating Traditional Complementary and Alternative Medicine (TCAM) expenditures.

7.4 Data Processing and import

MoH, JDWNRH and Dzongkhag data records were customized in excel sheets, so that they can be directly imported to HAPT using auto-binding technique. Original data files were sorted and processed to ensure only the expenditure lines are remained after processing. Under each expenditure line qualitative information required for recognizing the membership in respective classification categories and codes related to FSRI, FS, HF. FA, SNL, FP, and HP were also included. In addition, special coding columns were maintained to facilitate the repeat mapping procedures, where relevant. Once processed double checking for coding consistencies was carried out. Then these data files were imported under relevant data source categories.

7.5 Data Mapping and estimation

The data from Donors, Government, Employers, NGO, Insurance companies and part of TCAM institutes were available from actual expenditure reports. Household costs were estimated.

The nature of data record arrangement in the government health system enabled the identification and direct coding of FSRI, FS, and HF. FA, SNL, FP, and HP classifications in most expenditure files. As described earlier direct coding procedure was accomplished automatically through auto binding. Mapping in relation to HC, Age, Gender, and disease classifications were carried out using respective disease keys.

Morbidity data were available for each district separately and they were disaggregated by type of institution, type of care within institution and by age sex and disease. These morbidity data files were selectively, amalgamated to compile three national master files, each for outpatient care, inpatient care and preventive care. Each master file presented data on number of patients under each disease condition further sub categorized under 10 age-sex categories (5 age and 2 sex categories). In addition, the information was retained so that these data files could be filtered by districts and type of institution.

Two adjustments were carried out to make the data values in these 3 master files were comparable or in other words to standardize.

The first adjustment was to convert the number of patients in the inpatient data file in to number of inpatient days. In order to do that each value in the inpatient data file that is reflecting a particular number of patients having a particular disease, was multiplied by the average in patient days related to that disease. Repeating this procedure, it was possible to create an inpatient data master file that contains number of patient's days for each disease conditions under 10 age- sex categories.

The second adjustment was to standardize the number of patients in outpatient and preventive master files so that they are comparable with inpatient data file described in the above paragraph. A cost study carried out in Bhutan (MoH, 2011), indicated cost ratios between different types of health care functions (inpatient and outpatient costs) across different types of health institutions (Referral, district, BHU etc.). These cost ratios were used to convert number of outpatient and preventive care patient visits in to inpatient day equivalents. This was achieved by multiplying respective data lines in master files by disease, hospital type based cost ratios related to them. This second multiplication made the data values in 3 master files were comparable and in the same value scale.

These standardized values were used to calculate mapping keys related to HC, Age, and Gender classifications. Excel pivot tables were used to create relevant proportions.

Under each district, separate HC classifications were created for district hospitals and BHUs. This was required as the presence of district hospitals and various types of smaller primary care hospitals varied by districts and this composition influenced the percentage cost composition of health care functions.

Separate age based mapping keys were created for out- patient and in-patient care in different health care providers. These keys were based on the standardized total patient days under each age class in a particular type of care and provider. The age categories of preventive care components were directly allocable.

Separate gender classifications were created for each age category under different types of providers. These were also based on the total standardize patient days assigned for male and female patients under each provider, function and age category. Whenever age related data were not available for a particular expenditure the respective population based age distribution was used to create distribution keys.

Disease classifications were also created based on the total standardized patient days assigned for each disease. Separate disease keys were created based on type of provider, gender and district (based on malaria endemic zone, only in dzongkhag level hospitals).

Cost of consumption of fixed capital in government institutes were estimated in the following manner.

- Consumption of fixed capital (CFC) for buildings, vehicles and equipment (Medical and other) and furniture belonged to the MoH were calculated for each year.

- The number and types of capital items prevailed during the 2 fiscal years were listed by reviewing annual health bulletins and other relevant reports.

- Then for each year, annualized capital cost (CFC) for corresponding items were calculated. Annualized capital cost was based on the following formula (4):

$$\mathbf{CFC_{it} = (RC_{it} / Annualization\ factor_{it})}$$

Where,

CFC_{it} = Consumption of Fixed Capital of infrastructure item i in year t)

RC_{it} = Replacement cost of infrastructure item i at the end of year t = (Present cost * (1+ real r)

Real r = real interest rate = {[(1+nominal interest rate)/ (1+annula inflation)]-1}

Annualization factor = $(1/ r) \times [1 - (1 / (1+r)^{n})]$:

where; r = real interest rate, n = life span of the infrastructure

Real interest rate was calculated using the nominal interest rates and inflation rates in Bhutan pertaining to each year. Life span of a building was set at 60 years while those for vehicles and equipment assumed to be 10 and 5 years respectively.

Household expenditure data for FY 2014/15 and FY 2015/16 were estimated by forecasting these amounts based on the BLSS survey data in 2012. Initially, outpatient, delivery and inpatient per capita health expenditures incurred by Bhutan people in 2012 was estimated. this was accomplished by running the original data base using STATA software.

BLSS survey data included data on background variables such as age, sex, etc.. so that adequate filtration of estimates could be done when finding out the relevant costs percentages required for creating age, gender related distribution keys. Data also provided information on provider, and health care function only for OPD) so that distribution keys for HP, HC, DIS classifications could be derived. Later the estimates were further adjusted for inflation and population growth over period extending from 2014 to 2016, where the household expenditure estimates were carried out.

Donor data were mainly retrieved from the government data sources, supplemented by the reports directly obtained from Donors. These records contained adequate information to identify FSRI, FS, HF, FA, FP, and HC classifications. In some cases of donor expenditures related to preventive care SNL, age and gender coding were not available. Hence, it was assumed that these funds for which data were not available, were mostly aimed at overall population preventive work. Hence, they were mapped using distribution keys created based on national population characteristics.

Coding for FSRI, FS, HF, FA for employer data were implied from the nature of information. No details on coding related to FP, HC and HP classifications were available. Therefore, they were coded into respective unidentified categories. The overall distribution keys derived from the SNL, Age, Gender and disease cost distributions pertaining to government data were used for coding employer data on SNL, Age (productive age only), gender and disease classifications. It was assumed that SNL, Age, Gender and disease patterns among employees who fall ill also similar to normal population who falls ill.

Insurance data allowed the direct identification of FSRI, FS, HF, FA classifications based on context. FP, HP and HC classification were classified as non-specific due to lack of identification data. RICB data had adequate information to develop SNL based distribution keys.

No specific data available for mapping NGO expenditures in to HC,HP, FP classifications and hence they were assigned to .nec (un specified) categories. SNL, age, gender classifications were assumed to be equal to national population distributions related to these criteria.

8 References

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9 Appendix: SHA 2011 Standard Tables

9.1.1 Financing Schemes Cross Tabulation in FY 2014/15

Table 14 Financing Schemes and Revenues of Health Care

Nu , Million	s of health care financing schemes										
	FS.1	FS.1.1	FS.2	FS.5	FS.5.1	FS.5.2	FS.6	FS.6.1	FS.6.2	FS.6.3	Total FS
Financing schemes	Transfers from government domestic revenue (allocated to health purposes)	Internal transfers and grants	Transfers distributed by government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues .c.e.n	Other revenues from households .c.e.n	Other revenues from corporations .c.e.n	Other revenues from NPISH .c.e.n	
Government schemes and compulsory contributory healthcare financing schemes	3,417	3,417	217								3,634
Government schemes	3,417	3,417	217								3,634
Central governmentschemes	2,070	2,070	213								2,282
MoH Scheme	1,246	1,246	206								1,451
JDWNRH Scheme	824	824	1								826
Other Central governmentschemes			5								5
State/regional/localgovernmentschemes	1,318	1,318									1,318

Nu , Million	Revenues of health care financing schemes										
	FS.1	FS.1.1	FS.2	FS.5	FS.5.1	FS.5.2	FS.6	FS.6.1	FS.6.2	FS.6.3	Total FS
,ingschenes	Transfers from government domestic revenue (allocated to health purposes)	Internal transfers and grants	Transfers distributed by government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues .c.e.n	Other revenues from households .c.e.n	Other revenues from corporations .c.e.n	Other revenues from NPISH .c.e.n	
Dzongkhag Health SectorScheme	1,318	1,318									1,318
Unspecified governmentschemes(n.e.c.)	29	29	4								33
Voluntary health carepaymentschemes			17	11	8	3	29		16	13	57
Voluntary health insuranceschemes				11	8	3					11
Primary/substitutoryhealthinsuranceschemes				11	8	3					11
Other primary coverageschemes				11	8	3					11
NPISH financing schemes(includinglevelopmentagencies)			17				13			13	30
NPISH financing schemes(excludingHF.2.2.2)			17				13			13	30
Enterprise financing schemes							16		16		16
Enterprises (except healthcareproviders)financingschemes							16		16		16

Nu , Million	Revenues of health care financing schemes										
	FS.1	FS.1.1	FS.2	FS.5	FS.5.1	FS.5.2	FS.6	FS.6.1	FS.6.2	FS.6.3	Total FS
-ingschemes	Transfers from government domestic revenue (allocated to health purposes)	Internal transfers and grants	Transfers distributed by government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues .c.e.n	Other revenues from households .c.e.n	Other revenues from corporations .c.e.n	Other revenues from NPISH .c.e.n	
Household out-of-pocketpayment							911	911			911
Out-of-pocket excludingcost-sharing							911	911			911
Total HF	**3,417**	**3,417**	**234**	**11**	**8**	**3**	**940**	**911**	**16**	**13**	**4,602**

Table 15 Financing schemes and Revenues of Health Care Financing Schemes (HF x FS) Cross Tabulation in FY 2015/16

Nu. Million	Revenues of health care financing schemes										
	FS.1	FS.1.1	FS.2	FS.5	FS.5.1	FS.5.2	FS.6	FS.6.1	FS.6.2	FS.6.3	All FS
Financing schemes	Transfers from government domestic revenue (allocated to health purposes)	Internal transfers and grants	Transfers distributed by government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues .c.e.n	Other revenues from households .c.e.n	Other revenues from corporations .c.e.n	Other revenues from NPISH .c.e.n	
Government schemes and compulsory contributory healthcare financing schemes	3,621	3,621	218								3,839
Government schemes	3,621	3,621	218								3,839
Central governmentschemes	2,201	2,201	214								2,415
MoH Scheme	1,320	1,320	208								1,528
JDWNRH Scheme	865	865	4								869
Other Central governmentschemes	15	15	2								17
State/regional/localgovernmentschemes	1,406	1,406									1,406
Dzongkhag Health SectorScheme	1,406	1,406									1,406

Nu. Million	Revenues of health care financing schemes										
	FS.1	FS.1.1	FS.2	FS.5	FS.5.1	FS.5.2	FS.6	FS.6.1	FS.6.2	FS.6.3	All FS
Financing schemes	Transfers from government domestic revenue (allocated to health purposes)	Internal transfers and grants	Transfers distributed by government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues .c.e.n	Other revenues from households .c.e.n	Other revenues from corporations .c.e.n	Other revenues from NPISH .c.e.n	
Unspecified governmentschemes(n.e.c.)	14	14	4								18
Voluntary health carepaymentschemes			15	12	9	3	45		23	22	72
Voluntary health insuranceschemes				12	9	3					12
Primary/substitutoryhealthinsuranceschemes				12	9	3					12
Other primary coverageschemes				12	9	3					12
NPISH financing schemes(includingdevelopmentagencies)			15				22			22	37
NPISH financing schemes(excludingHF.2.2.2)			15				22			22	37
Enterprise financingschemes							23		23		23
Enterprises (except healthcareproviders)financingschemes							23		23		23
Household out-of-pocket payment							986	986			986
Out-of-pocket excludingcost-sharing							986	986			986
Total HF	**3,621**	**3,621**	**233**	**12**	**9**	**3**	**1,030**	**986**	**23**	**22**	**4,896**

Table 16

Nu Million		Financings																		
		HF 1.	1.1.HF	1.1.1.HF	1.1.1.1.HF	2.1.1.HF	nec.1.1.1.HF	2.1.1.HF	1.2.1.1.HF	nec.1.1.HF	2.HF	1.2.HF	1.1.2.HF	3.1.1.2.HF	2.2.HF	1.2.2.HF	3.2.HF	1.3.2.HF	3.HF	1.3.HF	All HF
Health care providers		Government schemes and health care financing schemes compulsory contributory	Government schemes	Central government schemes	MoH Scheme	JDWNRH Scheme	Other Central government schemes	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Unspecified government schemes .c.e.(n)	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Other primary coverage schemes	NPISH financing schemes (including development agencies)	NPISH financing schemes (excluding .2.2.HF2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	
HP.1	Hospitals	4,044	3,044	1,737	913	825		1,307	1,307										82	82	3,125
HP.1.1	General hospitals and Basic and Referral Hospitals	1,643	1,643	337	337			1,307	1,307										57	57	1,700
HP.1.1.1	Dzongkhag Hospitals	1,239	1,239	304	304			936	936										27	27	1,266
HP.1.1.2	BHUs 1 & 2,ORCandothers	404	404	33	33			371	371										30	30	434
HP.1.3	Specialised hospitals (Obstetrics and Mental Hospitals)	1,211	1,211	1,211	571	640													25	25	1,236
HP.1.3.1	JDWNRH	778	778	778	138	640													14	14	791
HP.1.3.2	Regional Referral Hospital	433	433	433	433														11	11	444
HP.1.nec	Unspecified hospitals (n.e.c.)	190	190	190	5	185															190

Nu Million		All HF	1.3.HF sharing Out-of-pocket excluding cost-	3.HF payment Household out-of-pocket	1.3.2.HF providers) financing schemes Enterprises (except health care	3.2.HF Enterprise financing schemes	1.2.2.HF (excluding .2.2.HF2) NPISH financing schemes	2.2.HF agencies) (including development NPISH financing schemes	3.1.1.2.HF schemes Other primary coverage	1.1.2.HF insurance schemes Primary/substitutory health	1.2.HF schemes Voluntary health insurance	2.HF payment schemes Voluntary health care	nec.1.1.HF schemes .c.e.(n) Unspecified government	1.2.1.1.HF Scheme Dzongkhag Health Sector	2.1.1.HF government schemes State/regional/local	nec.1.1.1.HF schemes Other Central government	2.1.1.1.HF JDWNRH Scheme	1.1.1.1.HF MoH Scheme	1.1.1.HF Central government schemes	1.1.HF Government schemes	HF 1. Government schemes and health care financing schemes compulsory contributory
HP.3	Providers of ambulatory health care	2	2	2																	
HP.3.1	Medical practices	2	2	2																	
HP.3.1.nec	Unspecified medical practices (n.e.c.)	2	2	2																	
HP.4	Providers of ancillary services	23															1	22	23	23	2 3
HP.4.1	Providers of patient transportation and emergency rescue	14															1	13	14	14	4
HP.4.9	Other providers of ancillary services	9																9	9	9	9
HP.5	Retailers and Other providers of medical goods	560	543	543														17	17	17	1 7
HP.5.1	Pharmacies	543	543	543																	

Health care providers / Financing schemes

Nu Million Health care providers		HF 1. Government schemes and compulsory contributory health care financing schemes	1.1.HF Government schemes	1.1.1.HF Central government schemes	1.1.1.1.HF MoH Scheme	2.1.1.1.HF JDWNRH Scheme	nec.1.1.1.HF Other Central government schemes	2.1.1.HF State/regional/local government schemes	1.2.1.1.HF Dzongkhag Health Sector Scheme	nec.1.1.HF Unspecified government schemes (n.e.c.)	2.HF Voluntary health care payment schemes	1.2.HF Voluntary health insurance schemes	1.1.2.HF Primary/substitutory health insurance schemes	3.1.1.2.HF Other primary coverage schemes	2.2.HF NPISH financing schemes (including development agencies)	1.2.2.HF NPISH financing schemes (excluding HF.2.2.2)	3.2.HF Enterprise financing schemes	1.3.2.HF Enterprises (except health care providers) financing schemes	3.HF Household out-of-pocket payment	1.3.HF Out-of-pocket excluding cost-sharing	All HF
HP.5.9		17	17	17	17																17
HP.6	Providers of preventive care	205	205	175	172		3	12	12	19											205
HP.7	Providers of health care system administration and financing	328	328	313	310		3			15	9				9	9					337
HP.7.1	Government health administration agencies	307	307	307	307																307
HP.7.9	Other administration agencies	21	21	6	3		3			15	9				9	9					30
HP.8	Rest of economy	1	1	1	1																1
HP.8.3	[illegible]	1	1	1	1																1

Nu Million

Health care providers		Financing schemes: HF 1. health care financing schemes and Government schemes compulsory contributory	1.1.HF Government schemes	1.1.1.HF Central government schemes	1.1.1.1.HF MoH Scheme	2.1.1.HF JDWNRH Scheme	nec.1.1.1.HF Other Central government schemes	2.1.1.HF State/regional/local government schemes	1.2.1.1.HF Dzongkhag Health Sector Scheme	nec.1.1.HF Unspecified government schemes .c.e.(n)	2.HF Voluntary health care payment schemes	1.2.HF Voluntary health insurance schemes	1.1.2.HF Primary/substitutory health insurance schemes	3.1.1.2.HF Other primary coverage schemes	2.2.HF NPISH financing schemes (including development agencies)	1.2.2.HF NPISH financing schemes (excluding .2.2.HF2)	3.2.HF Enterprise financing schemes	1.3.2.HF Enterprises (except health care providers) financing schemes	3.HF Household out-of-pocket paymen t	1.3.HF Out-of-pocket excluding cost-sharing	All HF
HP.nec	Unspecified	15	15	15	15						48	11	11	11	21	21	16	16	285	285	349
	health care providers(n.e.c.)																				
All HP		3,634	3,634	2,282	1,451	826	5	1,318	1,318	33	57	11	11	11	30	30	16	16	911	911	4,602

9.1.4 [redacted] X [redacted]

Table 17 Care Providers and Financing Schemes (HP X HF) Cross Tabulation in FY 2015/16

		g schemes																			
Nu Million		HF 1.	1.HF1.	1.1.HF1.	1.1.1.HF1.	1.1.1.HF2.	nec.1.1.1.HF	1.1.HF2.	2.1.1.HF1.	nec.1.1.HF	HF 2.	2.HF1.	1.2.HF1.	1.1.2.HF3.	2.HF2.	2.2.HF1.	2.HF3.	3.2.HF1.	HF 3.	3.HF1.	All HF
Health	care providers	Government schemes and compulsory contributory health care financing	Government schemes	Central government schemes	MoH Scheme	JDWNRH Scheme	Other Central government schemes	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Unspecified government schemes .c.e.(n)	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Other primary coverage schemes	NPISH financing schemes (including development	NPISH financing schemes (excluding .2.2.HF2)	Enterprise financing schemes	Enterprises (except health care providers) financing	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	
HP.1	**Hospitals**	3,280	3,280	1,888	1,019	869		1,392	1,392										298	298	3,578
HP.1.1	General hospitals	1,744	1,744	352	352			1,392	1,392										62	62	1,806
HP.1.1.1	DzongkhagHospitals	1,285	1,285	300	300			985	985										29	29	1,314
HP.1.1.2	BHu I, II & others	460	460	52	52			407	407										32	32	492
HP.1.3	Specialised hospitals(Otherthanmentalhealthhospitals)	1,494	1,494	1,494	625	869													27	27	1,521
HP.1.3.1	JDWNRH	1,013	1,013	1,013	144	869													15	15	1,027
HP.1.3.2	Regional ReferralHospital	481	481	481	481														12	12	493
HP.1.nec	Unspecifiedhospitals(n.e.c.)	42	42	42	42														210	210	251
HP.3	**Providers ofambulatory healthcare**	23	23	23	23														2	2	25
HP.3.1	Medical practices	20	20	20	20														2	2	22
HP.3.1.nec	Unspecified medicalpractices(n.e.c.)	20	20	20	20														2	2	22

Nu Million		g schemes																		
		HF 1.	1.HF1.	1.1.HF1.	1.1.1.HF1.	1.1.1.HF2.	nec.1.1.1.HF	1.1.HF2.	2.1.1.HF1.	nec.1.1.HF	HF 2.	2.HF1.	1.2.HF1.	1.1.2.HF3.	2.HF2.	2.2.HF1.	2.HF3.	3.2.HF1.	HF 3.	3.HF1.	All HF
Health	care providers	Government schemes and compulsory contributory health care financing	Government schemes	Central government schemes	MoH Scheme	JDWNRH Scheme	Other Central government schemes	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Unspecified government schemes .c.e.(n)	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory	Other primary coverage schemes	NPISH financing schemes (including development	NPISH financing schemes (excluding .2.2.HF2)	Enterprise financing schemes	Enterprises (except health care providers) financing	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	
HP.3.2	Dental practice	3	3	3	3																3
HP.4	**Providers ofancillaryservices**	**4**	**4**	**4**	**4**																**4**
HP.4.9	Other providers ofancillaryservices	4	4	4	4																4
HP.5	**Retailers and Otherproviders ofmedicalgoods**	**16**	**16**	**16**	**16**														**586**	**586**	**602**
HP.5.1	Pharmacies																		**586**	586	586
HP.5.9	All Otherretailersandwholesalers and Other suppliers of pharmaceuticals and medical goods	**16**	16	16	16																16
HP.6	**Providers ofpreventivecare**	**295**	**295**	**263**	**263**		**1**	**13**	**13**	**18**											**295**
HP.7	**Providers of healthcare system administrationand financing**	**212**	**212**	**212**	**195**		**17**	**1**	**1**		**15**				**15**	**15**					**227**
HP.7.1	Government healthadministrationagencies	**168**	168	167	167			1	1												168
HP.7.9	Other administrationagencies	**44**	44	44	27		17				**15**				15	15					59
HP.8	**Rest of economy**	**4**	**4**	**4**	**4**																**4**

g schemes						
	All HF		4	102		4,896
	3.HF1.	cost-sharing Out-of-pocket excluding		100		986
	HF 3.	payment Household out-of-pocket		100		986
	3.2.HF1.	care providers) financing Enterprises (except health		23		23
	2.HF3.	schemes Enterprise financing		23		23
	2.2.HF1.	(excluding .2.2.HF2) NPISH financing schemes		37		37
	2.HF2.	(including development NPISH financing schemes		37		37
	1.1.2.HF3.	schemes Other primary coverage		12		12
	1.2.HF1.	health insurance schemes Primary/substitutory		12		12
	2.HF1.	insurance schemes Voluntary health		12		12
	HF 2.	payment schemes Voluntary health care		37		72
	nec.1.1.HF	schemes .c.e.(n) Unspecified government				18
	2.1.1.HF1.	Scheme Dzongkhag Health Sector				1,406
	1.1.HF2.	government schemes State/regional/local				1,406
	1.1.1.HF2.	schemes Other Central government				17
	1.1.1.HF1.	JDWNRH Scheme				869
	1.1.HF1.	MoH Scheme	4	5		1,528
	1.HF1.	schemes Central government	4	5		2,415
	HF 1.	Government schemes	4	5		3,839
Nu Million		health care financing compulsory contributory Government schemes and	4	5	38 39	
Health care providers	HP.8.3	Centres for healthcare for displaced persons				
	HP.nec	Unspecified health care providers(n.e.c.)				
	All HP					

Table 18 Health Care Functions and Financing Schemes Classification (HC X HF) Cross Tabulation in FY 2014/15

Nu million		ng s																	
		HF.1	1.1.HF	1.1.HF.1	1.1.1.HF	2.1.1.HF	nec.1.1.HF	2.1.1.HF	1.2.1.HF	nec.1.1.HF	2.HF	1.2.HF	1.2.1.HF	3.1.1.2.HF	2.2.HF	1.2.2.HF	3.2.HF	1.3.2.HF	3.HF	1.3.HF	All HF
Health	care functions	contributory health care financing schemes (Government schemes and compulsory	Government schemes	Central government schemes	MoH Scheme	JDWNRH Scheme	Other Central government schemes	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Unspecified government schemes n.e.c	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Other primary coverage schemes	NPISH financing schemes (including development agencies)	NPISH financing schemes (excluding 2.2.HF2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	
HC.1	**Curative care**		**3,007**		**922**	**824**			**1,261**		**27**	**11**	**11**	**11**			**16**	**16**	**83**	**83**	**3,117**
HC.1.1	Inpatient curative care		2,482		804	654			1,024										**21**	21	2,503
0	General inpatient curative care		1,282		264				1,018												1,282
0	Specialised inpatient curative care		1,200		540	654		6	6												1,200
0	Unspecified inpatient curative care n.e.c.)	**1**	1	1	1														**21**	21	22
HC.1.3	Outpatient curative care		515		107	170			237										**62**	62	577
0	General outpatient curative care		504		97	170			237										**62**	62	566

Nu million	Health care functions	0 Dentaloutpatientcurativecare	0 Unspecifiedoutpatientcurativecare(n.e.c.)	HC.1.nec Unspecifiedcurativecare(n.e.c.)	HC.4 Ancillaryservices(non-specifiedbyfunction)	HC.4.1 Laboratoryservices	HC.4.nec Unspecifiedancillaryservices(n.e.c.)	HC.5 Medical goods(non-specifiedbyfunction)	HC.5.1 PharmaceuticalsandOther medicalnon-durablegoods	HC.5.1.1 Prescribedmedicines
HF 1.	Government schemes and compulsory contributory health care financing schemes	2								
1.HF1.	Government schemes	2	8	10	8	4	4	17		
1 .1.1.HF	Central government schemes	2	8	10	8	4	4	17		
11. .1.1.HF	MoH Scheme	2	8	10	8	4	4	17		
12. .1.1.HF	JDWNRH Scheme									
nec.1 .1.1.HF	Other Central government schemes									
2 .1.1.HF	State/regional/local government schemes									
21. .1.1.HF	Dzongkhag Health Sector Scheme									
nec .1.1.HF	Unspecified government schemes .c.e.(n)									
HF 2.	Voluntary health care payment schemes			27						
2.HF1.	Voluntary health insurance schemes			11						
1 .1.2.HF	Primary/substitutory health insurance schemes			11						
13. .1.2.HF	Other primary coverage schemes			11						
2.HF2.	NPISH financing schemes (including development agencies)									
1 .2.2.HF	NPISH financing schemes (excluding .2.2.HF2)									
2.HF3.	Enterprise financing schemes			16						
1 .3.2.HF	Enterprises (except health care providers) financing schemes			16						
HF 3.	Household out-of-pocket payment							543	543	121
3.HF1.	Out-of-pocket excluding cost-sharing							543	543	121
	All HF	2	8	37	8	4	4	560	543	121

Nu million		schemes																		
		so HF 1.	1.1.HF	1.1.1.HF	1.1.1.HF	2.1.1.HF	nec.1.1.HF	2.1.1.HF	1.2.1.HF	nec.1.1.HF	2.HF	1.2.HF	1.2.HF	3.1.2.HF	2.2.HF	1.2.2.HF	3.2.HF	1.3.2.HF	3.HF	1.3.HF	All HF
Health	care functions	contributory health care financing schemes	Government schemes	Central government schemes	MoH Scheme	JDW/NRH Scheme	Other Central government schemes	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Unspecified government schemes .c.e.(n)	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Other primary coverage schemes	NPISH financing schemes (including development agencies)	NPISH financing schemes (excluding .2.2.HF2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	
HC.5.1.2	Over-the-counter medicines																		422	422	422
HC.5.nec	Unspecifiedmedicalgoods(n.e.c.)	17	17	17	17																17
HC.6	Preventive care		271	6	192	1	3	57	57	19	21				21	21					293
HC.6.1	Information, education & counseling IEC programmes	13	13	13	13						8				8	8					21
HC.6.1.nec	Other unspecified IEC programmes (n.e.c.)	13	13	13	13						8				8	8					21
HC.6.2	Immunization programmes	33	33	19	18	1		14	14												33
HC.6.4	Healthy conditions monitoring programmes	36	36	5	4	0		32	32												36
HC.6.4.1	Maternal care programme	11	11	2	2			9	9												11
HC.6.4.2	Nutrition programme	6	6	1	1	0		4	4												6
HC.6.4.3	Family planning programme	19	19	1	1			18	18												19

Nu million		Health care functions	HC.6.7 Public HealthPreventiveCare	HC.6.7.1 CommunicableDiseasepreventionandcontrol	HC.6.7.2 TB Control	HC.6.7.3 STI and AIDSpreventionandcontrol	HC.6.7.4 Vector BorneDiseaseControl	HC.6.7.5 Maternal andChildhealth	HC.6.7.6 Non-communicablediseasepreventionandcontrol	HC.6.7.7 Epidemiologyanddisease surveillance	HC.6.nec Unspecifiedpreventivecare(n.e.c.)
	All HF		167	30	16	24	34	15	35	12	36
	3.HF1.	Out-of-pocket excluding cost-sharing									
	HF 3.	Household out-of-pocket payment									
	1 .3.2.HF	financing schemes Enterprises (except health care providers)									
	2.HF3.	Enterprise financing schemes									
	1 .2.2.HF	.2.2.HF2) NPISH financing schemes (excluding									13
	2.HF2.	development agencies) NPISH financing schemes (including									13
	13. .1.2.HF	Other primary coverage schemes									
	1 .1.2.HF	schemes Primary/substitutory health insurance									
	2.HF1.	Voluntary health insurance schemes									
	HF 2.	Voluntary health care payment schemes									13
	nec .1.1.HF	Unspecified government schemes .c.e.(n)									19
	21. .1.1.HF	Dzongkhag Health Sector Scheme	12				12				
	2 .1.1.HF	State/regional/local government schemes	12				12				
	nec.1 .1.1.HF	Other Central government schemes	3							3	
	12. .1.1.HF	JDWNRH Scheme									
	11. .1.1.HF	MoH Scheme	153	30	16	24	22	15	35	10	4
	1 .1.1.HF	Central government schemes	15 6	30	16	24	22	15	35	12	4
ng s	1.HF1.	Government schemes	167	30	16	24	34	15	35	12	22
	HF 1.	Government schemes and compulsory schemes contributory health care financing		3 0	1 6	2 4	3 4	1 5	3 5	1 2	2 2

Nu million Health care functions		HF 1. Government schemes and compulsory schemes contributory health care financing	1.1.HF Government schemes	.1.1.HF 1 Central government schemes	.1.1.HF 1.1 MoH Scheme	.1.1.HF 2.1 JDWNRH Scheme	.1.1.HF nec.1 Other Central government schemes	.1.1.HF 2 State/regional/local government schemes	.1.1.HF 1.2 Dzongkhag Health Sector Scheme	.1.1.HF nec Unspecified government schemes .c.e.(n)	2.HF Voluntary health care payment schemes	1.2.HF Voluntary health insurance schemes	.1.2.HF 1 schemes Primary/substitutory health insurance	.1.2.HF 3.1 Other primary coverage schemes	2.2.HF development agencies) NPISH financing schemes (including	.2.2.HF 1 .2.2.HF2) NPISH financing schemes (excluding	3.2.HF Enterprise financing schemes	.3.2.HF 1 financing schemes Enterprises (except health care providers)	3.HF Household out-of-pocket payment	1.3.HF Out-of-pocket excluding cost-sharing	All HF
HC.7			**329**	**314**	311		**3**			**15**	**9**				**9**	**9**					**338**
HC.7.1	Governance andHealthsystem administration		279	279	279						**9**				9	9					288
HC.7.1.1	Planning &Management		138	138	138						**8**				8	8					146
HC.7.1.2	Monitoring &Evaluation(M&E)	**2**	2	2	2						**0**				0	0					2
HC.7.1.3	Procurement & supplymanagement	**6**	6	6	6						**1**				1	1					7
HC.7.1.nec			133	133	133																133
HC.7.2	Administrationofhealthfinancing	**4**	4	4	1		3														4
HC.7.nec		**46**	46	31	31					15											46

Nu million					
Health care functions					
HC.9					
All HC					
Financing schemes					
	HF 1.	Government schemes and compulsory contributory health care financing schemes	1	3,634	3,634
	1.1.HF	Government schemes	1	3,634	3,634
	.1.1.HF 1	Central government schemes	1	2,483	2,483
	1.1 .1.1.HF	MoH Scheme	1	1,451	1,451
	2.1 .1.1.HF	JDWNRH Scheme		826	826
	nec.1 .1.1.HF	Other Central government schemes		5	5
	.1.1.HF 2	State/regional/local government schemes		1,184	1,184
	1.2 .1.1.HF	Dzongkhag Health Sector Scheme		1,318	1,318
	nec .1.1.HF	Unspecified government schemes .c.e.(n)		33	33
	2.HF	Voluntary health care payment schemes		57	57
	1.2.HF	Voluntary health insurance schemes		11	11
	1 .1.2.HF	schemes Primary/substitutory health insurance		11	11
	3.1 .1.2.HF	Other primary coverage schemes		11	11
	2.2.HF	development agencies) NPISH financing schemes (including		30	30
	1 .2.2.HF	.2.2.HF2) NPISH financing schemes (excluding		30	30
	3.2.HF	Enterprise financing schemes		16	16
	1 .3.2.HF	financing schemes Enterprises (except health care providers)		16	16
	3.HF	Household out-of-pocket payment		285	911
	1.3.HF	Out-of-pocket excluding cost-sharing		285	911
	All HF			287	4,602

9.1.6 Table 19 Health Care Functions and Financing Schemes Classification (HC X HF) Cross Tabulation in FY 2015/16

Nu Millions		Financing Schemes																		
		HF1.1.1	HF1.1.2	HF1.1.3	HF2.1.1	HF2.1.2	HF2.1.3	HF2.2.1	HF2.2.2	HF2.2.3	HF2.3	HF3.1.1	HF3.1.2	HF3.2.1	HF3.2.2	HF3.2.3	HF3.3	HF4.1	HF4.2	All HF
Health Care Providers		Government schemes contributory health care financing	Government schemes	Central government schemes	MoH Scheme	JDWNRH Scheme	Other Central government schemes	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Unspecified government schemes n.e.c.(n)	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Other primary coverage schemes	NPISH financing schemes (including development agencies)	NPISH financing schemes (excluding S.2.2.HF2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	
HP.1	**Hospitals**			**1,888**	**1,019**	**869**		**1,392**	**1,392**										**298**	**298**	
HP.1.1	Generalhospitals			352	352			1,392	1,392										**62**	62	
HP.1.1.1	DzongkhagHospitals			300	300			985	985										**29**	29	
HP.1.1.2	BHu I, II &others			52	52			407	407										**32**	32	
HP.1.3	Specialisedhospital (Otherthanmedicalhospital)			1,494	625	869													**27**	27	
HP.1.3.1	JDWNRH			1,013	144	869													**15**	15	
HP.1.3.2	Regionalreferralhospital			481	481														**12**	12	
HP.1.nec	Unspecifiedhospitals(n.e.c.)			42	42														**210**	210	
HP.3	Providers ofambulatoryhealthcare			**23**	**23**														**2**	**2**	

Nu Millions		Schemes																		
			HF.1.1.1	HF.1.1.2	HF.1.1.3	HF.2.1.1	HF.2.1.2.c	HF.2.1.3	HF.2.1.4	HF.2.1.5	HF.2.2	HF.2.3.1	HF.2.3.2	HF.2.3.3	HF.2.4.1	HF.2.4.2 (excl. HF2.2.2)	HF.2.4.3	HF.2.4.4	HF.3	HF.3.1	HF All
Health Care	Providers	schemes contributory health care financing	Government schemes	Central government schemes	MoH Scheme	JDWNRH Scheme	Other Central government schemes	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Unspecified government schemes (n.e.c.)	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Other primary coverage schemes	NPISH financing schemes (including development agencies)	NPISH financing schemes (excluding HF2.2.2)	Enterprise financing schemes	Enterprises (excepr health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	
HP.3.1	Medical practices		20	20	20														**2**	2	22
HP.3.1.nec	Unspecified medical practices (n.e.c.)		20	20	20														**2**	2	22
HP.3.2	Dental practice		3	3	3																3
HP.4	**Providers of ancillary services**		**4**	**4**	**4**																**4**
HP.4.9	Other providers of ancillary services		4	4	4																4
HP.5	**Retailers and other providers of medical goods**		**16**	**16**	**16**														**586**	**586**	**602**
HP.5.1	Pharmacies																		**586**	586	586
HP.5.9			16	16	16																16
HP.6	**Providers of preventive care**		**295**	**263**	**263**		**1**	**13**	**13**	**18**											**295**

Nu Millions / Health Care Providers → Financing Schemes		HP.7 (Providers of healthcare system administration and financing)	HP.7.1 (Government health administration agencies)	HP.7.9 (Other administration agencies)	HP.8 (Rest of economy)	HP.8.3	HP.nec (Unspecified healthcare providers (n.e.c.))	All HP
All HF		227	168	59	4	4	162	4,896
HF.3.1	Out-of-pocket excluding cost-sharing						100	986
HF.3	Household out-of-pocket payment						100	986
HF.2.3.1	Enterprises (except health care providers) financing schemes						23	23
HF.2.3	Enterprise financing schemes						23	23
HF.2.2.1	NPISH financing schemes (excluding HF.2.2.2)	15		15			22	37
HF.2.2	NPISH financing schemes (including development agencies)	15		15			22	37
HF.2.1.1.3	Other primary coverage schemes						12	12
HF.2.1.1	Primary/substitutory health insurance schemes						12	12
HF.2.1	Voluntary health insurance schemes						12	12
HF.2	Voluntary health care payment schemes	15		15			57	72
HF.1.1.nec	Unspecified government schemes (n.e.c.)							18
HF.1.1.2.1	Dzongkhag Health Sector Scheme	1	1					1,406
HF.1.1.2	State/regional/local government schemes	1	1					1,406
HF.1.1.1.nec	Other Central government schemes	17		17				17
HF.1.1.1.2	JDWNRH Scheme							869
HF.1.1.1.1	MoH Scheme	195	167	27	4	4	5	1,528
HF.1.1.1	Central government schemes	212	167	44	4	4	5	2,415
HF.1.1	Government schemes	212	168	44	4	4	5	,839
	contributory health care financing schemes							

9. [redacted] 1.7 [redacted] Care Providers (HC X HP)

Table 20 Health Care functions and Health Cross Tabulation in FY 2014/15

Health care providersNuMillion

Health Care Functions			HP 1. Hospitals	1.1.HP 1 General hospitals and Healthcare facilities	1.1.HP 2 Dzongkhag Hospitals	3.1.HP 2 BHUs 1 & 2, ORC and others	3.1.HP 1 Specialised hospitals (Other than mental health hospitals)	3.1.HP 2 JDWNRH	ne.1.HP c Regional Referral Hospital	3.HP Unspecified hospitals .c.e.(n)	1.3.HP Providers of ambulatory health care	1.3.HP Medical practices	4.HP Unspecified medical practices .c.e.(n)	1.4.HP Providers of ancillary services	9.4.HP Providers of patient transportation and emergency rescue	5.HP Other providers of ancillary services	1.5.HP Retailers and Other providers of medical goods	9.5.HP Pharmacies	6.HP Other suppliers of pharmaceuticals and medical goods	7.HP Providers of preventive care	1.7.HP Providers of health care system administration and financing	9.7.HP Government health administration agencies	8.HP Other administration agencies	3.8.HP Rest of economy	nec.HP Community health workers (or village health worker, community health aide, .etc)	All HP Unspecified health care providers .c.e.(n)	
HC.1	Curativecare	3,069	[illegible]	2[illegible]	**416**	[illegible]	**790**	**441**	**189**	**2**	**2**	**2**	**8**	**8**	**1**	**0**	**0**									**38**	3,117
HC.1.1	Inpatientcurativecare	**2,501**	1322	1017	305	1[illegible]	621	410	148				**1**	1												**1**	2,503
HC.1.1.1	Generalinpatientcurativecare	**1,282**	125	975	301	6		6																			1,282
HC.1.1.2	Specialisedinpatientcurativecare	**1,198**	35	35		1[illegible]	616	400	147				**1**	1												**1**	1,200
HC.1.1.nec	Unspecifiedinpatientcurativecare n.e.c.	**22**	12	8	4	9	5	4	1																		22
HC.1.3	Outpatientcurativecare	**568**	327	217	110	1[illegible]	169	30	42	**2**	2	2	**7**	7		**0**	0									**0**	577
HC.1.3.1	Generaloutpatientcurativecare	**564**	327	217	110	1[illegible]	169	30	38	**2**	2	2	**0**	0		**0**	0										566
HC.1.3.2	Dentaloutpatientcurativecare	**2**							2																		2

Nu Million	Health Care Functions		HC.1.3.nec	HC.1.nec							
Health care providers	All HP		8	37	8	4	4	560	5431		121
	nec.HP	.c.e.(n) Unspecified health care providers	**0**	**37**							
	3.8.HP	health aide, .etc) village health worker, community Community health workers (or									
	8.HP	Rest of economy									
	9.7.HP	Other administration agencies									
	1.7.HP	agencies Government health administration									
	7.HP	administration and financing Providers of health care system									
	6.HP	Providers of preventive care									
	9.5.HP	and medical goods Other suppliers of pharmaceuticals All Other miscellaneous sellers and						**17**			
	1.5.HP	Pharmacies						**543**	5431		121
	5.HP	medical goods Retailers and Other providers of					**5**	**60**	**5431**		**121**
	9.4.HP	Other providers of ancillary services		1	**8**	4	4				
	1.4.HP	and emergency rescue Providers of patient transportation	7								
	4.HP	Providers of ancillary services	**7**	**1**	**8**	**4**	**4**				
	.1.3.HP	Unspecified medical practices .c.e.(n)									
	1.3.HP	Medical practices									
	3.HP	Providers of ambulatory health care									
	c ne.1.HP	Unspecified hospitals .c.e.(n)	1								
	2 .3.1.HP	Regional Referral Hospital									
	1 .3.1.HP	JDWNRH									
	3.1.HP	mental health hospitals) Specialised hospitals (Other than									
	2 .1.1.HP	BHUs 1 & 2, ORC and others									
	1 .1.1.HP	Dzongkhag Hospitals									
	1.1.HP	facilities General hospitals and Healthcare									
	HP 1.	Hospitals	**1**								

Nu Million Health Care Functions		Health care providers																						
		HP 1.	1.1.HP	1.1.1.HP	1.1.2.HP	3.1.HP	3.1.1.HP	3.1.2.HP	one.1.HP c	3.HP	1.3.HP	1.3.1.HP	4.HP	1.4.HP	9.4.HP	5.HP	1.5.HP	9.5.HP	6.HP	7.HP	1.7.HP	9.7.HP	8.HP	3.8.HP	nec.HP	All HP
		Hospitals	General hospitals and Healthcare facilities	Dzongkhag Hospitals	BHUs 1 & 2, ORC and others	Specialised hospitals (Other than mental health hospitals)	JDWNRH	Regional Referral Hospital	Unspecified hospitals .c.e.(n)	Providers of ambulatory health care	Medical practices	Unspecified medical practices .c.e.(n)	Providers of ancillary services	Providers of patient transportation and emergency rescue	Other providers of ancillary services	Retailers and Other providers of medical goods	Pharmacies	All Other miscellaneous sellers and Other suppliers of pharmaceuticals and medical goods	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Other administration agencies	Rest of economy	Community health workers (or village health worker, community health aide, .etc)	Unspecified health care providers .c.e.(n)	
HC.5.1.2	Over-the-counter medicines															**42 2**	42 2									42 2
																17		1 7								1 7
		56	**51**	**32**	**18**	**5**	**1**	**4**	**0**				**7**	**7**					**205**						**25**	293
																			1 3						**8**	2 1
																			1 3						**8**	2 1
		20	16	11	5	3	1	2	0				**0**	0					**13**							33
		3 6	3 4	2 1	1 3	2	0	2	0				**0**	0												3 6
		11	11	7	3	1		1																		11
		6	5	3	2	1	0	0	0				**0**	0												6

Nu Million / Health Care Functions		HP 1. Hospitals	1.HP1. General hospitals and Healthcare facilities	1 .1.1.HP Dzongkhag Hospitals	2 .1.1.HP BHUs 1 & 2, ORC and others	1.HP3. Specialised hospitals (Other than mental health hospitals)	1 .3.1.HP JDWNRH	2 .3.1.HP Regional Referral Hospital	c ne.1.HP Unspecified hospitals .c.e.(n)	HP 3. Providers of ambulatory health care	3.HP1. Medical practices	.1.3.HP Unspecified medical practices .c.e.(n)	4. HP Providers of ancillary services	4.HP1. Providers of patient transportation and emergency rescue	4.HP9. Other providers of ancillary services	5. HP Retailers and Other providers of medical goods	5.HP1. Pharmacies	5.HP9. All Other miscellaneous sellers and Other suppliers of pharmaceuticals and medical goods	6. HP Providers of preventive care	7. HP Providers of health care system administration and financing	7.HP1. Government health administration agencies	7.HP9. Other administration agencies	8. HP Rest of economy	8.HP3. Community health workers (or village health worker, community health aide, .etc)	nec.HP Unspecified health care providers .c.e.(n)	All HP
HC.6.4.3	Familyplannignprogramme	19	19	11	8	1		1																		19
HC.6.7	PublicHealthPreventive Care																		59						1	167
HC.6.7.1	CommunicableDiseasepreventionandcontrol																		29						1	30
HC.6.7.2	TB Control																		16							16
HC.6.7.3	STI andAIDSpreventionandcontrol																		24							24
HC.6.7.4	VectorBorneDiseaseControl												7	7					34							34
HC.6.7.5	[illegible]																		15							15
HC.6.7.6	Non-communicabledeseaseprevention andcontrol																		35							35
HC.6.7.7	Epidemiologyand												7	7					6							12

Nu Million	Health Care Functions									
		disease surveillance								
Health care providers	HP 1. Hospitals									
	1.1.HP General hospitals and Healthcare facilities									
	1 .1.1.HP Dzongkhag Hospitals									
	2 .1.1.HP BHUs 1 & 2, ORC and others									
	3.1.HP Specialised hospitals (Other than mental health hospitals)									
	1 .3.1.HP JDWNRH									
	2 .3.1.HP Regional Referral Hospital									
	c ne.1.HP Unspecified hospitals .c.e.(n)									
	3.HP Providers of ambulatory health care									
	1.3.HP Medical practices									
	.1.3.HP Unspecified medical practices .c.e.(n)									
	4.HP Providers of ancillary services									
	1.4.HP Providers of patient transportation and emergency rescue									
	9.4.HP Other providers of ancillary services									
	5.HP Retailers and Other providers of medical goods									
	1.5.HP Pharmacies									
	9.5.HP Other suppliers of pharmaceuticals and medical goods All Other miscellaneous sellers and									
	6.HP Providers of preventive care		**20**							
	7.HP Providers of health care system administration and financing			3 3 7	2 8 8	**14 6**	**2**	**7**	**1 3 3**	
	1.7.HP Government health administration agencies			**3 0 7**	2 7 7 1	3 8	2	6	1 3 1	
	9.7.HP Other administration agencies			**3 0**	1 1	8	0	1	2	
	8.HP Rest of economy									
	3.8.HP Community health workers (or village health worker, community health aide, .etc)									
	nec.HP Unspecified health care providers .c.e.(n)		**16**	**1**						
	All HP		36	3 3 8	2 8 8	146	2	7	1 3 3	

Nu Million						
Health Care Functions			Administration& financing			
			HC.7.2			
Health care providers	HP 1.	Hospitals				3,125
	1.1.HP	General hospitals and Healthcare facilities				1,700
	1.1.HP 1	Dzongkhag Hospitals				166
	1.1.HP 2	BHUs 1 & 2, ORC and others				434
	3.1.HP	Specialised hospitals (Other than mental health hospitals)				1,236
	1.3.1.HP	JDWNRH				791
	1.3.1.HP 2	Regional Referral Hospital				444
	1.3.1.HP c	Unspecified hospitals .c.e.(n)				190
	3.HP	Providers of ambulatory health care				2
	1.3.HP	Medical practices				2
	1.3.HP.	Unspecified medical practices .c.e.(n)				2
	4.HP	Providers of ancillary services				23
	1.4.HP	Providers of patient transportation and emergency rescue				14
	9.4.HP	Other providers of ancillary services				9
	5.HP	Retailers and Other providers of medical goods				560
	1.5.HP	Pharmacies				543
	9.5.HP	Other suppliers of pharmaceuticals and medical goods All Other miscellaneous sellers and				17
	6.HP	Providers of preventive care				205
	7.HP	Providers of health care system and financing administration	4	45		337
	1.7.HP	Government health administration agencies		30		307
	9.7.HP	Other administration agencies	4	15		30
	8.HP	Rest of economy			1	1
	3.8.HP	Community health workers (or village health worker, community health aide, .etc)			1	1
	nec.HP	Unspecified health care providers .c.e.(n)		1	285	349
	All HP		4	46	287	4,602

Table 21 Health Care Functions and Health Care Providers (HC X HP) Cross Tabulation in FY 2015/16

Health care providers / Nu Million / Health Care Function		HP 1. Hospitals	1.1.HP General hospitals	1.1.1.HP Dzongkhag Hospitals	2.1.1.HP BHu I, II & others	3.1.HP Specialised hospitals (Other than mental health hospitals)	1.3.1.HP JDWNRH	2.3.1.HP Regional Referral Hospital	nec.1.HP Unspecified hospitals .c.e.(n)	3.HP Providers of ambulatory health care	1.3.HP Medical practices	n.1.3.HP ec Unspecified medical practices .c.e.(n)	2.3.HP Dental practice	4.HP Providers of ancillary services	9.4.HP Other providers of ancillary services	5.HP Retailers and Other providers of medical goods	1.5.HP Pharmacies	9.5.HP All Other miscellaneous sellers and Other suppliers of pharmaceuticals	6.HP Providers of preventive care	7.HP Providers of health care system	1.7.HP Government health administration administration and financing agencies	9.7.HP Other administration agencies	8.HP Rest of economy	3.8.HP Community health workers (or village health worker, community	nec.HP Unspecified health care providers .c.e.(n)	All HP
HC 1	**Curative care**	**3,539**	**1,774**	**1,296**	**478**		**1,025**	**489**	**251**	**25**	**22**	**22**	**3**			**0**	**0**						**1**	**1**	**38**	3,603
HC 1.1	Inpatient curative care	**2,386**	1,478	1,135	343	907	469	438	0																	2,386
HC.1.1.1	General inpatient curative care	**1,657**	1,465	1,126	339	192	127	65																		1,657
HC.1.1.2	Specialised inpatient curative care	**706**				706	337	369	0																	706
HC.1.1.nec	Unspecified inpatient curative care n.e.c.	**23**	13	8	5	9	5	5																		23
HC.1.3	Outpatient curative care	**1,139**	296	162	134	607	556	51	236	**25**	22	22	3			**0**	0									1,164
HC.1.3.1	General outpatient curative care	**903**	296	162	134	607	556	51		**2**	2	2				**0**	0									905
HC.1.3.2	Dental outpatient curative care									**3**			3													3

Nu Million

Health Care Function			Health care providers																									
		HP 1. Hospitals	1.1.HP General hospitals	1.1.1.HP Dzongkhag Hospitals	2.1.1.HP BHu I, II & others	3.1.HP Specialised hospitals (Other than mental health hospitals)	1.3.1.HP JDWNRH	2.3.1.HP Regional Referral Hospital	nec.1.HP Unspecified hospitals .c.e.(n)	3.HP Providers of ambulatory health care	1.3.HP Medical practices	n.1.3.HP ec Unspecified medical practices .c.e.(n)	2.3.HP Dental practice	4.HP Providers of ancillary services	9.4.HP Other providers of ancillary services	5.HP Retailers and Other providers of medical goods	1.5.HP Pharmacies	9.5.HP Other suppliers of pharmaceuticals All Other miscellaneous sellers and	6.HP Providers of preventive care	7.HP Providers of health care system administration and financing	1.7.HP Government health administration agencies	9.7.HP Other administration agencies	8.HP Rest of economy	3.8.HP Community health workers (or village health worker, community	nec.HP Unspecified health care providers .c.e.(n)	All HP	
HC.1.3.nec	Unspecifiedinpatientcurativecare(n.e.c.)	**236**							236	**20**	20	20															256	
HC.1.nec	Unspecifiedcurativecare(n.e.c.)	**14**							14															**1**	1	**38**	54	
HC.4	Ancillaryservices(non-specifiedbyfunction)													**4**	**4**												4	
HC.4.1	Laboratoryservices													**2**	2												2	
HC.4.2	Imagingservices													**1**	1												1	
HC.5	Medicalgoods(non-specifiedbyfunction)															**602**	**586**	**16**									602	
HC.5.1	Pharmaceuticalsandotherdurablemedicalgoods															**586**	586										586	
HC.5.1.1	Prescribedmedicines															**130**	130										130	
HC.5.1.2	Over-the-countermedicines															**456**	456										456	
HC.5.nec	Unspecifiedmedicalgoods(n.e.c)															**16**		16									16	

Nu Million

Health Care Function		Health care providers																									
		HP 1.	1.1.HP	1.1.1.HP	2.1.1.HP	3.1.HP	1.3.1.HP	2.3.1.HP	nec.1.HP	3.HP	1.3.HP	n.1.3.HP ec	2.3.HP	4.HP	9.4.HP	5.HP	1.5.HP	9.5.HP	6.HP	7.HP	1.7.HP	9.7.HP	8.HP	3.8.HP	nec.HP	All HP
		Hospitals	General hospitals	Dzongkhag Hospitals	BHu I, II & others	mental health hospitals) Specialised hospitals (Other than	JDWNRH	Regional Referral Hospital	Unspecified hospitals .c.e.(n)	Providers of ambulatory health care	Medical practices	Unspecified medical practices .c.e.(n)	Dental practice	Providers of ancillary services	Other providers of ancillary services	medical goods Retailers and Other providers of	Pharmacies	Other suppliers of pharmaceuticals All Other miscellaneous sellers and	Providers of preventive care	administration and financing Providers of health care system	agencies Government health administration	Other administration agencies	Rest of economy	village health worker, community Community health workers (or	.c.e.(n) Unspecified health care providers	
HC.6	Preventivecare	**38**	**32**	**18**	**14**	**7**	**3**	**4**											**293**						**24**	356
HC.6.1	Information education and communication (IEC) programmes																		**8**							8
HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)																		**8**							8
HC.6.2	Immunisation programmes	**17**	14	8	6	4	1	2											**44**							61
HC.6.4	Healthy condition monitoring programmes	**21**	18	10	8	3	1	2											**1**							22
HC.6.4.1	Maternal care programme	**9**	8	5	3	1	1	1											**1**							10
HC.6.4.2	Nutrition programme	**4**	4	2	2	1	0	0																		4
HC.6.4.3	Family planning programme	**7**	6	3	3	1	0	1																		7
HC.6.7	Public Health Preventive Care																		**158**						**2**	160
HC.6.7.1	Communicable Diseases prevention and control																		**23**						**2**	25

Nu Million

Health Care Function		Health care providers																								
		HP 1. Hospitals	1.1.HP General hospitals	1.1.1.HP Dzongkhag Hospitals	2.1.1.HP BHu I, II & others	3.1.HP Specialised hospitals (Other than mental health hospitals)	1.3.1.HP JDWNRH	2.3.1.HP Regional Referral Hospital	nec.1.HP Unspecified hospitals .c.e.(n)	3.HP Providers of ambulatory health care	1.3.HP Medical practices	n.1.3.HP Unspecified medical practices .c.e.(n)	2.3.HP Dental practice	4.HP Providers of ancillary services	9.4.HP Other providers of ancillary services	5.HP Retailers and Other providers of medical goods	1.5.HP Pharmacies	9.5.HP Other suppliers of pharmaceuticals All Other miscellaneous sellers and	6.HP Providers of preventive care	7.HP Providers of health care system administration and financing	1.7.HP Government health administration agencies	9.7.HP Other administration agencies	8.HP Rest of economy	3.8.HP Community health workers (or village health worker, community	nec.HP Unspecified health care providers .c.e.(n)	All HP	
HC.6.7.2	TB Control																		**27**							27
HC.6.7.3	STI and AIDS prevention and control																		**30**							30
HC.6.7.4	Vector Borne Disease Control																		**25**							25
HC.6.7.5	Maternal and child health related preventive care																		**14**							14
HC.6.7.6	Non-communicable disease prevention and control																		**19**							19
HC.6.7.7	Epidemiology and disease surveillance																		**14**							14
HC.6.7.nec	Other Public Health Preventive Care																		**7**							7
HC.6.nec	Unspecified preventive care (n.e.c.)																		**83**						**22**	105
HC.7	Governance, health system and financing administration																			**227**	**168**	**59**				227

Nu Million Health Care Function		HP 1. Hospitals	1.1.HP General hospitals	1.1.1.HP Dzongkhag Hospitals	2.1.1.HP BHu I, II & others	3.1.HP Specialised hospitals (Other than mental health hospitals)	1.3.1.HP JDWNRH	2.3.1.HP Regional Referral Hospital	nec.1.HP Unspecified hospitals .c.e.(n)	3.HP Providers of ambulatory health care	1.3.HP Medical practices	n.1.3.HP ec Unspecified medical practices .c.e.(n)	2.3.HP Dental practice	4.HP Providers of ancillary services	9.4.HP Other providers of ancillary services	5.HP Retailers and Other providers of medical goods	1.5.HP Pharmacies	9.5.HP All Other miscellaneous sellers and Other suppliers of pharmaceuticals	6.HP Providers of preventive care	7.HP Providers of health care system administration and financing	1.7.HP Government health administration agencies	9.7.HP Other administration agencies	8.HP Rest of economy	3.8.HP Community health workers (or village health worker, community	nec.HP Unspecified health care providers .c.e.(n)	All HP
HC.7.1	Governance and Health system administration																			**211**	168	42				211
HC.7.1.1	Planning & Management																			**189**	168	20				189
HC.7.1.3	Procurement & supply management																			**3**		3				3
HC.7.1.nec	Other governance and Health system administration (n.e.c.)																			**19**		19				19
HC.7.2	Administration of health financing																			**1**		1				1
HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)																			**16**		16				16
HC.9	Other health care services not elsewhere classified (n.e.c.)																		**1**				**2**	**2**	**100**	104
All HC		**3,578**	**1,806**	**1,314**	**492**	**1,521**	**1,027**	**493**	**251**	**25**	**22**	**22**	**3**	**4**	**4**	**602**	**586**	**16**	**295**	**227**	**168**	**59**	**4**	**4**	**162**	4,896

1.99. Table 22 Health Care Providers and Factors of Provision (HP X FP) Cross Tabulation in FY 2014/15

Nu Million		Factors of Health Care Provision																			
Health Care Providers		FP 1. Compensation of employees	1.1.FP Wages and salaries	2.1.FP Social contributions	3.1.FP All Other costs related to employees	3.FP Materials and services used	1.3.FP Health care services	2.3.FP Health care goods	1.2.3.FP Pharmaceuticals	2.2.3.FP Other health care goods	3.3.FP Non-health care services	1.3.3.FP Training	2.3.3.FP Technical Assistance	3.3.3.FP Operational research	nec.3.3.FP Other non-health care services .c.e.(n)	4.3.FP Non-health care goods	ec.n.3.FP Other materials and services used .c.e.(n)	4.FP Consumption of fixed capital	5.FP Other items of spending on inputs	1.5.FP Taxes	nec.FP Unspecified factors of health care provision .c.e.(n)	All FP
HP.1	**Hospitals**	**1,360**	**1,044**	**94**	**222**	**855**	**85**	**424**	**423**	**0**	**294**	**5**	**1**	**1**	**287**	**52**	**0**	**910**	**0**	**0**		3,125
HP.1.1	General hospitals and district health facilities	**673**	613	59	1	**413**	59	162	161	0	165				165	27	0	**615**	**0**	0		1,700
HP.1.1.1	DzongkhagHospitals	**407**	373	33	1	**260**	29	128	128	0	86				86	17	0	**599**	**0**	0		1,266
HP.1.1.2	BHUs 1 & 2,ORCandothers	**265**	240	25		**153**	30	33	33		80				80	10	0	**16**				434
HP.1.3	Specialisedhospital (Ophthalmic unit & Mental unit)	**502**	431	35	36	**438**	26	262	262		125	3	1	1	121	25		**296**	**0**	0		1,236
HP.1.3.1	JDWNRH	**340**	292	22	26	**314**	14	200	200		83	3	1	1	79	17		**138**				791
HP.1.3.2	Regional Referral Hospital	**162**	139	13	10	**124**	12	62	62		42	0			42	8		**158**	**0**	0		444
HP.1.nec	Unspecifiedhospitals(n.e.c.)	**186**		1	185	**4**					4	2	0	1	1	0						190

Nu Million

Health Care Providers		Factors of Health Care Provision																			
		FP 1. Compensation of employees	1.1.FP Wages and salaries	2.1.FP Social contributions	3.1.FP All Other costs related to employees	3.FP Materials and services used	1.3.FP Health care services	2.3.FP Health care goods	1.2.3.FP Pharmaceuticals	2.2.3.FP Other health care goods	3.3.FP Non-health care services	1.3.3.FP Training	2.3.3.FP Technical Assistance	3.3.3.FP Operational research	nec.3.3.FP Other non-health care services .c.e.(n)	4.3.FP Non-health care goods	ec.n.3.FP Other materials and services used .c.e.(n)	4.FP Consumption of fixed capital	5.FP Other items of spending on inputs	1.5.FP Taxes	nec.FP Unspecified factors of health care provision .c.e.(n)	All FP
HP.3	Providers of ambulatory health care					**2**	**2**														2
HP.3.1	Medical practices					**2**	2														2
HP.3.1.nec	Unspecified medical practices (n.e.c.)					**2**	2														2
HP.4	Providers of ancillary services	**0**			**0**	**23**	**5**				**18**	**12**	**0**		**6**	**0**			**0**	**0**	23
HP.4.1	Providers of patient transportation and emergency rescue	**0**			0	**14**	5				9	5	0		4	0			**0**	0	14
HP.4.9	Other providers of ancillary services					**9**					9	7			2						9
HP.5	Retailers and other providers of medical goods	**13**	**11**	**1**	**1**	**547**	**0**	**543**	**543**		**4**	**0**			**3**	**1**			**0**	**0**	560
HP.5.1	Pharmacies					**543**	0	543	543												543

Nu Million	Factors of Health Care Provision																								
Health Care Providers	FP 1.	1.1.FP	2.1.FP	3.1.FP	3.FP	1.3.FP	2.3.FP	1 .2.3.FP	2 .2.3.FP	3.3.FP	1 .3.3.FP	2 .3.3.FP	3 .3.3.FP	nec .3.3.FP	4.3.FP	ec n.3.FP	4.FP	5.FP	1.5.FP	nec.FP	All FP
	Compensation of employees	Wages and salaries	Social contributions	All Other costs related to employees	Materials and services used	Health care services	Health care goods	Pharmaceuticals	Other health care goods	Non-health care services	Training	Technical Assistance	Operational research	.c.e.(n) Other non-health care services	Non-health care goods	.c.e.(n) Other materials and services used	Consumption of fixed capital	Other items of spending on inputs	Taxes	provision .c.e.(n) Unspecified factors of health care	
HP.5.9	13	11	1	1	5					4	0			3	1				0		17
HP.6 Providers ofpreventivecare	**21**	**15**	**4**	**3**	**183**	**5**	**22**	**21**	**1**	**150**	**116**	**2**	**10**	**21**	**7**			**0**	**0**	**0**	205
HP.7 Entities ofadministrationandsocialsecurity	**165**	**140**	**22**	**3**	**162**	**0**				**155**	**92**	**1**	**0**	**61**	**7**		**9**	**0**	**0**		337
HP.7.1 Governmentadministration entities	**156**	131	22	3	**142**	0				135	80	0	0	55	6		**9**	**0**	0		307
HP.7.9 Otheradministrationagencies	**9**	9	1		**20**					20	12	1		6	1						30
HP.8 Rest ofeconomy					**1**					**1**	**1**				**0**						1

Nu Million

Health Care Providers		Factors of Health Care Provision																				
		FP 1.	1.1.FP	2.1.FP	3.1.FP	3.FP	1.3.FP	2.3.FP	1 .2.3.FP	2 .2.3.FP	3.3.FP	1 .3.3.FP	2 .3.3.FP	3 .3.3.FP	nec .3.3.FP	4.3.FP	ec n.3.FP	4.FP	5.FP	1.5.FP	nec.FP	All FP
		Compensation of employees	Wages and salaries	Social contributions	All Other costs related to employees	Materials and services used	Health care services	Health care goods	Pharmaceuticals	Other health care goods	Non-health care services	Training	Technical Assistance	Operational research	Other non-health care services .c.e.(n)	Non-health care goods	Other materials and services used .c.e.(n)	Consumption of fixed capital	Other items of spending on inputs	Taxes	Unspecified factors of health care provision .c.e.(n)	
HP.8.3						1					1	1				0						1
HP.nec	Unspecified healthcare providers(n.e.c.)					96		73	73		23	23									253	349
All HP		1,560	1,209	122	228	1,869	96	1,061	1,060	1	645	251	4	11	379	67	0	919	1	1	253	4,602

Table 23 Health Care Providers and Factors of Provision (HP X FP) Cross Tabulation in FY 2015/16

Nu Million Health Care Providers		FP 1.	1.1.FP	2.1.FP	3.1.FP	3.FP	1.3.FP	1 .1.3.FP	nec .1.3.FP	2.3.FP	1 .2.3.FP	3.3.FP	1 .3.3.FP	2 .3.3.FP	3 .3.3.FP	nec .3.3.FP	4.3.FP	4.FP	5.FP	1.5.FP	nec.FP	All FP
Factors of Health Care Provision		Compensation of employees	Wages and salaries	Social contributions	All Other costs related to employees	Materials and services used	Health care services	Laboratory & Imaging services	Other health care services .c.e.(n)	Health care goods	Pharmaceuticals	Non-health care services	Training	Technical Assistance	Operational research	Other non-health care services .c.e.(n)	Non-health care goods	Consumption of fixed capital	Other items of spending on inputs	Taxes	Unspecified factors of health care provision .c.e.(n)	
HP.1	**Hospitals**	**1,453**	**1,109**	**104**	**240**	**964**	**88**		**88**	**471**	**471**	**353**	**12**	**11**	**0**	**329**	**52**	**951**	**1**	**1**	**210**	3,578
HP.1.1	Generalhospitals	**716**	633	56	28	**447**	62		62	166	166	194	0	2	0	192	25	**643**	**0**	0		1,806
HP.1.1.1	DzongkhagHospitals	**430**	390	33	6	**258**	29		29	113	113	98		2		96	18	**626**	**0**	0		1,314
HP.1.1.2	BHu I, II &others	**287**	243	22	21	**188**	32		32	53	53	96	0		0	96	7	**17**	**0**	0		492
HP.1.3	Specialisedhospitals(Otherthan mentalhealthhospitals)	**717**	458	47	212	**495**	27		27	305	305	138	6	8		123	26	**309**	**0**	0	**0**	1,521
HP.1.3.1	JDWNRH	**550**	310	35	205	**333**	15		15	207	207	94	6	7		82	18	**144**				1,027
HP.1.3.2	RegionalReferralHospital	**166**	148	12	6	**162**	12		12	98	98	43	0	1		42	8	**165**	**0**	0	**0**	493
HP.1.nec	Unspecifiedhospitals(n.e.c.)	**20**	18	1	0	**22**						22	5	2		14	0		**0**	0	**210**	251
HP.3	**Providers ofambulatoryhealthcare**	11	**10**	**1**	**0**	14	**2**		**2**			**12**	**5**			**7**	**0**					25

Nu Million		Factors of Health Care Provision																			
		FP 1.	1.1.FP	2.1.FP	3.1.FP	3.FP	1.3.FP	1.1.3.FP	nec.1.3.FP	2.3.FP	1.2.3.FP	3.3.FP	1.3.3.FP	2.3.3.FP	3.3.3.FP	nec.3.3.FP	4.3.FP	4.FP	5.FP	1.5.FP	nec.FP	All FP
Health	Care Providers	Compensation of employees	Wages and salaries	Social contributions	employees All Other costs related to	Materials and services used	Health care services	Laboratory & Imaging services	Other health care services .c.e.(n)	Health care goods	Pharmaceuticals	Non-health care services	Training	Technical Assistance	Operational research	Other non- health care services .c.e.(n)	Non-health care goods	Consumption of fixed capital	Other items of spending on inputs	Taxes	Unspecified factors of health care provision .c.e.(n)	
HP.3.1	Medical practices	**11**	10	1	0	**11**	2		2			9	3			5	0					22
HP.3.1. nec	Unspecified medical practitioners(n.e.c)	**11**	10	1	0	**11**	2		2			9	3			5	0					22
HP.3.2	Dental practice					**3**						3	2			1						3
HP.4	**Providers of ancillary services**					**4**						**4**	**3**		**0**	**0**						4
HP.4.9	Other providers of ancillary services					**4**						4	3		0	0						4
HP.5	**Retailers and Other providers of medical goods**	**12**	**10**	**2**	**1**	**590**	**0**		**0**	**586**	**586**	**4**	**1**			**3**	**0**		**0**	**0**		602
HP.5.1	Pharmacies					**586**	0		0	586	586											586
HP.5.9		**12**	10	2	1	**4**						4	1			3	0		**0**	0		16
HP.6	**Providers of preventive care**	**35**	**29**	**4**	**3**	**259**	**2**	**2**		**35**	**19**	**165**	**110**	**8**	**2**	**45**	**56**		**0**	**0**	**1**	295

Nu Million Factors of Health Care Provision		Health Care Providers	HP.7 Providers of health system administration and financing	HP.7.1 Government health administration agencies	HP.7.9 Other administration agencies	HP.8 Rest of economy	HP.8.3	HP.nec Unspecified health care providers (n.e.c.)	All HP
	All FP		227	168	59	4	4	162	4,896
	nec.FP	Unspecified factors of health care provision .c.e.(n)	0	0				78	289
	1.5.FP	Taxes	1	1	0				2
	5.FP	Other items of spending on inputs	1	1	0				2
	4.FP	Consumption of fixed capital	10	10					961
	4.3.FP	Non-health care goods	9	6	3				118
	nec .3.3.FP	Other non-health care services .c.e.(n)	64	51	13	1	1	1	451
	3 .3.3.FP	Operational research	0	0	0				3
	2 .3.3.FP	Technical Assistance	2	1	1				21
	1 .3.3.FP	Training	41	10	31	2	2	4	17 8
	3.3.FP	Non-health care services	107	61	46	4	4	5	653
	1 .2.3.FP	Pharmaceuticals						79	1,1 54
	2.3.FP	Health care goods	1	1				79	1,17 1
	nec .1.3.FP	Other health care services .c.e.(n)							90
	1 .1.3.FP	Laboratory & Imaging services							2
	1.3.FP	Health care services							92
	3.FP	Materials and services used	117	67	49	4	4	84	2,034
	3.1.FP	All Other costs related to employees	3	3					246
	2.1.FP	Social contributions	16	14	2				127
	1.1.FP	Wages and salaries	81	73	8				1,23 8
	FP 1.	Compensation of employees	100	90	10				1,611

Table 24 Distribution of CHE Disease Classification in FY 2014/15

Classification of diseases / conditions		FY 2014/15 (Nu.millions)	FY 2015/16 (Nu.millions)
DIS.1	Infectious and parasitic diseases	1,190	1,247
DIS.1.1	HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	26	34
DIS.1.1.1	HIV/AIDS and Opportunistic Infections (OIs)	24	9
DIS.1.1.1.1	HIV/AIDS	17	3
DIS.1.1.1.nec	Unspecified HIV/AIDS and OIs (n.e.c.)	7	5
DIS.1.1.2	STDs Other than HIV/AIDS	2	2
DIS.1.1.nec	Unspecified HIV/AIDS and Other STDs (n.e.c.)	0	23
DIS.1.2	Tuberculosis (TB)	123	148
DIS.1.2.1	Pulmonary TB	11	3
DIS.1.2.1.nec	Unspecified Pulmonary Tuberculosis (n.e.c.)	11	3
DIS.1.2.nec	Unspecified tuberculosis (n.e.c.)	112	145
DIS.1.3	Malaria & other vector borne diseases	45	55
DIS.1.4	Respiratory infections	265	266
DIS.1.6	Neglected tropical diseases	3	3
DIS.1.7	Vaccine preventable diseases	34	38
DIS.1.nec	Other and unspecified infectious and parasitic diseases (n.e.c.)	309	274
DIS.2	Reproductive health	712	888
DIS.2.1	Maternal conditions	553	662
DIS.2.2	Perinatal conditions	108	170
DIS.2.3	Contraceptive management (family planning)	10	12
DIS.2.nec	Unspecified reproductive health conditions (n.e.c.)	41	45
DIS.3	Nutritional deficiencies	93	86
DIS.4	Non communicable diseases	1,633	1,693

Classification of diseases / conditions		FY 2014/15 (Nu.millions)	FY 2015/16 (Nu.millions)
DIS.4.1	Neoplasm	29	78
DIS.4.2	Endocrine and metabolic disorders	54	51
DIS.4.2.1	Diabetes	54	51
DIS.4.3	Cardiovascular diseases	150	153
DIS.4.3.1	Hypertensive diseases	59	53
DIS.4.3.nec	Other and unspecified cardiovascular diseases (n.e.c.)	91	100
DIS.4.4	Mental & behavioural disorders, and Neurological conditions	205	235
DIS.4.4.1	Mental (psychiatric) disorders	20	27
DIS.4.4.2	Behavioural disorders	67	91
DIS.4.4.3	Neurological conditions	11	14
DIS.4.4.nec	Unspecified mental & behavioural disorders and neurological conditions (n.e.c.)	106	103
DIS.4.5	Respiratory diseases	193	193
DIS.4.6	Diseases of the digestive	336	344
DIS.4.7	Diseases of the genito-urinary system	258	250
DIS.4.8	Sense organ disorders	199	193
DIS.4.9	Oral diseases	97	92
DIS.4.nec	Other and unspecified non communicable diseases (n.e.c.)	113	106
DIS.5	Injuries	259	262
DIS.6	Non-disease specific	3	23
DIS.nec	Other and unspecified diseases/conditions (n.e.c.)	713	697
	Total DIS	**4,602**	**4,896**

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