



NATIONAL HEALTH ACCOUNTS

(For Financial Years: 2018-2019 & 2019-2020)

2021



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**World Health
Organization**

Bhutan

2021

FOREWORD

The National Health Accounts (NHA) exercise is a major periodic initiative of the Policy and Planning Division, Ministry of Health(MoH) to track overall health expenditure and flow of resources in the health sector. The NHA exercise provides a detailed analysis of expenditure data of the government, out of pocket (household expenditure on health), development assistance to the health sector as well as private employer's expenditure on health. The exercise was carried out in accordance with the World Health Organization's System of Health Accounts (SHA 2011) tool.

This report provides necessary evidence which is critical for the formulation of health financing and resource mobilization for strategic health investment. The NHA also contributes to evidence-based decision making and enhances transparency and efficiency in health expenditure management.

This exercise was conducted by a team led by the Policy and Planning Division in collaboration with key government agencies including JDWNRH, line departments under MoH and the Ministry of Finance. The National Health Accounts exercise involved extensive consultations with the government sectors and agencies, corporations and development partners and CSOs.

The technical and financial support of the World Health Organization (WHO) was invaluable as MoH strives to institutionalize and conduct NHA on a routine basis.

The Ministry of Health would like to acknowledge the work and dedication of the team in the development of this report. The NHA report along with the previous editions will assist the Ministry of Health and other stakeholders to ascertain sources of funds and utilization trends in the health sector over the years. The MOH is hopeful that the findings from this exercise will be effectively utilized by all the stakeholders to pave the way towards Bhutan's quest for achieving Universal Health Coverage.



(Dr Pandup Tshering)
Secretary
Ministry of Health

Acknowledgement

The 2021 National Health Account exercise was developed through a rigorous consultative process at national and regional level facilitated by WHO Country Office. Despite COVID-19 pandemic and other limitations, it was made possible under the strong leadership and stewardship of the MoH and key stakeholders. The MoH acknowledges in particular the continued technical and financial support of WHO in the production of Bhutan's NHA reports.

The Policy and Planning Division, Ministry of Health commends the efforts of the following NHA Core Team members for their unrelenting efforts in ensuring the production of this report:

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10. Mr.Tshering Wangdi, Policy and Planning Division, MOH.(Focal for NHA)

The MoH would like to extend special appreciation to Dr.Neil Thalagala, WHO consultant, who has not only facilitated the production of a series of NHA for Bhutan but also built the local capacity on the NHA.

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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	Financial 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	National Referral Hospital
MoF	Ministry of Finance
MoH	Ministry of Health
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 Corporation 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 report presents the findings of the National Health Accounts (NHAs) studies of Bhutan for the Financial Year (FY) 2018-2019 and 2019-2020. The NHA describes the financial flows related to current and capital expenditures incurred by the government, households, donors, employers, and health insurers in the country to meet the health care needs of residents in Bhutan during the two financial years.

The exercise estimated the total national health expenditures and disaggregated them into 13 different classifications covering consumer, provider, and financial interfaces. The study was conducted using the System of Health Accounts (SHA) 2011 of the World Health Organization (WHO).

The total Current Health Expenditures (CHE) for FY 2018/19 and FY 2019/20 were Nu. 6233 million (mn) and Nu. 7656 mn, respectively. These amounts include the expenditures made by government, corporate and household during respective fiscal years including the cost of capital assets consumption in the health system. The contribution of the Royal Government of Bhutan (RGoB) on CHE was around 3 % of the Gross Domestic Product (GDP).

The expenditure on the capital formation (CF) in FY 2018/19 and 2019/20 accounted for Nu. 979 mn and Nu.1048 mn respectively.

The total sum of CHE and CF during the FY 2018/19 was Nu. 7212 mn while it was Nu. 8705 mn for FY 2019/20. This accounts to approximately 4% and 4.5% of the GDP in respective financial years.

Inpatient care was the main cost driver which constituted about 38% (2018/19) and 41% (2019/20) of the CHE followed by outpatient care constituting 15% and 14% in respective years. Preventive care costs accounted for around 14% of CHE. The other health care functions such as ancillary services including laboratory investigations, and purchasing medical goods constitute 33% and 31% of the total CHE in the respective FYs.

The largest share of CHE was attributed to Non-Communicable diseases accounting for 34% and 41% of CHE in respective FY. The second highest CHE was incurred for managing reproductive health-related conditions that consumed 23% and 22% of CHE in each FY.

Among the districts, the highest CHE was incurred in Thimphu (34% in FY 2018/19 and 34.5% in FY 2019/20) followed by Sarpang (9.1% in FY 2018/19 and 9.4 % in FY 2019/20). The lowest CHE was incurred by Gasa with 0.6% in both the FYs. The health facilities were identified as the most cost-consuming in both financial years with 60.5% and 61.1% in the respective FYs as compared to providers of ambulatory care and preventive services.

Nearly 40% of CHE were spent on materials and services (curative and diagnostic services, medical supplies and training of healthcare workers) related to health care provision in both financial years followed by expenditures on employees pay, allowances and other benefits (30% in FY 2018/19 and 36% in FY 2019/20). The RGoB's share of CHE was estimated at 70% and 73% of CHE in FY 2018/19 and 2019/20 respectively. Households' contribution to CHE was around 18% in FY 2018/19 and 15% in FY 2019/20. The contribution from the external sources was around 7% and 5 % of CHE in FY 2018/19 and 2019/20 respectively.

The central government expenditures scheme constituted 60% and 61% of CHE while the Dzongkhag health sector scheme accounted for around 17% and 19% in FY 2018/19 and 2019/20. Insurance schemes covered only a smaller share (0.2 %) of CHE in two financial years.

1. BACKGROUND

The Ministry of Health has been conducting National Health Accounts (NHA) studies for consecutive financial years since FY 2009-10. This report presents the findings of the NHA studies conducted for the FY 2018/19 and FY 2019/20. This NHA is an exercise carried out to determine the country's health expenditure to meet the health care needs of residents and to describe those expenditures in various financial sources, provider and consumer perspectives.

This NHA report includes the analyses of health expenditures for FY 2018/19 & 2019/20. The health expenditures are categorized into three interfaces such as financial interface, provider interface and consumer interface with over 13 different financing classifications.

This report aims to answer the following:

- Distribution of health expenditures among various health care functions, genders of different ages and people with different illnesses/health conditions.
- Types of health services provided by the facilities and proportion of health care expenditures expended.
- Details on the health funding sources, distribution channels and delivery of the health services from different health care settings during the two FYs.

1.1. Health Care Financing System in Bhutan

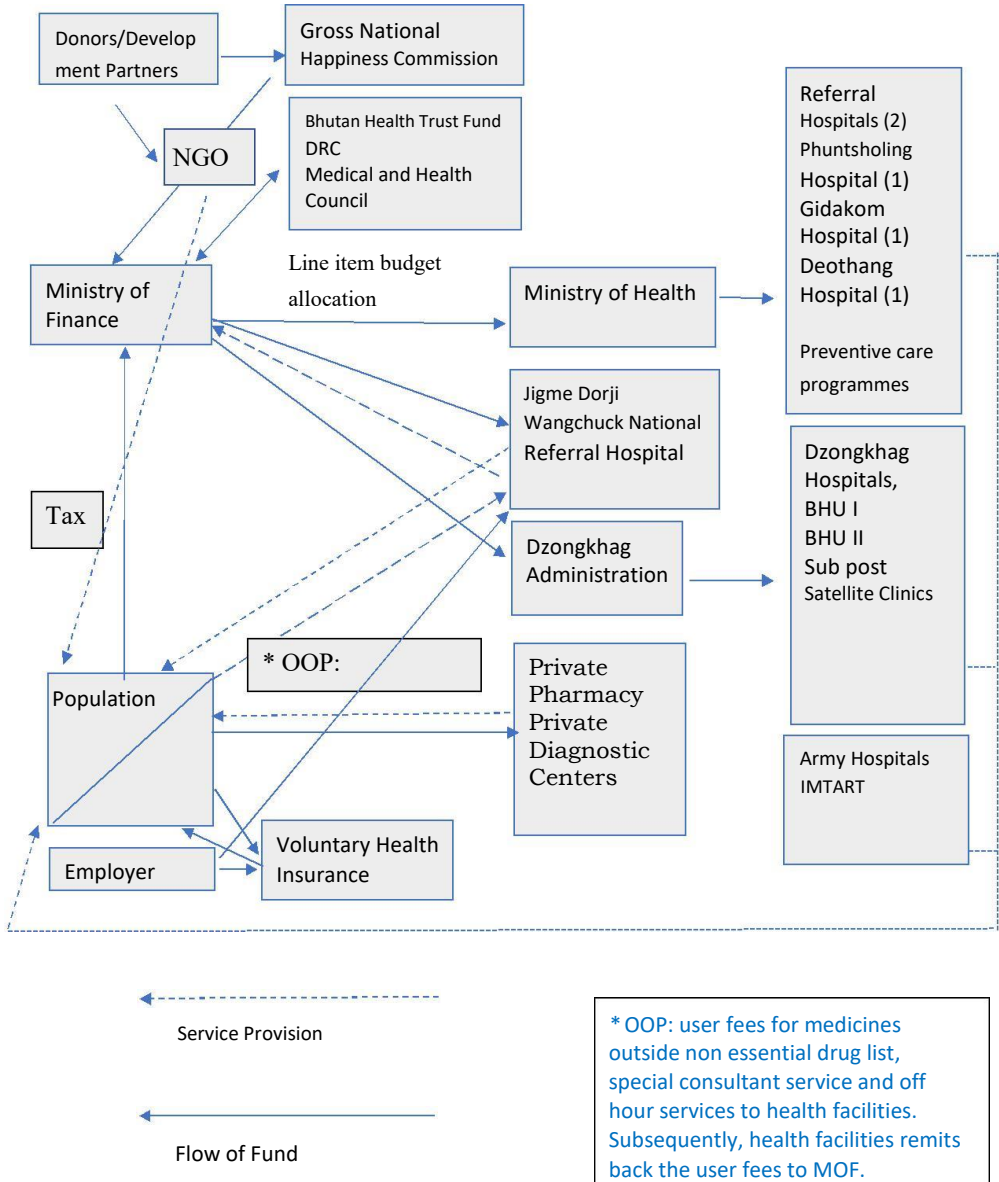
Health care in Bhutan is predominantly funded and managed by the State. It is delivered through a three-tiered network of health facilities across the country in line with the service standards and levels of care. This is in accordance with Article 9, Section 21 of the Constitution of the Kingdom of Bhutan, which states that “The state shall provide free access to basic public health services in both modern and traditional medicines”. Currently, there are 49 sub posts and 185 Basic Health Units (BHU) II at primary level, 25 BHU I and 30 hospitals at secondary and 3 referral hospitals at the tertiary care.

Around 95% of the Bhutanese population live within the 3 hours distance to the nearest health facility (MoH, 2012). Both the modern and traditional health services are integrated into the health system. Patients requiring specialized health services, which are not available in the country are referred outside Bhutan at the cost of the government. However, the 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. The private provider participation in the healthcare system is limited to a few pharmacies and selective diagnostic centers.

Figure 1 illustrates the flow of funds from the Ministry of Finance (MoF), individuals, development partners, including Bhutan Health Trust Fund (BHTF), and employers to the service providers. The flow of funds from MoF to the public health facilities is channeled through the financial intermediaries; Ministry of Health (MoH), JDWNRH¹, 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. The only voluntary private health insurance firm, Royal Insurance Corporation of Bhutan Ltd (RICB) usually reimburses the patients. Households also pay directly for availing services from the private pharmacies, private diagnostic centers, services availed during the special consultation service from the JDWNRH, and traditional and Rimdu/Puja activities. Employers either purchase insurance premiums for their employees, reimburse the health expenditure of their employees or maintain their health centers. Few NGOs also receive grants from the government or development partners for the delivery of health-related activities. There are hospitals financed and managed by the Indian Military Training Team (IMTRAT) and the project DANTAK working in Bhutan. These hospitals provide health services to Bhutanese in addition to their employees.

Figure 1 Bhutan Health Financing System



2. METHODOLOGY

The NHA exercise was carried out using the System of Health Accounts 2011 (SHA 2011) guidelines. The data was analyzed using the Health Account Production Tool (HAPT) (V4.0.0.6).

2.1 Financial Years and Classifications

This study covers two fiscal years (2018/19 and FY 2019/20). Bhutan follows the June to July financial year cycle. In line with the SHA 2011 guideline, 13 financial classifications were chosen for the exercise. These include:

1. Institutional Units Providing Revenues to Financial Schemes -FS.RI
2. Revenues of Health Care Financing Schemes – FS
3. Financing Schemes – HF
4. Financing Agents -HA
5. Health Care Providers -HP
6. Health Care Functions – HC
7. Factors of Health Care Provision-FP
8. Sub National – SNL
9. Age -AGE
10. Gender -GENDER
11. Classification of diseases / conditions -DIS
12. Capital Account- HK
13. Traditional Complementary and Alternative Medicine (TCAM)

The generic HF and HP classifications were further expanded to add subgroups to represent the respective characteristics of the Bhutan health financial system. Other classifications were not changed and used with default subgroups.

2.2 Data Sources

The data sources for the parameter used are given in Table 1.

Table 1: Parameters and Data Source

Parameters	Source
Government Health Expenditure	Ministry of Finance (MoF) and Ministry of Health (MOH)
Health Services	HMIS and JDWNRH
Donor Expenditure	Donor Crediting Reporting system
Health Expenditure by NGO	CSO Authority
Corporate health expenditure	Druk Holding Investment (DHI)
Household Health Expenditure	BLSS 2017
Insurance	RICBL

Government Health Expenditure included both recurrent and capital expenditures categorized according to standard accounting classifications. The government expenditure was sufficient to recognize classification codes related to FSRI, FS, HF, FA, HP, SNL and FP classifications.

The morbidity data for all health facilities except JDWNRH was obtained from the HMIS, MoH. The data for JDWNRH was collected separately from JDWNRH since it is not reported to the HMIS.

OOPS related to transport costs incurred during routine hospital visits and ritual (Rimdo and Puja) were not considered for estimating the health accounts as this practice does fall within the health care boundary definition according to SHA 2011 . However, the transport cost for emergency medical care was included in the OOPS estimates.

2.3 Data Processing and import

The healthcare expenditure data collected were sorted and cleaned using the excel sheet. Under each expenditure line, qualitative information is required for recognizing the membership in respective classification categories and codes related to FSRI, FS, HF, FA, SNL, FP, and HP were also entered. 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 and then these data files were imported into

HAPT under relevant data sources and actors. The total expenditures and other descriptive data related to Donor, NGO, Employer, Insurance, and Household were organized in the excel sheets and imported as the secondary data. None of the expenditure data were collected using the survey form of HAPT. All the data were imported to the HAPT tool for analysis.

2.4 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 the same country. SHA 2011 principles comprise three dimensions; Consumer Interface, Provider Interface and Financing Interface.

HAPT is a public domain windows-based software program used to systematically digitalize health account details and produce various health account reports. HAPT is designed to be used with SHA 2011 guidelines and has inbuilt classifications that can be customized to represent specific country contexts. Users of HAPT can determine the classifications to be used in the country and identify data sources. Data from various sources can be gathered, processed, and entered into the HAPT. This will enable 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.

This is the Third NHA study conducted in the country using SHA 2011 guidelines. Similar NHA studies have been done previously for FYs 2014/15 & 2015/16 and FYs 2016/17 & 2017/18.

2.5 Data mapping

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. Mapping of HC, Age, Gender, and disease classifications were carried out using disease keys derived based on morbidity statistics.

The morbidity data were available for each government institution separately and they were disaggregated by dzongkhag, type of institution, type of care within an institution (inpatient, outpatient, and preventive), age, sex and disease. These morbidity data files were used to compile three national master

files, each for outpatient care, inpatient care, and preventive care. Each master file presented data on the number of patients under each disease condition and further subcategorized under 10 age-sex categories (5 age and 2 sex categories). Also, the information was retained so that these data files could be filtered by districts and types of institutions.

The adjustment was made to these files to standardize the number of patients in outpatient and preventive master files so that they are comparable, by expenditure wise, with the number of cases in the inpatient data file. These adjusted master files included the inpatient equivalents of the number of outpatient and preventive care patients. A cost study carried out in Bhutan (MoH, 2011), indicated cost ratio between different types of health care functions (inpatient, outpatient costs- per patient) across different types of health institutions (Referral, district, BHU, etc.). These cost ratios were used to convert the number of outpatient and preventive care patient visits into inpatient equivalents. This was achieved by multiplying respective data lines in master files by respective cost ratios.

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

Separate age-based mapping keys were created for out-patient, in-patient, and preventive 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.

The classification for gender was separately created for each age category under different types of providers. It was also based on the total standardized patient days assigned for male and female patients under each provider, function, and age category.

Similarly, classification of diseases was also based on the total standardized patient days assigned for each disease. However, separate disease keys were created based on the type of provider.

The cost of consumption of fixed capital in government institutes was estimated in the following manner:

- i) Consumption of fixed capital (CFC) for buildings, vehicles, and equipment (Medical and other) and furniture belonging to the MoH were calculated for each year. The number and types of capital items that prevailed during the 2 financial years were listed by reviewing annual health bulletins and other relevant reports.
- ii) Then for each year, annualized capital cost (CFC) for corresponding items was calculated.

Annualized capital cost was based on the following formula (4):

$$\text{CFC} = (\text{RC it} / \text{Annualization factor it})$$

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 = $\{[(1+\text{nominal interest rate}) / (1+\text{annual inflation})]-1\}$

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

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

The real interest rate was calculated using the nominal interest rates and inflation rates in Bhutan of each year. The lifespan of a building was set at 60 years while those of vehicles and equipment were assumed to be 10 and 5 years respectively.

Household expenditure data for FY 2018/19 and FY 2019/20 were estimated by forecasting these amounts based on the BLSS survey data in 2017. Initially, outpatient, delivery, and inpatient per capita health expenditures incurred by Bhutan people in 2017 were estimated. This was accomplished by analyzing the original data using STATA software. The estimates for future years were obtained by calculating the respective national estimates based on the per-capita expenditures (inflated for annual inflation) and estimated national populations. BLSS survey data also included data on background variables such as age, sex, etc.. so that adequate filtration of estimates could be carried out when finding out the percentages of the relevant cost required for creating age, gender-

related distribution keys. Data also provided provider information, and health care function so that distribution keys for HP, HC, DIS classifications could be derived.

Donor data were mainly retrieved from the government expenditure reports. Donor data was also supplemented by the reports directly obtained from Donors and the CRS database. 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 was implied from the nature of the 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 of government data were used for coding employer data on SNL, Age, gender, and disease classifications. It was assumed that SNL, Age, Gender, and disease patterns among employees who fall ill would also be similar to the normal population, who fall 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 into HC, HP, FP classifications, and hence they were assigned to n.e.c (unspecified) categories. SNL, age, gender classifications were assumed to be equal to national population distributions related to these criteria.

2.6 Data validation and report production

After following the above estimation techniques, data file preparations, and data entering activities and mapping, the NHA accounts were generated in the HAPT. Then data files imported in the HAPT were perused to check for completeness of data under all actors of the health financing system. The data maps of each data

source were checked for completeness to ensure all entered files were mapped. The preliminary results were validated for consistency and accuracy after which report was produced.

3. RESULTS AND DISCUSSIONS

3.1. Overall Health Expenditure

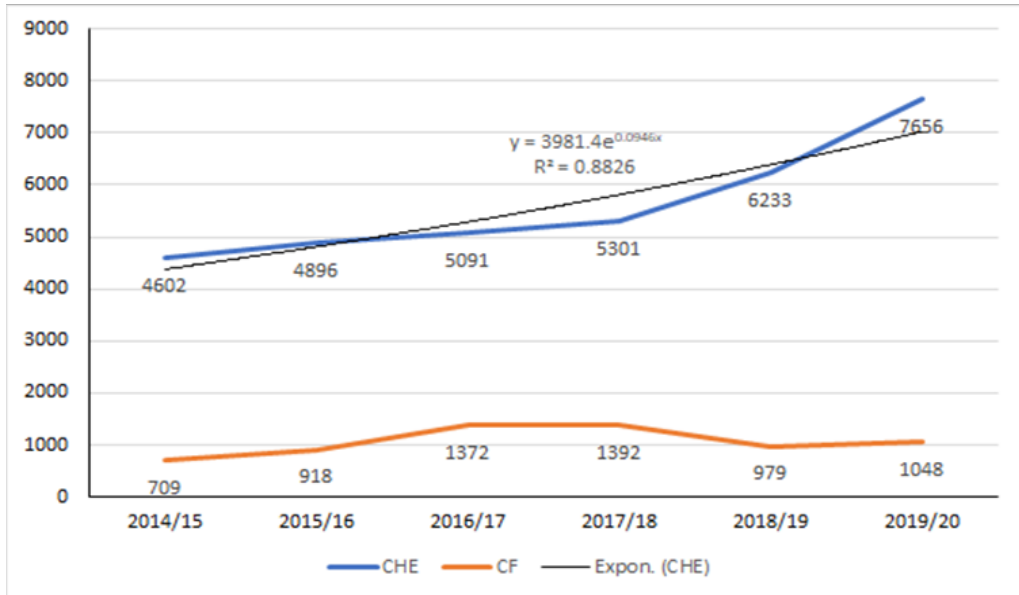
The total health expenditure (sum of CHE and CF) during the FY 2018/19 was approximately Nu. 7212 mn and that for the FY 2019/20 was Nu. 8705 mn which accounts to 4% and 4.5% of the GDP in the respective financial years. The total Current Health Expenditures (CHE) for FY 2018/19 and FY 2019/20 was around Nu. 6233 million (mn) and Nu. 7656 mn, respectively. These amounts include the expenditures made by government, corporate and household during respective fiscal years including the cost of capital assets consumption in the government health system. The sum of CHE borne by the Royal Government of Bhutan (RGoB) was 3 % of the Gross Domestic Product (GDP).

3.2. Current Health Expenditure and Capital Formation

The total CHE for the FY 2018/19 and 2019/20 were Nu. 6,233,340,873 and Nu. 7,656,293,990, respectively. The CHE increased by 17% in 2018/19 compared to 2017/18, and 22% in 2019/20 from the previous FY. The trend shows there was an exponential increase of CHE over the recent years.

The capital formation for FY 2018/19 was estimated Nu. 978,605,495, while in FY 2019/20 it was around Nu. 1,048,422,566. On average, the cost of capital formation in the last six years remained around one billion Ngultrums.

Figure 2: Trends in CHE and CF in Bhutan Between FY 2014/15 to FY 2019/20



3.3. Health Expenditures as a percentage of GDP

The CHE from the RGoB as a percentage of GDP was 2.7% in 2018/2019 and 3.2% in FY 2019/2020, and the total health expenditures (CHE+CF) were 4% and 4.5% of GDP in 2018/19 and 2019/20, respectively as given in the Table 2.

Table 2: GDP, Health Expenditure Types, and Their Relative Sizes in Relation to GDP in FY 2018/19 and FY 2019/20

Indicator	FY 2018/19	FY 2019/20
GDP (Nu)*	178,201,890,000	192,309,624,722
CHE (Nu)	6,233,340,873	7,656,293,990
CHE RGoB (Nu)	4,803,742,128.28	6,136,965,439.33
CF (Nu)	978,605,495	1,048,422,566
Total (CHE +CF)	7,211,946,368	8,704,716,556
CHE as % of GDP	3.5%	4.0%
CHE RGoB as % of GDP	2.7%	3.2%
Total (CHE +CF) as a % of GDP	4.0%	4.5%

Source: National Accounts Statistics 2020, National Statistical Bureau, Bhutan

3.4. Per Capita Health Expenditures in FY 2018/19 and FY 2019/20

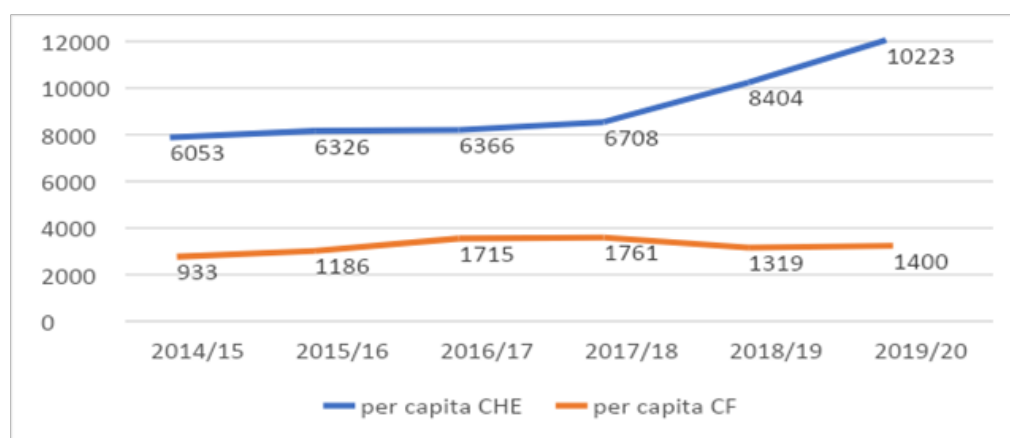
There was an increase in both per-capita CHE and per-capita CF in 2019/20 compared to the previous FY as given in Table 2.

Table 3: Per capita Health Expenditure During FY 2018/19 and FY 2019/20

Indicator	FY 2018/19	FY 2019/20
Per capita CHE (Nu)	8,404.44	10,222.96
Per capita CHE RGoB (Nu)	6,476.91	8,194.30
Per capita CF (Nu)	1,319.46	1,399.89
Per capita Total (CHE +CF)	9,723.90	11,622.86

The following figure shows the trend in per-capita CHE and CF over the last

Figure 3: Per-capita CH & CF from FY 2014/15 to FY 2019/20 (Nu)



3.5. CHE by Consumer Interface

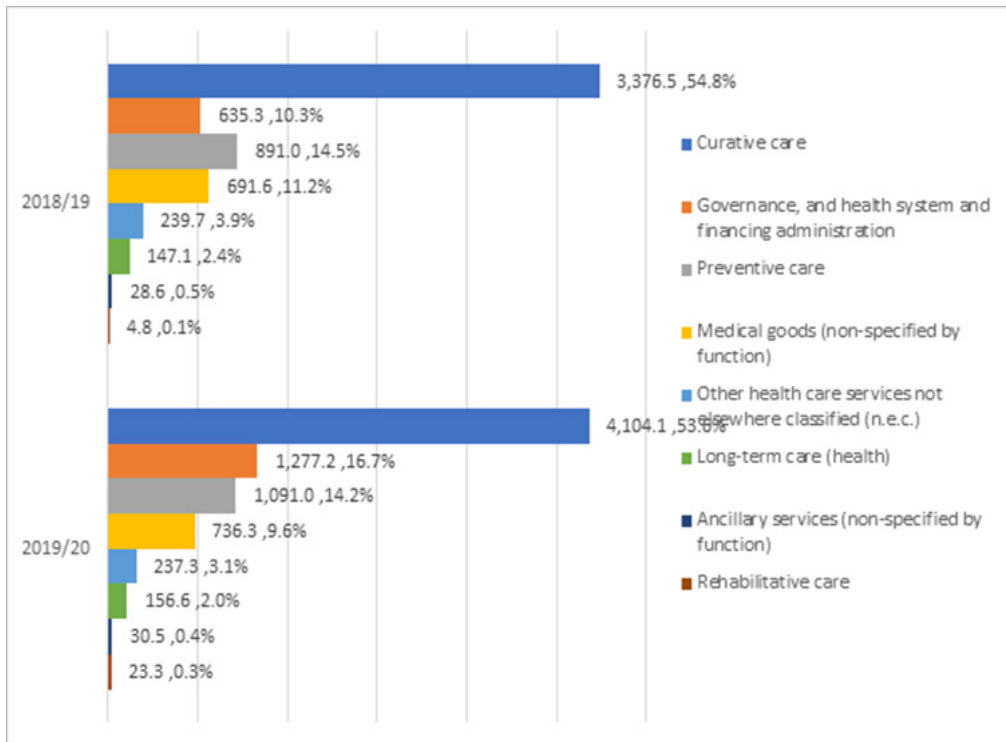
This section presents the CHEs disaggregated by healthcare functions, age, gender, disease and geographical distribution in the two financial years: FY 2018/19 and FY 2019/20.

3.5.1 CHE by Health Care Functions

The Health care functions disaggregate CHE by the type of health care needs such as costs of preventive care, governance, health system and financing administration, and other non-specified expenditures (Figures 4 and Table 3).

Amongst the healthcare functions, the largest share of CHE was spent on the curative care services, which accounted for 54% of total CHE in both FY 2018/19 and 2019/20. The curative cost also includes the hospital administrative cost. The CHE for preventive care expenditures were found to be around 14 % in both financial years. The central administration costs were estimated at 10% and 16.7% in FY 2018/19 and 2019/20 respectively. Around 11 % and 9.6% of CHE was spent on the medicines and other medical goods non specified by function in FY 2018/19 and 2019/20 respectively. However, the CHE spent on the ancillary services non specified by functions (i.e. for laboratory services and patient transport in acute emergencies), rehabilitation and long-term health care was relatively small¹.

Figure 4: Distribution of Amount (Nu. Mn) and % of CHE in FY 2018/19 and FY 2019/20 by Health Care Functions



¹ The ancillary services include privately purchased services like laboratory investigations, patient transportation, and medical goods non-specified by function. Medical goods non-specified by function include 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.

Table 4: Distribution of Amount (Nu.) and % of CHE in FY 2018/19 and 2019/20 by Healthcare Functions

Health care functions				2018/19		2019/20	
				Amount	%	Amount	%
HC.1			Curative care	3,525,196,001	57.2%	4,104,098,602	53.6%
	HC.1.1		Inpatient curative care	2,368,667,800	38.4%	2,872,550,705	37.5%
		HC.1.1.1	General inpatient curative care	938,367,998	15.2%	1,109,793,150	14.5%
		HC.1.1.2	Specialized inpatient curative care	1,400,592,132	22.7%	1,737,833,686	22.7%
		HC.1.1.nec	Unspecified inpatient curative care (n.e.c. ²)	29,707,669	0.5%	24,923,869	0.3%
	HC.1.3		Outpatient curative care	931,071,946	15.1%	1,074,506,423	14.0%
		HC.1.3.1	General outpatient curative care	925,526,913	15.0%	1,071,502,189	14.0%
		HC.1.3.2	Dental outpatient curative care	5,545,033	0.1%	3,004,234	0.0%
	HC.1.nec		Unspecified curative care (n.e.c.)	225,456,254	3.7%	157,041,475	2.1%
HC.2			Rehabilitative care	4,800,000	0.1%	23,300,000	0.3%
	HC.2.4		Home-based rehabilitative care	4,800,000	0.1%	23,300,000	0.3%
HC.3			Long-term care (health)	147,130,000	2.4%	156,649,311	2.0%
	HC.3.nec		Unspecified long-term care (n.e.c.)	147,130,000	2.4%	156,649,311	2.0%
HC.4			Ancillary services (non-specified by function)	28,617,577	0.5%	30,469,134	0.4%
	HC.4.nec		Unspecified ancillary services (n.e.c.)	28,617,577	0.5%	30,469,134	0.4%
HC.5			Medical goods (non-specified by function)	691,577,713	11.2%	736,322,791	9.6%
	HC.5.nec		Unspecified medical goods (n.e.c.)	691,577,713	11.2%	736,322,791	9.6%
HC.6			Preventive care	891,024,229	14.5%	1,090,966,352	14.2%
	HC.6.1		Information, education and counseling (IEC) programmes	13,092,938	0.2%	5,515,874	0.1%
		HC.6.1.nec	Other and unspecified IEC programmes (n.e.c.)	13,092,938	0.2%	5,515,874	0.1%
	HC.6.2		Immunization programmes	61,944,248	1.0%	117,361,024	1.5%
	HC.6.4		Healthy condition monitoring programmes	382,712,989	6.2%	484,198,796	6.3%

² Not elsewhere classified

Health care functions				2018/19		2019/20	
				Amount	%	Amount	%
		HC.6.4.1	Maternal care programme	13,781,231	0.2%	17,101,023	0.2%
		HC.6.4.2	Nutrition programme	276,559,667	4.5%	343,175,934	4.5%
		HC.6.4.3	Family planning programme	92,372,091	1.5%	123,921,839	1.6%
	HC.6.5		Epidemiological surveillance and risk and disease control programmes	0	0.0%	150,000	0.0%
		HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)	0	0.0%	150,000	0.0%
	HC.6.7		Public Health Preventive Care	432,409,339	7.0%	481,517,400	6.3%
		HC.6.7.1	Communicable Disease prevention and control	52,877,221	0.9%	18,927,962	0.2%
		HC.6.7.2	TB Control	12,463,674	0.2%	65,025,771	0.8%
		HC.6.7.3	STI and AIDS prevention and control	34,464,212	0.6%	20,024,778	0.3%
		HC.6.7.4	Vector Borne Disease Control	16,958,109	0.3%	7,999,532	0.1%
		HC.6.7.5	Maternal and Child Health related preventive actions	276,162,929	4.5%	330,909,118	4.3%
		HC.6.7.6	Non-communicable disease prevention and control	27,893,293	0.5%	13,357,657	0.2%
		HC.6.7.7	Epidemiology and disease surveillance	1,441,499	0.0%	7,187,849	0.1%
		HC.6.7.8	Nutrition	4,008,753	0.1%	6,988,867	0.1%
		HC.6.7.9	WASH	0	0.0%	5,598,825	0.1%
		HC.6.7.nec	Other Public Health Preventive Care	6,139,648	0.1%	5,497,041	0.1%
	HC.6.nec		Unspecified preventive care (n.e.c.)	864,715	0.0%	2,223,258	0.0%
HC.7			Governance, and health system and financing administration	635,257,992	10.3%	1,277,152,499	16.7%
HC.9			Other health care services not elsewhere classified (n.e.c.)	239,737,363	3.9%	237,335,301	3.1%
All HC				6,163,340,874	100.0%	7,656,293,990	100.0%

3.5.2. CHE by Age

The largest share of CHE was in the age group of 20-59 which was around 55% for both the FYs. This could be attributed to the relatively larger representation of this age group in the Bhutanese population structure. Further, close to 18% of CHE was spent on the health care provision for children.

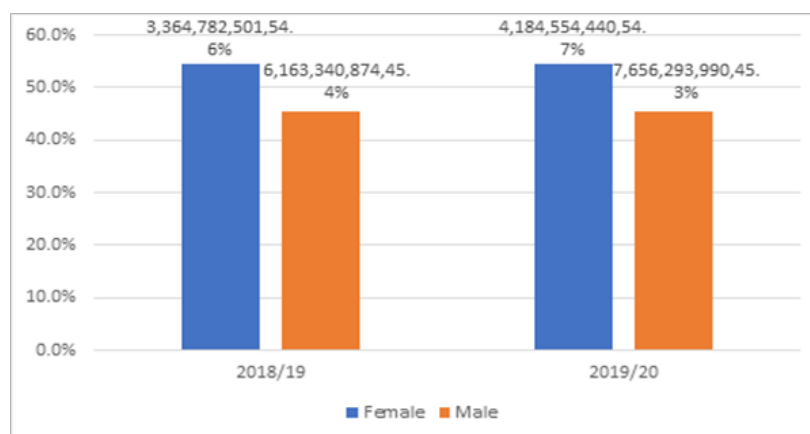
Table 5: CHE in FY 2018/19 and 2019/20 by Age

Age		2018/19		2019/20	
		Amount (Nu.)	%	Amount (Nu.)	%
AGE.1	< 5 years old	1,104,550,731	17.9%	1,419,132,205	18.5%
AGE.2	5 to 14	586,596,763	9.5%	731,854,367	9.6%
AGE.3	15 to 19	368,285,856	6.0%	456,984,603	6.0%
AGE.4	20 to 59	3,394,319,824	55.1%	4,168,048,962	54.4%
AGE.5	60 and above	709,587,699	11.5%	880,273,853	11.5%
All AGE		6,163,340,874	100.0%	7,656,293,990	100.0%

3.5.3. CHE by Gender

The CHE by gender was estimated based on the gender wise health-seeking data acquired from the HMIS. Figure 5 shows the gender-based disaggregation of CHE in the FY 2018/19 and 2019/20. In both years, a relatively larger share of CHE was assigned for females which suggests that health services are largely gender responsive.

Figure 5: Percentage Distribution of CHE in FY 2018/19 and FY 2019/20 by Gender



3.5.4. CHE by Illnesses

Figure 6 and Table 6 presents the share of CHE by disease groups as per the Global Disease Burden classification indicated in SHA 2011. The method of cost allocation for illnesses is described in the methodology section. The largest share of CHE in both the FYs was expended on non-communicable diseases (37.9% in 2018/19 and 40.7% in 2019/20) followed by reproductive health care (22.8% in 2018/19 and 21.6% in 2019/20) and infectious diseases (18.7% in 2018/19 and 19.1% in 2019/20).

Figure 6: Percentage Distribution of CHE in FY 2018/19 and FY 2019/20 by Disease

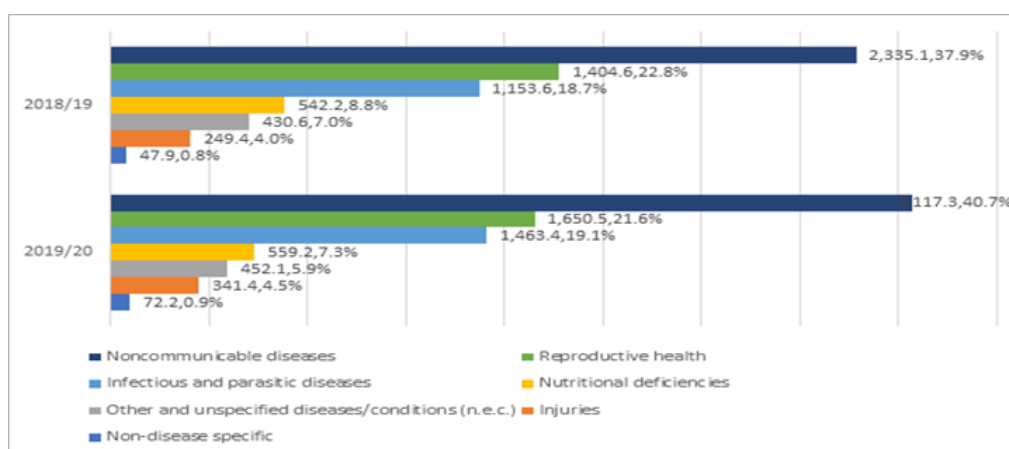


Table 6: CHE in FY 2018/19 and 2019/20 by Disease

Classification of diseases / conditions					2018/19		2019/20	
					Amount	%	Amount	%
DIS.1				Infectious and parasitic diseases	1,153,601,680	18.7%	1,463,389,420	19.1%
	DIS.1.1			HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	37,946,090	0.6%	24,553,770	0.3%
		DIS.1.1.1		HIV/AIDS and Opportunistic Infections (OIs)	34,464,210	0.6%	20,024,780	0.3%

Classification of diseases / conditions				2018/19		2019/20	
				Amount	%	Amount	%
		DIS.1.1.1.1	HIV/AIDS	34,464,210	0.6%	20,024,780	0.3%
		DIS.1.1.2	STDs Other than HIV/AIDS	3,481,880	0.1%	4,528,990	0.1%
	DIS.1.2		Tuberculosis (TB)	42,638,070	0.7%	61,998,340	0.8%
		DIS.1.2.nec	Unspecified tuberculosis (n.e.c.)	42,638,070	0.7%	61,998,340	0.8%
	DIS.1.3		Malaria	21,677,800	0.4%	6,764,490	0.1%
	DIS.1.4		Respiratory infections	464,194,920	7.5%	631,173,850	8.2%
	DIS.1.5		Diarrheal diseases	53,122,220	0.9%	43,868,150	0.6%
	DIS.1.6		Neglected tropical diseases	21,354,150	0.3%	21,958,240	0.3%
	DIS.1.7		Vaccine preventable diseases	110,560,530	1.8%	127,470,120	1.7%
	DIS.1.nec		Other and unspecified infectious and parasitic diseases (n.e.c.)	402,107,900	6.5%	545,602,460	7.1%
DIS.2			Reproductive health	1,404,597,500	22.8%	1,650,513,260	21.6%
	DIS.2.1		Maternal conditions	416,237,380	6.8%	531,752,450	6.9%
	DIS.2.2		Perinatal conditions	183,617,540	3.0%	223,439,870	2.9%
	DIS.2.3		Contraceptive management (family planning)	628,098,600	10.2%	658,162,130	8.6%
	DIS.2.nec		Unspecified reproductive health conditions (n.e.c.)	176,643,980	2.9%	237,158,810	3.1%
DIS.3			Nutritional deficiencies	542,220,910	8.8%	559,247,230	7.3%

Classification of diseases / conditions				2018/19		2019/20	
				Amount	%	Amount	%
DIS.4			Noncommunicable diseases	2,335,102,640	37.9%	3,117,338,930	40.7%
	DIS.4.1		Neoplasms	70,683,320	1.1%	81,249,010	1.1%
	DIS.4.2		Endocrine and metabolic disorders	45,030,070	0.7%	58,849,210	0.8%
		DIS.4.2.1	Diabetes	45,030,070	0.7%	58,849,210	0.8%
	DIS.4.3		Cardiovascular diseases	237,458,710	3.9%	301,655,880	3.9%
		DIS.4.3.1	Hypertensive diseases	99,597,860	1.6%	137,169,920	1.8%
		DIS.4.3.nec	Other and unspecified cardiovascular diseases (n.e.c.)	137,860,850	2.2%	164,485,960	2.1%
	DIS.4.4		Mental & behavioral disorders, and Neurological conditions	221,588,630	3.6%	277,561,620	3.6%
		DIS.4.4.1	Mental (psychiatric) disorders	15,052,550	0.2%	18,806,050	0.2%
		DIS.4.4.2	Behavioral disorders	46,319,550	0.8%	58,365,620	0.8%
		DIS.4.4.3	Neurological conditions	14,430,760	0.2%	18,540,600	0.2%
		DIS.4.4.nec	Unspecified mental & behavioral disorders and neurological conditions (n.e.c.)	145,785,770	2.4%	181,849,350	2.4%
	DIS.4.5		Respiratory diseases	241,089,660	3.9%	330,749,050	4.3%
	DIS.4.6		Diseases of the digestive	477,644,910	7.7%	646,600,660	8.4%
	DIS.4.7		Diseases of the Genito-urinary system	247,507,260	4.0%	326,240,560	4.3%
	DIS.4.8		Sense organ disorders	348,642,320	5.7%	475,046,210	6.2%

Classification of diseases / conditions				2018/19		2019/20		
				Amount	%	Amount	%	
	DIS.4.9			Oral diseases	228,600,630	3.7%	316,636,090	4.1%
	DIS.4.nec			Other and unspecified noncommunicable diseases (n.e.c.)	216,857,130	3.5%	302,750,640	4.0%
DIS.5				Injuries	249,350,070	4.0%	341,419,490	4.5%
DIS.6				Non-disease specific	47,874,980	0.8%	72,248,160	0.9%
DIS. nec				Other and unspecified diseases/ conditions (n.e.c.)	430,593,080	7.0%	452,137,490	5.9%
All DIS					6,163,340,860	100.0%	7,656,293,980	100.0%

3.5.5. CHE by Dzongkhag

The CHE at dzongkhag levels were estimated by linking the healthcare cost to the place of expenditure. However, the cost for preventive interventions was determined by considering the specific geographical areas where the interventions were targeted. Cost of medical supplies centrally done was apportioned to the Dzongkhags based on the annual indent records of the respective facilities.

The analysis showed Thimphu with the highest CHE followed by Sarpang, Mongar, and Chukha. This can be attributed to the healthcare expenditure incurred by major hospitals³ which are located in these districts.

³ JDWNRH in Thimphu is 350 bedded; CRRH in Sarpang & ERRH in Mongar are 150 bedded; Phuntsholing general hospital in Chukha is 60 bedded.

Table 7: CHE in FY 2018/19 and 2019/20 by Regions and Dzongkhags

Sub-National Level			2018/19		2019/20	
			Amount	%	Amount	%
SNL.1		Central region	1,236,346,918	20.1%	1,550,571,116	20.3%
	SNL.1.1	Bumthang	130,836,301	2.1%	154,652,041	2.0%
	SNL.1.2	Dagana	127,592,326	2.1%	159,008,154	2.1%
	SNL.1.3	Sarpang	561,902,460	9.1%	731,050,440	9.5%
	SNL.1.4	Trongsa	112,871,408	1.8%	137,351,434	1.8%
	SNL.1.5	Tsirang	149,247,480	2.4%	185,988,417	2.4%
	SNL.1.6	Zhemgang	153,896,942	2.5%	182,520,628	2.4%
SNL.2		Eastern Region	1,369,990,268	22.2%	1,663,182,327	21.7%
	SNL.2.1	Lhuntse	102,205,742	1.7%	120,346,648	1.6%
	SNL.2.2	Mongar	456,864,912	7.4%	578,310,765	7.6%
	SNL.2.3	Pema Gatshel	131,624,961	2.1%	149,549,731	2.0%
	SNL.2.4	Samdrup Jongkhar	236,808,246	3.8%	283,575,565	3.7%
	SNL.2.5	Tashigang	312,652,648	5.1%	377,740,449	4.9%
	SNL.2.6	Tashi Yangtse	129,833,760	2.1%	153,659,170	2.0%
SNL.3		Western Region	3,557,003,687	57.7%	4,442,540,547	58.0%
	SNL.3.1	Chukha	419,334,004	6.8%	518,342,506	6.8%
	SNL.3.2	Gasa	35,768,165	0.6%	43,164,073	0.6%
	SNL.3.3	Haa	80,636,672	1.3%	97,769,960	1.3%
	SNL.3.4	Paro	259,010,214	4.2%	318,648,720	4.2%
	SNL.3.5	Punakha	161,924,122	2.6%	191,906,284	2.5%
	SNL.3.6	Samtse	301,049,372	4.9%	367,538,650	4.8%
	SNL.3.7	Thimphu	2,097,792,085	34.0%	2,642,202,387	34.5%
	SNL.3.8	Wangdue	201,489,052	3.3%	262,967,965	3.4%
All SNL			6,163,340,874	100.0%	7,656,293,990	100.0%

3.6. CHE by Provider Interface

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

3.6.1. CHE by Providers

The SHA 2011 has classified health care providers as hospitals (general and specialized), providers of ambulatory health services, retailers and other providers of medical goods, providers of preventive care, providers of health system administration and financing, and the rest of the economy.

Figure 7 and Table 8 presents the CHE in FY 2018/19 and 2019/20 by various health care providers in Bhutan. Hospitals were found to be 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 60.5% and 61% of CHE in FY 2018/19 and 2019/20 were used by all the hospitals in Bhutan. The largest percentage (nearly 31 %) of hospital costs were used by the Dzongkhag level hospitals and BHUs. Expenditure of JDWNRH accounted for around 21 % of CHE in both financial years.

Figure 7: Percentage Distribution of CHE in FY 2018/19 and FY 2019/20 by Health Care Providers

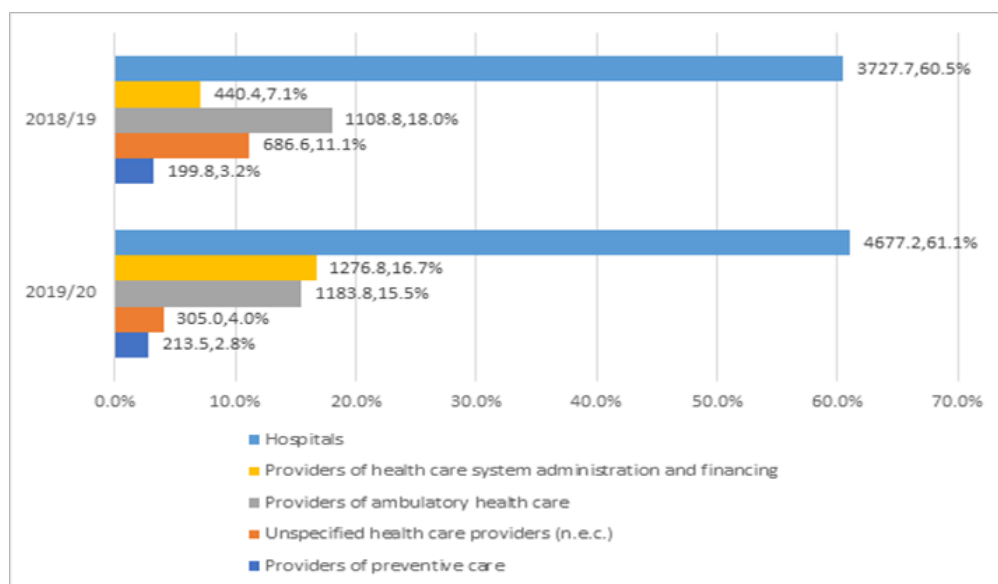


Table 8: CHE in FY 2018/19 and 2019/20 by Health Care Providers

Health care providers				2018/19		2019/20	
				Amount	%	Amount	%
HP.1			Hospitals	3,727,738,327	60.5%	4,677,245,745	61.1%
	HP.1.1		General hospitals	1,857,168,735	30.1%	2,366,296,695	30.9%
		HP.1.1.1	Dzongkhag Hospitals	1,389,219,487	22.5%	1,640,156,889	21.4%
		HP.1.1.2	BHU I, II & others	556,883,119	9.0%	726,139,806	9.5%
	HP.1.3		Specialized hospitals (Other than mental health hospitals)	1,781,635,720	28.9%	2,310,949,050	30.2%
		HP.1.3.1	JDWNRH	1,310,251,581	21.3%	1,662,753,922	21.7%
		HP.1.3.2	Regional Referral Hospital	471,384,138	7.6%	648,195,129	8.5%
HP.3			Providers of ambulatory health care	1,108,785,197	18.0%	1,183,757,204	15.5%
	HP.3.1		Medical practices	1,108,785,197	18.0%	1,183,757,204	15.5%
		HP.3.1.nec	Unspecified medical practices (n.e.c.)	1,108,785,197	18.0%	1,183,757,204	15.5%
HP.6			Providers of preventive care	199,816,640	3.2%	213,541,114	2.8%
HP.7			Providers of health care system administration and financing	440,408,478	7.1%	1,276,780,233	16.7%
	HP.7.1		Government health administration agencies	440,408,478	7.1%	1,276,780,233	16.7%
HP.nec			Unspecified health care providers (n.e.c.)	686,592,232	11.1%	304,969,693	4.0%
All HP				6,163,340,874	100.0%	7,656,293,990	100.0%

3.6.2. CHE by Factors of Provision

Disaggregation of CHE by factors of provision allows us 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 and Table 9 present the disaggregation details of CHE in financial years 2018/19 and 2019/20 by factors of provision.

The largest share (nearly 40%) of CHE in both FY 2018/19 and 2019/20 were spent on purchasing material and services related to health care. The second-largest share (29% to 36%) was attributed to the compensation of employees in both years.

Figure 8: Percentage Distribution of CHE in FY 2018/19 and FY 2019/20 by Factors of Provision

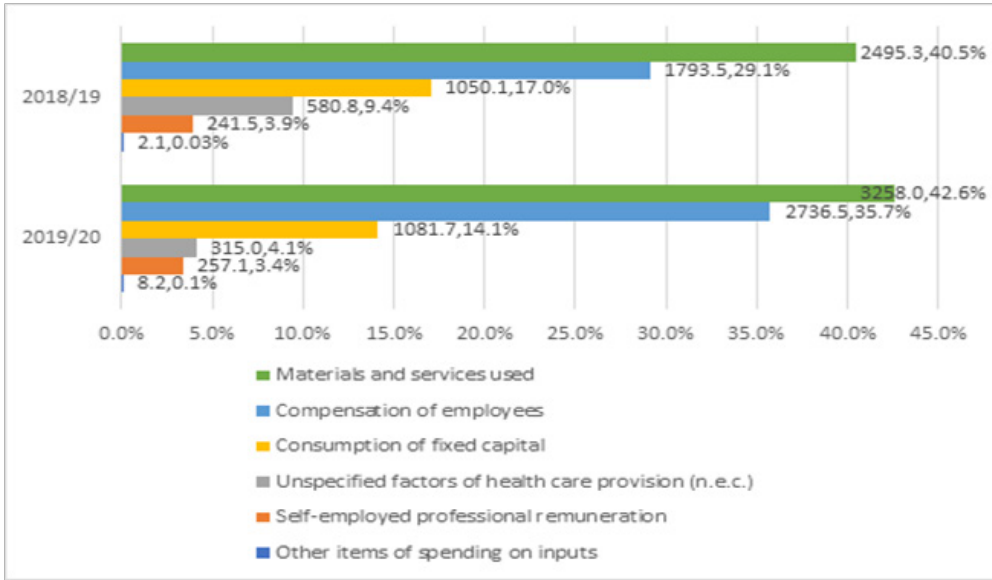


Table 9: CHE in FY 2018/19 and 2019/20 by Factors of Provision

Factors of health care provision					2018/19		2019/20	
					Amount	%	Amount	%
FP.1				Compensation of employees	1,793,497,045	29.1%	2,736,455,634	35.7%
	FP.1.1			Wages and salaries	1,509,589,920	24.5%	2,319,589,279	30.3%
	FP.1.2			Social contributions	109,197,164	1.8%	225,640,015	2.9%
	FP.1.3			All Other costs related to employees	174,709,961	2.8%	191,226,340	2.5%
FP.2				Self-employed professional remuneration	241,459,907	3.9%	257,082,363	3.4%
FP.3				Materials and services used	2,495,345,500	40.5%	3,257,986,269	42.6%
	FP.3.1			Health care services	315,186,292	5.1%	658,742,752	8.6%

Factors of health care provision				2018/19		2019/20	
				Amount	%	Amount	%
	FP.3.1.1		Laboratory & Imaging services	168,056,292	2.7%	269,920,441	3.5%
	FP.3.1.nec		Other health care services (n.e.c.)	147,130,000	2.4%	388,822,311	5.1%
	FP.3.2		Health care goods	1,446,400,117	23.5%	1,967,837,447	25.7%
	FP.3.2.1		Pharmaceuticals	1,446,400,117	23.5%	1,967,837,447	25.7%
		FP.3.2.1.1	ARV	6,762,950	0.1%	2,811,250	0.0%
		FP.3.2.1.2	TB drugs	2,012,665	0.0%	15,557,346	0.2%
		FP.3.2.1.4	Vaccines	14,945,373	0.2%	485,097,174	6.3%
		FP.3.2.1.5	Contraceptives	472,237,067	7.7%	502,790,805	6.6%
		FP.3.2.1.nec	Other pharmaceuticals (n.e.c.)	950,442,062	15.4%	977,138,218	12.8%
	FP.3.3		Non-health care services	657,595,455	10.7%	541,218,516	7.1%
	FP.3.3.1		Training	108,321,904	1.8%	146,674	0.0%
	FP.3.3.2		Technical Assistance	2,143,112	0.0%	0	0.0%
	FP.3.3.3		Operational research	8,664,312	0.1%	3,933,750	0.1%
	FP.3.3.nec		Other non-health care services (n.e.c.)	538,466,127	8.7%	537,138,092	7.0%
	FP.3.4		Non-health care goods	75,963,636	1.2%	88,537,554	1.2%
	FP.3.nec		Other materials and services used (n.e.c.)	200,000	0.0%	1,650,000	0.0%
FP.4			Consumption of fixed capital	1,050,146,763	17.0%	1,081,651,166	14.1%
FP.5			Other items of spending on inputs	2,103,976	0.0%	8,167,267	0.1%
	FP.5.1		Taxes	2,103,976	0.0%	8,167,267	0.1%
FP.nec			Unspecified factors of health care provision (n.e.c.)	580,787,681	9.4%	314,951,290	4.1%
All FP				6,163,340,874	100.0%	7,656,293,990	100.0%

3.7. CHE by Financial Interface

Analysis of CHE by health financing dimensions describes the flow of funds related to health care from various fund providers⁴ until they are finally utilized to purchase or produce healthcare services.

The general government revenue is allocated to the various government institutions which provide health care services. In Bhutan, all donor funds to NGOs are also channeled through government revenue mechanisms. In addition, household expenses related to healthcare are incurred on direct payments for availing private healthcare services and purchasing primary insurance schemes. For Corporations, the funds are channeled through two revenue mechanisms which includes voluntary insurance prepayment from employers that covers the reimbursement of healthcare bills of employees, and other revenues from corporations n.e.c. that covers the maintaining of workplace-based healthcare delivery points.

Fund's sourced from the rest of the world are mostly distributed by the government through the revenue mechanism called 'Transfers Distributed by Government from Foreign Origin'. The remaining portion of the funds sourced from the Rest of the World is included as 'Direct Foreign Transfers'.

The government financing scheme consists of the Ministry of Health and Dzongkhag. The revenue mechanisms of these financing schemes are depicted in Figure 9. The financing schemes related to private health expenditures have direct correspondence with the respective revenue mechanisms. Clear one-to-one correspondence is observed between the health financing schemes and financing agents.

⁴ The funds providers refer to the institutional units providing revenues to financing schemes - (FSRI), using various revenue mechanisms (Revenues of Financing Schemes -FS), financing arrangements (Health Financing Schemes -HF), and financing agents (Financing Agents -FA)

Figure 9: Financial Flows Related to CHE in Bhutan

Institutional units providing revenues to financing schemes (FS,RI)	Revenues of Financing Schemes (FS)	Health Financing Schemes (HF)	Financing Agents (FA)
Government	Internal Transfers from The Government Domestic Revenue	Ministry of Health Scheme	Ministry of Health
	Transfers Distributed by Government from Foreign Origin		
		Dzongkhag Scheme	Dzongkhag administration
NPHISH	Other revenues from NPISH n.e.c	NPISH Scheme	Non-Profit Institutions Serving Households (NPISH)
NPHISH	Other revenues from NPISH n.e.c.	NPISH Scheme	Non-Profit Institutions Serving Households (NPISH)
Corporations	Other revenues from corporations n.e.c.	Private Insurance Scheme	Commercial Insurance
	Voluntary prepayment from employers	Household Out of Pocket Schemes	Households
Rest of the world	Direct Foreign Transfers	Rest of the World Financing Schemes	Rest of the World

3.7.1. CHE by Institutional Units Providing Revenues to Financing Schemes

Institutional Units Providing Revenues to Financing Schemes refers to the different sources of funds that are allocated to and spent on health care services in the country. The principal share (70% to 74% in respective FYs) of CHE was provided by the government. Households provided 18% and 15% total CHE in FY 2018/19 and 2019/20 respectively. Donor contribution was relatively small (7% to 5%) in FY 2018/19 and 2019/20 respectively.

Table 10 : CHE in FY 2018/19 and 2019/20 by Institutional Units Providing Revenues to Financing Schemes

Institutional units providing revenues to financing schemes			2018/19		2019/20	
			Amount	%	Amount	%
FS.RI.1.1		Government	4,317,752,338	70.2%	5,615,778,516	73.4%
FS.RI.1.2		Corporations	16,556,058	0.3%	11,053,395	0.1%
FS.RI.1.3		Households	1,109,200,796	18.0%	1,180,834,586	15.4%
FS.RI.1.4		NPISH	79,500,147	1.3%	90,441,218	1.2%
FS.RI.1.5		Rest of the world	434,940,287	7.1%	392,925,732	5.1%
	FS.RI.1.5.1	Bilateral donors	11,238,237	0.2%	8,006,225	0.1%
	FS.RI.1.5.2	Multilateral donors	207,402,050	3.4%	134,754,826	1.8%
	FS.RI.1.5.nec	Unspecified rest of the world (n.e.c.)	216,300,000	3.5%	229,278,000	3.0%
FS.RI.1.nec		Unspecified institutional units providing revenues to financing schemes (n.e.c.)	190,445,875	3.1%	362,449,293	4.7%
All FS.RI			6,148,395,500	100.0%	7,653,482,740	100.0%

3.7.2. CHE by Revenues of Health Care Financing Schemes

Given the higher percentage of government contribution to CHE, the main revenue mechanism of CHE in both FYs has been the transfers from government domestic revenue constituting 73% to 78% in two financial years respectively. The second-largest revenue was from households⁵, 18% and 15% in FY 2018/19 and 2019/20 respectively. Other domestic revenues included revenues from households, corporations, and a few nonspecific sources as indicated in Table 11.

⁵ The household expenditures (OOPS) reported in this report excludes non-emergency transport costs and expenditures made on the rituals (Rimdo and Puja). Cost borne for emergency transport activities was factored in the OOPS. Rimdo and Puja expenditures were excluded as this practice does not fall within the health care boundary definition according to SHA 2011.

Table 11: CHE in FY 2018/19 and 2019/20 by Revenues of Healthcare Financing Schemes

Revenues of health care financing schemes				2018/19		2019/20	
				Amount	%	Amount	%
FS.1			Transfers from government domestic revenue (allocated to health purposes)	4,509,693,813	73.3%	5,978,029,936	78.1%
	FS.1.1		Internal transfers and grants	4,501,652,069	73.2%	5,970,308,585	78.0%
	FS.1.4		Other transfers from government domestic revenue	8,041,745	0.1%	7,721,352	0.1%
FS.2			Transfers distributed by government from foreign origin	217,144,686	3.5%	163,845,604	2.1%
FS.5			Voluntary prepayment	4,436,539	0.1%	4,051,168	0.1%
	FS.5.1		Voluntary prepayment from individuals/households	415,599	0.01%	310,987	0.0%
	FS.5.2		Voluntary prepayment from employers	4,020,940	0.1%	3,740,181	0.0%
FS.6			Other domestic revenues n.e.c.	1,200,820,462	19.5%	1,278,278,031	16.7%
	FS.6.1		Other revenues from households n.e.c.	1,108,785,197	18.0%	1,180,523,599	15.4%
	FS.6.2		Other revenues from corporations n.e.c.	12,535,118	0.2%	7,313,214	0.1%
	FS.6.3		Other revenues from NPISH n.e.c.	79,500,147	1.3%	90,441,218	1.2%
FS.7			Direct foreign transfers	216,300,000	3.5%	229,278,000	3.0%
	FS.7.1		Direct foreign financial transfers	216,300,000	3.5%	229,278,000	3.0%
		FS.7.1.2	Direct multilateral financial transfers	216,300,000	3.5%	229,278,000	3.0%
All FS				6,148,395,500	100.0%	7,653,482,740	100.0%

3.7.3. CHE by Financing Schemes

Financing of the Government health sector was attained through two major financial schemes, namely MoH Scheme and Dzongkhag Health Scheme.

Government schemes managed approximately 77% and 80% of CHE in FY 2018/19 and 2019/20 respectively. The central government scheme covered expenditures related to MoH, JDWNRH, Regional Referral hospitals and three hospitals under MoH's administration, and those of autonomous institutions

while the Dzongkhag health scheme handled 17% to 19%. Household out of pocket payments schemes accounted for nearly 18% and 15% of CHE in FY 2018/19 and 2019/20 respectively. Voluntary health care payment schemes that included health care insurance expenditures incurred by employers and private individuals, covered only a less than 2% share of CHE.

Table 12: CHE in FY 2018/19 and 2019/20 by Financing Schemes

Financing schemes					2018/19		2019/20	
					Amount	%	Amount	%
HF.1				Government schemes and compulsory contributory health care financing schemes	4,718,796,755	76.7%	6,134,154,189	80.1%
	HF.1.1			Government schemes	4,718,796,755	76.7%	6,134,154,189	80.1%
		HF.1.1.1		Central government schemes	3,689,160,037	60.0%	4,681,559,278	61.2%
			HF.1.1.1.1	Ministry of Health Scheme	3,689,160,037	60.0%	4,681,559,278	61.2%
		HF.1.1.2		State/regional/local government schemes	1,029,636,718	16.7%	1,452,594,911	19.0%
			HF.1.1.2.1	Dzongkhag Health Sector Scheme	1,029,636,718	16.7%	1,452,594,911	19.0%
HF.2				Voluntary health care payment schemes	104,513,548	1.7%	109,526,951	1.4%
	HF.2.1			Voluntary health insurance schemes	12,478,284	0.2%	11,772,520	0.2%
		HF.2.1.1		Primary/substitutory health insurance schemes	12,478,284	0.2%	11,772,520	0.2%
			HF.2.1.1.1	Employer-based insurance (Other than enterprises schemes)	4,020,940	0.1%	3,740,181	0.0%
			HF.2.1.1.2	Government-based voluntary insurance	8,041,745	0.1%	7,721,352	0.1%
			HF.2.1.1.3	Other primary coverage schemes	415,599	0.0%	310,987	0.0%
	HF.2.2			NPISH financing schemes (including development agencies)	79,500,147	1.3%	90,441,218	1.2%

Financing schemes				2018/19		2019/20		
				Amount	%	Amount	%	
		HF.2.2.1		NPISH financing schemes (excluding HF.2.2.2)	79,500,147	1.3%	90,441,218	1.2%
	HF.2.3			Enterprise financing schemes	12,535,118	0.2%	7,313,214	0.1%
		HF.2.3.1		Enterprises (except health care providers) financing schemes	12,535,118	0.2%	7,313,214	0.1%
HF.3				Household out-of-pocket payment	1,108,785,197	18.0%	1,180,523,599	15.4%
	HF.3.1			Out-of-pocket excluding cost-sharing	1,108,785,197	18.0%	1,180,523,599	15.4%
HF.4				Rest of the world financing schemes (non-resident)	216,300,000	3.5%	229,278,000	3.0%
	HF.4.2			Voluntary schemes (non-resident)	216,300,000	3.5%	229,278,000	3.0%
		HF.4.2.2		Other schemes (non-resident)	216,300,000	3.5%	229,278,000	3.0%
			HF.4.2.2.2	Foreign development agencies schemes	216,300,000	3.5%	229,278,000	3.0%
All HF					6,148,395,500	100.0%	7,653,482,740	100.0%

3.7.4. CHE by Financing Agents

The government was a principal financing agent in both FY 2018/19 and 2019/20. On average 77 % to 80 % of CHE was managed by the Government in FY 2018/19 and 2019/20 respectively. Table 13 presents the distribution of CHE by financing agents.

Table 13: CHE Trend by Financing Agents

Financing Agent	2016/17	2017/18	2018/19	2019/20
Government	79.10%	83.60%	76.70%	80.10%
Insurance corporations	0.20%	0.10%	0.20%	0.20%
Corporations (Other than insurance corporations)	0.20%	0.30%	0.20%	0.10%
Non-profit institutions serving households (NPISH)	0.80%	1.00%	1.30%	1.20%
Households (OOP)	13.30%	13.20%	18.00%	15.40%
Rest of the world	6.40%	1.80%	3.50%	3.00%
	100 %	100 %	100 %	100 %

4. LIMITATIONS

Due to COVID-19 pandemic, it was difficult to collect the latest morbidity data. However, NHA team found that the disease trends in the hospital system have not changed significantly from the previous data patterns. Therefore, it was decided to use the disease mapping rules used in the 2017/18 NHA study in this study as well.

There were no reports or CRS records available for the donor's direct expenditures for the FY 2019/20. Therefore, direct donor expenditures were estimated by adding escalated amounts based on inflation. Considering that direct donor expenses were not consistent during the previous NHA exercises, no attempts were made to extrapolate these expenditure elements based on past trends for this study.

According to the previous NHA experience, obtaining NGO expenditure was difficult due to poor responses. Further, the amounts reported were not so consistent across years. Therefore, a considerable variation was observed in the NGO expenditures between the past 4 NHAs reports. Though imputations were made during past NHAs to estimate the expenditures of non-reporting NGOs, the accuracy may have been affected as it was based on the averages of reported NGOs. Hence, NHA team for this study made strenuous attempts to obtain NGO-related health expenditure by one-to-one canvassing. This effort has produced positive results as indicated by a relatively higher (84%) amount of NGO-related health expenditures in the FY 2018/19 compared to the previous NHAs. This may probably represent a better recording than the increase of actual NGO-related health expenditures during these 2 financial years. It was estimated that NGO reported 14% higher in the FY 2019/20 compared with FY 2018/19. Similarly, reporting from insurance-based health expenditure increased by 57% in FY 2018/19 as compared to FY 2017/18. However, there was a 6% decline in the health insurance expenditures of the FY 2019/20. There were no other sources for cross-checking the reasons for these escalations observed in insurance expenditures. Smoothing was also not considered as the expenditures were directly reported from the only insurance department's reports.

5. CONCLUSION

In keeping with the constitutional mandate to provide free health services, the government remains a primary source of financing the health system. More than 80% of the total spending for health is contributed by the government. Despite predominant financing from the government, out of pocket spending remains a concern. The contribution from other sources is low but complements the government in financing the health care services. The Post Development Agenda of Sustainable Development Goals recommends using health financing to monitor progress towards Universal Health Coverage. Therefore, NHA exercise produces necessary evidence on health spending as a key input for health policy and planning, and to support the achievement of national and international health goals.

6. REFERENCES

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7. APPENDICES
7.1 Financing Schemes and Revenues of Financing Schemes (HF x FS)- 2018/19

Financing schemes	Revenues of health care financing scheme													
	Transfers from government domestic revenue (allocated to health purposes)	Internal transfers and grants	Other transfers from government domestic revenue	Transfers distributed by the government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct foreign financial transfers	Direct multilateral financial transfers	
Government schemes and compulsory contributory health care financing schemes	4,502	4,502		217										4,719
Government schemes	4,502	4,502		217										4,719
Central government schemes	3,473	3,473		217										3,689
Ministry of Health Scheme	3,473	3,473		217										3,689
State/regional/local government schemes	1,029	1,029		1										1,030
Dzongkhag Health Sector Scheme	1,029	1,029		1										1,030
Voluntary health care payment schemes	8		8		4	0	4	92		13	80			105
Voluntary health insurance schemes	8		8		4	0	4							12
Primary/substitutory health insurance schemes	8		8		4	0	4							12

Financing schemes	Revenues of health care financing scheme														
	Transfers from government to health purposes (allocated domestic revenue)	Internal transfers and grants	Other transfers from government domestic revenue	Transfers distributed by the government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct foreign transfers	Direct foreign financial transfers	Direct multilateral financial transfers	
Employer-based insurance (Other than enterprises schemes)					4	4	4								4
Government-based voluntary insurance	8		8												8
Other primary coverage schemes					0	0									0
NPISH financing schemes (including development agencies)							80				80				80
NPISH financing schemes (excluding HF.2.2.2)							80				80				80
Enterprise financing schemes							13			13					13
Enterprises (except health care providers) financing schemes							13			13					13
Household out-of-pocket payment							1,109		1,109						1,109
Out-of-pocket excluding cost-sharing							1,109		1,109						1,109
Rest of the world financing schemes (non-resident)												216	216	216	216
Voluntary schemes (non-resident)												216	216	216	216
Other schemes (non-resident)												216	216	216	216
Foreign development agencies schemes												216	216	216	216
	4,510	4,502	8	217	4	0	4	1,201	1,109	13	80	216	216	216	6,148

7.2 Financing Schemes and Revenues of Financing Schemes (HF x FS)- 2019/20

Financing schemes	Revenues of health care financing schemes													All HF
	Transfers from government domestic revenue (allocated to health purposes)	Internal transfers and grants	Other transfers from government domestic revenue	Transfers distributed by government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct foreign financial transfers	Direct multilateral financial transfers	
Government schemes and compulsory contributory health care financing schemes	5,970	5,970	164	164	4	4	4	98	7	90				6,134
Government schemes	5,970	5,970	164	164										6,134
Central government schemes	4,518	4,518	164	164										4,682
Ministry of Health Scheme	4,518	4,518	164	164										4,682
State/regional/local government schemes	1,453	1,453												1,453
Dzongkhag Health Sector Scheme	1,453	1,453												1,453
Voluntary health care payment schemes	8		8		4	0	4							110
Voluntary health insurance schemes	8		8		4	0	4							12
Primary/substitute health insurance schemes	8		8		4	0	4							12
Employer-based insurance (Other than enterprises schemes)					4		4							4
Government-based voluntary insurance	8		8											8
Other primary coverage schemes					0	0								0
NPISH financing schemes (including development agencies)								90		90				90

Financing schemes	Revenues of health care financing schemes														
	Transfers from government to health purposes)	Internal transfers and grants	Other transfers from government domestic revenue	Transfers distributed by government from foreign origin	Voluntary prepayment	Voluntary prepayment from individuals/households	Voluntary prepayment from employers	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from corporations n.e.c.	Other revenues from NPISH n.e.c.	Direct foreign transfers	Direct foreign financial transfers	Direct multilateral financial transfers	All HF
NPISH financing schemes (excluding HF.2.2.2)							90			90					90
Enterprise financing schemes							7			7					7
Enterprises (except health care providers) financing schemes							7			7					7
Household out-of-pocket payment							1,181			1,181					1,181
Out-of-pocket excluding cost-sharing							1,181			1,181					1,181
Rest of the world financing schemes (non-resident)												229	229	229	229
Voluntary schemes (non-resident)												229	229	229	229
Other schemes (non-resident)												229	229	229	229
Foreign development agencies schemes												229	229	229	229
All HP	5,978	5,970	8	164	4	0	4	1,278	1,181	7	90	229	229	229	7,653

7.3 Health Care Providers and Financing Schemes (HP x HF)- 2018/19

Health care providers	Financing schemes																						
	Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/subsidiary health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPSH financing schemes (including development agencies)	NPSH financing schemes (excluding HF.2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes	
Hospitals	3,728	3,728	2,700	2,700	1,028	1,028																	3,728
General hospitals	1,857	1,857	830	830	1,028	1,028																	1,857
Dzongkhag Hospitals	1,300	1,300	716	716	585	585																	1,300
BHU I, II & others	557	557	114	114	443	443																	557
Specialized hospitals (Other than mental health hospitals)	1,782	1,782	1,782	1,782																			1,782
JDWNRH	1,310	1,310	1,310	1,310																			1,310
Regional Referral Hospital	471	471	471	471																			471
Unspecified hospitals (n.e.c.)	89	89	89	89																			89
Providers of ambulatory health care																	1,109	1,109					1,109

7.4 Health Care Providers and Financing Schemes (HP x HF) - 2019/20

		Financing schemes																							
		Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPISH financing schemes (including development agencies)	NPISH financing schemes (excluding HF 2.2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non- resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes	All HF	
Health care providers	Hospitals	4,677	4,677	3,225	3,225	1,453	1,453	1,453	1,453															4,677	
	General hospitals	2,366	2,366	914	914	1,453	1,453	1,453	1,453															2,366	
	Dzongkhag Hospitals	1,640	1,640	798	798	843	843	843	843															1,640	
	BHU I, II & others	726	726	116	116	610	610	610	610															726	
	Specialized hospitals (Other than mental health hospitals)	2,311	2,311	2,311	2,311																			2,311	
	JDWNRH	1,663	1,663	1,663	1,663																			1,663	
	Regional Referral Hospital	648	648	648	648																			648	
	Providers of ambulatory health care																								1,184
																									1,181
																									1,181
																									3
																									3

Health care providers		Financing schemes															All HF									
		Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPSH financing schemes (including development agencies)	NPSH financing schemes (excluding HF2.2.2)	Enterprise financing schemes		Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes		
Medical practices																		1,181	1,181							1,181
Unspecified medical practices (n.e.c.)																		1,181	1,181							1,181
Ambulatory health care centres																										3
Non-specialised ambulatory health care centres																										3
Providers of preventive care	180	180	180	180																						211
Providers of health care system administration and financing	1,277	1,277	1,277	1,277																						1,277

Health care providers	Financing schemes		
Government health administration agencies	1,277		
Unspecified health care providers (n.e.c.)			
All HP	1,277	305	7,653
Government schemes and compulsory contributory health care financing schemes	1,277		6,134
Government schemes	1,277		6,134
Central government schemes	1,277		4,682
Ministry of Health Scheme	1,277		4,682
State/regional/local government schemes			1,453
Dzongkhag Health Sector Scheme			1,453
Voluntary health care payment schemes		76	110
Voluntary health insurance schemes		12	12
Primary/substitutory health insurance schemes		12	12
Employer-based insurance (Other than enterprises schemes)		4	4
Government-based voluntary insurance		8	8
Other primary coverage schemes		0	0
NPISH financing schemes (including development agencies)		60	90
NPISH financing schemes (excluding HF.2.2)		60	90
Enterprise financing schemes		4	7
Enterprises (except health care providers) financing schemes		4	7
Household out-of-pocket payment			1,181
Out-of-pocket excluding cost-sharing			1,181
Rest of the world financing schemes (non-resident)		229	229
Voluntary schemes (non-resident)		229	229
Other schemes (non-resident)		229	229
Foreign development agencies schemes		229	229
All HF	1,277	305	7,653

Health care functions	Financing schemes													All HF											
	Health care functions	Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health insurance schemes	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance		Other primary coverage schemes	NPSH financing schemes (including development agencies)	NPSH financing schemes (excluding HF 2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes
Unspecified curative care (n.e.c.)	82	82	82	82		12	12	12	12	4	8	0	5					131	131	131					225
Rehabilitative care						5							5												5
Home-based rehabilitative care						5							5												5
Curative care and rehabilitative care	3,271	3,271	2,379	892	892	17	12	12	4	8	0	5	5	5	5		241	241	241	241					3,530
Inpatient curative and rehabilitative care	2,345	2,345	1,862	483	483												23	23	23	23					2,369
Outpatient curative and rehabilitative care	844	844	435	410	410												87	87	87	87					931
Home-based curative and rehabilitative care						5							5												5

		Financing schemes							All HF		
Health care functions	Health care functions	82								827	
	Government schemes and compulsory contributory health care financing schemes	82								827	
	Government schemes	82								690	
	Central government schemes	82								690	
	Ministry of Health Scheme									137	
	State/regional/local government schemes									137	
	Dzongkhag Health Sector Scheme	12									64
	Voluntary health care payment schemes	12									
	Voluntary health insurance schemes	12									
	Primary/subsidiary health insurance schemes	4									
	Employer-based insurance (Other than enterprises schemes)	8									
	Government-based voluntary insurance	0									
	Other primary coverage schemes										64
	NPSH financing schemes (including development agencies)										64
	NPSH financing schemes (excluding HF.2.2)										
	Enterprise financing schemes										
	Enterprises (except health care providers) financing schemes	131	147	147	29	29	692	692			
	Household out-of-pocket payment	131	147	147	29	29	692	692			
	Out-of-pocket excluding cost-sharing										
	Rest of the world financing schemes (non-resident)										
Voluntary schemes (non-resident)											
Other schemes (non-resident)											
Foreign development agencies schemes	225	147	147	29	29	692	692			891	

Health care functions		Financing schemes																								
		Health care functions	Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPSH financing schemes (including development agencies)	NPSH financing schemes (excluding HF.2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes	All HF	
Information, education and counseling (IEC) programmes	7	7	7	7			6						6	6											13	
Other and unspecified IEC programmes (n.e.c.)	7	7	7	7			6						6	6											13	
Immunisation programmes	62	62	62	62																					62	
Healthy condition monitoring programmes	383	383	383	383																					383	
Maternal care programme	14	14	14	14																					14	
Nutrition programme	277	277	277	277																					277	
Family planning programme	92	92	92	92																					92	

Health care functions		Financing schemes																All HF								
		Health care functions	Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health insurance schemes	Voluntary health care payment schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPISH financing schemes (including development agencies)	NPISH financing schemes (excluding HF.2.2)	Enterprise financing schemes		Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes	
Public Health Preventive Care	375	375	237	237	137	137	58							58											432	
Communicable Disease prevention and control	31	31	31	31		22								22	22										53	
TB Control	12	12	12	12																					12	
STI and AIDS prevention and control	20	20	20	20		15									15	15									34	
Vector Borne Disease Control	17	17	17	17																					17	
Maternal and Child Health related preventive actions	265	265	128	128	137	137	11							11	11										276	
Non-communicable disease prevention and control	19	19	19	19		9								9	9										28	

Health care Functions		Financing schemes																	ALL HF						
		Health care Functions	Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/subsidiary health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPSH financing schemes (including development agencies)	NPSH financing schemes (excluding HF2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes	
Epidemiology and disease surveillance	1	1	1	1																					1
Nutrition	4	4	4	4																					4
Other Public Health Preventive Care	6	6	6	6																					6
Unspecified preventive care (n.e.c.)	1	1	1	1																					1
Governance, and health system and financing administration	620	620	620	620																					620
Government and Health system administration	610	610	610	610																					610
Planning & Management	315	315	315	315																					315
Monitoring & Evaluation (M&E)	60	60	60	60																					60

7.6 Health Care Functions and Financing Schemes (HC x HF) - 2019/20

Health care Functions	Financing schemes																All HF							
	Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/subsidiary health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPISH financing schemes (including development agencies)	NPISH financing schemes (excluding HF.2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes		Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes	
Curative care	3,828	3,828	2,569	2,569	1,259	1,259	19	12	12	4	8	0			7	7	257	257						4,104
Inpatient curative care	2,848	2,848	2,166	2,166	681	681											25	25						2,873
General inpatient curative care	1,110	1,110	429	429	681	681																		1,110
Specialised inpatient curative care	1,738	1,738	1,738	1,738																				1,738
Unspecified inpatient curative care (n.e.c.)																	25	25						25
Outpatient curative care	979	979	401	401	578	578	3								3	3	93	93						1,075
General outpatient curative care	976	976	398	398	578	578	3								3	3	93	93						1,072
Dental outpatient curative care	3	3	3	3																				3
Unspecified curative care (n.e.c.)	2	2	2	2			16	12	12	4	8	0			4	4	140	140						157

Health care functions	Financing schemes																	All HF							
	Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPIH financing schemes (including development agencies)	NPIH financing schemes (excluding HF.2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment		Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes		
Rehabilitative care							23						23	23											23
Home-based rehabilitative care							23						23	23											23
Curative care and rehabilitative care	3,828	3,828	2,569	2,569	1,259	1,259	42	12	12	4	8	0	23	23	7	7	257	257							4,127
Inpatient curative and rehabilitative care	2,848	2,848	2,166	2,166	681	681											25	25							2,873
Outpatient curative and rehabilitative care	979	979	401	401	578	578	3								3	3	93	93							1,075
Home-based curative and rehabilitative care							23						23	23											23
Other curative and rehabilitative care	2	2	2	2			16	12	12	4	8	0			4	4	140	140							157
Long-term care (health)																	157	157							157

Health care functions	Financing schemes													All HF										
	Government schemes and compulsory contributory health care financing schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPISH financing schemes (including development agencies)		NPISH financing schemes (excluding HF.2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes	
Immunisation programmes	117	117	117	117																				117
Healthy condition monitoring programmes	484	484	484	484																				484
Maternal care programme	17	17	17	17																				17
Nutrition programme	343	343	343	343																				343
Family planning programme	124	124	124	124																				124
Epidemiological surveillance and risk and disease control programmes	0	0	0	0																				0
Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)	0	0	0	0																				0

Health care functions	Financing schemes														All HF										
	Government schemes and compulsory contributory schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPSH financing schemes (including development agencies)	NPSH financing schemes (excluding HF:2.2)		Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes		
Public Health Preventive Care	425	425	232	232	193	193	53						53	53											479
Communicable Disease prevention and control	1	1	1	1		18							18	18											19
TB Control	65	65	65	65																					65
STI and AIDS prevention and control	1	1	1	1		16							16	16											17
Vector Borne Disease Control	8	8	8	8																					8
Maternal and Child Health related preventive actions	319	319	126	126	193	193	12						12	12											331
Non-communicable disease prevention and control	6	6	6	6		7							7	7											13
Epidemiology and disease surveillance	7	7	7	7																					7
Nutrition	7	7	7	7																					7

Health care functions		Financing schemes																							
		Government schemes and compulsory contributory schemes	Government schemes	Central government schemes	Ministry of Health Scheme	State/regional/local government schemes	Dzongkhag Health Sector Scheme	Voluntary health care payment schemes	Voluntary health insurance schemes	Primary/substitutory health insurance schemes	Employer-based insurance (Other than enterprises schemes)	Government-based voluntary insurance	Other primary coverage schemes	NPIH financing schemes (including development agencies)	NPIH financing schemes (excluding HF.2.2)	Enterprise financing schemes	Enterprises (except health care providers) financing schemes	Household out-of-pocket payment	Out-of-pocket excluding cost-sharing	Rest of the world financing schemes (non-resident)	Voluntary schemes (non-resident)	Other schemes (non-resident)	Foreign development agencies schemes	All HF	
WASH	6	6	6	6	6																				6
Other Public Health Preventive Care	5	5	5	5	5																				5
Unspecified preventive care (n.e.c.)	2	2	2	2	2																				2
Governance, and health system and financing administration	1,277	1,277	1,277	1,277	1,277		0						0	0											1,277
Governance and Health system administration	1,270	1,270	1,270	1,270	1,270		0						0	0											1,270
Planning & Management	408	408	408	408	408																				408
Monitoring & Evaluation (M&E)	129	129	129	129	129																				129
Procurement & supply management	733	733	733	733	733		0						0	0											733

7.7 Health Care Functions and Health Care Providers Schemes (HC x HP)- 2018/19

Health care Functions	Health care providers															
	Hospitals	General hospitals	Dongkhag Hospitals	BHU I, II & others	Specialized hospitals (Other than mental health hospitals)	JDWNRH	Regional Referral Hospital	Unspecified hospitals (n.c.)	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Unspecified health care providers (n.c.)	All HP
Curative care	3,067	1,610	1,127	483	1,369	1,007	362	88	241	241	241				217	3,525
Inpatient curative care	2,218	872	610	262	1,340	985	354	7	23	23	23				127	2,369
General inpatient curative care	872	872	610	262											67	938
Specialized inpatient curative care	1,340				1,340	985	354	0							61	1,401
Unspecified inpatient curative care (n.e.c.)	6							6	23	23	23					30
Outpatient curative care	767	738	517	221	29	21	8		87	87	87				77	931
General outpatient curative care	765	738	517	221	27	20	7		87	87	87				74	926
Dental outpatient curative care	2				2	2	1								3	6
Unspecified curative care (n.e.c.)	82							82	131	131	131				12	225
Rehabilitative care															5	5
Home-based rehabilitative care															5	5
Curative care and rehabilitative care	3,067	1,610	1,127	483	1,369	1,007	362	88	241	241	241				222	3,530
Inpatient curative and rehabilitative care	2,218	872	610	262	1,340	985	354	7	23	23	23				127	2,369

Health care functions	Health care providers															
	Hospitals	General hospitals	Dzongkhag Hospitals	BHU I, II & others	Specialized hospitals (Other than mental health hospitals)	JDWRH	Regional Referral Hospital	Unspecified hospitals (n.e.c.)	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Unspecified health care providers (n.e.c.)	All HP
Outpatient curative and rehabilitative care	767	738	517	221	29	21	8		87	87	87				77	931
Home-based curative and rehabilitative care															5	5
Other curative and rehabilitative care	82							82	131	131	131				12	225
Long-term care (health)									147	147	147					147
Unspecified long-term care (n.e.c.)									147	147	147					147
Ancillary services (non-specified by function)									29	29	29					29
Unspecified ancillary services (n.e.c.)									29	29	29					29
Medical goods (non-specified by function)									692	692	692					692
Unspecified medical goods (n.e.c.)									692	692	692					692
Preventive care	661	247	173	74	413	304	109	1				185			45	891
Information, education and counseling (IEC) programmes												13				13
Other and unspecified IEC programmes (n.e.c.)												13				13

Health care functions	Health care providers															
	Hospitals	General hospitals	Dzongkhag Hospitals	BHU I, II & others	Specialized hospitals (Other than mental health hospitals)	JDWRH	Regional Referral Hospital	Unspecified hospitals (n.e.c.)	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Unspecified health care providers (n.e.c.)	All HP
Immunisation programmes	47				47	34	12					13			2	62
Healthy condition monitoring programmes	366				366	269	97								17	383
Maternal care programme	13				13	10	3								1	14
Nutrition programme	265				265	195	70								12	277
Family planning programme	88				88	65	23								4	92
Public Health Preventive Care	247	247	173	74								158			27	432
Communicable Disease prevention and control												53				53
TB Control												12				12
STI and AIDS prevention and control												20			15	34
Vector Borne Disease Control												17				17
Maternal and Child Health related preventive actions	247	247	173	74								17			12	276
Non-communicable disease prevention and control												28				28
Epidemiology and disease surveillance												1				1

Health care functions	Health care providers															
	Hospitals	General hospitals	Dzongkhag Hospitals	BHU I, II & others	Specialized hospitals (Other than mental health hospitals)	JDWRH	Regional Referral Hospital	Unspecified hospitals (n.e.c.)	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Unspecified health care providers (n.e.c.)	All HP
Nutrition												4				4
Other Public Health Preventive Care												6				6
Unspecified preventive care (n.e.c.)	1						1					0				1
Governance, and health system and financing administration													440	440	180	620
Governance and Health system administration													430	430	180	610
Planning & Management													315	315	315	315
Monitoring & Evaluation (M&E)													60	60	60	60
Procurement & supply management													55	55	0	56
Other governance and Health system administration (n.e.c.)															180	180
Unspecified governance, and health system and financing administration (n.e.c.)													10	10		10
Other health care services not elsewhere classified (n.e.c.)															240	240
All HC	3,728	1,857	1,300	557	1,782	1,310	471	89	1,109	1,109	1,109	185	440	440	687	6,148

7.8 Health Care Functions and Health Care Providers Schemes (HC x HP)- 2019/20

Health care functions	Health care providers														All HP		
	Hospitals	General hospitals	Dzongkhag Hospitals	Bhu I, II & others	Specialised hospitals (Other than mental health hospitals)	JDWRH	Regional Referral Hospital	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Ambulatory health care centres	Non-specialised ambulatory health care centres	Providers of preventive care	Providers of health care system administration and financing		Government health administration agencies	Unspecified health care providers (n.e.c.)
Curative care	3,826	2,051	1,422	629	1,775	1,277	498	260	257	257	3	3	2			16	4,104
Inpatient curative care	2,848	1,110	769	341	1,738	1,250	487	25	25	25							2,873
General inpatient curative care	1,110	1,110	769	341													1,110
Specialised inpatient curative care	1,738				1,738	1,250	487										1,738
Unspecified inpatient curative care (n.e.c.)								25	25	25							25
Outpatient curative care	979	941	652	289	37	27	11	96	93	93	3	3					1,075
General outpatient curative care	976	941	652	289	34	25	10	96	93	93	3	3					1,072
Dental outpatient curative care	3				3	2	1										3
Unspecified curative care (n.e.c.)								140	140	140			2			16	157
Rehabilitative care																23	23
Home-based rehabilitative care																23	23

Health care functions	Health care providers																
	Hospitals	General hospitals	Dzongkhag Hospitals	Bhu I, II & others	Specialised hospitals (Other than mental health hospitals)	JDWNRH	Regional Referral Hospital	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Ambulatory health care centres	Non-specialised ambulatory health care centres	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Unspecified health care providers (n.e.c.)	All HP
Curative care and rehabilitative care	3,826	2,051	1,422	629	1,775	1,277	498	260	257	257	3	3	2			39	4,127
Inpatient curative and rehabilitative care	2,848	1,110	769	341	1,738	1,250	487	25	25	25							2,873
Outpatient curative and rehabilitative care	979	941	652	289	37	27	11	96	93	93	3	3					1,075
Home-based curative and rehabilitative care																23	23
Other curative and rehabilitative care								140	140	140			2			16	157
Long-term care (health)								157	157	157							157
Unspecified long-term care (n.e.c.)								157	157	157							157
Ancillary services (non-specified by function)								30	30	30							30
Unspecified ancillary services (n.e.c.)								30	30	30							30
Medical goods (non-specified by function)								736	736	736							736
Unspecified medical goods (n.e.c.)								736	736	736							736

Health care functions	Health care providers																
	Hospitals	General hospitals	Dzongkhag Hospitals	BHu I, II & others	Specialised hospitals (Other than mental health hospitals)	JDWRH	Regional Referral Hospital	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Ambulatory health care centres	Non-specialised ambulatory health care centres	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Unspecified health care providers (n.e.c.)	All HP
Preventive care	851	315	218	97	536	385	150						209			28	1,088
Information, education and counseling (IEC) programmes													6				6
Other and unspecified IEC programmes (n.e.c.)													6				6
Immunisation programmes	61				61	44	17						57				117
Healthy condition monitoring programmes	475				475	342	133						9				484
Maternal care programme	17				17	12	5										17
Nutrition programme	343				343	247	96										343
Family planning programme	115				115	82	32						9				124
Epidemiological surveillance and risk and disease control programmes													0				0

Health care functions	Health care providers																
	Hospitals	General hospitals	Dzongkhag Hospitals	Bhu I, II & others	Specialised hospitals (Other than mental health hospitals)	JDWNRH	Regional Referral Hospital	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Ambulatory health care centres	Non-specialised ambulatory health care centres	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Unspecified health care providers (n.e.c.)	All HP
Unspecified epidemiological surveillance and risk and disease control programmes (n.e.c.)													0				0
Public Health Preventive Care	315	315	218	97									135			28	479
Communicable Disease prevention and control													19				19
TB Control													65				65
STI and AIDS prevention and control													1			16	17
Vector Borne Disease Control													8				8
Maternal and Child Health related preventive actions	315	315	218	97									4			12	331
Non-communicable disease prevention and control																	13

Health care functions	Health care providers																
	Hospitals	General hospitals	Dzongkhag Hospitals	Bhu I, II & others	Specialised hospitals (Other than mental health hospitals)	JDWRH	Regional Referral Hospital	Providers of ambulatory health care	Medical practices	Unspecified medical practices (n.e.c.)	Ambulatory health care centres	Non-specialised ambulatory health care centres	Providers of preventive care	Providers of health care system administration and financing	Government health administration agencies	Unspecified health care providers (n.e.c.)	All HP
Epidemiology and disease surveillance												7					7
Nutrition												7					7
WASH												6					6
Other Public Health Preventive Care												5					5
Unspecified preventive care (n.e.c.)												2					2
Governance, and health system and financing administration														1,277	1,277	0	1,277
Governance and Health system administration														1,270	1,270	0	1,270
Planning & Management														408	408		408
Monitoring & Evaluation (M&E)														129	129		129
Procurement & supply management														733	733	0	733

Health care providers				
Health care functions	Hospitals			4,677
	General hospitals			2,366
	Dzongkhag Hospitals			1,640
	BHU I, II & others			726
	Specialised hospitals (Other than mental health hospitals)			2,311
	JDWRH			1,663
	Regional Referral Hospital			648
	Providers of ambulatory health care			1,184
	Medical practices			1,181
	Unspecified medical practices (n.e.c.)			1,181
	Ambulatory health care centres			3
	Non-specialised ambulatory health care centres			3
	Providers of preventive care			211
	Providers of health care system administration and financing	7		1,277
	Government health administration agencies	7		1,277
	Unspecified health care providers (n.e.c.)		237	305
	All HP	7	237	7,653
Unspecified governance, and health system and financing administration (n.e.c.)				
Other health care services not elsewhere classified (n.e.c.)				
All HC				

7.9 Health Care Providers and Factors of Provision Schemes (HP x FP)- 2018/19

Health care providers	Factors of health care provision																											
	Compensation of employees	Wages and salaries	Social contributions	All Other costs related to employees	Self-employed professional remuneration	Materials and services used	Health care services	Laboratory & Imaging services	Other health care services (n.e.c.)	Health care goods	Pharmaceuticals	ARV	TB drugs	Contraceptives	Other pharmaceuticals (n.e.c.)	Non-health care services	Training	Technical Assistance	Operational research	Other non-health care services (n.e.c.)	Non-health care goods	Other materials and services used (n.e.c.)	Consumption of fixed capital	Other items of spending on inputs	Taxes	Unspecified factors of health care provision (n.e.c.)	All FP	
Hospitals	1,575	1,361	98	116	856	38	38	38	330	330	330				330	426	23	2	1	400	61		1,040	1	1	256	3,728	
General hospitals	868	757	54	56	287	34	34	34	3	3	3				3	219	0	2	1	216	31		702	0	0		1,857	
Dzongkhag Hospitals	557	498	35	24	154	4	4	4	2	2	2				2	124	0	2	122	24	24		589	0	0		1,300	
BHu I, II & others	311	259	19	32	133	31	31	31	0	0	0				0	95		1	95	7	7		113	0	0		557	
Specialised hospitals (Other than mental health hospitals)	687	599	43	44	501					328	328				328	145	0	0	0	144	28		338	1	1	256	1,782	
JDWNRH	458	390	26	42	438					327	327				327	94		0	0	94	17		157	1	1	256	1,310	
Regional Referral Hospital	229	209	17	3	62					0	0				0	51	0			50	11		180	0	0		471	
Unspecified hospitals (n.e.c.)	21	5	0	16	68	4	4	4								62	22			40	2			0	0	0	89	
Providers of ambulatory health care					241	176	29	147	692	692	692			472	219													1,109
Medical practices					241	176	29	147	692	692	692			472	219													1,109
Unspecified medical practices (n.e.c.)					241	176	29	147	692	692	692			472	219													1,109
Providers of preventive care	5	1		4	143	92	92	92		9	9	7	2			40	2		8	31	2					37	185	

Health care providers		Factors of health care provision			
		2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020
	Compensation of employees	213	213	1,793	1,510
	Wages and salaries	147	147	109	175
	Social contributions	12	12	109	175
	All Other costs related to employees	55	55	175	241
	Self-employed professional remuneration			241	241
	Materials and services used	209	209	2,480	405
	Health care services	6	6	315	3
	Laboratory & Imaging services	6	6	168	3
	Other health care services (n.e.c.)			147	
	Health care goods			1,431	401
	Pharmaceuticals			1,431	401
	ARV			7	2
	TB drugs			2	472
	Contraceptives			472	950
	Other pharmaceuticals (n.e.c.)	190	190	658	2
	Non-health care services	84	84	108	
	Training			2	9
	Technical Assistance			2	9
	Operational research	106	106	538	2
	Other non-health care services (n.e.c.)	13	13	76	0
	Non-health care goods	0	0	0	1,050
	Other materials and services used (n.e.c.)	10	10	1,050	2
	Consumption of fixed capital	1	1	2	
	Other items of spending on inputs	1	1		
	Taxes	6	6	281	687
	Unspecified factors of health care provision (n.e.c.)	440	440	581	6,148
	All FP	440	440	6,148	6,148
Providers of health care system administration and financing					
Government health administration agencies					
Unspecified health care providers (n.e.c.)					
All HP					

7.10 Health Care Providers and Factors of Provision Schemes (HP x FP)- 2019/20

Health care providers	Factors of health care provision																			All FP	All FP							
	Compensation of employees	Wages and salaries	Social contributions	All Other costs related to employees	Self-employed professional remuneration	Materials and services used	Health care services	Laboratory & Imaging services	Other health care services (n.e.c.)	Health care goods	Pharmaceuticals	TB drugs	Vaccines	Contraceptives	Other pharmaceuticals (n.e.c.)	Non-health care services	Training	Operational research	Other non-health care services (n.e.c.)	Non-health care goods	Other materials and services used (n.e.c.)	Consumption of fixed capital	Other items of spending on inputs	Taxes	Unspecified factors of health care provision (n.e.c.)	All FP		
Hospitals	2,432	2,103	183	145		1,173	277	44	232	447	447	443		3	382	0	1	381	66	2	1,071	2	2			4,677		
General hospitals	1,335	1,149	104	82		308	42	42		3	3			3	230	0	1	229	31	2	723	0	0			2,366		
Dzongkhag Hospitals	868	768	67	33		165	5	5		3	3			3	132		0	132	24		607	0	0			1,640		
BHu I, II & others	467	380	37	49		143	37	37		1	1			1	97	0	0	97	7	2	116	0	0			726		
Specialised hospitals (Other than mental health hospitals)	1,097	954	80	63		865	254	2	232	443	443	443			153		0	152	35		348	1	1			2,311		
JDWNRH	705	611	49	46		795	232		232	443	443	443			95		0	95	24		162	1	1			1,663		
Regional Referral Hospital	392	343	31	18		70	2	2		0	0	0			57			57	11		186	1	1			648		
Providers of ambulatory health care	2	2			257	925	187	30	157	738	738			503	235											1,184		
Medical practices					257	923	187	30	157	736	736			503	234												1,181	

Factors of health care provision			
Health care providers	Unspecified health care providers (n.e.c.)		All HP
	Compensation of employees		2,736
	Wages and salaries		2,320
	Social contributions		226
	All Other costs related to employees		191
	Self-employed professional remuneration		257
	Materials and services used	21	3,255
	Health care services	19	659
	Laboratory & Imaging services	19	270
	Other health care services (n.e.c.)		389
	Health care goods		1,965
	Pharmaceuticals		1,965
	TB drugs		16
	Vaccines		485
	Contraceptives		503
	Other pharmaceuticals (n.e.c.)		962
	Non-health care services	2	541
	Training		0
	Operational research		4
	Other non-health care services (n.e.c.)	2	537
	Non-health care goods		89
	Other materials and services used (n.e.c.)		2
	Consumption of fixed capital		1,082
	Other items of spending on inputs		8
	Taxes		8
	Unspecified factors of health care provision (n.e.c.)	284	315
	All FP	305	7,653
All FP			