

# Budget Analysis of Ministry of Health FY 2017/18



Government of Nepal  
Ministry of Health  
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## EXECUTIVE SUMMARY

This budget analysis (BA) intends to enable the MoH, policy makers, planners, programme managers, and External Development Partners (EDPs) to see the trend of budgeted (planned) and actual government health spending for the five year period of FY 2013/14 to 2017/18. From this fiscal year (FY), the Government of Nepal (GoN) has devolved a portion of the health budget to the local governments (LGs). A quick analysis of budget allocation and expenditure at local government (LG) level is also included in this BA. For comparability purposes, macro level indicators have also been reported on since 2013. The analysis is done using the annual work plans and budgets (AWPBs), the GoN's Red Book (from FY2013/14 to 2017/18), financial monitoring reports (FMRs) and conditional grants provided to LGs. The adjusted budgets of consecutive fiscal years have been used to capture the final expenditures. For FY 2017/18, the initial budget is used in the analysis. The analysis of conditional grants was carried out collecting information from the Ministry of Federal Affairs and Local Development (MoFALD).

The government spending on health as a share of the Gross Domestic Product (GDP) has slowly increased from 1.4 percent in FY 2013/14 to 1.8 percent in FY 2016/17. Evidence suggests that countries should strive to spend five percent of their GDP for progressing towards Universal Health Coverage (UHC) (Mcintyre *et al*, 2017). The health sector budget (MoH and other ministries\*) is gradually increasing over the years from NPR 33.9bn in FY 2013/14 to NPR 56.5bn in FY 2017/18. The share of other ministries in the health sector budget increased from ten percent in FY 2013/14 to 17 percent in FY 2017/18. Between FY 2013/14 and FY 2016/17, the per capita government spending gradually increased from NPR 966 (USD 9.8) to NPR 1,630 (USD 15.4) in real terms. However, in constant terms (base year fixed to FY 2000/01), within the same time, the share of government spending has increased very little from NPR 373 (USD 3.8) to NPR 578 (USD 5). Chatham house recommends low-income countries to spend USD 86 per capita to promote universal access to primary care services (Mcintyre, 2014).

The MoH budget rose gradually each year for the last four fiscal years until in FY 2017/18 when it suddenly dropped. This is simply because, from this fiscal year, the GoN has provided NPR 15.08bn directly to LGs as a conditional grant for health and this is captured in the MoFALD budget rather than that of the MOH. In the last four years, the volume of the MoH budget increased in absolute terms from NPR 30.2bn in FY 2013/14 to NPR 40.6bn in FY 2016/17. However, the proportion of the MoH budget against the national budget has decreased over the same period from 5.8 percent to 3.9 percent respectively. In FY 2016/17, the MoH absorptive capacity has significantly improved (94 percent) which is mainly because of the recruitment of vacant posts from public service commission and improved procurement practices.

The volume of budget allocated for both administration and programmes is gradually rising. However, in the current fiscal year, there has been a sudden fall in the administration budget (only 9 percent of the MoH budget), which is mainly because most of the salaries for district-and-below- level facilities is provided to LGs. Similarly, the volume of budget allocated for both the centre and districts has seen a gradual rise between FY 2013/14 and FY 2015/16 with almost equal allocation between centre and districts since FY2014/15. In FY 2017/18, there has been a sharp fall in percentage share of the district budget (30 percent of the MoH budget). Again, this is mainly due to the fact that district-and-below- budgets are now provided directly to LGs. The absorption of provinces and the district level budgets is better than the central level. Province 3 has received the highest share of the budget across all years.

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\* Ministry of Defence, Ministry of Federal Affairs and Local Government, Ministry of Finance Staff and Retirement, Ministry of Home Affairs and Ministry of Education

The MoH has prioritised the Essential Health Care Services (EHCS) budget as it has accounted for the majority of the MoH's budget, which is in line with the Nepal Health Sector Strategy (NHSS). Over the past five years, the allocation of EHCS has remained above 60 percent of the MoH budget. Majority of MoH expenditure has occurred in the last trimester of the year for the past four years. This indicates that the MoH needs to improve its planning, budgeting, authorisation, and expenditure practices. This pattern raises an important question of whether or not health services are being delivered effectively and in a timely manner in Trimesters 1 and 2.

At the beginning of FY2017/18, the Resource Committee provided a ceiling of NPR 46.87bn to the MoH, which was further divided (NPR 15.08bn) up between the LGs in the form of a conditional grant. The transition phase is still ongoing and there is still a level of confusion at regional and district level structures. There were also delays in programme implementation due to these confusions. The LGs are mandated to comply with existing financial rules and regulations and to maintain financial records in their offices. All LGs prepare reports in the form and formats prescribed by the Office of Auditor General (OAG). More than 50 percent of the conditional grants were conditioned to salary and allowances. About one third of the grants were conditioned to the integrated health programmes. It should be noted that due to the lack of policy level clarity many 'Palikas' have failed to provide salaries to health workers working at district-and-below- level health institutions. A total of 32 percent of grants conditioned to LGs is allocated to the Integrated Health programme (IHP). Out of that, 23 percent has been conditioned for the procurement of drugs, equipment, and services. At this point there is no uniform information to report procurement related processes and practises being utilised by LGs. Out of the total IHP budget conditioned to LGs, 39 percent is allocated to reproductive health programmes. The Aama Programme is a major component of the budget within the reproductive health sector with a total of NPR. 1.37bn allocated in FY2017/18. Out of the total amount, NPR. 0.69bn has been allocated to LGs and NPR 0.68 still remains with the MoH/FHD. This shows that more than 50 percent of Aama grants have been conditioned to LGs. This analysis has observed that LGs have not received the Aama guidelines.

This BA has explored some important questions that need to be addressed by the GoN/MoH. Health is an important development agenda and so it must be included in all policies (at all levels of government). The evidence based annual work planning and budgeting at all levels of government needs to be harmonised through a comprehensive policy framework. This is important because the constitution of Nepal has mandated 'concurrent rights' to all levels of government. In order to have a complete budget analysis of LGs, a separate exercise is recommended. The MoH must initiate the process of preparing a health sector transition plan, which will support in securing the required resources and distributing them. A costed health financing strategy that is applicable to all levels of government needs to be formulated. This strategy should set out the roadmap for achieving at least USD 86 per capita for improving access to primary care or spending 5 percent of the GDP for progressing towards UHC.

## CONTENTS

<b>Acknowledgements</b> .....	<b>ii</b>
<b>Executive Summary</b> .....	<b>iii</b>
<b>Contents</b> .....	<b>v</b>
<b>Acronyms and Abbreviations</b> .....	<b>vii</b>
<b>1 INTRODUCTION</b> .....	<b>9</b>
1.1 Background.....	9
1.2 Objectives of the Analysis.....	9
1.3 Methodology .....	9
<b>2 PLANNING BUDGETING AND EXPENDITURE PATTERN OF MoH</b> .....	<b>11</b>
2.1 Budget Characteristics.....	11
2.2 Budget Preparation Process in FY 2017/18 .....	11
2.3 Budget Preparation Process Issues in the Changing Context.....	13
2.4 Priority Programmes.....	13
<b>3 REPORT AGAINST NHSS INDICATORS</b> .....	<b>14</b>
3.1 Trends in Government Health Expenditure.....	14
3.2 Share of Health Sector Budget in Total Government Budget .....	15
<b>4 HEALTH BUDGET ANALYSIS</b> .....	<b>16</b>
4.1 Trends in Health Budget Allocation and Expenditure against the GDP.....	16
4.2 Health Sector Budget.....	17
4.3 Per Capita Health Expenditure .....	18
4.4 MoH Budget and Expenditure by Capital and Recurrent .....	18
4.5 MoH Budget and Expenditure by GoN and EDPs .....	19
4.6 MoH Budget and Expenditure by Administration and Programme .....	19
4.7 MoH Budget and Expenditure by Government, Pool fund, and Direct Funding.....	20
4.8 MoH Budget and Expenditure by Central and District Level.....	20
4.9 MoH Budget and Expenditure by Organisational Level.....	21
4.10 MoH Allocation and Expenditure by EHCS, Systems Support, and Beyond EHCS.....	21
4.11 MoH Allocation and Expenditure by Priority Programmes .....	22
4.12 MoH Budget and Expenditure by Line Item .....	22
4.13 Trimester Expenditure.....	23
4.14 Province Level Budgets and Expenditure out of District Level Budget .....	24
4.15 Budget and Expenditure by Geographical Zone .....	25
4.16 MoH Budget Allocation for Women- Focused Activities.....	25
4.17 Budget Allocation by Poverty Reduction.....	26
<b>5 BUDGET ALLOCATED TO LOCAL GOVERNMENT</b> .....	<b>27</b>
5.1 Background.....	27
5.2 Resource Pool at LG Level.....	27
5.3 Budget Allocation and Reporting Mechanism in FY 2017/18.....	28
5.4 Total Health Budget Allocated to Local Governments in FY 2017/18 .....	29
5.5 Distribution of the Integrated Health Programme Budget to Local Government .....	29
5.6 Sample of Budget and Expenditure in Local Governments in FY 2017/18.....	30
<b>6 AAMA PROGRAMME IN THE DEVOLVED CONTEXT</b> .....	<b>31</b>
6.1 Background.....	31
6.2 Challenges in Aama Programme implementation.....	31
6.3 Aama Budget and Expenditure in LG.....	32
<b>7 CONCLUSION AND WAY FORWARD</b> .....	<b>34</b>
7.1 Conclusion .....	34

7.2 The Ways Forward.....	34
References .....	36
Annex 1 Macroeconomic Indicators (NPR million) .....	37
Annex 2 Ministry of Health Budget by Programme and Source (NPR million) .....	38
Annex 3 Ministry of Health Budget by Province and District (NPR million).....	50

## ACRONYMS AND ABBREVIATIONS

ADB	Asian Development Bank
AIDS	acquired immunodeficiency syndrome
ARI	acute respiratory infection
AWPB	annual work plan and budget
BA	budget analysis
Cap	capital budget
CEC	Centre for International Study and Cooperation
DDA	Department of Drug Administration
DDC	district development committee
DFID	Department for International Development
DHO	district health office
DoA	Department of Ayurveda
DoHS	Department of Health Services
DPHO	district public health office
DTCO	District Treasury Comptroller Office
e-AWPB	electronic annual work plan and budget
EDP	external development partners
EHCS	essential health care services
Expend	expenditure
FCGO	Financial Comptroller's General Office
FY	fiscal year
GAVI	Global Alliance for Vaccines and Immunisation
GESI	gender equality and social inclusion
GIZ	German Society for International Cooperation (Gesellschaft für Internationale Zusammenarbeit)
GoN	Government of Nepal
GTZ	German Agency for Technical Cooperation
HDI	Human Development Index
HIV	human immunodeficiency virus
HP	health post
HRFMD	Human Resources and Financial Resources Management Division
HRI	Health Right International
IDA	International Development Association
ITI	International Trachoma Initiative
JAR	Joint Annual Review
JCM	Joint consultative meeting
JICA	Japan International Cooperation Agency
LG	Local Government
LMBIS	Line Ministry Budget Information System
MCH	maternal and child health
MDG	Millennium Development Goal
MoF	Ministry of Finance
MoFALD	Ministry of Federal Affairs and Local Development



MoH	Ministry of Health
NA	not applicable
NHEICC	National Health Education Information Communication Centre
NHSP	Nepal Health Sector Plan
NHSS	Nepal Health Sector Strategy
NHSSP	Nepal Health Sector Support Programme
NHTC	National Health Training Centre
NPC	National Planning Commission
NPR	Nepalese rupees
NSL	Netherland Support for Leprosy
PHCC	primary health care centre
PPICD	Policy, Planning, and International Cooperation Division
Recurr	recurrent budget
RHD	regional health directorate
SDC	Swiss Development Cooperation
SHP	sub-health post
STD	sexually transmitted disease
T1, T2, T3	trimesters 1, 2, and 3
TUTH	Tribhuvan University Teaching Hospital
TWG	technical working group
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
WFP	World Food Programme
WHO	World Health Organisation

# 1 INTRODUCTION

## 1.1 Background

The Constitution of Nepal 2015 mandates health as a fundamental right of the people (GoN, 2015). The National Health Policy 2014, which comes under the overarching framework of the Constitution, aims to implement this right by ensuring equitable access to quality health care services for all (GoN, 2014). The Nepal Health Sector Strategy (NHSS) 2015-2020 lays out the strategic direction and specific roadmap to implement the constitutional mandate (GoN, 2016). The Ministry of Health (MoH) has endorsed the NHSS implementation plan, which provides the budgetary framework to ensure Nepal's commitment to achieve Universal Health Coverage and Sustainable Development Goals by 2030.

The MoH aims to continue to improve its financial management and, in particular, the timely disbursement of funds to spending units at all levels. The Financial Management Improvement Plan (FMIP) (2016/17-2021/22) has been revised and subsequently implemented. Its implementation has also improved the efficiency of resource allocation in the sector. Financial planning and budgeting provides a foundation for effective and efficient service delivery. The annual budget reflects the policy and resource allocation decisions that determine the activities, programmes, and services to be implemented by the MoH. The integration of the electronic annual work plan and budget (e-AWPB) into the Transaction Accounting and Budget Control System (TABUCS) captures the budget and expenditure information of all of the MoH's cost centres making it easily available. The MoH is experiencing problems with the timely authorisation of funds, low budget absorption, fragmented fund flow modalities (i.e. off budget and off-programme funding), and weak forecasting of financial contributions by external development partners (EDPs). In this fiscal year (FY), the Government of Nepal (GoN) has devolved some of the health budget to the local governments (LGs). This brings up the important question of tracking the budget and expenditure patterns at LG level. There are some initiatives to capture the budget and expenditure; however, they are still each in their primitive stage. This analysis primarily captures the budget channelled towards the MoH spending units. An attempt has been also made to capture the budget and expenditure at LG level as a case study basis.

## 1.2 Objectives of the Analysis

The purpose of this budget analysis (BA) is to enable the MoH, policy makers, planners and EDPs to see the trend of budgeted (planned) and actual government health spending for the period of FY 2013/14 - 2017/18. A quick analysis of health budget allocation and expenditure at LG level is also included in this BA.

The objective of this BA is to analyse the budgets and actual expenditure for each fiscal year between FY 2013/14 and 2017/18 to facilitate year-by-year, government agency-wise, and other disaggregated analysis and comparisons. This analysis should be useful for lawmakers and policymakers at all levels, programme managers, EDPs, researchers, and students.

## 1.3 Methodology

This BA primarily covers the analysis of the budget and expenditure pattern for the period from FY 2013/14 to FY 2017/18 with the exception of expenditure data for FY 2017/18. For comparability

purposes, macro level indicators have also been reported since 2013. Analysis is done using secondary sources of data, which include following sources:

- ) Annual work plan and budgets (AWPBs)
- ) The Government of Nepal's Red Book (from FY 2013/14 to FY 2017/18)
- ) Financial Monitoring Reports (FMRs)
- ) Conditional grants provided to LGs
- ) Transaction Accounting and Budget Control System

The adjusted budgets of the consecutive fiscal years have been used to capture the final expenditures. For FY 2017/18, the initial budget is used in the analysis. The analysis of conditional grants was carried out by collecting information from Ministry of Federal Affairs and Local Development (MoFALD).

The data was compiled into standard templates, which then provided the platform for analysis. Technical consultations with the MoH's planning section and discussions with the MoH and the Department of Health Service's (DoHS) planning and financial officials also provided useful comments, which have been incorporated into this report.

## 2 PLANNING BUDGETING AND EXPENDITURE PATTERN OF MOH

### 2.1 Budget Characteristics

The following characteristics of the GoN's overall budget are important to ensure comprehensiveness and transparency in the budget preparation process:

- ) *Annularity*: The public sector budgets are prepared annually, cover one year, are approved by the Parliament every year, and are executed over a one-year period. While maintaining the core concept of annual authorisation, this principle has however been modified at the preparation stage as annual budgets are developed with a three year perspective through medium-term expenditure frameworks (MTEF).
- ) *Unity*: Revenue and expenditure (as well as borrowing constraints) should be considered together to determine annual budget targets. Budgets should cover all government agencies and other institutions that undertake government operations so that the budget presents a consolidated picture of these operations and is voted on, as a whole, by the Parliament.
- ) *Universality*: All resources should be directed to a common pool or fund, to be allocated and used for expenditure according to the current priorities of the GoN.

### 2.2 Budget Preparation Process in FY 2017/18

#### 2.2.1 Planning in FY 2017/18 at the central level

The MoH's Policy Planning and International Cooperation Division (PPICD) is responsible for the entire planning process. Based on the budget ceilings provided by the MoF, it collects planning and budgeting formats prepared by all departments, divisions, centres, and central hospitals. The PPICD's Planning Unit reviews them, consults the concerned authorities, corrects any inconsistencies and inappropriateness of the contents, and compiles them together. The Ministry of Finance (MoF) compiles the sectoral budgets and prepares the national budget with policy and programmes, announces it publicly through the budget speech, and submits the final AWPB to Parliament for endorsement. The Parliament endorses the budget of the coming fiscal year and usually within a week of the budget speech, the MoF provides the (expenditure) authorisation to the MoH. The provision for giving authorisation to spending units has formally been abolished by Parliament in the FY 2017/18. However, most of the government entities including the MoH still practice the provision of authorisation. The sequence of events by which national plans are developed by the MoH within the framework of central government practice is as follows (see Table 2.1 for annual schedule):

**Table 2.1: Annual calendar related to MoH, AWPB**

Date	Major activities
January	The GoN's Resource Council/Committee defines the overall budget for the country. This includes the budget for the MoH and conditional grants to the LG through MoFALD. As per the decision of the resource council/committee, the MoF provides budget ceilings and guidelines for sectoral ministries.
January/February	The PPICD of the MoH allocates the budget ceiling for all departments, divisions, centres, and central hospitals based on priority, programme, performance, and actual expenditure. The MoH asks for preliminary budgetary commitment from EDPs during the Joint Annual Review (JAR). The MoH organises four Joint Consultative Meetings (JCMs) per year with EDPs to discuss the budget and priority areas. EDPs make their official annual commitments to the MoH at the fourth JCM.
March	The MoH's entities prepare their AWPBs based on their priorities and the previous year's budget. The MoH involves all EDPs and supporting stakeholders.
March	The PPICD submits the compiled planning and budgeting formats to the MoF.
Towards end of March	Discussions at MoF. First JCM with EDPs.
April	In practice, the MoF calls the PPICD and concerned officials (individually and in a team) to discuss item-wise justifications on their planned budgeted lines they are not satisfied with. This is a crucial juncture where adjustments may be made to the budget by the MoF.  In the last phase, the MoF invites the MoH secretary, head of the PPICD, planning unit, and finance division for final hearing and finalisation of the plan and budget.  Second and Third JCM with EDPs.
May	The MoF compiles the sectoral budgets and prepares the national budget with policy and programmes. The Red Book is compiled, finalised, and announced by the Parliament. Fourth JCM with EDPs who make their commitments.
16 <sup>th</sup> July	Start of the new fiscal year

Source: MoH, 2017

### 2.2.2 Planning in FY 2017/18 at local level

Local health issues are not well incorporated into the national planning process. The LGs have the authority to plan and budget their health activities. In this FY, 2017/18, the MoH provided its consent to the MoF to provide NPR.15.08bn as a conditional grant to LGs. However, the MoF has included NPR 14.90bn (a difference of NPR. 190 million) in the Red Book. LGs received the conditional grant through MoFALD. The LG budget included in the Red Book does not need any authorisation. In the second week of July 2017, the MoF sent a circular through its website to all District Treasury and Comptroller Office (DTCO) to release the first quarter budget as per the Red Book irrespective of equalisation or conditional grants. In September, the GoN increased the number of LGs from 744 to 753, which

required further allocation of the budget. The GoN decided to adjust the previously agreed budget to account for the new LGs. During this process, several errors were observed in the Red Book which caused a problem with sending the health budget to some of the LGs. Additionally, 12 LGs have experienced problems with receiving their complete health budget (they received partial budget). These changes demanded the re-adjustment of the budget in order to correct these errors. The MoH also included a further NPR. 190 million for LG. In the second week of November, these changes were enacted and the budget was resent to LGs via the MoFALD. By the second week of December 2017, these changes had been included in the Line Ministry Budget Information System (LMBIS). In this context, there is no further information on current expenditure data at the LG level.

### 2.3 Budget Preparation Process Issues in the Changing Context

Planning and budgeting functions often operate in parallel in the Nepalese context. In practice, planners are only involved in planning while budget implementers (finance officers) are only involved in keeping expenditure records. This separation has been a major issue during the NHSP-1 and NHSP-2 periods and the MoH still needs to address it by better aligning its actual expenditures with its budgets. The broader issues include:

- ) Aligning the health plan and budget at all levels against national policies, plans, and international commitments
- ) Developing and harmonising a consistent planning cycle at all levels of government
- ) Standardising the MTEF applicable to all levels of government
- ) Determining the health budget at all levels of government including health entities
- ) Timely commitment from development partners
- ) Developing the capacity of officials engaged in planning at all levels of government

### 2.4 Priority Programmes

Each fiscal year, the GoN/NPC provides a list of priority programmes and planning guidance to sectoral ministries. Based on this, the MoH prepares the AWPB for the coming fiscal year. The priority areas from the GoN/NPC normally differ every fiscal year. This is based on the Government's priorities in the health sector. It is important to note that the changes may still come under the bigger programme areas i.e. national health insurance, child health, maternal health, free healthcare, and disease control. The MoH compiles them and prepares a final draft of the AWPB by incorporating actions agreed on at the JAR and included in the aide-mémoire between the GoN and its EDPs, and priority areas agreed at JCMs.

While analysing the list of priority programmes, it was observed that the budget keep on changing across programmes based on how the priority has been set. Rather than being uniformly incremental, some of these changes are also influenced by NPC guidance. In the devolved context, this could be additionally challenged, as the plans of LG are not mandated to be aligned with the GoN/NPCs priority areas. The LGs have authority to decide their priorities, budget, and implementation. Implementing the JAR aide-mémoire at LG level will equally pose a challenge.

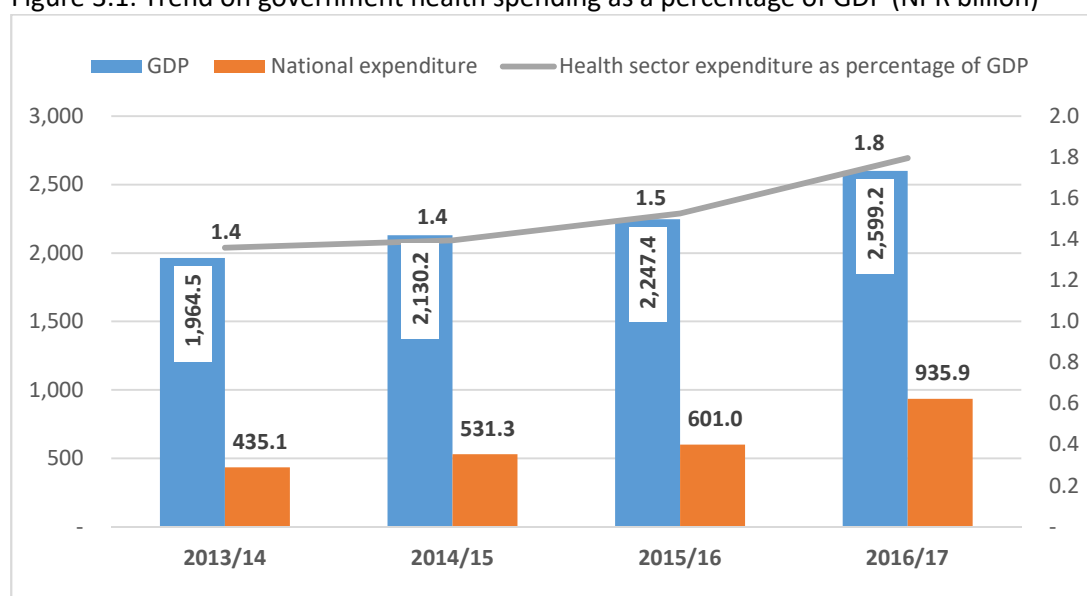
### 3 REPORT AGAINST NHSS INDICATORS

This section summarises the progress made against Nepal Health Sector Strategy (NHSS) targets of ‘improved sustainability of healthcare financing’. Only two of the six indicators, namely government health expenditure as a percentage of the gross domestic product (GDP) and the percentage of the health budget in the total government budget, can be covered under the scope of this BA and they are presented below.

#### 3.1 Trends in Government Health Expenditure

Figure 3.1 provides an indication on the trend of government health spending as a percentage of GDP. Over the years, government spending on health as a share of the GDP is slowly increasing. In the figure below, the government spending on health includes budget allocated to the MoH and other line ministries. Other line ministries include the MoF, Commerce and Supply, Defence, Home Affairs, General Administration, Education, and Federal Affairs and Local Development.

Figure 3.1: Trend on government health spending as a percentage of GDP (NPR billion)



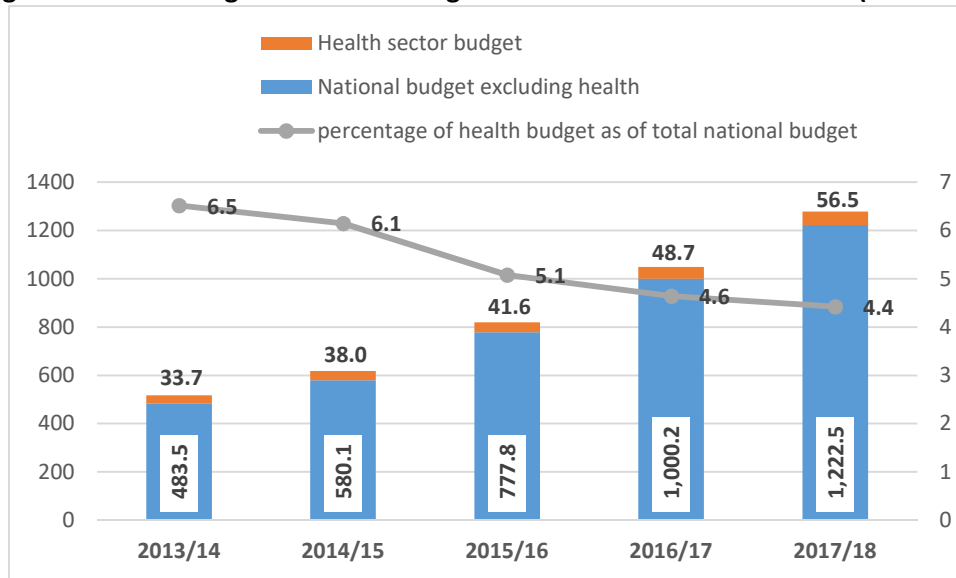
Source: Red book FY 2013/14-17/18

Government health expenditure as a percentage of the GDP for FY 2016/17 is 1.8 percent. There is a 0.4 percentage increase compared to the baseline year (1.4% for 2014) and 0.2 percentage increase compared to the target (1.6% for 2017). The Chatham House report issued in 2014 recommended that countries should strive to spend 5% of their GDP for progressing towards Universal Health Coverage (UHC) (Mcintyre, 2014). There is a wide range of evidence and comparisons across countries that support this target of at least 5% or more of the GDP. The 2010 World Health Report stated that public spending of about 6% of the GDP on health will limit out-of-pocket payments to an amount that makes the incidence of financial catastrophe negligible (WHO, 2010). Government spending on health of more than 5 percent of the GDP is required to achieve a conservative target of 90% coverage of maternal and child health services (Mcintyre *et al*, 2017). Detailed progress on other indicators NHSS indicators such as incidence of catastrophic health expenditure, percentage of OPE as total health expenditure are included the JAR meeting report.

### 3.2 Share of Health Sector Budget in Total Government Budget

Figure 3.2 below shows trends in the health sector budget as a percentage of the national budget. As indicated by figure, the share of the health sector budget compared to the total national budget is gradually decreasing over the years. Note that this includes the MOH budget as well as the health budget for other line ministries.

**Figure 3.2: Percentage of national budget allocated to the health sector (NPR billion)**



Source: Red book FY 2013/14-17/18

The health sector budget was 6.5 percent of the total government budget in FY 2013/14 and is currently 4.4 percent of the total national budget in FY 2017/18. In the above figure, total national budget is obtained by adding national budget excluding health and health sector budget together.



## 4 HEALTH BUDGET ANALYSIS

This section examines the health budget and related expenditure from FY 2013/14 to FY 2017/18. The budget and expenditure are compared with macroeconomic indicators. The section starts with an analysis of the health sector budget followed by a detailed analysis of the MoH budget. Note that the following analysis does not provide definitive reasons for trends, but does try to elucidate potential reasons for some of the findings.

### 4.1 Trends in Health Budget Allocation and Expenditure against the GDP

Table 4.1 shows the GDP, national budget, health sector budget, the budget provided to LGs, and the MoH annual budget and related expenditure covering the period from FY 2013/14 to FY 2017/18. See Annex 1 for details on Nepal's main macroeconomic indicators.

**Table 4.1: GDP, National, Health Sector, LGs, MoH Budget and Expenditure (NPR billion)**

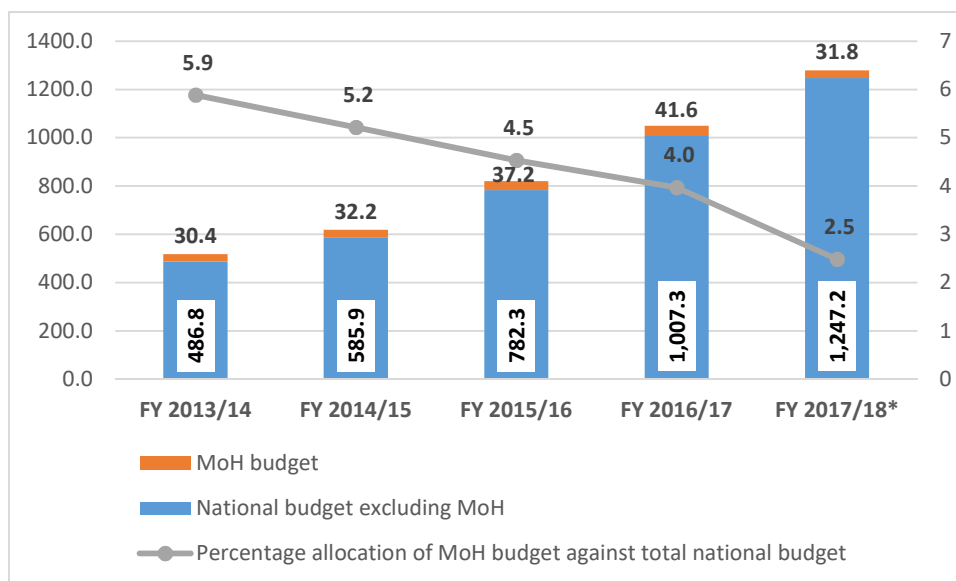
Categories	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	FY 2017/18*
GDP	1,964,540	2,130,150	2,247,427	2,599,234	2,721,398
<b>Budget (NPR)</b>					
National	517.2	618.1	819.5	1,048.9	1,279.0
Health sector	33.9	36.7	42.1	49.8	56.5
Local Government	0.0	0.0	0.0	0.0	15.08
MoH	30.4	32.2	37.2	41.6	31.8
<b>Expenditure (NPR)</b>					
National	435.1	531.3	601.0	935.9	NA
Health sector	26.7	29.7	34.3	46.7	NA
MoH	22.9	24.5	29.2	39.1	NA
<b>Absorption Rate (%)</b>					
National	84.1	86.0	73.3	89.2	NA
Health sector	78.8	81.0	81.5	93.7	NA
MoH	75.1	76.2	78.7	93.9	NA

\* Forecast from ADB (4.7% projected GDP growth rate) updated September 2017.

Source: MoF, Economic Survey FY2013/14-17/18; GoN Red Book, FY 2013/14-17/18

In the last four years, the MoH budget increased in absolute terms from NPR 30.4bn in FY 2013/14 to NPR 41.6bn in FY 2016/17 (see table above). However, the proportion of the MoH budget against the national budget has actually decreased over the same period from 5.8 percent to 4 percent respectively see graph below. In FY 2017/18, the MoH budget suddenly dropped to NPR 31.8 bn. This is simply because, from this fiscal year, the GoN has allocated NPR.15.08bn directly to LGs as conditional grants for health reflected through the MoFALD budget. The percentage share of MoH budget against the national budget has reduced to 2.5 percent. In the figure below, total national budget is obtained by adding national budget excluding health and health sector budget together.

**Figure 4.1: Percentage of national budget allocated to MoH (NPR billion)**



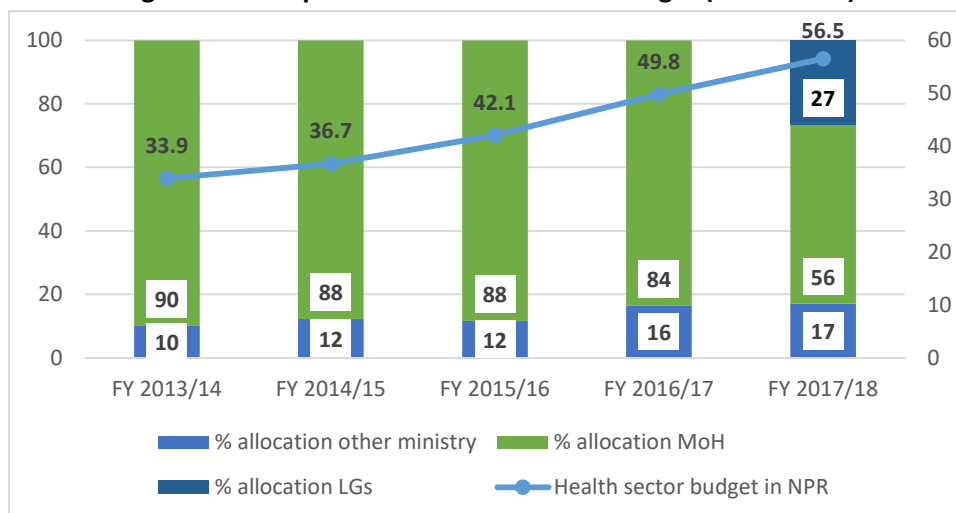
Source: GoN, Red Book, FY 2013/14-2017/18

The MoH absorption rate in FY 2013/14 and FY 2014/15 was lower than that of the absorption rate for national and health sector budget (see Table 4.1). It is important to note that the FY 2014/15 was considered as an expenditure year meaning that MoH received the amount that it had spent in the year before. This practice further highlights the need to improve absorption rates in the MoH. In FY 2016/17, the MoH absorption capacity was significantly improved to 94 percent compared to 75 percent in FY2013/14. The reason behind this was recruitment of vacant posts from public service commission and improved procurement practices.

## 4.2 Health Sector Budget

Figure 4.2 shows the distribution of the health sector budget and its distribution across the MoH, other ministries, and LG. The health sector budget has been gradually increasing over the years from NPR 33.9bn in FY 2013/14 to NPR 56.5bn in FY 2017/18.

**Figure 4.2 Composition of Health Sector Budget (NPR billion)**



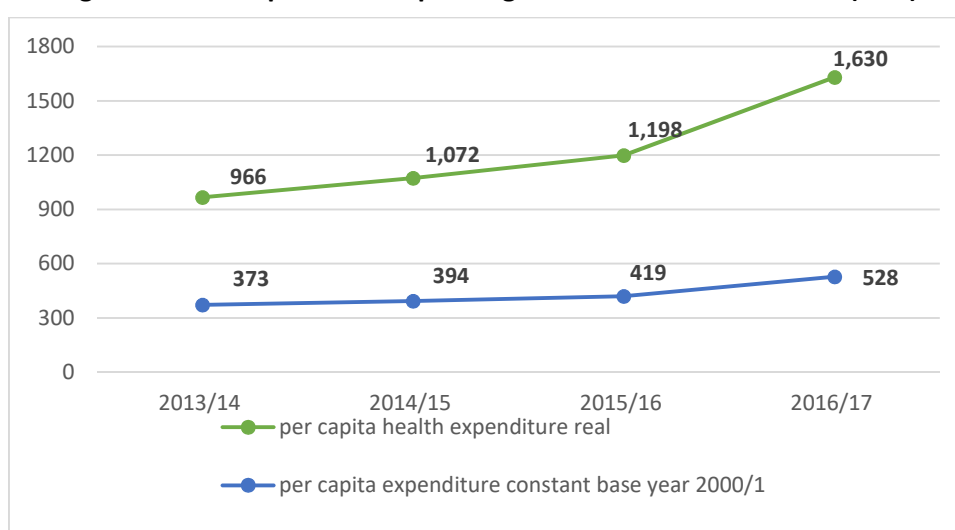
Source: GoN, Red Book, FY 2013/14-2017/18

The proportion of MoH budget over the same time period is decreasing as the share of other ministries budget for health has increased from ten percent in FY 2013/14 to 17 percent in FY 2017/18. From this fiscal year onwards, LGs have been allocated conditional grants for health through MoFALD, which is 27 percent of the total health sector budget.

### 4.3 Per Capita Health Expenditure

Figure 4.3 shows trends in per capita government spending on health. Between FY 2013/14 and FY 2016/17, the per capita government spending has gradually increased from NPR 966 (USD 9.8) to NPR 1,630 (USD 15.4) in real terms. However, in constant terms (base year fixed to FY 2000/01), within the same time, the share of government spending has increased very little from NPR 373 (USD 3.8) to NPR 578 (USD 5).

**Figure 4.3: Per capita health spending in real and constant terms (NPR)**



Source: Red book FY 2013/14-17/18, Population projection obtained from HMIS

The Chatham House report, including recent evidence, recommends that low-income countries spend USD 86 per capita to promote universal access to primary care services (Mcintyre, 2014). This shows that Nepal is spending far behind the recommended amount to achieve universal access to primary care services.

*Note: The analysis in the below subsection only covers the budget and expenditure of the MoH. It should be noted that NPR 15.08bn provided as conditional grants to LGs is not included in the analysis.*

### 4.4 MoH Budget and Expenditure by Capital and Recurrent

Table 4.2, shows that there is a fall in the volume of capital budget since FY 2013/14 from NPR 5.2bn to NPR 4.6bn in FY 2015/16, until it rise again in FY 2016/17. This increase suggests government priority to rebuild health infrastructure. The percentage allocation of the capital budget in FY 2017/18 has remained at 19 percent, which is highest for all years. On the other hand, the recurrent budget is observed to be gradually increasing from NPR 25.3bn in FY 2013/14 to NPR 35bn in FY 2016/17.

**Table 4.2: Budget and Percentage Expenditure by Capital and Recurrent (NPR billion)**

Source	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18*	
	NPR	%	NPR	%	NPR	%	NPR	%	NPR	%
Capital	5.2	55.8	4.3	72.1	4.6	73.9	6.6	87.9	5.9	15.25
Recurrent	25.3	78.7	27.9	76.7	32.6	79.1	35	95.1	25.9	13.90
<b>MoH Total</b>	<b>30.4</b>	<b>75.3</b>	<b>32.2</b>	<b>76.1</b>	<b>37.2</b>	<b>78.5</b>	<b>41.6</b>	<b>94.0</b>	<b>31.8</b>	<b>14.15</b>

Source: Red Book, FY 2013/14-2017/18

\* Expenditure amount includes Q1 only

Over the four-year period, the absorption of the recurrent budget has been above 77 percent with almost 95 percent absorption in FY 2016/17. It gives an impression that the absorption of the recurrent budget is better than the capital budget, which is mainly because a significant proportion of the recurrent budget is used for administrative expenditure including salary and allowances. More often capital budget is subjected to significant procurement delays. Trend suggest improvement in absorption of capital budget.

#### 4.5 MoH Budget and Expenditure by GoN and EDPs

The government's budget allocation for MoH has gradually increased from NPR 19.3bn in FY 2013/14 to NPR 31.9bn in FY 2016/17. The percentage share of the MoH budget by government has increased from 63 percent to 77 percent in the same period indicating a gradual decrease in share of the MoH budget by EDPs. Between FY 2013/14 and FY 2016/17, the percentage share of the MoH budget by EDPs has decreased by 30 percent.

**Table 4.3: Budget and Percentage Expenditure by Source of Fund (NPR billion)**

Source	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18*	
	NPR	%	NPR	%	NPR	%	NPR	%	NPR	%
Government	20.1	76.6	20.9	90.0	29.4	82.7	31.9	99.7	23.6	16.9
EDP	10.3	71.8	11.3	50.4	7.7	63.6	9.7	75.3	8.2	6.1
<b>MoH Total</b>	<b>30.4</b>	<b>75.3</b>	<b>32.2</b>	<b>76.1</b>	<b>37.2</b>	<b>78.5</b>	<b>41.6</b>	<b>94.0</b>	<b>31.8</b>	<b>14.2</b>

Source: Red Book, FY 2013/14-2017/18.

\* Expenditure amount includes Q1 only

The absorption of the government budget in the last five years has remained above 80 percent with almost 100 percent absorption in FY 2016/17. The absorption of the EDP budget for the same period is between 50 percent and 75 percent. This could be due to weak or no reporting of EDP direct funding, which is reflected in the Red Book but not captured in government expenditure records.

#### 4.6 MoH Budget and Expenditure by Administration and Programme

Table 4.4 shows that the budget allocated for both administration and programmes. Over the past four years, the volume of budget allocated for both administration and programmes has been gradually rising. However, the percentage allocation of the budget on administration has remained around 30 percent. The sudden fall in the administration budget (only 9 percent of the MoH) budget in this fiscal year is mainly because most of the salaries for district-and-below- level facilities are provided to LGs.

**Table 4.4: Budget and Percentage Expenditure by Administrative and Programme (NPR billion)**

Source	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18*	
	NPR	%	NPR	%	NPR	%	NPR	%	NPR	%
Administrative	8.5	89.4	8.9	101.1	11.6	79.3	11.2	113.4	2.9	30.1
Programme	22	69.1	23.3	66.5	25.5	78.4	30.4	86.8	28.8	12.6
<b>MoH Total</b>	<b>30.4</b>	<b>75.3</b>	<b>32.2</b>	<b>76.1</b>	<b>37.2</b>	<b>78.5</b>	<b>41.6</b>	<b>94.0</b>	<b>31.8</b>	<b>14.2</b>

Source: MoH, FY2013/14-2017/18

\* Expenditure amount includes Q1 only

The MoH has been able to spend almost all of its administrative budget as it is mainly covers staff salaries and allowances. The absorption rate of the programme budget is slowly improving from FY 2014/15 onwards (for details, see Annex 2).

#### 4.7 MoH Budget and Expenditure by Government, Pool fund, and Direct Funding

The GoN's Red Book mainly covers government funds and contributions from EDPs in the form of direct and pooled funds. Table 4.5 shows that there is no particular trend in the allocation and expenditure of pooled funds and direct funding over the years.

**Table 4.5: Budget and Percentage Expenditure by (NPR billion)**

Source	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18*	
	NPR	%	NPR	%	NPR	%	NPR	%	NPR	%
GoN	20.1	84.9	20.9	89.7	29.4	82.5	31.9	99.8	23.6	16.9
Pooled funds	6.1	71.3	8.1	57.8	0.8	121.2	3.4	139.4	4.4	11.1
Direct funds	4.2	33.3	3.2	33.3	6.9	57.4	6.3	40.1	3.7	13.1
<b>MoH Total</b>	<b>30.4</b>	<b>75.1</b>	<b>32.2</b>	<b>76.2</b>	<b>37.2</b>	<b>78.7</b>	<b>41.6</b>	<b>93.9</b>	<b>31.8</b>	<b>14.2</b>

Source: Red Book, FY2013/14-2017/18

\* Expenditure amount includes Q1 only

It is important to note that the reporting of expenditure under direct funding has been weak over the years.

#### 4.8 MoH Budget and Expenditure by Central and District Level

Table 4.6 shows the budget allocated for both the centre and the districts. Over four years, the volume of budget allocated for both the centre and the districts is gradually rising. Most of the years the percentage allocation of the health budget to the centre and districts revolved around 50 percent (see figure). There is a sharp fall in the percentage share of the district budget (30 percent of the MoH budget) in FY 2017/18 and this is mainly due to the district-and-below budget provided to LGs through the MoFALD.

**Table 4.6: MoH budget and percentage expenditure by central and district levels (NPR billion)**

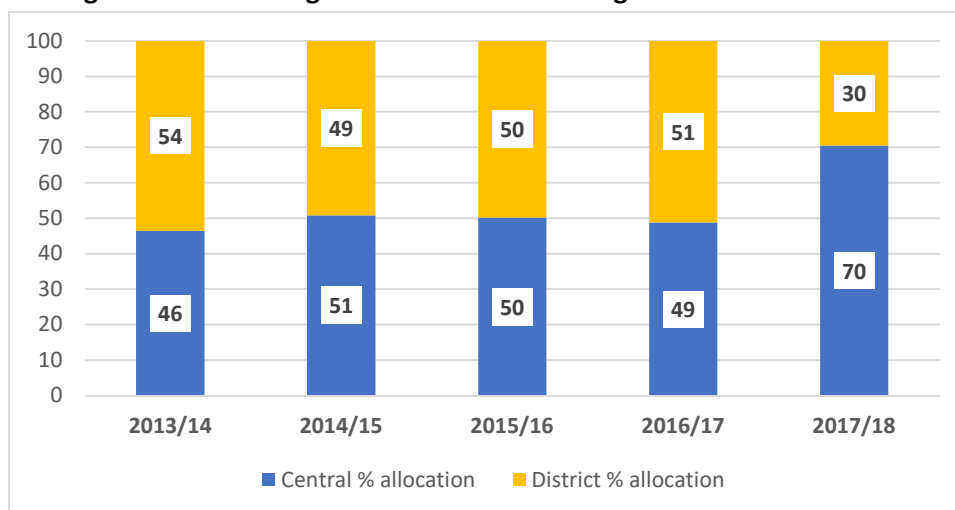
Level	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18*	
	NPR	%	NPR	%	NPR	%	NPR	%	NPR	%
Central	14.1	68.7	16.4	63.4	18.6	73.9	20.3	89.0	22.4	13.7
District	16.3	80.6	15.8	89.3	18.5	83.4	21.3	98.6	9.4	15.4
<b>MoH Total</b>	<b>30.4</b>	<b>75.1</b>	<b>32.2</b>	<b>76.2</b>	<b>37.2</b>	<b>78.7</b>	<b>41.6</b>	<b>93.9</b>	<b>31.8</b>	<b>14.2</b>

Source: MoH, FY2013/14-2017/18

\* Expenditure amount includes Q1 only

Each year, the absorption level of the district level budgets is better than the central level. The absorptive capacity of the central level seems to have improved over the years since FY 2014/15. This could be due to improved central level procurement practices. See Annex 3 for more details on district level allocation and expenditure.

**Figure 4.4: Percentage allocation of MoH budget to centre and district**



Source: MoH, FY2013/14-2017/18

#### 4.9 MoH Budget and Expenditure by Organisational Level

The Department of Health Services (DoHS) holds the majority of the MoH budget. Between FY 2013/14 and FY 2016/17, the DoHS budget increased by NPR 20.1bn and NPR 26.6bn (see table below). In terms of volume, Department of Drug Administration (DDA) has the lowest share of MoH budget. At the same time, the budget to MoH as spending unit seemed to have increased over the years.

**Table 4.7: Budget (NPR) and percentage expenditure by MoH Organisations (NPR billion)**

Level	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18*	
	NPR	%	NPR	%	NPR	%	NPR	%	NPR	%
MoH as spending unit	2.6	77.7	2.6	68.4	3.6	61.3	3.9	90.0	4.9	8.8
DoHS	20.1	74.1	20.5	77.4	24.6	82.0	26.6	95.5	16.9	13.5
DDA	0.1	94.0	0.1	90.6	0.1	63.4	0.1	69.5	0.2	13.0
DoA	1.1	65.2	0.9	80.1	1.1	69.1	1.1	88.4	0.6	4.9
Centres	3.5	46.0	3.2	53.4	2.6	44.0	2.6	72.8	3.0	10.0
Hospitals	3.2	114.9	4.8	89.2	5.1	94.6	7.3	99.2	6.2	23.6
<b>MoH Total</b>	<b>30.4</b>	<b>75.1</b>	<b>32.2</b>	<b>76.2</b>	<b>37.2</b>	<b>78.7</b>	<b>41.6</b>	<b>93.9</b>	<b>31.8</b>	<b>14.2</b>

Source: MoH, FY2013/14-2017/18

\* Expenditure amount includes Q1 only

The data also shows a large increase for hospital budgets over the years in line with an improved budget absorptive capacity. The budget absorption capacity of MoH as spending unit also seemed to have improved.

#### 4.10 MoH Allocation and Expenditure by EHCS, Systems Support, and Beyond EHCS

Essential health care services (EHCS) is a priority for MoH, thus EHCS accounts for majority of the MoH's budget. This is in line with the NHSS's recommendations. Over the past four years, the volume

of the budget under EHCS systems and beyond has increased in line with the increasing MoH budget (see Table 4.8). However, between FY 2013/14 and FY 2017/18, the allocation of EHCS budget in real terms has decreased from 70 to 60 percent while budget for “beyond EHCS” has increased from 10 percent to 22 percent. This is mainly because of the increased budget to hospitals.

**Table 4.8: MoH budget and percentage expenditure by EHCS, systems support, and beyond EHCS (NPR billion)**

Type	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18	
	NPR	%	NPR	%	NPR	%	NPR	%	NPR	
EHCS	21.2	73.2	21.5	74.6	25.5	79.2	27.9	92.4	18.9	
Beyond EHCS	2.9	104.0	3.9	88.4	4.4	87.5	5.9	97.9	7.1	
System components	6.3	68.3	6.7	73.8	7.3	71.4	7.8	96.3	5.7	
<b>MoH Total</b>	<b>30.4</b>	<b>75.1</b>	<b>32.2</b>	<b>76.2</b>	<b>37.2</b>	<b>78.7</b>	<b>41.6</b>	<b>93.9</b>	<b>31.8</b>	

Source: MoH, FY2013/14-2017/18

The budget for system components, which includes decentralised service delivery, private/NGO sector development, sector management, health financing/resource management, logistic management, human resource development and information system management, has increased over the last four years. Good budget absorptive capacity has been observed across all three areas in the last four FYs, particularly in FY 2016/17 where it was above 90 percent across each areas.

#### 4.11 MoH Allocation and Expenditure by Priority Programmes

Table 4.9 shows the MoH’s budget in NPR and the percentage of the budget spent by the different levels of priority programmes. Priority 1 programmes are the programmes with the highest priority assigned by the National Planning Commission. The data shows that the MoH has gradually increased their budget for Priority 1 programmes from NPR 25.6bn in FY 2013/14 to NPR 33.6bn in FY 2016/17. Over the years, Priority 1 programmes were allocated 80 percent and above of the MoH budget. Less than two percent of the budget is allocated for Priority 3 programmes.

**Table 4.9: MoH budget and percentage expenditure by programme priority (NPR billion)**

Type	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18*	
	NPR	%	NPR	%	NPR	%	NPR	%	NPR	%
<b>Priority-1</b>	25.6	72.2	26.5	74.3	31.0	76.8	33.6	93.3	25.1	13.0
<b>Priority-2</b>	4.3	90.5	5.1	83.7	5.6	88.9	7.5	96.5	6.0	20.1
<b>Priority-3</b>	0.5	88.9	0.6	94.8	0.5	81.9	0.6	95.2	0.7	6.6
<b>Total</b>	<b>30.4</b>	<b>75.1</b>	<b>32.2</b>	<b>76.2</b>	<b>37.2</b>	<b>78.7</b>	<b>41.6</b>	<b>93.9</b>	<b>31.8</b>	<b>14.2</b>

Source: MoH, FY 2013/14-2017/18

The absorption of Priority 1 programmes appears to have improved over the years with more than 90 percent absorption in FY 2016/17.

#### 4.12 MoH Budget and Expenditure by Line Item

Table 4.10 shows the budget allocated and percentage spent by the main overall budget lines. The data shows that, for the budget allocated in FY 2013/14 to 2017/18:

- ) The grants to hospitals have almost doubled, accounting for 42% of the MoH budget in FY 2017/18.

) The budget for programme activities, capital budget, and medicine purchasing has slightly increased.

**Table 4.10: MoH Budget Line Budgets and Percentage Expenditure by (NPR billion)**

Line Item	2013/14		2014/15		2015/16		2016/17		2017/18
	NPR	%	NPR	%	NPR	%	NPR	%	NPR
Wages and salaries	6.6	87.3	7.5	94.4	9.3	77.0	7.9	121.2	1.6
Support services	1.9	68.8	1.5	72.1	1.9	56.4	1.8	82.8	1.2
Capacity building	5.2	52.5	0.6	42.4	1.0	59.8	0.8	64.4	0.8
Program activities	0.05	70.0	4.8	62.3	3.4	67.2	4.2	69.8	3.4
Medicine purchases	3.5	57.8	3.9	38.5	5.7	73.9	4.7	82.1	5.5
Grants to hospitals	8.1	100.2	9.5	89.5	11.3	93.2	15.6	95.3	13.5
Capital	5.2	56.6	4.3	71.1	4.6	74.2	6.6	88.6	5.9
<b>MoH Total</b>	<b>30.4</b>	<b>75.1</b>	<b>32.2</b>	<b>76.2</b>	<b>37.2</b>	<b>78.7</b>	<b>41.6</b>	<b>93.9</b>	<b>31.8</b>

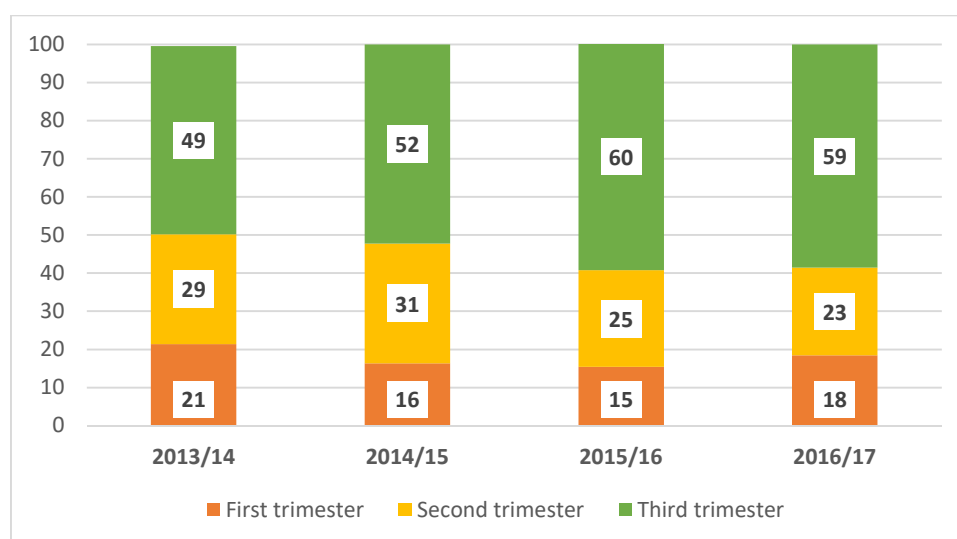
Source: MoH, FY2013/14-2017/18

In terms of expenditure, the weakest performance is capacity building however with improving absorptive capacity. The absorption of grants to hospitals, capital budget and medicine purchase has improved over the years.

#### 4.13 Trimester Expenditure

Figure 4.5 shows that the majority of the MoH expenditure has occurred in the last trimester over the last four years. This indicates that the MoH needs to improve its planning, budgeting, authorisation and expenditure practices.

**Figure 4.5: Trimester wise expenditure (NPR billion)**



Source: MoH FY2013/14-2017/18

This pattern raises the question of whether or not health services are being delivered effectively and in a timely manner in trimesters 1 and 2.



#### 4.14 Province Level Budgets and Expenditure out of District Level Budget

Table 4.11 shows the amounts and proportionate expenditure of the MoH's district level budgets by province. It should be noted that there was no provision for the provinces in previous fiscal years. This analysis will support the preparation of future provincial AWPBs.

**Table 4.11: Budget and percentage expenditure of district budget by province (NPR billion)**

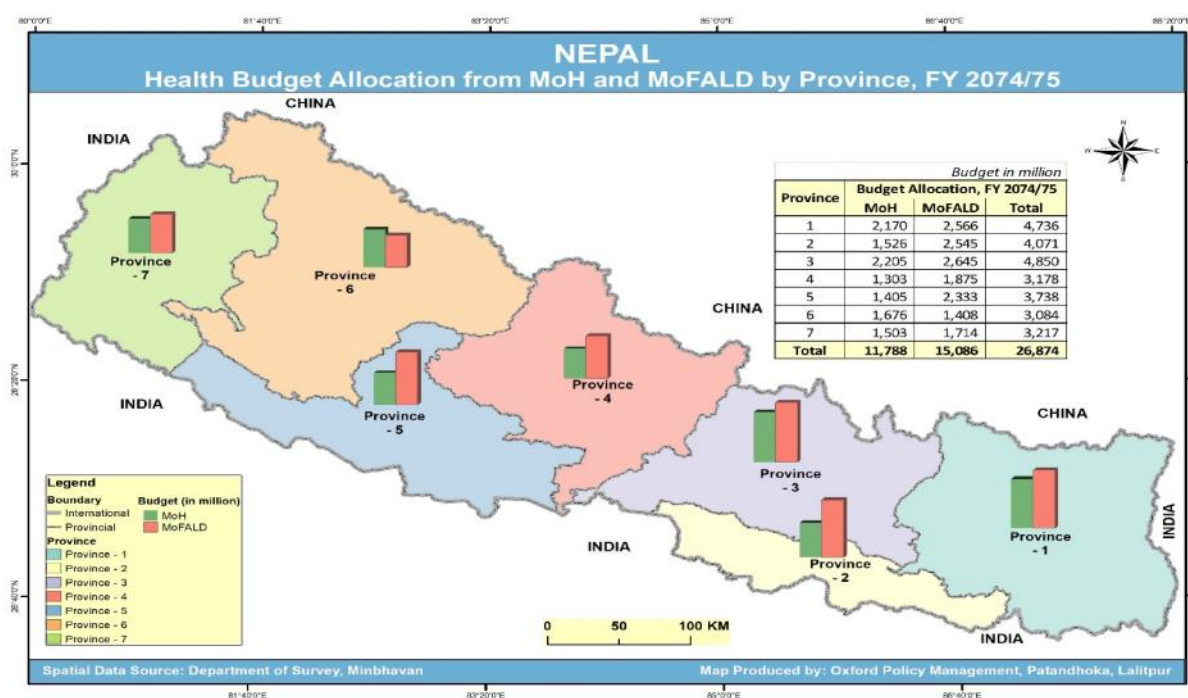
Region	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18
	NPR	%	NPR	%	NPR	%	NPR	%	NPR
Province - 1	2.9	82.8	2.8	85.7	3.2	84.4	3.8	97.4	2.2
Province - 2	2.6	84.6	2.5	88.0	2.5	84.0	2.8	96.4	1.5
Province - 3	2.8	82.1	2.8	89.3	3.3	81.8	4.0	92.5	2.2
Province - 4	1.7	82.4	2.1	90.5	2.6	84.6	2.8	103.6	1.3
Province - 5*	2.7	77.8	1.8	88.9	2.3	82.6	2.6	100.0	1.4
Province - 6*	1.6	81.3	2.1	85.7	2.4	83.3	2.9	103.4	1.7
Province - 7	2.0	75.0	1.9	89.5	2.2	81.8	2.5	100.0	1.5
<b>District Total</b>	<b>16.3</b>	<b>80.4</b>	<b>15.8</b>	<b>89.2</b>	<b>18.5</b>	<b>83.8</b>	<b>21.3</b>	<b>98.6</b>	<b>11.8</b>

Source: MoH FY2013/14-2017/18 \*recently formed two new districts namely Rukum east and Nawalparasi east are not separately considered.

The data shows Province 3 has received the highest share of the budget across all years. The budget absorption rate across the provinces is observed to be improving over years and is better compared to the absorption of central budget.

The following map shows the province-wise distribution of the MoH and LG budget for FY 2017/18. The total volume of MoH budget to province is NPR 11.8 bn and conditional grant for health to LGs is NPR 15.09bn. Province 3 is the highest recipient of both the MoH and MoFALD budget whereas province 5 is the lowest recipient of MoH budget and province 6 for MoFALD budget.

**Figure 4.6: MoH (district budget) and LGs budget by provinces**



#### 4.15 Budget and Expenditure by Geographical Zone

Table 4.12 shows MoH’s district-level budgets by the three main geographical regions in the country. The hilly regions have received almost half of the MoH budget. One of the reasons for this trend may be because the hilly regions have a higher number of districts (there are 39 hill, 20 Tarai, and 16 mountain districts).

**Table 4.12: District level budget and percentage expenditure (NPR billion) by geographical zone**

Region	FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		FY 2017/18
	NPR	%	NPR	%	NPR	%	NPR	%	NPR
Mountain	2.3	80.4	3.2	86.0	3.8	84.2	4.4	99.8	2.7
Hill	8.0	80.9	8.0	90.0	9.6	83.2	11.2	97.6	6.0
Tarai	6.0	80.4	4.7	90.5	5.2	83.4	5.7	99.8	3.1
<b>Total</b>	<b>16.3</b>	<b>80.6</b>	<b>15.8</b>	<b>89.3</b>	<b>18.5</b>	<b>83.4</b>	<b>21.3</b>	<b>98.6</b>	<b>11.8</b>

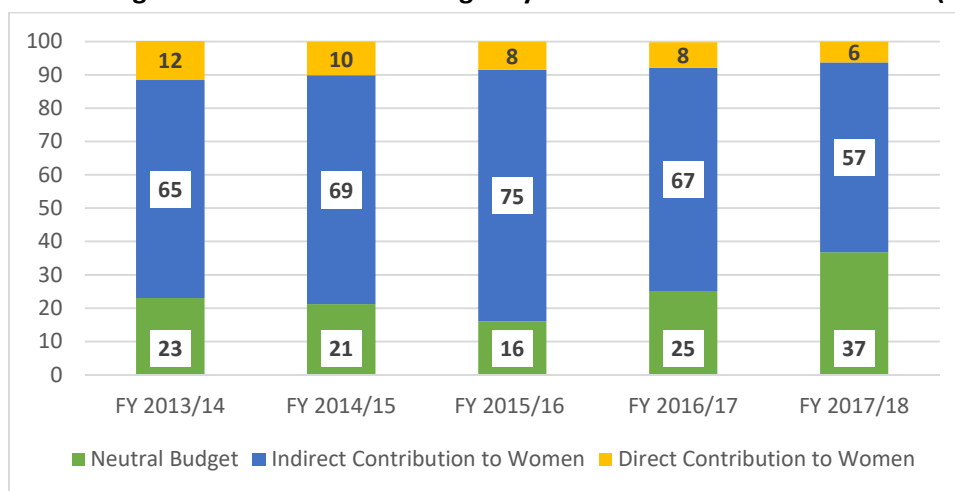
Source: MoH FY 2013/14-2017/18

In terms of expenditure, all three geographical zones are at a similar level each year.

#### 4.16 MoH Budget Allocation for Women- Focused Activities

The analysis also included the MoH’s budget allocated for projects that directly or indirectly contribute to women’s health. The MoH has classified its activities according to Red Book categories and included these to the e-AWPB.

**Figure 4.7: Percentage allocation of MoH’s budget by contribution to women’s health (NPR billion)**



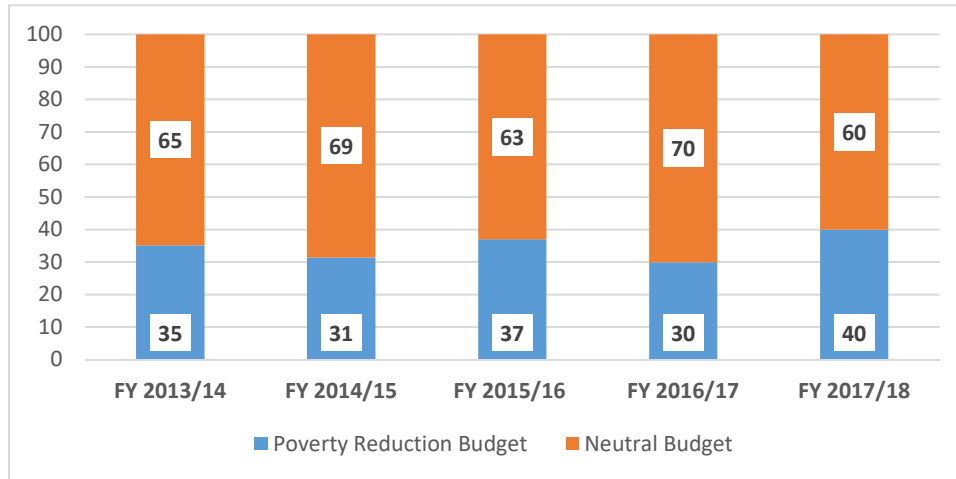
Source: Red Book FY2013/14-2017/18

The largest proportion of the MoH budget is occupied by ‘indirectly contributing to women’s health’ related activities (Figure 4.7). This is because the MoH’s budget is aimed at men, women, and people of all ages and living in different geographies including curative services, disease control, prevention, and promotion. This analysis took the Family Health Division and some other budgets as directly contributing to women’s health.

#### 4.17 Budget Allocation by Poverty Reduction

The analysis looked at the MoH's budget contributing to reducing poverty. The MoH takes reference from the Red Book for defining the activities contributing to reducing poverty. Figure 4.7 shows that about one-third of the MoH's budget has contributed to poverty reduction across all five years.

**Figure 4.8: Percentage allocation of MoH budget by contribution to poverty reduction**



Source: Red Book FY2013/14-2017/18

This just gives an indication and further work is needed to accurately define the proportion of the MoH's budget that contributes to reducing poverty.

## 5 BUDGET ALLOCATED TO LOCAL GOVERNMENT

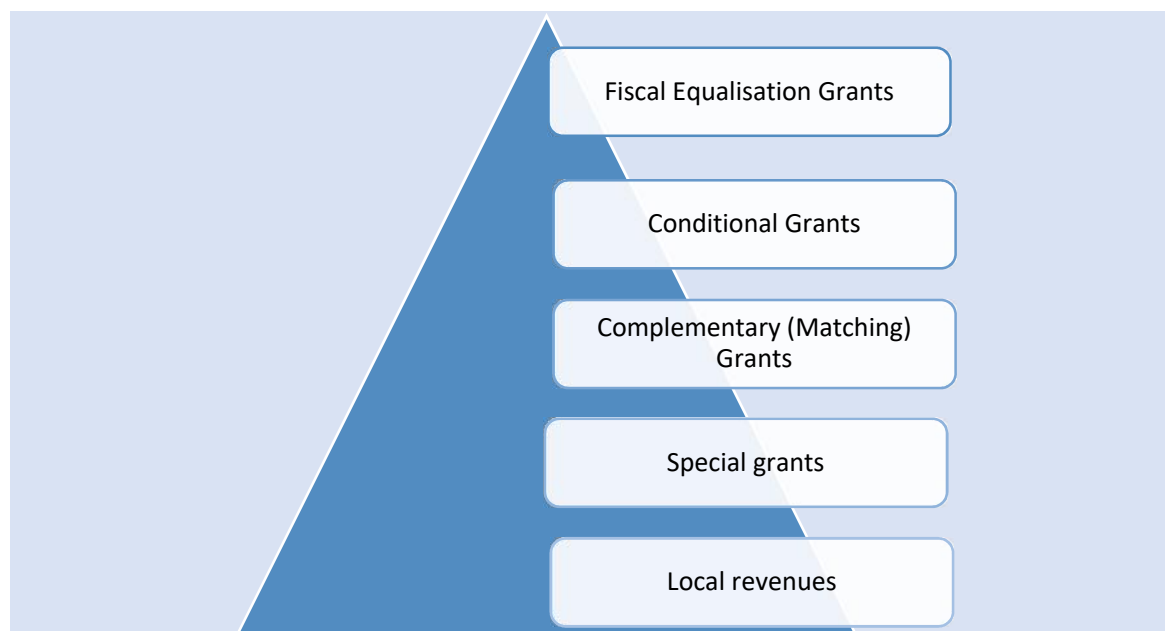
### 5.1 Background

The Constitution of Nepal 2015 mandates three tiers of the government, namely federal, provincial, and local level. In FY 2017/18, the GoN started practising the constitutional mandates through the equalisation funds and conditional grants to the LGs. At the beginning of the fiscal year, the Resource Committee provided a ceiling of NPR 46.87bn to the MoH, which was further reduced by NPR 15.08bn which was allocated to the LGs in the form of conditional grants. These conditional grants were initially provided to 744 LGs. The agreed amount was further re-allocated to an additional nine LGs added by the GoN in August 2017. This section describes budget allocation, expenditure, and reporting practices at the local level for FY 2017/18. As devolution is progressing, the planning, budgeting, expenditure, and reporting mechanism may change over the time. This analysis only covers the indicative budget analysis of the conditional grants to LGs. It should be noted that there is no standard nationally rolled-out reporting system in place. LGs are facing the problem of basic infrastructure, limited knowledge in health related activities, and insufficient human resources.

### 5.2 Resource Pool at LG Level

The respective governments have their own resources and receive different forms of grants from the federal government. For this FY 2017/18, the GoN has provided a conditional grant and equalisation fund to all of the LGs. In the health sector, a NPR.15.08bn conditional grant has been allocated. The LGs have allocated resources to the health sector from their local revenue.

**Figure 5.1: Resource pool for Local Government**



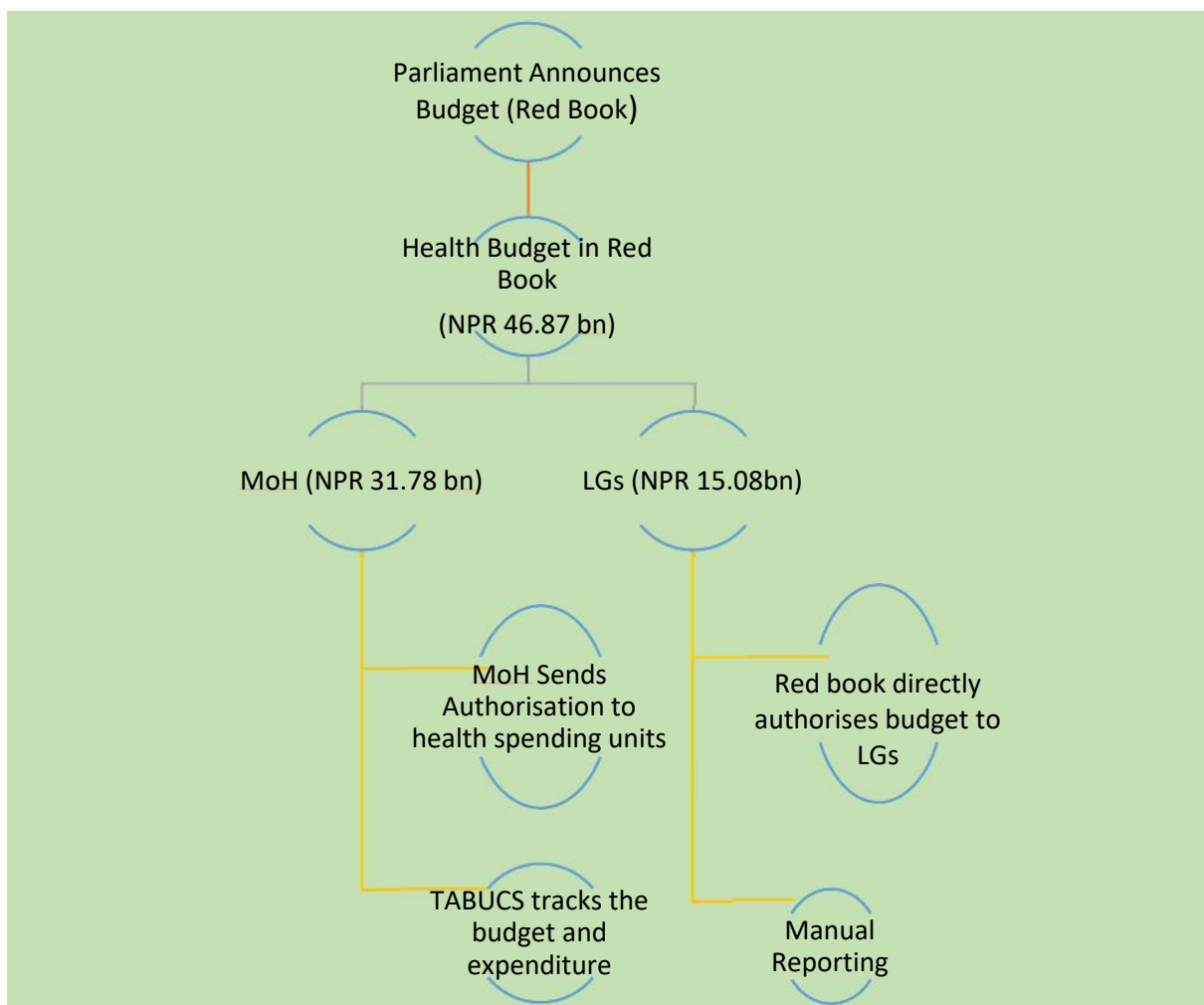
*Source: Inter Governmental Fiscal Transfer Act 2017*

At this point in time, there is no standard mechanism to report the total amount allocated to LGs. The figure above shows different forms of resources at the local level. The picture should not be read as a hierarchy of the resource pool for LGs.

### 5.3 Budget Allocation and Reporting Mechanism in FY 2017/18

At the federal level, the planning and budgeting process starts at the beginning of January. In FY 2017/18, the GoN practiced for the first time providing grants to LGs. In the next fiscal year, the federal government will also provide grants to the provincial government. The operational planning cycle at local and provincial governments is yet to be developed. The constitution obligates the local and provincial governments to prepare their AWPB through a standard process. During this fiscal year, LGs organised planning and budgeting meetings, which have been endorsed by their assemblies (except LGs in Province 2). The following flow chart shows the budget allocation and reporting mechanism for FY 2017/18.

**Figure 5.2: Budget Allocation and Reporting Mechanism for FY 2017/18**



The budget channelled to MoH spending units is being tracked through the existing TABUCS. As TABUCS is still in its transition phase, there is some confusion at the regional and district level. There were delays in the programme implementation due to these confusions. Some programmes need the active participation of different government structures. The constitutional obligation of “concurrent rights” at all levels also demand clarities on specific roles and responsibilities. The LGs are mandated to comply with the existing financial rules and regulations and to maintain financial records in their offices. All LGs prepare reports in the forms and formats prescribed by the Office of the Auditor General (OAG). It needs to be noted that reports are prepared manually and there is no standard, nationally rolled out electronic system to track budget and expenditure.

#### 5.4 Total Health Budget Allocated to Local Governments in FY 2017/18

In this fiscal year, the GoN has provided NPR 15.08bn in conditional grants to 753 LGs which was conditioned for health. The budget was channelled through MoFALD. The details of health programme activities provided to LGs can be found at [www.mofald.gov.np](http://www.mofald.gov.np). The following table summarises the budget provided to the LGs.

**Table 5.1: Health Budget to Local Government**

SN	Programme/Category	NPR (000)	%
1	Salary	6,822,382	45.2
2	Integrated Health Programme	4,756,940	31.5
3	Hospital	1,322,000	8.8
2	Ayurveda	876,286	5.8
3	Allowances	749,552	5.0
4	Utility	499,416	3.3
5	IEC/BCC	58,250	0.4
	<b>LGs Total</b>	<b>15,084,826</b>	<b>100</b>

Table 5.1 shows that more than 50 percent of the conditional grants were conditioned to salary and allowances. About one third of the grants were conditioned to integrated health programmes. It should be noted that, due to the lack of policy level clarity, many 'Palikas' have failed to provide salaries to health workers working at district-and-below-level health institutions. The LG level focused budget analysis exercise needs to be carried out to delineate the detailed budget allocation by sources, including EDPs.

#### 5.5 Distribution of the Integrated Health Programme Budget to Local Government

Table 5.2 shows the distribution of grants to integrated health programmes (IHPs) for LGs. In the FY 2017/18, the reproductive health programmes accounts for the largest proportion of the budget allocated to LGs under the IHP.

**Table 5.2: Integrated Health Programme for Local Government**

SN	Programme	NPR (000)	%
1	Child Health	928,201	19.5
2	Reproductive Health	1,854,466	39.0
3	Disease Control	169,492	3.6
4	Procurement of drugs, equipment, and services	1,090,681	22.9
5	Other	714,100	15.0
<b>6</b>	<b>Total</b>	<b>4,756,940</b>	<b>100.0</b>

*Source: MoH, 2017*

It needs to be noted that about 23 percent of the IHP grant has been conditioned for the procurement of drugs, equipment, and services. At this point, there is no uniform information to report for procurement related processes and practises being utilised by LGs.

## 5.6 Sample of Budget and Expenditure in Local Governments in FY 2017/18

There is very limited information on expenditure of conditional grants provided to LGs. The following table shows the budget and expenditure captured from Tikapur Municipality. It has to be noted that the quality of the report needs to be further verified before making any conclusions.

**Table 5.3: Expenditure of Health Conditional Grants in Tikapur Municipality**

SN	Programme	Budget	Expenditure	%
1	Salary	3,548,000	1,965,673	55
2	Dearness Allowance	96,000	52,000	54
3	Filed Allowance	110,000	22,200	20
4	Other Allowance	60,000	25,000	42
5	Contract for support staffs	240,000	40,000	17
6	Salary	11,909,000	5,671,859	48
7	Dearness Allowance	384,000	120,000	31
8	Other Allowance	500,000	110,045	22
9	Utility	200,000	200,000	100
10	Contract for support staffs	500,000	335,150	67
11	Transfer of staff expense	40,000	40,000	100
12	Maintenance	50,000	29,677	59
13	Miscellaneous	100,000	99,892	100
14	Salary	1,527,000	445,682	29
15	Dearness Allowance	48,000	12,000	25
16	Other Allowance	40,000	3,600	9
17	Utility	18,000	6,823	38
18	Miscellaneous health facilities	10,000	10,000	100
19	Maintenance	10,000	10,000	100
20	Maintenance	10,000	10,000	100
21	Contracted ANM at hospitals	798,000	256,000	32
22	Staff nurse at PHCC	282,000	94,000	33
23	Vitamin A distribution by FCHV	158,000	95,200	60
24	District hospital strengthening	2,400,000	184,516	8
25	Procurement of free drugs	1,100,000	499,277	45
26	Urban health clinic	850,000	524,550	62
27	OPD ticket print	390,000	139,939	36
28	<b>Aama programme</b>	<b>4,000,000</b>	<b>2,101,400</b>	<b>53</b>
29	Nyano Jhola	565,000	399,369	71
30	Full Immunisation	40,000	40,000	100
31	FP days	5,000	5,000	100
32	Full Immunisation	18,000	18,000	100
33	Searching un-immunised children	76,000	50,000	66
34	Micro-planning for nutrition	150,000	100,000	67
35	ICE/BCC	5,000	5,000	100
36	Ayurveda- training	20,000	20,000	100
37	Ayurveda	200,000	200,000	100
<b>Total</b>		<b>30,457,000</b>	<b>13,941,851</b>	<b>46</b>

## 6 AAMA PROGRAMME IN THE DEVOLVED CONTEXT

### 6.1 Background

In this FY 2017/18, the GoN has decided to allocate the majority of the previously named Integrated District Health Programme (IDHP) to the LGs. A total of 32 percent of the grant conditioned to LGs is allocated for the Integrated Health programme (IHP). As explained in Table 5.2, 39 percent of the IHP is conditioned to reproductive health programmes. The Aama Programme is a major component within reproductive health. A total of NPR. 1.37bn has been allocated for the Aama Programme. Out of the total amount, NPR. 0.69bn has been allocated to LGs and NPR 0.68 still remains with the MoH/FHD. This shows that more than 50 percent of the Aama grant has been conditioned to LGs. The Red Book has authorized LGs to spend the grant, which means that no authorisation letter is required. The Aama budget allocated at the MoH is distributed to hospitals functioning at zonal, regional, sub-regional, and central level. The Aama conditional grants have been further distributed by LGs to the local level health institutions viz. the District Hospital, Primary Health Care Centre, and Health Posts.

### 6.2 Challenges in Aama Programme implementation

The following challenges have been observed in implementing the Aama programme in the devolved context.

1. Delays in the release of conditional grants from the DTCO to LGs. This is due to the absence of a clear policy directive from the MoF to the DTCO. The practical problem was observed while entering the authorisation/release information into the treasury single account (TSA).
2. Delays in organising Palika assemblies have caused problems with allocating Aama grants to health facilities which hampered the provision of transport incentives to mothers in some Palikas.
3. Palikas that have no birthing centres also received the Aama grant. The problem now is that there is no system or directives to transfer the grants from one Palika to another and surrender them back to MoFALD.
4. Some Palikas do not have bank accounts, telephones, and other basic infrastructures. This posed an important challenge for channelling the Aama fund within the stipulated time.
5. In many places, the grants provided to the LGs were not sufficient for implementing the Aama programme. For example, the conditional grant has not been determined by considering the caseload in some birthing facilities. The allocation was based only on geographical boundaries. There is no policy in place to transfer the budget from the MoH to LGs. Some Palikas have announced additional incentives that are beyond the scope of the Aama guidelines (e.g. Tulsipur sub-metropolitan committed to provide an additional incentive of NPR 5000 per delivery).
6. The current Aama guidelines and reporting mechanisms are based on the previous year's centralised requirement. No Palikas have a copy of the current Aama guidelines. As a result, no consolidated Palika-wise Aama reporting is being observed.
7. All budgets under the 4 ANC programme has been provided to LGs. There is no mechanism to re-transfer that money to the institutions requiring funds for the 4 ANC programme. More specifically, there is no 4ANC fund at the zonal-and-above- level health facilities. This is observed to have caused significant problems for providing incentives to mothers.



The FHD has taken some steps towards compiling the Aama grant status from 753 Palikas. Additionally, the revision of guidelines, forms, and formats needs to be completed immediately. This is important because accreditation, a monitoring system, and authority under LGs need to be developed and implemented. At the federal level, Aama is a Priority 1 programme. There is no sufficient evidence to document the priority status of the Aama programme at LGs. It is well understood that, by next fiscal year, most of the Aama fund will be channelled to LGs. In this context, policy and programme level discussions need to be carried out at all levels. The role of provincial government in implementing the Aama programme is yet to be clarified.

### 6.3 Aama Budget and Expenditure in LG

The FHD has collected the Aama budget and expenditure from Palikas through telephone calls. As mentioned earlier, there is no standard system to capture budget and expenditure. This analysis provides a scenario of the Aama budget and expenditure patterns from selected Palikas covering all seven provinces. The following tables provide information from the district (one district from one province) with complete information from all Palikas. There is considerable variation in the percentage expenditure but overall it is very low (below 50% in each district included in the review).

**Table 6.1: Aama budget and expenditure from Palikas within selected districts under provinces**

Province/ District	Palika	# of BC	# of deliveries	# of women receiving 4ANC incentive	# of women receiving transport incentive	Budget	Expenditure	% Expenditure
1/ Terhathum	Laligurans Municipality	2	32	7	23	257,000	-	-
	Myanglung Municipality	2	145	140	140	1,167,000	520,000	44.6
	Aatharai Rural Municipality	3	26	-	-	274,000	-	-
	Chhathar Rural Municipality	3	26	24	26	257,000	61,600	24.0
	Fedap Rural Municipality	3	20	16	13	260,000	-	-
	Menchhayayem Rural Municipality	1	10	6	10	227,000	-	-
	<b>Total</b>	<b>14</b>	<b>259</b>	<b>193</b>	<b>212</b>	<b>2,442,000</b>	<b>581,600</b>	<b>23.8</b>
2/ Sarlahi	Bagmati Municipality	No	-	-	-	938,000	-	-
	Balara Municipality	2	94	6	94	1,168,000	400,000	34.2
	Barahathawa Municipality	1	442	75	442	1,238,000	-	-
	Godaita Municipality	2	589	-	-	1,048,000	-	-
	Haripur Municipality	2	240	106	240	900,000	600,000	66.7
	Haripurba Municipality	1	93	5	93	1,175,000	141,500	12.0
	Hariwan Municipality	3	611	31	611	1,050,000	920,000	87.6
	Ishworpur Municipality	4	368	-	-	1,204,000	-	-
	Kabilasi Municipality	2	870	-	-	900,000	-	-
	Lalbandi Municipality	2	136	14	65	1,200,000	-	-
	Chakraghatta Rural Municipality	2	179	-	-	859,000	-	-
	Chandranagar Rural Municipality	1	56	-	-	720,000	-	-
	Dhankaul Rural Municipality	2	20	4	20	700,000	-	-
	<b>Total</b>	<b>24</b>	<b>3,698</b>	<b>241</b>	<b>1,565</b>	<b>13,100,000</b>	<b>2,061,500</b>	<b>15.7</b>
3/ Dola	Bhimeshwor Municipality	3	319	110	319	1,260,000	930,000	73.8
	Jiri Municipality	2	115	41	109	4,128,000	600,000	14.5

	Baiteshwor Rural Municipality	3	40	31	40	367,500	122,500	33.3
	Bigu Rural Municipality	5	57	-	57	313,000	150,000	47.9
	Gaurishankar Rural Municipality	4	37	24	37	308,000	160,000	51.9
	Kalinchowk Rural Municipality	6	115	49	115	378,000	300,000	79.4
	Shailung Rural Municipality	5	44	31	44	368,000	100,000	27.2
	Tamakoshi Rural Municipality	5	57	50	57	314,000	200,000	63.7
	<b>Total</b>	<b>33</b>	<b>784</b>	<b>336</b>	<b>778</b>	<b>7,436,500</b>	<b>2,562,500</b>	<b>34.5</b>
4/ Myagdi	Beni Municipality	6	411	193	411	1,714,000	1,185,000	69.1
	Dhaulagiri Rural Municipality	5	46	24	46	548,000	100,600	18.4
	Malika Rural Municipality	3	75	36	75	566,000	-	-
	Mangala Rural Municipality	3	29	16	29	555,000	-	-
	Raghuganga Rural Municipality	3	18	10	18	553,000	40,000	7.2
	<b>Total</b>	<b>20</b>	<b>579</b>	<b>279</b>	<b>579</b>	<b>3,936,000</b>	<b>1,325,600</b>	<b>33.7</b>
5/ Pyuthan	Pyuthan Municipality	7	794	450	794	4,831,000	2,949,000	61.0
	Sworgadwari Municipality	7	155	85	155	1,105,000	458,000	41.4
	Airawoti Rural Municipality	6	76	58	76	476,000	183,200	38.5
	Gaumukhi Rural Municipality	7	-	-	-	486,000	286,500	59.0
	Jhimruk Rural Municipality	5	59	31	59	595,000	66,200	11.1
	Mallarani Rural Municipality	3	47	37	47	460,000	61,800	13.4
	Mandabi Rural Municipality	4	193	40	193	1,054,000	402,000	38.1
	Sarumarani Rural Municipality	3	54	33	54	463,000	127,200	27.5
	<b>Total</b>	<b>42</b>	<b>1,378</b>	<b>734</b>	<b>1,378</b>	<b>9,470,000</b>	<b>4,533,900</b>	<b>47.9</b>
6/ Surkhet	Bheriganga Municipality	4	181	125	181	841,000	721,600	85.8
	Birendranagar Municipality	8	56	48	56	2,338,000	75,200	3.2
	Gurbhakot Municipality	8	396	323	396	2,359,000	1,000,000	42.4
	Lekbesi Municipality	5	121	102	121	803,000	124,000	15.4
	Panchapuri Municipality	5	235	165	235	810,000	301,000	37.2
	Barahatal Rural Municipality	5	64	55	64	491,000	150,000	30.5
	Chaukune Rural Municipality	5	143	108	143	486,000	143,000	29.4
	Simta Rural Municipality	8	94	49	94	488,000	224,000	45.9
	<b>Total</b>	<b>48</b>	<b>1,290</b>	<b>975</b>	<b>1,290</b>	<b>8,616,000</b>	<b>2,738,800</b>	<b>31.8</b>
7/ Darchula	Mahakali Municipality	5	270	126	270	7,472,000	455,400	6.1
	Shailyashikar Municipality	5	214	-	214	975,000	535,000	54.9
	Byas Rural Municipality	4	29	-	-	1,550,000	-	-
	Lekam Rural Municipality	4	49	39	49	450,000	138,100	30.7
	Malikarjun Rural Municipality	6	75	-	-	453,000	-	-
	Marma Rural Municipality	4	63	45	63	454,000	175,500	38.7
	Naugad Rural Municipality	3	56	44	56	454,000	250,000	55.1
	<b>Total</b>	<b>31</b>	<b>756</b>	<b>254</b>	<b>652</b>	<b>11,808,000</b>	<b>1,554,000</b>	<b>13.2</b>

## 7 CONCLUSION AND WAY FORWARD

### 7.1 Conclusion

This analysis suggests that government health spending as share of the GDP in real term has been increasing over the years. At the same time, the proportion of the health sector budget against national budget is decreasing. In general, the absorptive capacity of the MoH has improved over the years. More importantly, the provincial and district level budget absorption is good compared to the central level. This could be due to the enforcement of PFM related policy guidelines, plans, and systems. There is a trend of providing increased grants to hospitals. Similarly, hospitals are the only MoH entities with good absorptive capacity. The MoH has been successful in securing 60 percent in EHCS. Nepal has practised a sector wide approach (SWAp) in health since FY 2005/06. One of the intensions of SWAp is to improve the budgetary commitment from the government. It was observed that the GoN has been increasing its share of the health budget over the years. The recent evidences in UHC suggest that lower and middle-income countries should spend at least 5 percent of their GDP on health, which translates to USD 86 per capita spending. This analysis confirms that Nepal needs to make a significant improvement to be able to achieve this target.

In the FY 2017/18, the GoN has provided NPR 15.08bn for health in conditional grants to the LGs through MoFALD. There are no policy directives that provide the basis for determining the volume of health- conditional grants to LGs. The majority of the conditional grants come from the previous IDHP. The initial analysis and anecdotal evidences suggest that there will be some issues in spending the conditional grants within the stipulated time. One of the reasons for this could be due to a delay in fund flow, and ambiguity in implementing health activities. Additionally, some Palikas delayed their assemblies and, as a result, the health conditional grant could not be transferred in a timely manner to the health facilities. The FHD has attempted to capture the Aama budget and expenditure from Palikas. During this process, the FHD learned that Palikas without birthing centres also received Aama grant. Almost no Palikas have Aama programme guidelines, the budget for some Palikas is insufficient, some Palikas announced additional incentives to mothers, and there is no mechanism to send additional Aama budget from the MoH/FHD. The recording and reporting forms and formats are based on the previously practiced, centralised system. As a result, Palikas that want to report on their fiscal and physical progress are not being able to do so.

### 7.2 The Ways Forward

This analysis has brought up some important questions that need to be addressed by the GoN/MoH. The country is stepping into a Federal structure that demands many priority actions at all levels. In this context, health is an important development agenda and it demands specific attention. The current challenge for the health sector is to sustain the progress made in achieving health outcomes and refining policies that will facilitate the process of bringing the health service closer to the underserved population. The evidence based AWPB at all levels of government needs to be harmonised through a comprehensive policy framework. This is important because the constitution of Nepal mandated 'concurrent rights' to all governments. The following points comprise some specific recommendations on the way forward:

1. The MoH should initiate the process of preparing the health sector transitional plan which will support in securing required resources and distributing them. It should be noted that Palikas and

provinces with higher levels of revenue can allocate additional resources for health which may not be possible for Palikas and provinces with lower levels of revenue.

2. Revise the existing health sector strategy by outlining specific systems and programme level targets at all levels. It is anticipated that each government has the authority to formulate their own health policy and strategy which will evolve as the roles and responsibilities get clearer.
3. A costed health financing strategy that is applicable to all levels of government needs to be formulated. This should enable the GoN to develop a roadmap for securing at least USD 86 per capita for improving access to primary care or to secure ten percent of the national budget for the health sector.
4. Take necessary actions to align the planning, budgeting, and expenditure processes with federal, provincial, and local government.
5. The practice of delayed approval of annual health budgets remains to be a challenge in the devolved context. As a result, there is a risk of failing to maintain the financial disciplines and providing timely health services to people. The GoN should enforce the policy provision of sending timely authorisation to the spending units.
6. Prepare and implement the annual budget implementation calendars which should address the issue of the spending the budget during the third trimester.
7. Capture the health expenditure at all levels including local revenue allocated to the health sector. Update TABUCS to capture the budget and expenditure in the devolved context.
8. Build the capacity of hospitals to capture local revenue in TABUCs to give a more comprehensive picture of income and expenditure.
9. The MoH needs to develop a better understanding of the efficiency of its different programmes and increase allocations towards cost-effective interventions. The use of performance based grant agreements with hospitals should also be scaled up.
10. The Gender Equality and Social Inclusion (GESI) focal persons of all divisions and centres need to ensure that activities for reaching underserved areas and unreached groups are identified and costed. The GoN needs to ensure that GESI is well addressed in all health sector plans and programmes at all levels.

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**Annex 1 Macroeconomic Indicators (NPR million)**

<b>Fiscal Year</b>	<b>Gross Domestic Product at Producer Price</b>	<b>Population</b>	<b>GDP Deflator (Base Year 2000/01=103.9)</b>	<b>Dollar: NPR Exchange Rate</b>	<b>MoH Budget</b>	<b>MoH Expenditure</b>
2017/18	2,721,398	29,024,614	-	-	31,781	-
2016/17	2,599,234	28,621,706	308.80	106.1	40,563	39,113
2015/16	2,247,427	28,624,296	285.93	106.4	36,730	29,230
2014/15	2,130,150	27,723,373	272.41	99.5	33,517	24,531
2013/14	1,964,540	27,646,053	259.18	98.2	30,432	22,231

**Annex 2 Ministry of Health Budget by Programme and Source (NPR million)**

S.N.	Description	FY 2070/71									
		Allocation					Expenditure				
		Recurr	Capital	Total	GoN	EDP	Recurr	Capital	Total	GoN	EDP
<b>Administrative Budget</b>		<b>8,441</b>	<b>18</b>	<b>8,459</b>	<b>8,458</b>	<b>2</b>	<b>7,610</b>	<b>20</b>	<b>7,630</b>	<b>7,629</b>	<b>1</b>
1	Ministry of Health	55	-	55	55	-	47	-	47	47	-
2	Department of Health Services	65	-	65	65	-	68	-	68	68	-
3	Regional Health Directorates	79	-	79	79	-	65	-	65	65	-
4	Primary Health Service (Public Health Office, Health Centre, HP and SHP)	6,224	2	6,226	6,226	-	5,464	2	5,466	5,466	-
5	Health Training Centre (incl. Regional and Sub-regional)	35	-	35	35	-	34	-	34	34	-
6	Regional and Zonal Hospitals	706	-	706	706	-	818	-	818	818	-
7	Hospitals	633	6	639	639	-	649	6	655	655	-
8	Department of Drug Administration	48	8	56	54	2	42	11	52	51	1
9	Department of Ayurveda	14	-	14	14	-	10	-	10	10	-
10	Ayurveda Hospitals/ Aushadhalayas	572	-	572	572	-	402	-	402	402	-
11	Pashupati Homeopathic Hospital and Unani Clinics	10	2	12	12	-	10	2	12	12	-
<b>Central Programme</b>		<b>11,061</b>	<b>2,047</b>	<b>13,108</b>	<b>6,986</b>	<b>6,122</b>	<b>7,801</b>	<b>797</b>	<b>8,598</b>	<b>5,915</b>	<b>2,683</b>
12	National Population Programme	91	1	92	80	13	58	1	59	52	7
13	National Academy of Medical Sciences - including Bir Hospital	498	-	498	498	-	594	-	594	594	-
14	Kanti Children Hospital	147	-	147	147	-	168	-	168	168	-
15	Sukraraj Tropical and Infectious Disease Hospital	109	-	109	109	-	102	-	102	102	-
16	Paropakar Maternity Hospital	234	-	234	234	-	234	-	234	234	-
17	Nepal Eye Hospital	27	-	27	27	-	26	-	26	26	-
18	BP Koirala Memorial Cancer Hospital	6	100	106	106	-	196	-	196	196	-
19	Manmohan Cardiothoracic Vascular and Transplant Centre	134	-	134	134	-	134	-	134	134	-
20	Shahid Ganga Lal National Heart Centre	380	-	380	380	-	450	-	450	450	-
21	BP Koirala Institute of Health Sciences	340	-	340	340	-	430	-	430	430	-
22	Ram Briksha Yadav Memorial Centre (Janakpur Zonal Hospital)	2	-	2	2	-	1	-	1	1	-
23	T.U. Teaching Hospital (Suresh Wagle Memorial Cancer Centre)	-	280	280	280	-	280	-	280	280	-
24	National Tuberculosis Control Programme	1,079	202	1,281	116	1,165	456	48	504	77	427
25	National AIDS and STD Control Programme	804	10	814	48	766	399	7	406	37	368

S.N.	Description	FY 2070/71									
		Allocation					Expenditure				
		Recurr	Capital	Total	GoN	EDP	Recurr	Capital	Total	GoN	EDP
26	Integrated Reproductive Health and Women's Health Programme	659	142	801	86	715	250	65	314	21	294
27	Integrated Child Health & Nutrition Programme	1,643	188	1,831	704	1,127	664	81	745	505	240
28	Epidemiology, Malaria, Kala-azar Control and Natural Disaster Management Programme	448	14	462	214	248	174	0	174	135	39
29	Leprosy Control Programme	26	0	26	26	-	19	0	19	19	-
30	Drugs and Equipment Supply Programme	533	540	1,073	56	1,017	436	293	730	46	684
31	Hospital Construction, Maintenance and Management Information System	224	26	250	58	192	66	4	70	28	42
32	National Health Education Information and Communication Centre	381	0	382	196	186	134	0	134	95	40
33	National Health Training Programme	235	8	243	210	33	121	3	124	112	12
34	Vector Borne Disease Control Research and Training Centre	16	-	16	16	-	14	-	14	14	-
35	Health Laboratory Service	70	115	185	44	141	64	76	140	36	104
36	Health Tax Supported Programme	400	-	400	400	-	354	-	354	354	-
37	Ayurved Hospital, Nardevi	45	163	208	208	-	12	29	41	41	-
38	Singha Darbar Vaidyakhana Development Committee	11	-	11	11	-	7	-	7	7	-
39	BP Koirala Eye Treatment Centre	32	-	32	32	-	32	-	32	32	-
40	Nepal Netra Jyoti Sangh	62	-	62	62	-	62	-	62	62	-
41	Nepal Health Research Council	39	-	39	39	-	37	-	37	37	-
42	Monitoring, Evaluation and Planning Strengthening Programme	1,701	257	1,957	1,917	40	1,277	190	1,467	1,414	52
43	Primary Health Revitalization Programme	522	1	523	43	480	393	1	394	20	374
44	Village Community Public Health, Basic Health and Model Health Village Programme	20	-	20	20	-	17	-	17	16	1
45	Karnali Health Science Academy	84	-	84	84	-	84	-	84	84	-
46	Patan Health Science Academy	60	-	60	60	-	60	-	60	60	-
47	Human Organ Transplant Centre	-	-	-	-	-	-	-	-	-	-
48	Social Health Security (Health Insurance) Programme	-	-	-	-	-	-	-	-	-	-
49	Integrated Health Infrastructure Development Project	-	-	-	-	-	-	-	-	-	-



District Programme		5,753	3,112	8,865	4,693	4,173	4,511	2,113	6,624	3,558	3,067
S.N.	Description	FY 2070/71									
		Allocation					Expenditure				
		Recurr	Capital	Total	GoN	EDP	Recurr	Capital	Total	GoN	EDP
50	National Health Education, Information and Communication Services	361	3	364	107	257	91	3	94	84	10
51	National Health Training Programme	11	1	12	12	-	48	1	49	25	23
52	Integrated District Health Programme	5,025	3,030	8,055	4,257	3,799	4,090	2,042	6,132	3,168	2,964
53	National Tuberculosis Control Programme	163	1	164	57	108	108	1	109	49	60
54	Miscellaneous Programme - Ayurveda Services Programme	192	78	270	261	9	174	67	240	232	9
<b>Grand Total</b>		<b>25,255</b>	<b>5,177</b>	<b>30,432</b>	<b>20,136</b>	<b>10,296</b>	<b>19,922</b>	<b>2,930</b>	<b>22,852</b>	<b>17,101</b>	<b>5,751</b>
S.N.	Description	FY 2071/72									
		Allocation					Expenditure				
		Recurr	Capital	Total	GoN	EDP	Recurr	Capital	Total	GoN	EDP
<b>Administrative Budget</b>		<b>8,864</b>	<b>67</b>	<b>8,931</b>	<b>8,930</b>	<b>2</b>	<b>8,952</b>	<b>62</b>	<b>9,014</b>	<b>9,012</b>	<b>2</b>
1	Ministry of Health	67	-	67	67	-	59	-	59	59	-
2	Department of Health Services	124	-	124	124	-	122	-	122	122	-
3	Regional Health Directorates	77	-	77	77	-	70	-	70	70	-
4	Primary Health Service (Public Health Office, Health Centre, HP and SHP)	6,203	-	6,203	6,203	-	6,408	-	6,408	6,408	-
5	Health Training Centre (incl. Regional and Sub-regional)	45	-	45	45	-	44	-	44	44	-
6	Regional and Zonal Hospitals	975	-	975	975	-	940	-	940	940	-
7	Hospitals	795	-	795	795	-	805	-	805	805	-
8	Department of Drug Administration	52	65	117	115	2	46	60	106	104	2
9	Department of Ayurveda	14	-	14	14	-	13	-	13	13	-
10	Ayurveda Hospitals/ Aushadhalayas	501	-	501	501	-	434	-	434	434	-
11	Pashupati Homeopathic Hospital and Unani Clinics	10	2	13	13	-	10	2	12	12	-
<b>Central Programme</b>		<b>13,586</b>	<b>1,356</b>	<b>14,943</b>	<b>9,046</b>	<b>5,897</b>	<b>8,124</b>	<b>893</b>	<b>9,017</b>	<b>6,976</b>	<b>2,040</b>
12	National Population Programme	95	1	97	86	11	61	1	62	54	8
13	National Academy of Medical Sciences - including Bir Hospital	888	-	888	888	-	756	-	756	756	-
14	Kanti Children Hospital	184	-	184	184	-	179	-	179	179	-
15	Sukraraj Tropical and Infectious Disease Hospital	120	-	120	120	-	89	-	89	89	-
16	Paropakar Maternity Hospital	246	-	246	246	-	246	-	246	246	-
17	Nepal Eye Hospital	29	-	29	29	-	29	-	29	29	-
18	BP Koirala Memorial Cancer Hospital	261	-	261	261	-	164	-	164	164	-
19	Manmohan Cardiothoracic Vascular and Transplant Centre	171	-	171	171	-	171	-	171	171	-

20	Shahid Ganga Lal National Heart Centre	400	-	400	400	-	400	-	400	400	-
21	BP Koirala Institute of Health Sciences	750	-	750	750	-	550	-	550	550	-
22	Ram Briksha Yadav Memorial Centre (Janakpur Zonal Hospital)	2	-	2	2	-	2	-	2	2	-
23	T.U. Teaching Hospital (Suresh Wagle Memorial Cancer Centre)	294	-	294	294	-	294	-	294	294	-
24	National Tuberculosis Control Programme	979	290	1,268	278	990	523	105	629	148	480
25	National AIDS and STD Control Programme	928	6	934	44	890	367	3	371	29	342
S.N.	Description	FY 2071/72									
		Allocation					Expenditure				
		Recurr	Capital	Total	GoN	EDP	Recurr	Capital	Total	GoN	EDP
26	Integrated Reproductive Health and Women's Health Programme	332	112	443	43	400	127	64	191	7	184
27	Integrated Child Health & Nutrition Programme	2,023	116	2,138	412	1,726	387	48	435	381	54
28	Epidemiology, Malaria, Kala-azar Control and Natural Disaster Management Programme	551	18	570	192	378	192	3	195	162	33
29	Leprosy Control Programme	30	11	40	29	11	14	0	15	11	4
30	Drugs and Equipment Supply Programme	326	612	939	44	894	112	529	641	19	621
31	Hospital Construction, Maintenance and Management Information System	1,250	7	1,257	1,089	168	814	4	818	777	41
32	National Health Education Information and Communication Centre	171	1	172	45	127	94	1	95	41	55
33	National Health Training Programme	217	13	231	216	15	130	11	141	131	10
34	Vector Borne Disease Control Research and Training Centre	18	-	18	18	-	16	-	16	16	-
35	Health Laboratory Service	98	120	218	86	132	92	91	183	67	117
36	Health Tax Supported Programme	400	-	400	400	-	380	-	380	380	-
37	Ayurved Hospital, Nardevi	49	39	88	88	-	32	26	59	59	-
38	Singha Darbar Vaidyakhana Development Committee	11	-	11	11	-	6	-	6	6	-
39	BP Koirala Eye Treatment Centre	33	-	33	33	-	33	-	33	33	-
40	Nepal Netra Jyoti Sangh	64	-	64	64	-	61	-	61	61	-
41	Nepal Health Research Council	41	-	41	41	-	41	-	41	41	-
42	Monitoring, Evaluation and Planning Strengthening Programme	1,913	11	1,924	1,918	6	1,167	6	1,173	1,169	4
43	Primary Health Revitalization Programme	166	-	166	18	148	90	-	90	3	87

44	Village Community Public Health, Basic Health and Model Health Village Programme	113	-	113	113	-	86	-	86	86	-
45	Karnali Health Science Academy	180	-	180	180	-	178	-	178	178	-
46	Patan Health Science Academy	63	-	63	63	-	73	-	73	73	-
47	Human Organ Transplant Centre	190	-	190	190	-	165	-	165	165	-
48	Social Health Security (Health Insurance) Programme	-	-	-	-	-	-	-	-	-	-
49	Integrated Health Infrastructure Development Project	-	-	-	-	-	-	-	-	-	-
<b>District Programme</b>		<b>5,427</b>	<b>2,910</b>	<b>8,337</b>	<b>2,964</b>	<b>5,373</b>	<b>4,372</b>	<b>2,129</b>	<b>6,501</b>	<b>2,803</b>	<b>3,698</b>
		<b>FY 2071/72</b>									
<b>S.N.</b>	<b>Description</b>	<b>Allocation</b>					<b>Expenditure</b>				
		<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>	<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>
50	National Health Education, Information and Communication Services	122	4	126	26	100	103	4	106	23	83
51	National Health Training Programme	50	2	52	41	11	20	1	21	21	0
52	Integrated District Health Programme	4,892	2,765	7,657	2,464	5,193	3,975	2,035	6,010	2,432	3,578
53	National Tuberculosis Control Programme	164	3	167	99	69	116	2	118	81	36
54	Miscellaneous Programme - Ayurveda Services Programme	198	137	334	334	-	159	87	246	246	-
<b>Grand Total</b>		<b>27,878</b>	<b>4,333</b>	<b>32,211</b>	<b>20,940</b>	<b>11,271</b>	<b>21,448</b>	<b>3,083</b>	<b>24,531</b>	<b>18,791</b>	<b>5,740</b>
		<b>FY 2072/73</b>									
<b>S.N.</b>	<b>Description</b>	<b>Allocation</b>					<b>Expenditure</b>				
		<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>	<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>
<b>Administrative Budget</b>		<b>11,532</b>	<b>92</b>	<b>11,624</b>	<b>11,617</b>	<b>7</b>	<b>9,156</b>	<b>52</b>	<b>9,209</b>	<b>9,208</b>	<b>1</b>
1	Ministry of Health	1,157	-	1,157	1,157	-	75	-	75	75	-
2	Department of Health Services	124	-	124	124	-	123	-	123	123	-
3	Regional Health Directorates	93	-	93	93	-	72	-	72	72	-
4	Primary Health Service (Public Health Office, Health Centre, HP and SHP)	7,537	-	7,537	7,537	-	6,671	-	6,671	6,671	-
5	Health Training Centre (incl. Regional and Sub-regional)	50	-	50	50	-	44	-	44	44	-
6	Regional and Zonal Hospitals	870	-	870	870	-	832	-	832	832	-
7	Hospitals	912	-	912	912	-	821	-	821	821	-
8	Department of Drug Administration	77	60	137	130	7	52	34	87	86	1
9	Department of Ayurveda	15	-	15	15	-	13	-	13	13	-
10	Ayurveda Hospitals/ Aushadhalayas	684	30	714	714	-	442	16	458	458	-
11	Pashupati Homeopathic Hospital and Unani Clinics	13	2	15	15	-	11	2	13	13	-
<b>Central Programme</b>		<b>15,181</b>	<b>984</b>	<b>16,166</b>	<b>10,529</b>	<b>5,637</b>	<b>11,993</b>	<b>518</b>	<b>12,511</b>	<b>9,028</b>	<b>3,482</b>
12	National Population Programme	39	0	40	40	-	27	0	27	27	-

13	National Academy of Medical Sciences - including Bir Hospital	680	-	680	680	-	680	-	680	680	-
14	Kanti Children Hospital	358	-	358	208	150	358	-	358	208	150
15	Sukraraj Tropical and Infectious Disease Hospital	127	-	127	127	-	105	-	105	105	-
16	Paropakar Maternity Hospital	272	-	272	272	-	267	-	267	267	-
17	Nepal Eye Hospital	31	-	31	31	-	30	-	30	30	-
18	BP Koirala Memorial Cancer Hospital	564	-	564	564	-	377	-	377	377	-
19	Manmohan Cardiothoracic Vascular and Transplant Centre	60	-	60	60	-	60	-	60	60	-
20	Shahid Ganga Lal National Heart Centre	454	-	454	454	-	454	-	454	454	-
21	BP Koirala Institute of Health Sciences	690	-	690	690	-	690	-	690	690	-
22	Ram Briksha Yadav Memorial Centre (Janakpur Zonal Hospital)	2	-	2	2	-	2	-	2	2	-
23	T.U. Teaching Hospital (Suresh Wagle Memorial Cancer Centre)	169	-	169	169	-	169	-	169	169	-
24	National Tuberculosis Control Programme	1,030	207	1,237	643	594	169	106	275	253	22
25	National AIDS and STD Control Programme	521	5	526	87	439	189	1	190	68	122
<b>S.N.</b>	<b>Description</b>	<b>FY 2072/73</b>									
		<b>Allocation</b>					<b>Expenditure</b>				
		<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>	<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>
26	Integrated Reproductive Health and Women's Health Programme	190	33	224	175	49	76	16	92	69	22
27	Integrated Child Health & Nutrition Programme	3,835	187	4,022	699	3,324	3,395	95	3,490	465	3,024
28	Epidemiology, Malaria, Kala-azar Control and Natural Disaster Management Programme	356	7	363	241	122	155	5	159	126	34
29	Leprosy Control Programme	25	-	25	12	12	13	-	13	8	5
30	Drugs and Equipment Supply Programme	131	350	482	219	262	78	133	211	184	27
31	Hospital Construction, Maintenance and Management Information System	1,246	17	1,263	1,233	30	1,093	5	1,098	1,091	7
32	National Health Education Information and Communication Centre	102	-	102	48	53	88	-	88	60	28
33	National Health Training Programme	166	14	180	107	73	120	6	126	94	32
34	Vector Borne Disease Control Research and Training Centre	22	-	22	18	4	17	-	17	14	3
35	Health Laboratory Service	138	132	270	253	17	123	134	257	252	6
36	Health Tax Supported Programme	400	-	400	400	-	325	-	325	325	-

37	Ayurved Hospital, Nardevi	42	15	57	57	-	34	6	41	41	-
38	Singha Darbar Vaidyakhana Development Committee	22	-	22	22	-	7	-	7	7	-
39	BP Koirala Eye Treatment Centre	26	-	26	26	-	26	-	26	26	-
40	Nepal Netra Jyoti Sangh	51	-	51	51	-	51	-	51	51	-
41	Nepal Health Research Council	55	-	55	55	-	55	-	55	55	-
42	Monitoring, Evaluation and Planning Strengthening Programme	1,824	17	1,841	1,335	507	1,635	11	1,646	1,646	-
43	Primary Health Revitalization Programme	603	-	603	603	-	207	-	207	207	-
44	Village Community Public Health, Basic Health and Model Health Village Programme	130	-	130	130	-	121	-	121	121	-
45	Karnali Health Science Academy	277	-	277	277	-	277	-	277	277	-
46	Patan Health Science Academy	299	-	299	299	-	299	-	299	299	-
47	Human Organ Transplant Centre	244	-	244	244	-	221	-	221	221	-
48	Social Health Security (Health Insurance) Programme	-	-	-	-	-	-	-	-	-	-
49	Integrated Health Infrastructure Development Project	-	-	-	-	-	-	-	-	-	-
<b>District Programme</b>		<b>5,872</b>	<b>3,497</b>	<b>9,369</b>	<b>7,282</b>	<b>2,087</b>	<b>4,689</b>	<b>2,821</b>	<b>7,510</b>	<b>6,046</b>	<b>1,465</b>
		<b>FY 2072/73</b>									
<b>S.N.</b>	<b>Description</b>	<b>Allocation</b>					<b>Expenditure</b>				
		<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>	<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>
50	National Health Education, Information and Communication Services	54	-	54	54	-	51	-	51	51	-
51	National Health Training Programme	18	3	21	17	5	10	2	13	13	-
52	Integrated District Health Programme	5,511	3,347	8,857	6,843	2,014	4,390	2,733	7,123	5,692	1,431
53	National Tuberculosis Control Programme	117	3	120	52	68	74	-	74	41	34
54	Miscellaneous Programme - Ayurveda Services Programme	172	144	316	316	-	164	85	250	250	-
<b>Grand Total</b>		<b>32,585</b>	<b>4,573</b>	<b>37,158</b>	<b>29,427</b>	<b>7,731</b>	<b>25,838</b>	<b>3,391</b>	<b>29,230</b>	<b>24,282</b>	<b>4,948</b>

S.N.	Description	FY 2073/74									
		Allocation					Expenditure				
		Recurr	Capital	Total	GoN	EDP	Recurr	Capital	Total	GoN	EDP
<b>Administrative Budget</b>		<b>11,102</b>	<b>94</b>	<b>11,196</b>	<b>11,076</b>	<b>120</b>	<b>12,628</b>	<b>53</b>	<b>12,681</b>	<b>12,610</b>	<b>71</b>
1	Ministry of Health	87	-	87	87	-	86	-	86	86	-
2	Department of Health Services	134	-	134	134	-	154	-	154	154	-
3	Regional Health Directorates	94	-	94	94	-	96	-	96	96	-
4	Primary Health Service (Public Health Office, Health Centre, HP and SHP)	7,744	-	7,744	7,744	-	9,270	-	9,270	9,270	-
5	Health Training Centre (incl. Regional and Sub-regional)	50	-	50	50	-	54	-	54	54	-
6	Regional and Zonal Hospitals	1,134	-	1,134	1,035	100	1,132	-	1,132	1,071	61
7	Hospitals	1,113	-	1,113	1,113	-	1,161	-	1,161	1,161	-
8	Department of Drug Administration	89	53	142	122	20	67	32	99	89	10
9	Department of Ayurveda	14	-	14	14	-	16	-	16	16	-
10	Ayurveda Hospitals/ Aushadhalayas	631	38	669	669	-	579	18	597	597	-
11	Pashupati Homeopathic Hospital and Unani Clinics	12	3	15	15	-	13	3	15	15	-
<b>Central Programme</b>		<b>17,397</b>	<b>1,252</b>	<b>18,649</b>	<b>13,948</b>	<b>4,701</b>	<b>15,406</b>	<b>1,022</b>	<b>16,428</b>	<b>13,165</b>	<b>3,263</b>
12	National Population Programme	-	-	-	-	-	-	-	-	-	-
13	National Academy of Medical Sciences - including Bir Hospital	2,025	-	2,025	1,875	150	2,085	-	2,085	1,935	150
14	Kanti Children Hospital	268	-	268	268	-	268	-	268	268	-
15	Sukraraj Tropical and Infectious Disease Hospital	128	-	128	128	90	112	-	112	112	-
16	Paropakar Maternity Hospital	361	-	361	271	-	361	-	361	361	-
17	Nepal Eye Hospital	31	-	31	31	-	31	-	31	31	-
18	BP Koirala Memorial Cancer Hospital	374	-	374	374	-	306	-	306	306	-
19	Manmohan Cardiothoracic Vascular and Transplant Centre	90	-	90	90	-	90	-	90	90	-
20	Shahid Ganga Lal National Heart Centre	766	-	766	766	-	766	-	766	766	-
21	BP Koirala Institute of Health Sciences	743	-	743	743	-	743	-	743	743	-
22	Ram Briksha Yadav Memorial Centre (Janakpur Zonal Hospital)	2	-	2	2	-	1	-	1	1	-
23	T.U. Teaching Hospital (Suresh Wagle Memorial Cancer Centre)	163	-	163	163	-	163	-	163	163	-
24	National Tuberculosis Control Programme	507	246	753	584	169	254	110	363	353	11
25	National AIDS and STD Control Programme	826	5	831	85	746	672	5	677	68	610

S.N.	Description	FY 2073/74									
		Allocation					Expenditure				
		Recurr	Capital	Total	GoN	EDP	Recurr	Capital	Total	GoN	EDP
26	Integrated Reproductive Health and Women's Health Programme	295	6	301	239	62	254	6	259	214	45
27	Integrated Child Health & Nutrition Programme	2,352	195	2,548	551	1,996	1,727	183	1,909	547	1,362
28	Epidemiology, Malaria, Kala-azar Control and Natural Disaster Management Programme	654	7	660	241	420	419	6	425	197	227
29	Leprosy Control Programme	28	-	28	19	9	20	-	20	15	5
30	Drugs and Equipment Supply Programme	207	505	712	516	195	148	505	653	482	171
31	Hospital Construction, Maintenance and Management Information System	1,195	9	1,204	1,166	38	1,154	8	1,163	1,146	17
32	National Health Education Information and Communication Centre	118	-	118	65	53	84	-	84	59	25
33	National Health Training Programme	161	13	174	106	68	131	12	143	96	47
34	Vector Borne Disease Control Research and Training Centre	23	-	23	19	4	16	-	16	16	-
35	Health Laboratory Service	149	220	368	268	100	148	169	317	267	50
36	Health Tax Supported Programme	450	-	450	450	-	445	-	445	445	-
37	Ayurved Hospital, Nardevi	42	19	61	61	-	34	7	42	42	-
38	Singha Darbar Vaidyakhana Development Committee	30	-	30	30	-	14	-	14	14	-
39	BP Koirala Eye Treatment Centre	25	-	25	25	-	24	-	24	24	-
40	Nepal Netra Jyoti Sangh	58	-	58	58	-	58	-	58	58	-
41	Nepal Health Research Council	56	-	56	56	-	56	-	56	56	-
42	Monitoring, Evaluation and Planning Strengthening Programme	3,188	26	3,213	3,139	74	2,836	10	2,846	2,836	10
43	Primary Health Revitalization Programme	762	1	763	257	506	716	1	717	200	517
44	Village Community Public Health, Basic Health and Model Health Village Programme	165	-	165	165	-	143	-	143	143	-
45	Karnali Health Science Academy	420	-	420	400	20	390	-	390	374	16
46	Patan Health Science Academy	460	-	460	460	-	460	-	460	460	-
47	Human Organ Transplant Centre	278	-	278	278	-	278	-	278	278	-
48	Social Health Security (Health Insurance) Programme	-	-	-	-	-	-	-	-	-	-

49	Integrated Health Infrastructure Development Project	-	-	-	-	-	-	-	-	-	-
<b>District Programme</b>		<b>6,540</b>	<b>5,255</b>	<b>11,796</b>	<b>6,887</b>	<b>4,908</b>	<b>5,229</b>	<b>4,775</b>	<b>10,004</b>	<b>6,069</b>	<b>3,936</b>
<b>S.N.</b>	<b>Description</b>	<b>FY 2073/74</b>									
		<b>Allocation</b>					<b>Expenditure</b>				
		<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>	<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>
50	National Health Education, Information and Communication Services	54	-	54	54	-	49	-	49	49	-
51	National Health Training Programme	18	3	21	20	2	15	2	17	17	0
52	Integrated District Health Programme	6,094	5,082	11,176	6,398	4,778	4,829	4,638	9,467	5,612	3,855
53	National Tuberculosis Control Programme	203	5	208	140	68	168	3	170	122	49
54	Miscellaneous Programme - Ayurveda Services Programme	171	166	337	276	61	168	132	300	269	32
<b>Grand Total</b>		<b>35,039</b>	<b>6,601</b>	<b>41,640</b>	<b>31,911</b>	<b>9,729</b>	<b>33,263</b>	<b>5,850</b>	<b>39,113</b>	<b>31,844</b>	<b>7,269</b>
<b>S.N.</b>	<b>Description</b>	<b>FY 2074/75</b>									
		<b>Allocation</b>					<b>Expenditure</b>				
		<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>	<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>
<b>Administrative Budget</b>		<b>2,869</b>	<b>75</b>	<b>2,944</b>	<b>2,934</b>	<b>10</b>	<b>887</b>	<b>-</b>	<b>887</b>	<b>887</b>	<b>-</b>
1	Ministry of Health	97	-	97	97	-	27	-	27	27	-
2	Department of Health Services	144	-	144	144	-	52	-	52	52	-
3	Regional Health Directorates	114	-	114	114	-	39	-	39	39	-
4	Primary Health Service (Public Health Office, Health Centre, HP and SHP)	1,170	-	1,170	1,170	-	288	-	288	288	-
5	Health Training Centre (incl. Regional and Sub-regional)	59	-	59	59	-	20	-	20	20	-
6	Regional and Zonal Hospitals	1,093	-	1,093	1,093	-	419	-	419	419	-
7	Hospitals	-	-	-	-	-	-	-	-	-	-
8	Department of Drug Administration	92	61	152	142	10	20	-	20	20	-
9	Department of Ayurveda	18	-	18	18	-	5	-	5	5	-
10	Ayurveda Hospitals/ Aushadhalayas	68	10	78	78	-	15	-	15	15	-
11	Pashupati Homeopathic Hospital and Unani Clinics	14	5	19	19	-	3	-	3	3	-
<b>Central Programme</b>		<b>19,358</b>	<b>1,339</b>	<b>20,697</b>	<b>16,004</b>	<b>4,693</b>	<b>2,373</b>	<b>117</b>	<b>2,490</b>	<b>2,390</b>	<b>100</b>
12	National Population Programme	-	-	-	-	-	-	-	-	-	-
13	National Academy of Medical Sciences - including Bir Hospital	1,278	-	1,278	1,278	-	211	-	211	211	-
14	Kanti Children Hospital	218	-	218	218	-	61	-	61	61	-
15	Sukraraj Tropical and Infectious Disease Hospital	133	-	133	133	-	32	-	32	32	-
16	Paropakar Maternity Hospital	297	-	297	297	-	72	-	72	72	-
17	Nepal Eye Hospital	33	-	33	33	-	5	-	5	5	-



18	BP Koirala Memorial Cancer Hospital	360	-	360	360	-	84	-	84	84	-
19	Manmohan Cardiothoracic Vascular and Transplant Centre	255	-	255	255	-	25	-	25	25	-
20	Shahid Ganga Lal National Heart Centre	661	-	661	661	-	198	-	198	198	-
21	BP Koirala Institute of Health Sciences	678	-	678	678	-	224	-	224	224	-
22	Ram Briksha Yadav Memorial Centre (Janakpur Zonal Hospital)	2	-	2	2	-	-	-	-	-	-
23	T.U. Teaching Hospital (Suresh Wagle Memorial Cancer Centre)	320	-	320	320	-	-	-	-	-	-
24	National Tuberculosis Control Programme	723	270	993	797	196	43	46	89	89	-
25	National AIDS and STD Control Programme	915	50	965	90	876	44	-	44	12	32
S.N.	Description	FY 2074/75									
		Allocation					Expenditure				
		Recurr	Capital	Total	GoN	EDP	Recurr	Capital	Total	GoN	EDP
26	Integrated Reproductive Health and Women's Health Programme	439	18	457	294	163	10	1	10	10	-
27	Integrated Child Health & Nutrition Programme	2,847	97	2,944	851	2,093	55	0	55	54	1
28	Epidemiology, Malaria, Kala-azar Control and Natural Disaster Management Programme	738	7	745	497	248	20	-	20	19	1
29	Leprosy Control Programme	92	6	98	88	10	2	-	2	2	-
30	Drugs and Equipment Supply Programme	168	324	492	224	268	11	57	69	9	60
31	Hospital Construction, Maintenance and Management Information System	1,493	11	1,504	1,328	176	503	-	503	497	6
32	National Health Education Information and Communication Centre	244	1	245	98	148	10	-	10	9	1
33	National Health Training Programme	193	16	210	172	38	31	1	32	32	-
34	Vector Borne Disease Control Research and Training Centre	30	-	30	28	3	3	-	3	3	-
35	Health Laboratory Service	186	86	272	272	-	59	7	67	67	-
36	Health Tax Supported Programme	500	-	500	500	-	-	-	-	-	-
37	Ayurved Hospital, Nardevi	46	21	66	66	-	2	3	5	5	-
38	Singha Darbar Vaidyakhana Development Committee	33	-	33	33	-	7	-	7	7	-
39	BP Koirala Eye Treatment Centre	26	-	26	26	-	10	-	10	10	-

40	Nepal Netra Jyoti Sangh	63	-	63	63	-	13	-	13	13	-
41	Nepal Health Research Council	79	-	79	79	-	24	-	24	24	-
42	Monitoring, Evaluation and Planning Strengthening Programme	2,087	29	2,116	2,102	14	122	1	124	124	-
43	Primary Health Revitalization Programme	1,143	61	1,205	743	461	93	-	93	93	-
44	Village Community Public Health, Basic Health and Model Health Village Programme	156	-	156	156	-	34	-	34	34	-
45	Karnali Health Science Academy	530	-	530	530	-	88	-	88	88	-
46	Patan Health Science Academy	78	-	78	78	-	-	-	-	-	-
47	Human Organ Transplant Centre	253	-	253	253	-	44	-	44	44	-
48	Social Health Security (Health Insurance) Programme	2,000	-	2,000	2,000	-	235	-	235	235	-
49	Integrated Health Infrastructure Development Project	58	343	401	401	-	0	-	0	0	-
<b>District Programme</b>		<b>3,655</b>	<b>4,486</b>	<b>8,141</b>	<b>4,648</b>	<b>3,493</b>	<b>348</b>	<b>799</b>	<b>1,146</b>	<b>701</b>	<b>445</b>
		<b>FY 2074/75</b>									
<b>S.N.</b>	<b>Description</b>	<b>Allocation</b>					<b>Expenditure</b>				
		<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>	<b>Recurr</b>	<b>Capital</b>	<b>Total</b>	<b>GoN</b>	<b>EDP</b>
50	National Health Education, Information and Communication Services	25	-	25	25	-	1	-	1	1	-
51	National Health Training Programme	28	-	28	28	-	-	-	-	-	-
52	Integrated District Health Programme	3,324	4,112	7,436	3,989	3,447	310	796	1,106	670	436
53	National Tuberculosis Control Programme	165	5	170	125	46	33	0	33	24	9
54	Miscellaneous Programme - Ayurveda Services Programme	113	369	481	481	-	4	3	6	6	-
<b>Grand Total</b>		<b>25,881</b>	<b>5,900</b>	<b>31,781</b>	<b>23,585</b>	<b>8,196</b>	<b>3,607</b>	<b>916</b>	<b>4,523</b>	<b>3,978</b>	<b>545</b>

**Annex 3 Ministry of Health Budget by Province and District (NPR million)**

SN	District	FY 2070/71			FY 2071/72			FY 2072/73		
		Estimated Population	Budget	Expend	Estimated Population	Budget	Expend	Estimated Population	Budget	Expend
<b>Province-1</b>		<b>4,964,246</b>	<b>2,898</b>	<b>2,350</b>	<b>4,738,305</b>	<b>2,752</b>	<b>2,432</b>	<b>4,766,923</b>	<b>3,217</b>	<b>2,660</b>
1	Taplejung	156,837	173	137	129,957	119	118	129,694	144	124
2	Panchthar	236,708	175	146	195,789	134	132	195,334	167	140
3	Ilam	336,325	201	157	301,731	312	280	302,791	399	337
4	Jhapa	807,029	316	258	865,307	272	242	875,828	298	248
5	Morang	1,005,626	337	260	1,025,719	119	118	1,036,841	140	116
6	Sunsari	758,999	327	274	828,890	102	97	845,555	112	99
7	Dhankuta	194,422	163	122	168,281	132	118	168,131	169	137
8	Terhathum	131,105	148	121	102,357	307	272	101,546	254	206
9	Sankhuwasabha	185,368	155	131	159,267	226	116	157,854	253	212
10	Bhojpur	231,471	186	154	174,051	364	317	169,139	418	293
11	Solukhumbu	125,037	125	101	105,682	105	101	104,415	128	117
12	Okhaldhunga	182,521	188	158	150,500	142	142	150,428	186	157
13	Khotang	266,662	198	170	195,579	162	156	190,100	243	203
14	Udayapur	346,135	205	160	335,196	257	225	339,267	306	271
<b>Province-2</b>		<b>5,517,853</b>	<b>2,640</b>	<b>2,169</b>	<b>5,767,916</b>	<b>2,508</b>	<b>2,239</b>	<b>5,871,066</b>	<b>2,522</b>	<b>2,125</b>
15	Saptari	677,128	424	360	672,450	434	389	679,548	403	322
16	Siraha	681,799	371	303	668,089	302	304	674,923	326	287
17	Dhanusha	798,291	352	272	795,186	509	469	803,785	433	364
18	Mohottari	660,781	297	249	663,480	234	210	673,405	267	224
19	Sarlahi	763,254	350	296	823,212	245	146	838,695	217	254
32	Rautahat	657,498	323	254	750,012	233	216	772,098	289	238
33	Bara	677,574	283	249	746,358	213	203	765,053	235	193
34	Parsa	601,527	241	186	649,130	337	303	663,559	352	241
<b>Province-3</b>		<b>5,509,097</b>	<b>2,779</b>	<b>2,259</b>	<b>5,913,606</b>	<b>2,774</b>	<b>2,462</b>	<b>6,026,626</b>	<b>3,312</b>	<b>2,707</b>
20	Sindhuli	333,577	184	148	304,266	151	139	305,164	199	167
21	Ramechhap	247,540	194	161	206,280	143	133	206,653	230	205
22	Dolakha	240,313	192	163	188,272	163	119	187,584	230	197
23	Sindhupalchok	359,426	210	168	293,068	166	152	292,370	230	182
24	Kavre	454,695	309	259	393,970	73	43	394,229	84	57
25	Lalitpur	407,209	223	171	511,225	158	155	525,211	235	202
26	Bhaktapur	271,322	127	100	331,627	260	171	340,066	282	232
27	Kathmandu	1,362,698	364	268	1,938,412	521	483	2,011,978	585	491
28	Nuwakot	339,280	216	194	284,065	149	141	283,827	203	152
29	Rasuwa	53,022	86	74	44,383	104	93	44,399	115	93
30	Dhading	401,397	208	166	346,092	372	345	346,950	310	287
31	Makawanpur	467,901	207	168	441,037	192	190	443,976	240	188
35	Chitwan	570,719	261	221	630,910	322	299	644,219	369	255
<b>Province-4</b>		<b>2,400,074</b>	<b>1,724</b>	<b>1,410</b>	<b>2,137,838</b>	<b>2,100</b>	<b>1,934</b>	<b>2,138,023</b>	<b>2,554</b>	<b>2,188</b>
36	Gorkha	336,661	200	160	263,465	232	214	259,299	254	210
37	Lamjung	207,447	179	142	170,565	403	353	170,568	507	436
38	Tanahu	370,798	205	174	335,051	214	213	336,710	271	234

SN	District	FY 2070/71			FY 2071/72			FY 2072/73		
		Estimated Population	Budget	Expend	Estimated Population	Budget	Expend	Estimated Population	Budget	Expend
39	Syangja	366,308	218	170	277,033	118	106	270,403	155	132
40	Kaski	457,619	255	216	533,423	277	257	543,767	422	367
41	Manang	12,362	61	46	6,472	180	174	6,444	228	189
42	Mustang	17,174	77	57	12,768	169	160	12,477	207	169
43	Myagdi	133,639	149	122	113,715	180	165	112,643	178	160
44	Parbat	182,886	180	161	148,629	278	263	148,130	277	245
45	Baglung	315,179	200	163	276,718	48	28	277,582	55	47
	<b>Province-5</b>	<b>5,003,561</b>	<b>2,657</b>	<b>2,107</b>	<b>5,042,082</b>	<b>1,780</b>	<b>1,607</b>	<b>5,109,986</b>	<b>2,326</b>	<b>1,942</b>
46	Gulmi	344,737	246	203	272,631	132	137	268,597	233	194
47	Palpa	313,507	233	187	258,873	377	350	255,386	471	402
48	Nawalparasi	675,927	267	218	683,041	135	108	690,731	182	156
49	Rupandehi	860,245	349	281	961,069	270	253	982,851	425	363
50	Kapilbastu	579,432	275	200	614,114	112	108	625,522	161	124
51	Arghakhanchi	243,994	174	138	200,812	59	37	200,967	65	59
52	Pyuthan	251,709	190	154	234,385	116	103	236,540	118	108
53	Rolpa	246,841	184	144	231,099	83	74	232,419	95	53
56	Dang	556,903	227	171	594,594	110	98	605,796	124	107
57	Banke	468,337	284	235	539,931	131	114	554,630	160	128
58	Bardiya	461,929	228	177	451,531	255	226	456,547	291	249
	<b>Province-6</b>	<b>1,610,191</b>	<b>1,631</b>	<b>1,312</b>	<b>1,724,361</b>	<b>2,062</b>	<b>1,822</b>	<b>1,757,923</b>	<b>2,415</b>	<b>2,047</b>
54	Rukum	223,256	187	141	217,592	103	91	220,092	110	98
55	Salyan	251,215	190	143	255,558	282	247	259,309	314	222
59	Surkhet	345,921	230	200	379,426	146	136	387,858	178	140
60	Dailekh	266,337	235	200	276,740	280	245	281,758	321	266
61	Jajarkot	158,957	158	119	181,826	123	93	186,375	153	129
62	Dolpa	34,807	97	84	39,045	307	286	39,832	337	278
63	Jumla	105,281	156	115	115,586	165	154	117,958	207	162
64	Kalikot	124,568	131	109	145,618	361	320	149,371	406	354
65	Mugu	52,024	132	111	58,782	104	107	60,109	158	126
66	Humla	47,825	115	92	54,188	189	143	55,261	231	272
	<b>Province-7</b>	<b>2,641,031</b>	<b>1,973</b>	<b>1,538</b>	<b>2,713,796</b>	<b>1,860</b>	<b>1,653</b>	<b>2,760,947</b>	<b>2,186</b>	<b>1,791</b>
67	Bajura	128,076	164	127	143,259	356	328	146,338	419	319
68	Bajhang	197,316	217	173	206,024	317	228	210,122	336	259
69	Achham	271,481	277	224	269,790	207	202	274,505	245	202
70	Doti	246,325	215	174	213,673	125	120	213,619	144	128
71	Kailali	762,708	275	200	848,913	166	161	870,771	203	181
72	Kanchanpur	466,639	200	150	485,397	161	158	494,553	192	169
73	Dadeldhura	149,170	167	128	149,407	235	228	151,312	329	286
74	Baitadi	275,225	244	197	258,677	141	89	260,015	157	112
75	Darchula	144,091	213	166	138,655	152	140	139,712	161	137
	<b>Grand Total</b>	<b>27,646,053</b>	<b>16,302</b>	<b>13,146</b>	<b>28,037,904</b>	<b>15,836</b>	<b>14,148</b>	<b>28,431,494</b>	<b>18,532</b>	<b>15,461</b>

SN	District	FY 2073/74			FY 2074/75		
		Estimated Population	Budget	Expend	Estimated Population	Budget	Expend
<b>Province-1</b>		<b>4,821,399</b>	<b>3,788</b>	<b>3,665</b>	<b>4,866,214</b>	<b>2,170</b>	
1	Taplejung	130,683	158	170	131,002	82	
2	Panchthar	196,843	189	138	197,350	119	
3	Ilam	306,024	439	446	308,432	136	
4	Jhapa	888,472	365	341	901,412	237	
5	Morang	1,051,422	160	156	1,066,072	82	
6	Sunsari	860,311	135	149	877,501	99	
7	Dhankuta	169,640	165	184	170,454	114	
8	Terhathum	102,088	291	216	101,920	238	
9	Sankhuwasabha	158,589	251	288	158,142	220	
10	Bhojpur	168,249	559	487	164,807	443	
11	Solukhumbu	104,787	138	103	104,288	83	
12	Okhaldhunga	151,560	206	246	151,891	90	
13	Khotang	188,914	307	284	184,739	133	
14	Udayapur	343,818	424	456	348,204	96	
<b>Province-2</b>		<b>5,961,154</b>	<b>2,780</b>	<b>2,728</b>	<b>6,057,951</b>	<b>1,526</b>	
15	Saptari	688,294	489	411	696,414	203	
16	Siraha	683,284	355	347	690,764	142	
17	Dhanusha	814,313	360	337	824,234	277	
18	Mohottari	682,780	303	277	692,122	121	
19	Sarlahi	851,867	312	368	866,250	132	
32	Rautahat	786,845	305	389	804,908	153	
33	Bara	778,810	254	252	795,128	233	
34	Parsa	674,962	402	347	688,131	264	
<b>Province-3</b>		<b>6,120,706</b>	<b>4,033</b>	<b>3,698</b>	<b>6,223,456</b>	<b>2,205</b>	
20	Sindhuli	307,961	275	283	309,552	125	
21	Ramechhap	208,287	262	258	208,899	116	
22	Dolakha	188,722	247	153	188,660	90	
23	Sindhupalchok	294,534	255	191	295,142	121	
24	Kavre	397,941	111	85	400,178	72	
25	Lalitpur	535,129	268	264	547,214	108	
26	Bhaktapur	346,311	298	279	353,799	103	
27	Kathmandu	2,055,640	657	650	2,112,499	464	
28	Nuwakot	286,176	212	204	287,204	159	
29	Rasuwa	44,776	144	150	44,956	97	
30	Dhading	350,212	379	374	352,168	119	
31	Makawanpur	449,354	492	401	454,046	303	
35	Chitwan	655,661	433	407	669,138	327	
<b>Province-4</b>		<b>2,155,074</b>	<b>2,843</b>	<b>2,890</b>	<b>2,161,896</b>	<b>1,303</b>	
36	Gorkha	259,135	283	322	255,957	137	
37	Lamjung	171,856	569	444	172,250	302	
38	Tanahu	340,233	308	304	342,774	175	

SN	District	FY 2073/74			FY 2074/75		
		Estimated Population	Budget	Expend	Estimated Population	Budget	Expend
39	Syangja	269,338	156	172	264,474	86	
40	Kaski	553,152	434	450	564,009	114	
41	Manang	6,466	237	268	6,438	93	
42	Mustang	12,412	221	240	12,161	113	
43	Myagdi	113,124	193	231	112,721	110	
44	Parbat	149,131	385	407	149,259	118	
45	Baglung	280,227	58	52	281,853	55	
<b>Province-5</b>		<b>5,181,302</b>	<b>2,552</b>	<b>2,631</b>	<b>5,252,705</b>	<b>1,405</b>	
46	Gulmi	268,513	272	277	265,376	133	
47	Palpa	256,004	570	562	254,239	423	
48	Nawalparasi	700,389	196	217	710,018	105	
49	Rupandehi	1,000,861	421	445	1,022,431	160	
50	Kapilbastu	635,596	159	164	646,775	96	
51	Arghakhanchi	202,477	77	83	202,919	61	
52	Pyuthan	238,889	126	132	240,440	86	
53	Rolpa	234,678	108	104	236,121	90	
56	Dang	615,684	134	129	626,738	78	
57	Banke	565,432	173	191	578,784	85	
58	Bardiya	462,779	316	328	468,863	87	
<b>Province-6</b>		<b>1,784,267</b>	<b>2,867</b>	<b>2,969</b>	<b>1,812,058</b>	<b>1,676</b>	
54	Rukum	222,724	112	109	224,983	86	
55	Salyan	262,830	372	354	266,255	95	
59	Surkhet	394,561	186	211	402,342	88	
60	Dailekh	285,806	369	321	289,941	300	
61	Jajarkot	189,273	166	183	192,413	88	
62	Dolpa	40,444	367	383	41,094	285	
63	Jumla	119,734	206	216	121,608	132	
64	Kalikot	151,741	655	703	154,342	377	
65	Mugu	61,040	180	207	62,050	99	
66	Humla	56,114	255	284	57,030	128	
<b>Province-7</b>		<b>2,801,808</b>	<b>2,458</b>	<b>2,450</b>	<b>2,844,587</b>	<b>1,503</b>	
67	Bajura	148,566	503	494	150,941	361	
68	Bajhang	213,144	380	339	216,233	206	
69	Achham	278,147	260	284	281,624	134	
70	Doti	214,984	159	163	215,027	94	
71	Kailali	887,206	229	216	907,208	141	
72	Kanchanpur	502,590	209	228	511,551	109	
73	Dadeldhura	153,295	376	412	155,168	161	
74	Baitadi	262,587	154	127	264,282	119	
75	Darchula	141,287	187	187	142,554	180	
<b>Grand Total</b>		<b>28,825,709</b>	<b>21,321</b>	<b>21,033</b>	<b>29,218,867</b>	<b>11,789</b>	