



Ministry of Health & Population



## Budget Analysis 2011/12

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## LIST OF ABBREVIATIONS

ADB	Asian Development Bank
ARI	Acute Respiratory Infection
AWPB	Annual Work Planning and Budgeting
BPKIHS	BP Koirala Institute of Health Sciences
BPKLCOS	B. P. Koirala Lions Centre of Ophthalmic Studies
CEC	Centre for International Study and Cooperation
D(P)HO	District (Public) Health Office(r)
DDA	Department of Drug Administration
DFID	Department for International Development
DHO	District Health Office(r)
DoA	Department of Ayurveda
DoHS	Department of Health Services
e-AWPB	Electronic Annual Planning and Budgeting
EDP	External Development Partner
EHCS	Essential Health Care Services
FCGO	Financial Comptroller's General Office
FHD	Family Health Division
FMIS	Financial Management Information System
FMR	Financial Monitoring Report
FY	Fiscal Year
GAVI	Global Alliance for Vaccines and Immunisation
GESI	Gender Equality and Social Inclusion
GIZ	Gesellschaft für Internationale Zusammenarbeit
GoN	Government of Nepal
GTZ	German Agency For Technical Cooperation
HC	Health Centre
HDI	Human Development Index
HIV/AIDS	Human Immuno Deficiency Virus / Acquired Immuno Deficiency Virus
HMIS	Health Management Information System
HP	Health Post
HRI	Health Right International
IDA	International Development Association

ITI	International Trachoma Initiative
JICA	Japan International Cooperation Agency
KfW	Kreditanstalt für Wiederaufbau
MCH	Maternal and Child Health
MDG	Millennium Development Goal
MoCS	Ministry of Commerce and Supply
MoD	Ministry of Defence
MoF	Ministry of Finance
MoGA	Ministry of General Administration
MoHA	Ministry of Home Affairs
MoHP	Ministry of Health and Population
MoLD	Ministry of Local Development
NCASC	National Centre for AIDS and STD Control
NHEICC	National Health Education Information Communication Centre
NHSP	Nepal Health Sector Programme
NHSSP	Nepal Health Sector Support Programme
NHTC	National Health Training Centre
NPC	National Planning Commission
NPHL	National Public Health Laboratory
NSL	Netherland Support for Leprosy
NTC	National Tuberculosis Centre
PHCC	Primary Health Care Centre
PHS	Primary Health Service
PPICD	Policy, Planning and International Cooperation Division
RHD	Regional Health Directorate
SBA	Skilled Birth Attendance
SDC	Swiss Development Cooperation
SHPs	Sub Health Post(s)
STD	Sexually Transmitted Disease
TA	Technical Assistance
TU	Teaching Hospital
TUTH	Tribhuvan University Teaching Hospital
TWG	Technical Working Group
UNDP	United Nation Development Programme

UNFPA	United Nation Population Fund
UNICEF	United Nation Children's Fund
USA	United States of America
USAID	United States Agency for International Development
WFP	World Food Programme
WHO	World Health Organisation

## **EXECUTIVE SUMMARY**

The 2007 interim constitution of Nepal recognises health as a fundamental right. This and some other major policy reforms such as the Nepal Health Sector Programme (NHSP-2) and the Gender Equality and Social Inclusion Strategy, widely known as GESI, required financial and budgeting reforms and an accordingly adapted budget allocation structure. The Nepal Health Sector Programme (NHSP-2) 2010/15 projects that the share of total government budget for health will rise from around 7% in FY 2010/11 to 9.6% in FY 2014/15. In FY 2010/11 GoN has allocated 7.1% of the total national budget to the health sector.

This analysis aims to provide law makers, policy formulators and programme managers with pertinent information on this year's budget with a view to assisting with the preparation of future budgets, and to provide information on budget allocation patterns. The overall purpose of this assignment is to analyse and provide disaggregated data of the 2011-12 health budget, including an analysis of how resources are allocated between providers and services, and a limited value for money analysis.

## **MAIN FINDINGS**

### **ALLOCATION**

- The health sector allocation of NRs 27.27 billion constitutes 7.1% of the total national budget. The MoHP allocation is NRs 24.93 billion or 6.5% of the total national budget and 91.4% of the total budget for the health sector.
- The development allocation decreased slightly (by 1%) in comparison with the last fiscal year and currently constitutes 76% of the total MoHP allocation.
- The budget allocation for salaries and allowances is 18% of the total budget in 2011/12.
- The budget for HIV/AIDS, Population and Laboratory programmes doubled compared to last year. There has also been a sharp increase (71%) for the Tuberculosis programme. In contrast, the budget for Drugs and Equipment, BP Koirala Memorial Cancer Hospital, Suresh Wagle Memorial Cancer Centre and District Ayurveda Services decreased by more than 50% compared to the last fiscal year.
- The budget for the Department of Drug Administration (DDA) and hospitals was slightly reduced in FY 2011/12, by 2.3% and 1.9% respectively compared to FY 2010/11.
- Allocations to districts (both direct and further allocations: 'direct allocation' represents the allocation directly made to districts by MoHP and 'further allocation' represents DoHS allocating or providing drugs, equipment and logistics to districts for specific health programmes after receiving budget from MoHP) increased by 59.5% compared to last fiscal year. The proportion of budget directly allocated for districts is 32.9% of total MoHP budget

and the proportion of budget which will be further allocated from the centre to districts is 26.6%.

- Almost half of the districts received more than NRs 90 million direct allocations in this fiscal year. The total allocation is higher in the Tarai districts while per-capita allocation is higher in the mountain and hill districts, namely Humla, Mugu, Dolpa, Mustang, Manang, Rasuwa, and Sankhuwasabha.
- The proportion of budget allocation from government has increased remarkably over the last three years, by 61% in FY 2011-12 and 50.2% in FY 2008/09.
- Global Fund (15.2%), UNICEF (6.0%), USAID (4.6%), GAVI (3.6%), WHO (2.8%), and ITI USA (1.5%) are the major non-pool partners this year.
- The MDG related budget allocations make up 32% of the total health budget, and are 3% higher compared with last year.
- About three quarters of the total MoHP budget is targeted at women, 11.9% in direct contributions and 62.4% in indirect contributions.

#### SPENDING

- Recurrent spending on pay was higher while non-pay related recurrent expenditure was lower compared to the previous fiscal year.
- Per-capita public health spending was NRs. 650 in nominal terms, which is twice as much as in 2006/07, while the increment in real terms is only NRs. 22.4 in FY 2010/11 compared to 2007/08.
- Per-capita public spending on health is highest in the mountain districts of the mid-western and western regions, namely Jumla, Dolpa, Mustang, and Manang, and Dhankuta from eastern region.
- The absorption rate of the MoHP was 76% in 2010/11, a decrease of 13% compared to the previous fiscal year.
- The contingency line items in both the recurrent and development budgets were not spent.
- Spending distribution is very uneven over the year with almost two thirds (64%) of the annual budget spent during the third trimester in 2010/11.

#### RECOMMENDATIONS

- To achieve a budget for the health sector in line with the NHSP-2 projections, the MoHP should improve its absorptive capacity and resource allocation processes, as well as its coordination and dialogue with the MoF and NPC.



- The MoHP should increase value for money through developing a better understanding of the efficiency of the different MoHP programmes, and increase the allocation of resources towards the most cost-effective areas.
- MoHP should develop a standard budget allocation policy to be followed by central units in the allocation of resources to districts.
- The Government and the MoHP should simplify the budgetary processes, rules and regulations to improve timely budget execution and increase the budget absorption rate.

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## **CHAPTER I INTRODUCTION**

### **1.1 BACKGROUND**

The 2007 interim constitution of Nepal recognises health as a fundamental right of the people. This and some other major policy reforms such as the Nepal Health Sector Programme (NHSP-2) and the Gender Equality and Social Inclusion Strategy, widely known as GESI, required financial and budgeting reforms and changes in the budget structure. The implementation of these constitutional and policy provisions requires the provision of equitable health services with respect to geographical area, gender, caste and economic conditions. To meet this obligation the Government of Nepal has committed to boosting spending in the health sector. The second Nepal Health Sector Programme (NHSP-2) 2010/15 projects that the share of total government budget for health will rise from around 7% in 2010/11 to 9.6% in 2014/15. In 2010/11, 7.1% of the total national budget was spent on health.

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 that will be delivered throughout the plan period.

The MoHP aims to continue to improve financial management, in particular timely disbursement of grants to health offices and facilities, improvements in financial management systems at all levels, and the strengthening of procurement systems at central and district levels. In this context, MoHP's ability to address financial management concerns is hampered by different fund flow modalities, off-budget and off-programme funding, and weak forecasting of assistance by development partners.

This analysis aims to provide law makers, policy formulators and programme managers with pertinent information on this year's budget with a view to assisting with the preparation of future budgets, and to provide information on budget allocation patterns. The overall purpose of this assignment is to analyse and provide disaggregated data of the 2011/12 health budget including an analysis of how resources are allocated between providers and services, and a limited value for money analysis.

### **1.2 OBJECTIVES OF THE STUDY**

The overall purpose of this assignment is to make available and analyse disaggregated 2011/12 health budget data. This review aims to help policy makers and managers to understand the budget allocation patterns in different functional and economic areas. It also provides a comparative analysis with previous fiscal years and aims to help planning officials to improve annual work planning and budgeting practices.

### 1.3 METHODOLOGY

This assignment carried out an analysis of secondary data using the 2011/12 work plan and budget. These data were entered into the electronic annual work plan and budget (eAWPB version 2) which provided the platform for analysis. A Technical Working Group (TWG) under the MoHP's Planning Division provided guidance. A series of discussions with planning and financial officials of MoHP provided useful comments that were incorporated into this final version of the analysis.

### 1.4 MAJOR HIGHLIGHTS OF HEALTH BUDGET 2011/12

The 2011/12 budget allocates NRs 27,275 million to the health sector distributed among the Ministry of Health and Population (NRs 24,935 million), the Ministry of Finance (NRs 1,650 million), the Ministry of Defence (NRs 321 million), the Ministry of Home Affairs (NRs 270 million), and the Ministry of Commerce and Supply (NRs 98 million). There is a significant increase in the share of domestic resources in the total health sector funding compared to the previous fiscal year. Currently 61% of the budget is from domestic public sources, illustrating the government's commitment to the health sector. The budget allocated for the health sector as a proportion of the total national allocation is 7.1% which represents a small decrease on last year's figure of 7.28%.

The 2010/11 health budget emphasises the following areas:

- Model village health programme in districts with epidemic outbreaks of diarrhoea and cholera;
- Integrated public health programmes for low HDI districts;
- Priority for the continuation of free essential basic health care services;
- Continuation of the upgrading of sub-health posts into health posts and expanding the number of birthing centres;
- Promotion of infant and maternal health, ensuring access to basic health services for poor and vulnerable ethnic groups;
- Promotion of natural and ayurvedic treatment with a focus on research and training;
- Increased coverage of free treatment for the Martyrs injured during the people's movement, including all the poor;
- Provision for the mapping of health facilities;
- Continuation of programmes focused on alleviating child malnutrition;
- Continuation of antenatal and postnatal care incentives;
- Health insurance policy formulation and implementation;
- Piloting of community based national care programmes in 12 districts;
- Increased importance of primary and preventative health.

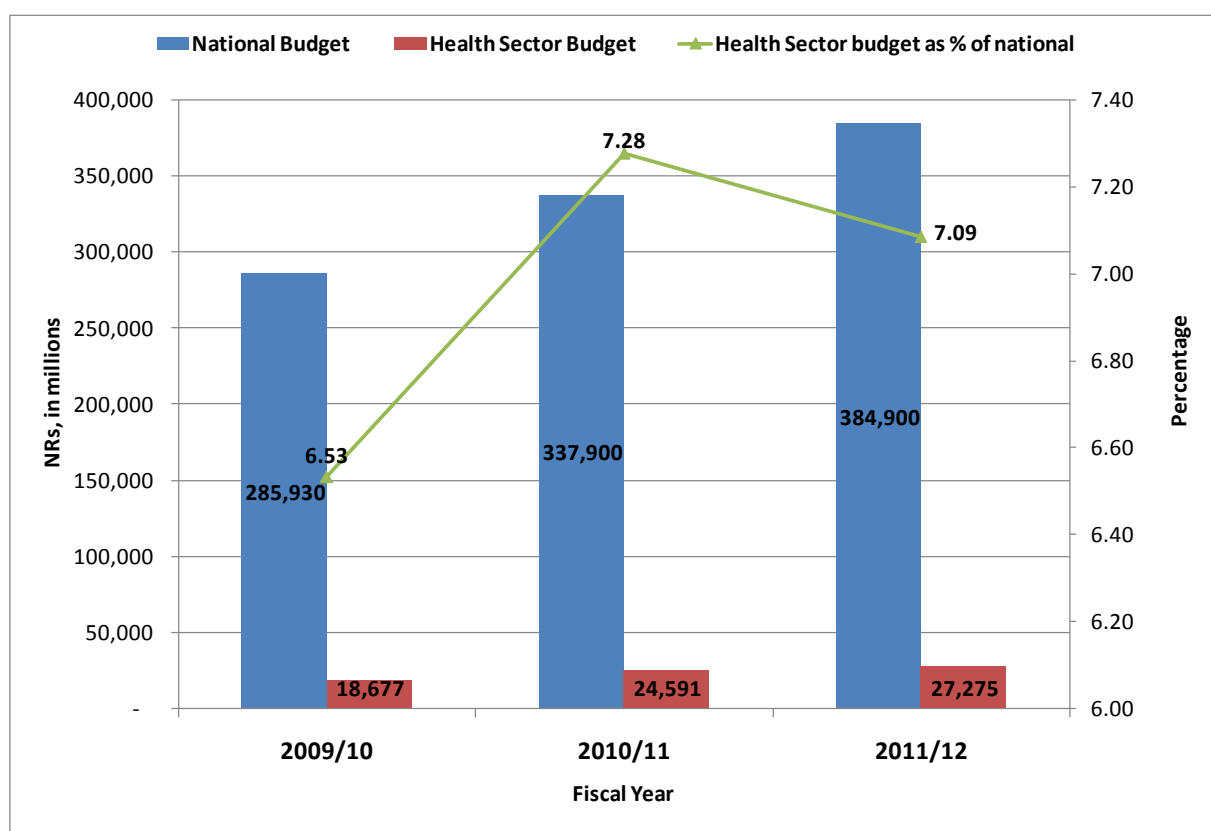
## CHAPTER II HEALTH BUDGET ALLOCATIONS

In this section we examine the 2011/12 budget allocations and compare these with budget allocations in previous years. Except where stated, figures in this section refer to planned budgets/allocations.

### 2.1 HEALTH BUDGET AS A SHARE OF NATIONAL BUDGET

In the FY 2011/12 the health sector budget as a proportion of the national budget was 7.09%, a slight decrease compared to the previous year (7.28%).

**Figure 1 – Health budget allocation pattern (FY 2009/10 - 2011/12)**



Source: MoF- budget speech and red-book documents, MOHP - eAWPB

A total of NRs. 27.27 billion has been allocated to the health sector in 2011/12 out of which 91.4% (NRs 24.93 billion) is allocated to the Ministry of Health and Population. The budget allocated to the MoF (NRs. 1.65 billion) is a reserve fund for employee and retirement benefits. The growth in budgets for the three major recipients (MoHP, MoHA and MoD) has been far smaller from 2010/11 to 2011/12 (4.7%, 9.2% and 4.5%, respectively), compared to the growth in budget from 2009/10 to 2010/11 (33.7%, 28.8% and 16.4% respectively) (see Table 1).

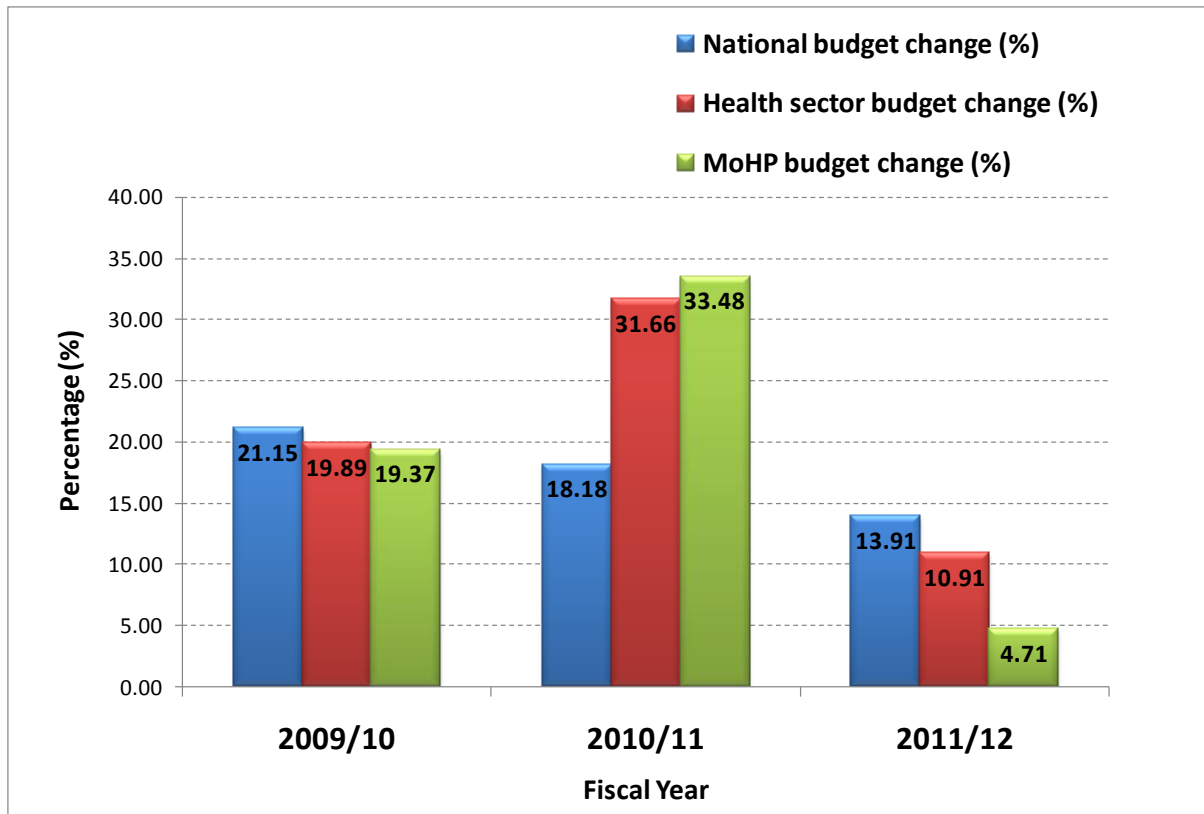
**Table 1 - Budget allocations in the health sector (NRs. in billions)**

Ministry	2009/10		2010/11		2011/12	
	NRs.	% Share	NRs.	% Share	NRs.	% Share
MoHP	17.82	95.4	23.81	96.8	24.93	91.4
MoHA	0.19	1.0	0.25	1.0	0.27	1.0
MoD	0.26	1.4	0.31	1.3	0.32	1.2
MoCS	0.09	0.5	0.09	0.4	0.10	0.4
MoGA	0.12	0.7	0.13	0.5	0.00	0.0
MoLD	0.19	1.0	0.00	0.0	0.00	0.0
MoF	0.00	0.0	0.00	0.0	1.65	6.0
<b>Health Sector</b>	<b>18.68</b>	<b>100</b>	<b>24.59</b>	<b>100</b>	<b>27.27</b>	<b>100</b>

*Source: MoF budget speech and red-book documents 2009/10 – 2011/12*

In 2009/10 and 2011/12 the percentage wise growth in the MoHP budget was smaller than that of the national budget while in 2010/12 this was the other way round. The total national budget increased by 13.91% compared with 2010/11, whereas the health sector budget increased by 10.91%. The allocation to the MoHP only increased by 4.7% compared to the previous fiscal year.

**Figure 2 – Percentage change vis-a-vis previous year: national, health sector and MoHP budget (FY 2009/10 to 2011/12)**



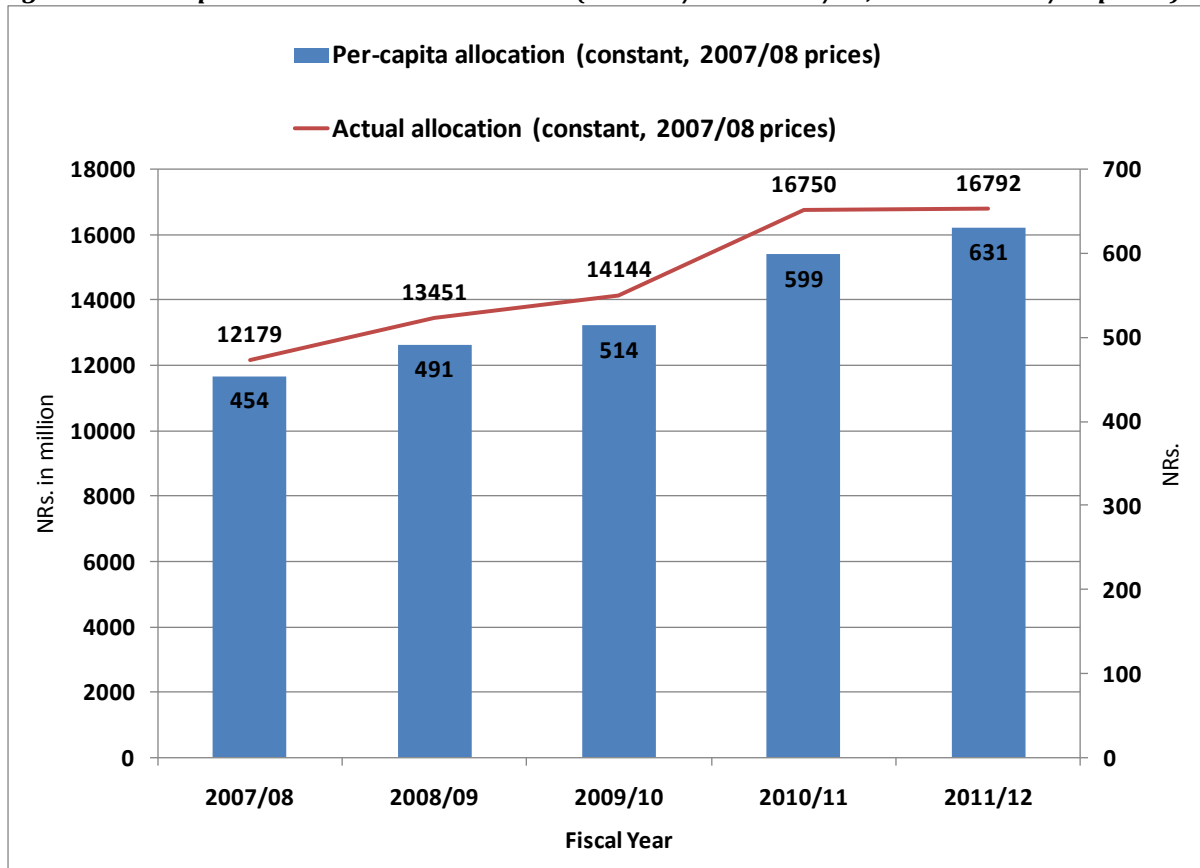
Source: MoF- budget speech and red-book documents, MOHP - eAWPB



## 2.2 BUDGET ALLOCATION IN NOMINAL AND REAL TERMS

The MoHP budget allocation more than doubled (106% increase) over the last 5 fiscal years in nominal terms while the increase is 37.9% in real terms. The increment in FY 2011/12 is only 0.3% while it was 18.4% in FY 2010/11 compared to the previous fiscal year. Almost the same (38.8%) increase is observed for the per-capita allocation in real terms during the period.

**Figure 3 - Per-capita and total health allocation (FY 2007/08 to 2011/12, constant 2007/08 prices)**



### 2.3 BUDGET ALLOCATIONS BY ADMINISTRATIVE AND DEVELOPMENT PROGRAMMES

The proportion of total budget allocations for administration and development programmes has doubled during the last five years. The proportion allocated to development programmes gradually increased over the past five years except for 2011/12 when it decreased by 1% compared to the previous fiscal year.

**Table 2 – Budget allocations by administrative and development programmes**

Fiscal year	Total NRs., millions	General Administration	Development Programme	Share (%)	
				General Administration	Development Programme
2007/08	12098.58	3201.82	8896.77	26.5	73.5
2008/09	14945.96	4086.83	10859.14	27.3	72.7
2009/10	17840.47	4579.92	13260.55	25.7	74.3
2010/11	23813.99	5497.51	18316.49	23.1	76.9
2011/12	24934.89	6017.73	18917.16	24.1	75.9

Source: MOHP- eAWPB

### 2.4 BUDGET ALLOCATIONS BY LINE ITEM (ECONOMIC CODE)

Budgeted spending on salaries and allowances constitutes around 18% of the budget in FY 2011/12 which is only slightly higher than last year's allocation (16%). About 24% was budgeted for capital expenditure.

**Table 3 – Budget allocation by line item**

Budget Category	2009/10		2010/11		2011/12
	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
<i>Amount (NRs. in millions)</i>					
Pay related	2984.3	4149.5	3826.4	4174.7	4429.3
Pay related (non-training)	2791.3	4013.3	3765.8	4150.3	4400.8
Non-pay related recurrent	11143.1	8691.0	13988.8	9525.3	14561.3
Capital	3713.1	3077.2	5998.8	4437.9	5912.1
<b>Total</b>	<b>17840.5</b>	<b>15917.8</b>	<b>23814.0</b>	<b>18137.9</b>	<b>24902.7</b>
<i>%</i>					
Pay related	16.73%	26.07%	16.07%	23.0%	17.8%
Pay related (non-training)	15.65%	25.21%	15.81%	22.9%	17.7%
Non-pay related recurrent	62.46%	54.60%	58.74%	52.5%	58.5%
Capital	20.81%	19.33%	25.19%	24.5%	23.7%

Source: MOHP- eAWPB

## 2.5 BUDGET ALLOCATION BY PROGRAMME

The *Village Community Public Health with Basic Health* and *Model Health Village Programmes* have been launched this fiscal year with a combined allocation of NRs. 207 million; the programme *District Ayurveda Services* is also new, with a budget of NRs. 182 million. Table 4 shows the percentage change in budgets of various development programmes comparing FY 2010/11 with FY 2011/12; programmes colour-coded 'green' had an increase in budget while 'red' corresponds with a decrease. The *National Centre for AIDS and STD Control*, *National Population Programme* and the *Health Laboratory Services* received approximately double last year's allocation. A similarly significant increase is observed for the *National Tuberculosis Control Programme* (71% increase).

**Table 4 – Development programmes with increased and reduced budgets**

Trend	Range	Programme Name (% change)	Allocation amount (NRs. in million)
++++	> 100%	National Centre for AIDS and STD Control (125.25%)	660.0
		National Population Programme (113.37%)	45.2
		Health Laboratory Services (103.79%)	91.5
+++	50 – 99%	National Tuberculosis Control Programme (70.7%)	930.9
++	20 – 49%	Singha Darbar Vaidyakhana Development Committee (35.21%)	7.6
		Primary Health Care Revitalisation Programme (33.31%)	554.4
		Sukraraj Tropical and Infectious Disease Hospital (33.05%)	60.7
		National Health Education, Information and Communication Services (District Level) (30.18%)	84.0
		Integrated child health and nutrition programme (29.46%)	2008.9
		National Health Education, Information and Communication Centre (22.03%)	92.3
+	< 19%	Monitoring, Evaluation and Planning Strengthening Programme (17.25%)	1493.1
		Health Research Council (13.2%)	37.5
		Nepal Netra Jyoti Shangha (10.21%)	59.5
		Maternity Hospital (10.13%)	168.5
		Nepal Eye Hospital (7.98%)	25.7
		Sahid Ganga Lal National Heart Centre (7.47%)	259.0
		National Training Programme (5.52%)	58.1
		National Academy of Medical Sciences-including Bir Hospital (3.75%)	553.0
		Integrated District Health Programme (3.38%)	7665.1
		Family Planning, MCH and Female Health Volunteer Programme (3.34%)	809.4
-	< 19%	BP Koirala Centre for Lions Ophthalmic Studies (1.67%)	31.0
		National Health Training Programme (-1.64%)	152.9
		Leprosy Control Programme (-1.67%)	17.0
		National Tuberculosis Control Programme (District Level) (-3.54%)	141.1
		Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme (-5.29%)	349.2
		Health Tax Supported Programme (-7.24%)	400.0
		Manamohan Cardiovascular Centre (TUTH) (-7.81%)	88.5
Vector Borne Disease Control Research and Training Centre (-13.05%)	13.4		

Trend	Range	Programme Name (% change)	Allocation amount (NRs. in million)
		Hospital Construction, Maintenance and Management Information System (-16.31%)	164.1
--	20 – 49%	Kanti Children Hospital (-23.73%)	146.6
		Drugs and Equipment Supply Programme (-51.15%)	946.1
		BP Koirala Memorial Cancer Hospital (-51.89%)	51.0
---	50 – 99%	Miscellaneous Programme - Department of Ayurveda (-76.76%)	46.1
		Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital) (-79.22%)	10.5
		District Aurveda Services Programme (-97.55%)	181.8
----	100%	Avian Flu Prevention and Control Programme (-100%)	0.0

The *Avian Flu Prevention and Control Programme* is being phased out completely and has no allocation in FY 2011/12. High reductions apply to the *Drugs and Equipment Supply Programme* (-51.15%), *BP Koirala Memorial Cancer Hospital* (-51.89%), *Miscellaneous Programme - Department of Ayurveda* (-76.76%), *Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)* (-79.22%) and the *District Ayurveda Services Programme* (-97.55%).

The administrative budget increased for DHOs, PHCCs, HPs, and SHPs (13%), the Department of Ayurveda (13%) and the Regional Health Directorates (5%). The administrative budget for the Department of Health Services and Regional/Zonal Hospitals remains the same as in FY2010/11; the allocation of the administrative budget for the MoHP decreased by 17%.

**Table 5 – General administration (regular) budget increases and decreases**

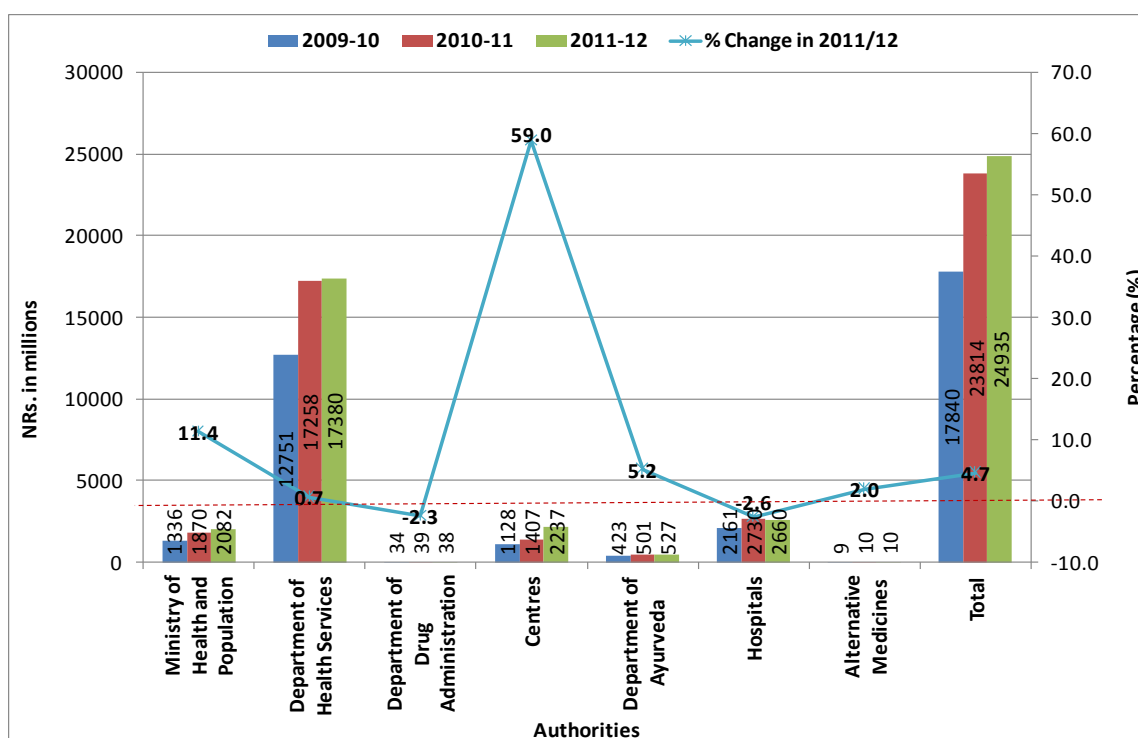
Trend	Range	Programme Name (% change)	Allocation amount (NRs. in million)
		Primary Health Service-DHO, HC, HP and SHP (13.32%)	4471.6
		Department of Ayurveda (13.26%)	7.9
+	< 19%	Regional Health Directorates (5%)	69.4
		Pasupati Homeopathic Hospital and Unani Clinics (2.03%)	9.9
		Hospitals (1.87%)	402.6
		Department of Health Services (0.3%)	38.0
		Health Training Centre - including Regional and Sub-regional (-0.76%)	26.4
-	< 19%	Department of Drug Administration (-2.34%)	38.2
		Ayurveda Hospitals/clinics (-16.7%)	283.8
		Ministry of Health and Population (-17.46%)	46.8

## 2.6 BUDGET ALLOCATION BY BUDGET AUTHORITY

There are several budget authorities within the MOHP: the Ministry of Health and Population itself, the Department of Health Services, the Department of Drug Administration, Health Centres and Hospitals, the Department of Ayurveda and the Department of Alternative Medicine. These organisations have authority to commit and disburse funding to implementing agencies such as D(P)HOs and Hospitals.

The budget for the Centres\* increased by 59%, mainly due to the high increase in the *Tuberculosis, HIV/AIDS* and *Laboratory Programmes*. The budgets for Hospitals and the Department of Drug Administration and Hospitals, reduced slightly by 2.6% and 2.3% respectively compared to the last fiscal year.

**Figure 4 – Health budget allocation by administrative authorities (FY 2009/10 - 2011/12)**



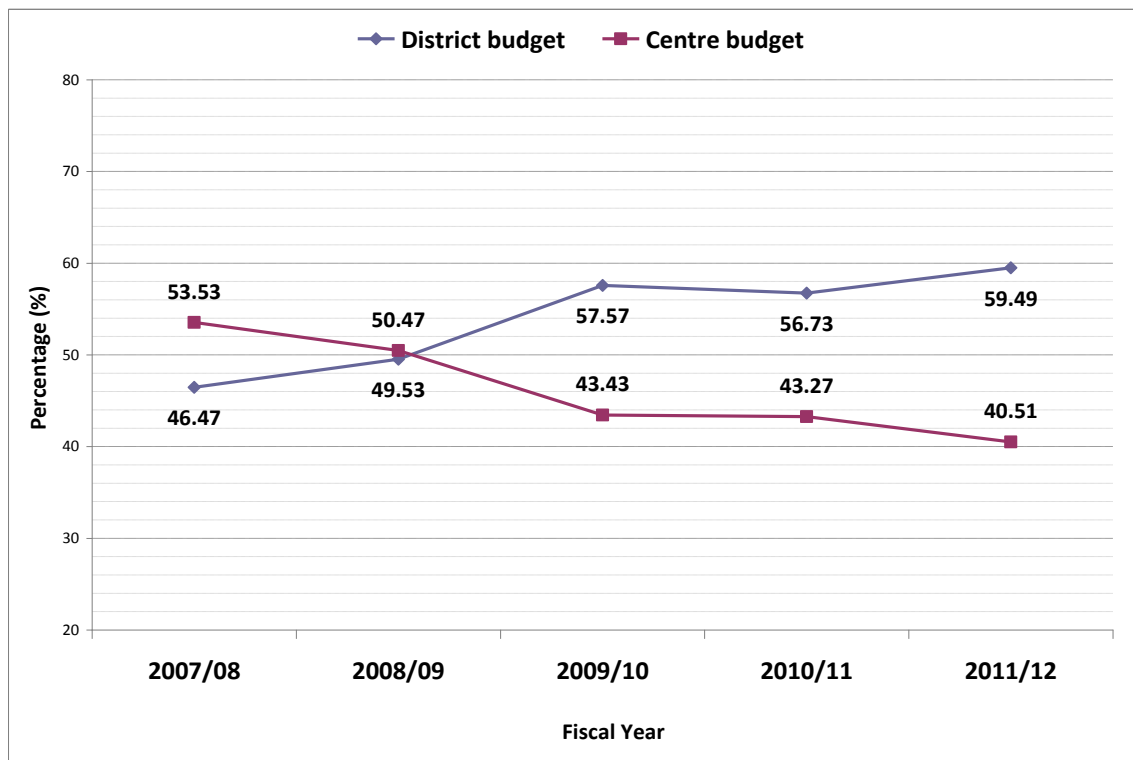
Source: MOHP-eAWPB

\* Centres here represent NTC, NHTC, NHEICC, NCASC and NPHL, which are functionally and programmatically linked with DoHS, but enjoying financial and administrative autonomy when compared to divisions of DoHS. Hence, these units are treated as Centres for this analysis.

## 2.7 BUDGET ALLOCATION FOR DISTRICTS

District level allocations include programme activities planned at the central level but it is also planned that further authority will be granted to districts or that they will receive drugs, equipment, and logistics in kind. The proportion of the budget allocated to districts has been increasing consistently from 46.5% in FY 2007/08 to 69.5% in FY 2011/12 (Figure 5), with only small increases in the last three years. This is an illustration of the progress made in decentralisation.

**Figure 5 – Health budget allocations – centre versus district (FY 2007/08 - 2011/12)**

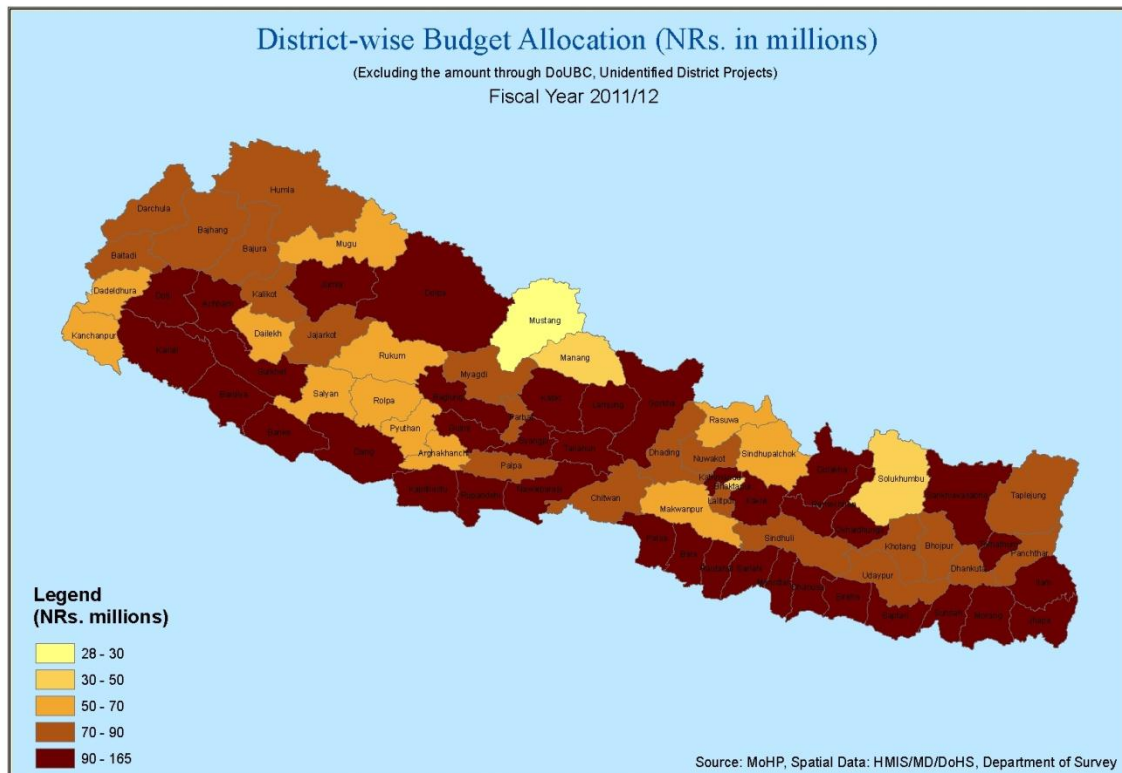


Source: MOHP- eAWPB

The district allocation of 59.49% has a direct and indirect component. The direct allocation to districts is 32.87% of the total budget in FY2011/12, while the indirect allocation, which consists of central level funds transferred to districts, is 26.62%. It is through indirect allocations that central level units provide districts and hospitals with the authority to procure drugs, family planning commodities and medical equipment using central level funds.

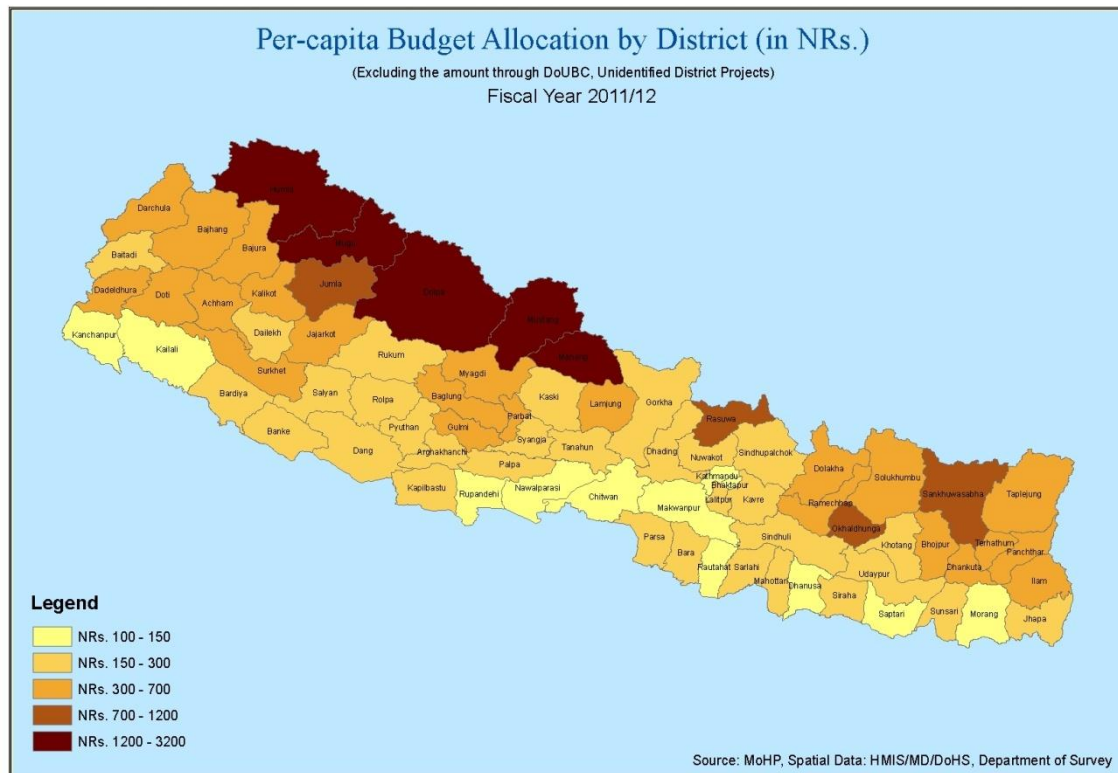
The map below shows direct budget allocations by district, but excludes the indirect allocations made in the form of drugs, equipment, family planning commodities and other commodities. Almost half of the districts will receive budgets higher than NRs. 90 million in FY2011/12, with only a few districts receiving less than NRs. 50 million. This is a sharp increase compared to last year, where most allocations were in the range of NRs 30 – 50 million. District budgets are higher in the Tarai districts, some of the western and central hill and selected mountain districts.

**Figure 6 – District-wise budget allocations**



The per-capita analysis below is based on direct district allocations only. Indirect allocations, as well as out-of-pocket and other non-state allocations are excluded from the analysis. Per-capita<sup>†</sup> budget allocations are high in the mountain districts of the far-western, mid-western and western regions, and generally higher in the mountain and hill districts throughout the country. Tarai districts receive less than NRs. 300 per capita, compared to more than NRs. 1200 per capita in the mountainous districts of the regions mentioned.

**Figure 7 – Per-capita budget allocations by district**



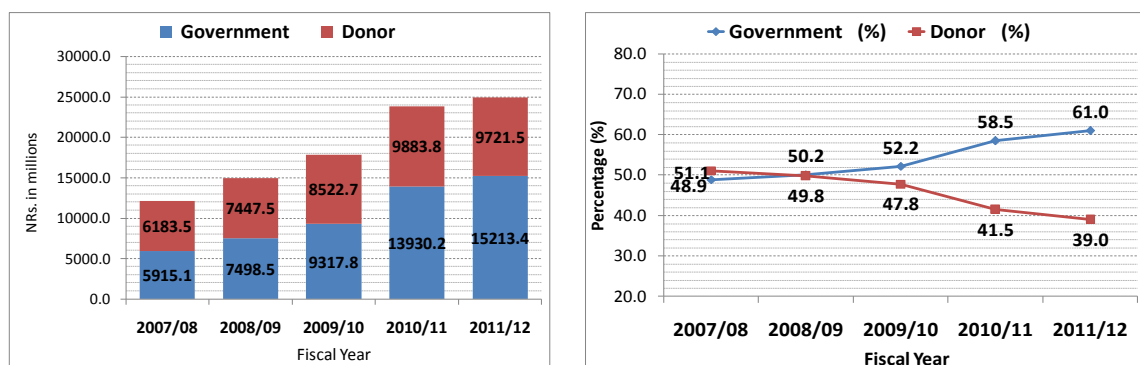
<sup>†</sup>Using recent population figures presented by the Central Bureau of Statistics.



## 2.8 BUDGET ALLOCATIONS BY GOVERNMENT AND DONORS

The health budget from domestic sources has steadily increased since FY2007/08. This illustrates strong political commitment, support and state ownership of the health budget. The current share of government resources in the total MoHP budget is 61%. This share might increase slightly if health budgets of other ministries were incorporated.

**Figure 8 - Government and donor's contributions in MoHP's budget**



In the current year, the total donor share has slightly decreased (by 1.6%) compared to the last fiscal year. Most donors decreased their support compared to last year: HRI (-99%), KfW (-82%), GAVI (-73%), UNFPA (-56%), NSL (-42%), and USAID (-33.9%). IDA, Plan International, and GIZ (previously GTZ) also decreased their support, whereas UNDP, Care Nepal and the Netherlands have not provided financial support to the MoHP since 2010/11. Very few donors increased their support to the MoHP. These include the WHO (increase by 108.4%), UNICEF (+94.1%), and the Global Fund (+89.5%). The pooled fund also slightly increased (+3.1%) in this year. The table below contains the nominal figures for the top ten donors.

**Table 6 – Top ten donors in health (NRs. millions)**

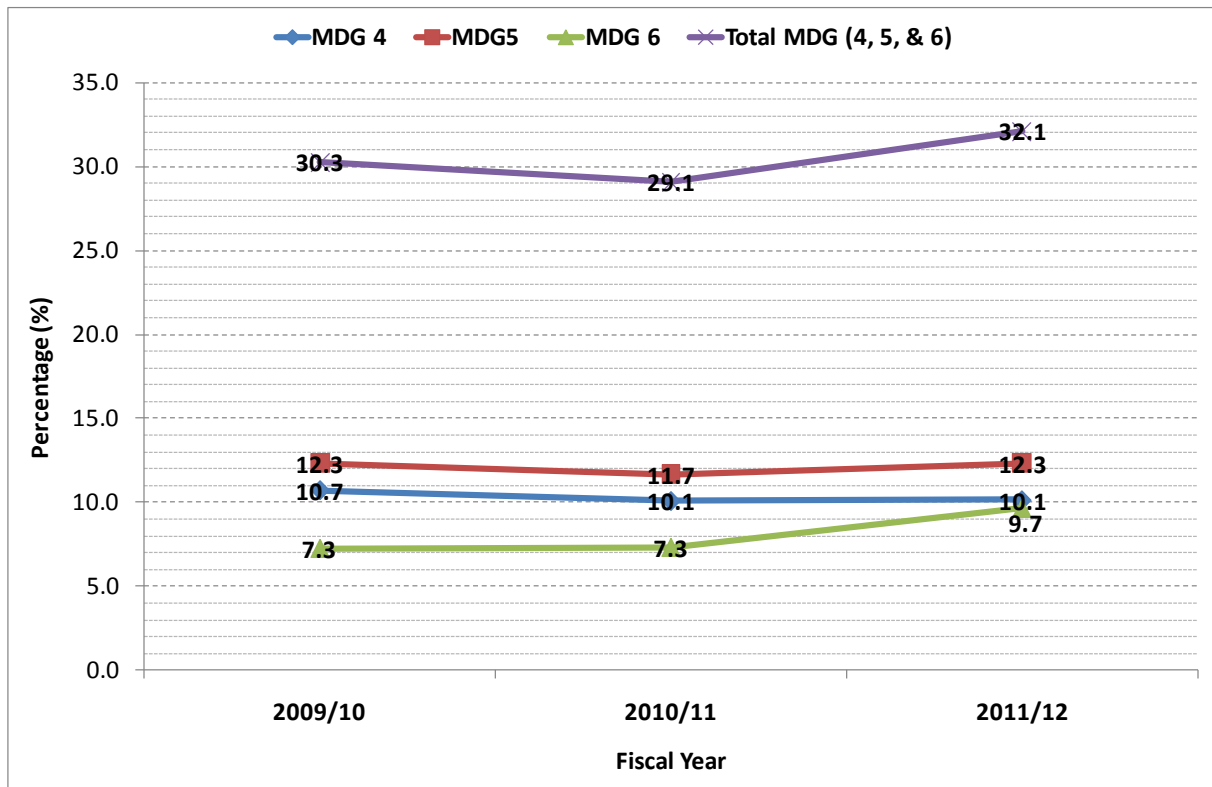
SN	Donor/source	2009/10		2010/11		2011/12	
		Amount allocated	Share%	Amount allocated	Share%	Amount allocated	Share%
1	Pool Fund	4992	58.6	5973	60.4	6159	63.4
2	Global Fund	494	5.8	778	7.9	1474	15.2
3	UNICEF	250	2.9	303	3.1	588	6.0
4	USAID	836	9.8	678	6.9	448	4.6
5	GAVI	270	3.2	1279	12.9	348	3.6
6	WHO	241	2.8	131	1.3	273	2.8
7	ITI USA	0	0.0	0	0.0	144	1.5
8	ADB	0	0.0	69	0.7	69	0.7
9	SDC/ Switzerland	72	0.8	67	0.7	67	0.7
10	Norway	31	0.4	31	0.3	29	0.3
11	Other	1337	15.7	574	5.8	121	1.2
<b>Total</b>		<b>8523</b>	<b>100.0</b>	<b>9884</b>	<b>100.0</b>	<b>9722</b>	<b>100.0</b>

Table 6 shows that almost two-thirds (63%) of the total donor contributions comes from the Pool Fund, which also shows a year-on-year increase in contributions since FY2009/10. Major non-pool contributors are Global Fund (15%), UNICEF (6%), USAID (5%), GAVI (4%), WHO (3%) and ITI USA (2%).

## 2.9 BUDGET ALLOCATION BY MDG

The total MDG targeted funding was 32.1% of the MOHP budget in FY2011/12, compared to 29.1% in the previous year. The increased support from the Global Fund for the MDG 6 related *HIV/AIDS* and *Tuberculosis Programme* was the main cause for the increase in total MDG targeted funding.

**Figure 9 - Government and donor's contribution in MoHP's budget**



## 2.10 BUDGET ALLOCATION FOR GENDER AND POOR TARGETED PROGRAMMES

In 2011/12, the budget share of programmes that directly target women (e.g. MDG 5 targeted programmes such as the Aama Surakshya Programme, Safe Motherhood Programme, Family Planning, SBA Training etc., *see annex 14 for details*) is 11.9% of the MoHP budget, compared to 10.2% in FY 2010/11 while 62.4% of the health budget indirectly targets programme components for women. The budget allocated to programmes targeting women directly increased by 21.8%, after a decrease by 15.7% from FY 2009/10 to FY 2010/11. Indirect allocations to women also increased by 4.5% in the current year. 35% of the budget is directly poverty targeted (e.g. Free Health Programme, Free Health Camps, Aama Surakshya Programme etc, *see annex 15 for details*) representing an increase of 1.8% compared to last year.

**Table 7 - Budget allocated for targeted groups (women and poor), NRs. in millions**

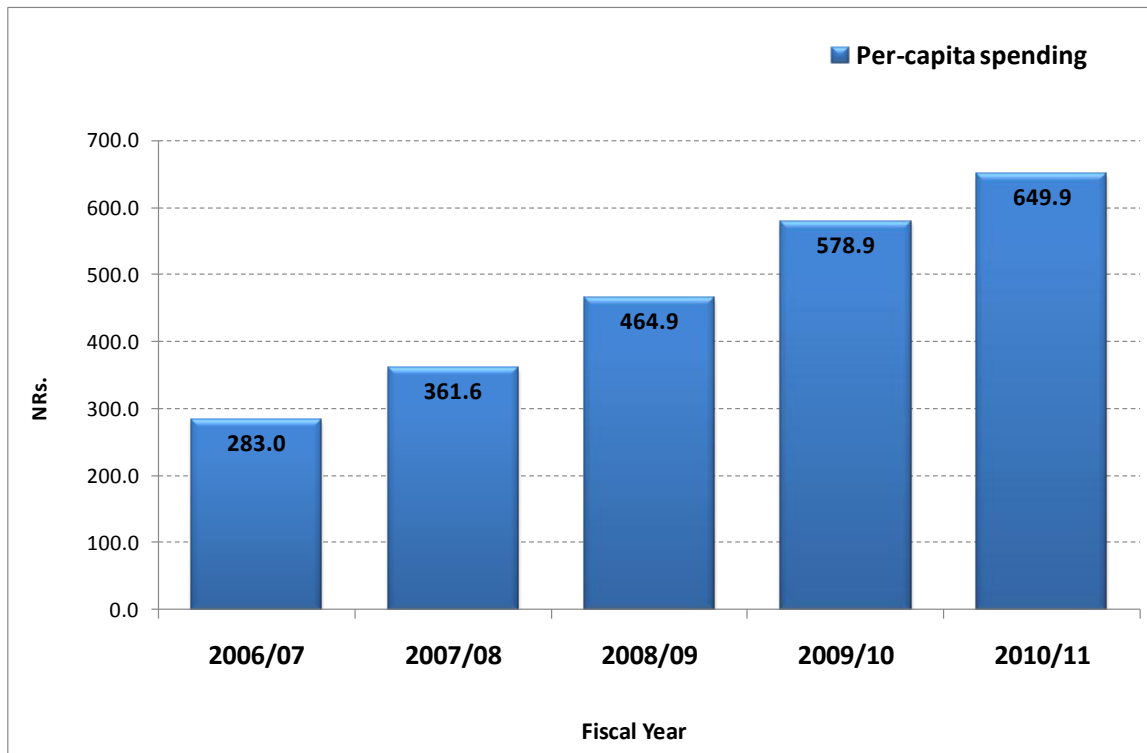
Category	2009/10		2010/11		2011/12	
	Amount	Share%	Amount	Share%	Amount	Share%
Direct contribution to women	2,883	16.2	2,429	10.2	2,959	11.9
Indirect contribution to women	12,576	70.5	14,880	62.5	15,555	62.4
Neutral budget	2,381	13.3	6,505	27.3	6,421	25.8
Poverty reduction budget	5,604	31.4	8,600	36.1	8,753	35.1
Neutral budget	12,236	68.6	15,214	63.9	16,182	64.9
<b>Total</b>	<b>17,840</b>	<b>100.0</b>	<b>23,814</b>	<b>100.0</b>	<b>24,935</b>	<b>100.0</b>

## CHAPTER III HEALTH SPENDING

### 3.1 TRENDS IN HEALTH SPENDING

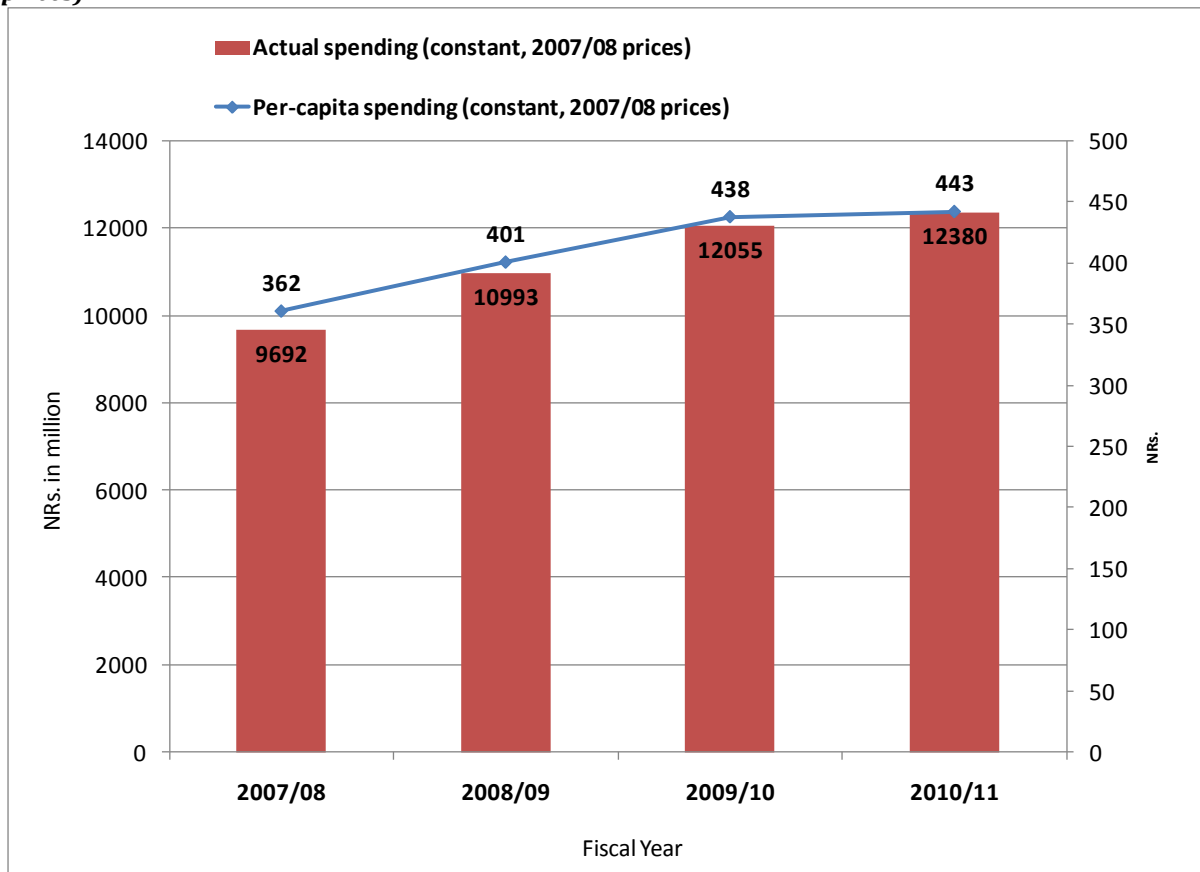
Per-capita public health spending has increased more than two fold since 2006/07. In the period 2007/08 to 2009/10 this growth was between 25 - 29% each year, while growth slowed to 12% in the current year (Figure 10).

*Figure 10-Per-capita spending 2006/07 - 2010/11 (NRs.)*



Health budget spending in real terms only increased by 27.7% in FY 2010/11 when compared to FY 2007/08, with a varying degree of change each year. The increment was observed to be 13.4% in FY 2008/09 and 9.7% in FY 2009/10, while only 2.7% in FY 2010/11. Similarly, per-capita health spending only increased by 22.4% in FY 2010/11 when compared to 2007/08. The per-capita change % in FY 2010/11 is only observed to be 1.0% (Figure 11).

**Figure 11 - Per-capita and actual spending by MoHP FY 2007/09 - 2010/11 (constant 2007/08 prices)**



### 3.2 PER-CAPITA PUBLIC SPENDING ON HEALTH BY DISTRICT

Per-capita public spending on health in nominal terms is high in the mountain districts of the mid-western and western regions along with Dhankuta district of the eastern region. The highest per-capita spending is in Manang (NRs. 2,606), followed by Jumla (NRs. 2,154), Mustang (NRs. 2,110), Dolpa (NRs. 1,316), and Dhankuta (NRs. 1,302). The lowest per-capita spending is in Kanchanpur (NRs. 169), followed by Jhapa (NRs. 189), Sunsari (NRs. 192), and Nawalparasi (NRs. 197). Most Tarai districts have per-capita expenditure between NRs. 200 –500. Some of the hill districts spent less than NRs. 300 per-capita in 2010/11: Lalitpur (NRs. 220) followed by Dhading (NRs. 229), Bhaktapur (NRs. 229), Kathmandu (NRs. 266), Udaypur (NRs. 268), Sindhuli (NRs. 272), and Tanahu (NRs. 296). Only one mountain district had per-capita spending of less than NRs. 300: Sindhupalchowk (NRs. 295).

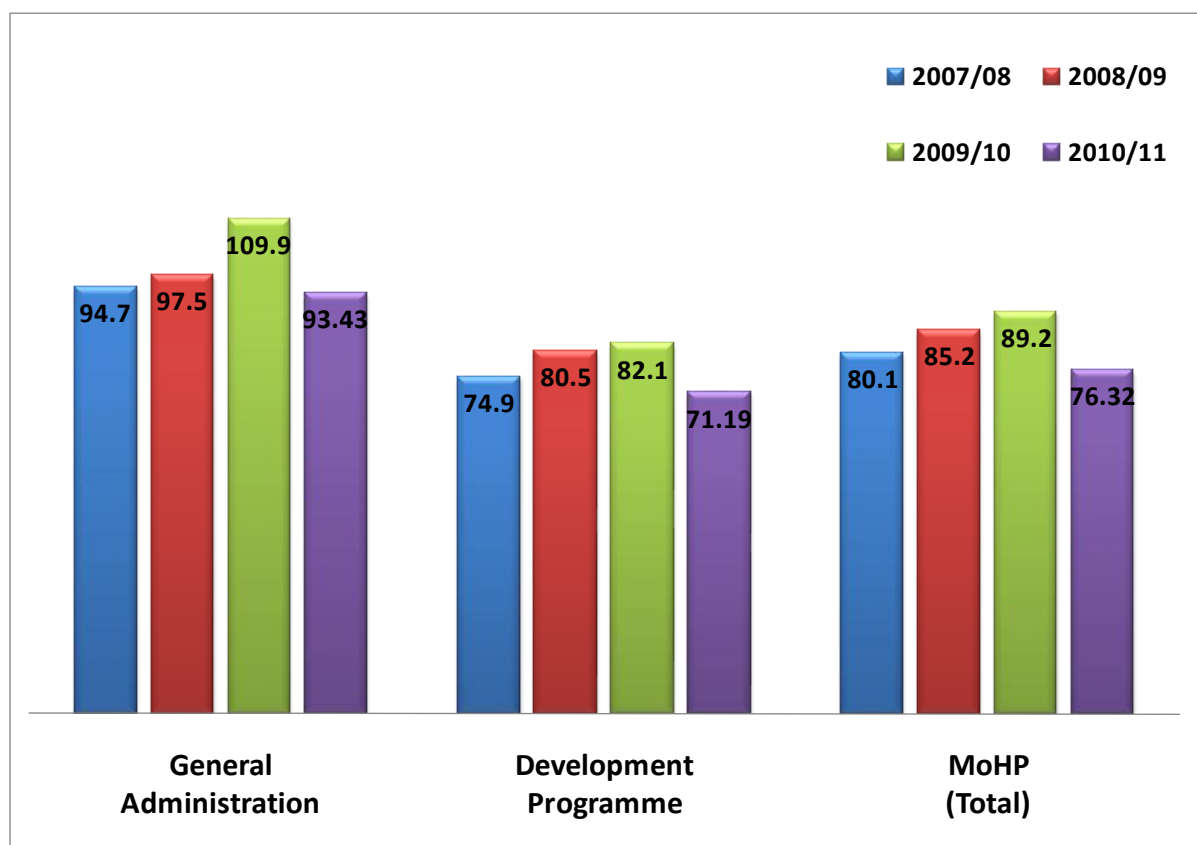
**Figure 12–Per-capita spending by district (in NRs)**



### 3.3 ABSORPTION CAPACITY

Figure 13 shows the total budget absorption capacity of the MoHP by general administration and development programmes. The overall MoHP budget absorption capacity was 76.3% in FY200/11, a decrease of 13% (16.5% in general administration and 11% in development programmes) compared to the previous year.

**Figure 13–Budget absorption capacity**



The MoHP and RHD budget absorption has been consistently low throughout the three successive fiscal years for administrative programmes while that of the DoHS and Hospitals exceeded the budget allocation in 2008/09 - 2010/11. Last year's spending percentage of the DoHS remains the highest (107%), followed by Hospitals (105%), Regional and Zonal hospitals (97%), DoA (95%), PHS (93%), and Ayurveda clinics (91%).

**Table 8–Absorption capacity for general administration budget**

SN	Programme Name	2008/09	2009/10	2010/11
1	Department of Health Services	108.5	111.5	107.0
2	Hospitals	103.8	113.6	105.3
3	Regional and Zonal Hospital	98.0	94.7	97.3
4	Department of Ayurveda	101.9	95.3	95.2
5	Primary Health Service-DHO, HC, HP and SHP	118.4	122.3	93.0
6	Ayurveda Clinics	104.6	107.6	91.0



SN	Programme Name	2008/09	2009/10	2010/11
7	Pasupati Homeopathic Hospital and Unani Clinics	89.2	91.7	88.5
8	Ayurveda Hospitals	89.9	89.0	88.1
9	Department of Drug Administration	88.6	90.0	83.4
10	Health Training Centre - including Regional and Sub-regional	97.7	91.2	82.3
11	Regional Health Directorates	79.0	72.8	63.9
12	Ministry of Health and Population	7.7	12.4	53.7
	<b>Sub Total</b>	<b>97.5</b>	<b>109.9</b>	<b>93.4</b>

A similar pattern can be observed in development programmes, i.e. the programmes which showed high absorptive capacity last year also had a good record in the previous fiscal years. Some good performers are Sahid Ganga Lal National Heart Centre (106%), Rural Health Development Programme - Ramechhap (105%), Primary Health Care Revitalisation Programme (101%), Sukraraj Tropical and Infectious Disease Hospital (100%), Nepal Eye Hospital (100%), BPKIHS- Dharan (100%), Health Tax Supported Programme (100%), Singhdarbar Vaidhyakhana Development Committee (100%), BPKCLOS (100%), and Nepal Netra Jyoti Sangha (100%).

The lowest budget absorption capacity in FY 2010/11 was by: BP Koirala Memorial Cancer Hospital (6%), Drugs and Equipment Supply Programme (44%), Diarrhoea, ARI and Nutrition Programme (49%), National Centre for AIDS and STD Control (50%), Avian Flu Prevention and Control Programme (54%), Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme (54%), Hospital Construction, Maintenance and Management Information System (55%), Leprosy Control Programme (58%), Monitoring, Evaluation and Planning Strengthening Programme (60%), Family Planning, MCH and Female Health Volunteer Programme (61%), Health Research Council (70%), and Integrated District Health Programme (74%).

Budget absorption capacity analysis in NHSP shows that the highest spending programmes are the Public Private Partnership programme (100%), followed by Decentralisation (93%), Beyond Essential Health Care (89%), Essential Health Care (79%). and Human Resource Development (77%). Lowest absorption was by Management of Physical Assets and Logistics (48.7%), Sector Programme Management (62.3%), and Integrated Management Information (69%).

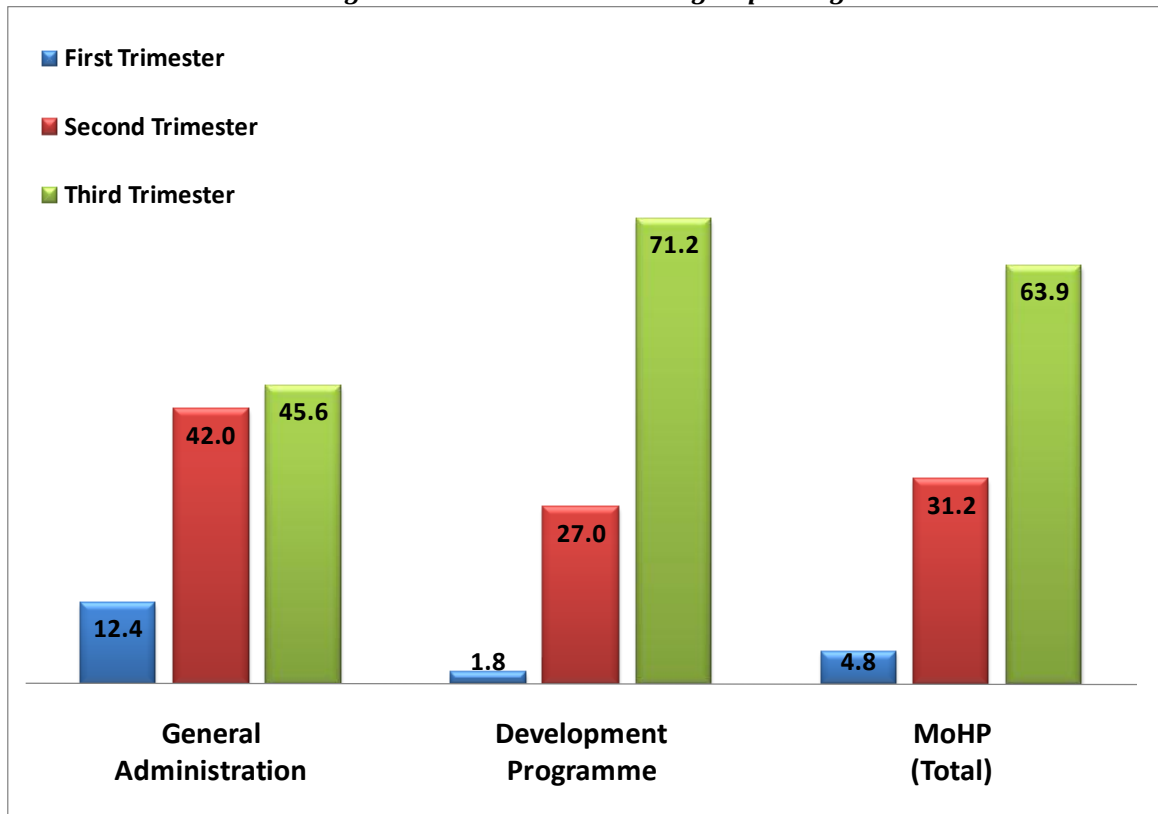
Both the current and development budget contingency line item heads remained unspent in 2010/11. Lowest spending on line items was observed in Books and Materials (15%), Subsidy to Local Bodies (26%), Vehicles (29%), Training Programmes (40%), Machinery and Equipment (44%), and Consultancy and other Services Fee (51%).

Similarly, spending is observed to be higher in pay related budget categories over the last years when compared to allocations. Spending for non-pay related recurrent expenditures was lowest in 2010/11 (68%) followed by FY 2009/10 (78%). Capital expenditure also fell to 76.2% in 2010/11 from 89.2% in 2009/10.

### 3.4 TRIMESTER-WISE BUDGET SPENDING

Almost two-thirds (63.9%) of the annual health budget was spent during the third trimester in FY 2010/11. Notably, only 1.8% of the total budget was spent in the first trimester for Development Administration; and 27.0% during the second trimester. 12.4% was spent during the first trimester for General Administration, and 42.0% during the second trimester.

*Figure 14 - Trimester-wise budget spending*



## **CHAPTER IV SUMMARY, DISCUSSION AND RECOMMENDATIONS**

### 4.1 OBJECTIVE

This analysis set out to examine the allocation of resources between different providers and services. It aims to provide law makers, policy formulators and programme managers with relevant information on this year's budget, with a view to supporting the preparation of future budgets and to provide and analyse disaggregated 2011/12 health budget data.

### 4.2 DISCUSSION

The health budget as a share of total government budgeted expenditure is 7.1% in FY 2011/12. However, this picture is biased by an allocation of NRs. 1.65 billion by the MoF for health sector staff retirement benefits, which wasn't made in previous fiscal years. Without the MoF allocation, the health sector's share of total government resources is only 6.66%. In FY 2010/11 it was 7.28%.

The budget absorption capacity of MoHP was only 76.3% in FY2010/11, down from 89.2% in the previous year. This poor performance may, in part, explain the current year's decrease in health budget allocation out of the total government budget .In some instances the MoHP has decreased budgets of low spenders. The Drugs and Equipment Supply programme, for example, spent 44% of its budget in FY 2010/11, and its FY 2011/12 budget was cut by 51.15%. However, some programmes such as the National Centre for AIDS and STD Control have received a 124% budget increase while they only spent 50% of last year's budget. In general there seems not to be an evident arithmetic relationship between programme absorption capacity and percentage change in budget allocation over fiscal years (correlation coefficient of 0.08 over 16 observations).

The budget allocation for the Department of Drug Administration and Hospitals decreased slightly in the current year. This decrease seems at odds with the growing demand for drugs and advanced specialised health services.

The allocation to districts, as opposed to central level, has increased significantly in the last three years and currently stands at 59.5%. However, only 32.9% of the national budget is directly allocated to districts; the remaining 26.6% is indirectly allocated in cash and kind out of central level budgets. There is some level of unpredictability regarding how the indirect budget will be allocated over districts, which may hinder rational sector planning.

The share of government funding of the total health budget has gradually increased over the years, thereby decreasing donor dependency. At the same time, the MoHP absorption capacity was only 76% in FY 2010/11. This may imply that government rules and procedures stand in the way of efficient budget management, a topic that warrants further investigation.

Although women and poverty have been given adequate attention in budgeting, other gender and social inclusion related issues put forward in GESI and NHSP-2 have been largely neglected.

#### 4.3 RECOMMENDATIONS

- To achieve a budget for the health sector in line with the NHSP-2 projections, the MoHP should improve its absorptive capacity and resource allocation processes, as well as improve its coordination and dialogue with the MoF and NPC.
- The MoHP should increase value for money by developing a better understanding of the efficiency of different MoHP programmes, and increasing resource allocations towards the most cost-effective areas.
- MoHP should develop a standard budget allocation policy to be followed by central units in the allocation of resources to districts.
- The Government and the MoHP should simplify budgetary processes, rules and regulations to improve timely budget execution and increase the budget absorption rate.

# **Annexures**

## Annex 1 – Budget by programme (NRs. in thousand)

SN	Programme Name	2010/11 Budget					2010/11 Actual expenditure					2011/12 Budget					
		Capital	Recurrent	Total	GoN	EDP	Capital	Recurrent	Total	GoN	EDP	Capital	Recurrent	Total	GoN	EDP	Priority
<b>General Administration (Regular)</b>																	
1	Ministry of Health and Population	0	56,718	56,718	56,718	0	0	30,459	30,459	30,459	0	0	46,814	46,814	46,814	0	P1
2	Department of Health Services	0	37,892	37,892	37,892	0	0	40,540	40,540	40,540	0	0	38,005	38,005	38,005	0	P1
3	Regional Health Directorates	0	66,112	66,112	66,112	0	0	42,238	42,238	42,238	0	0	69,417	69,417	69,417	0	P2
4	Primary Health Service-DHO, HC, HP and SHP	7,500	3,938,485	3,945,985	3,945,985	0	7,044	3,660,864	3,667,908	3,667,908	0	7,800	4,463,800	4,471,600	4,471,600	0	P1
5	Health Training Centre - including Regional and Sub-regional	0	26,617	26,617	26,617	0	0	21,897	21,897	21,897	0	0	26,414	26,414	26,414	0	P2
6	Regional and Zonal Hospital	50,000	573,000	623,000	623,000	0	46,349	560,107	606,456	606,456	0	50,000	573,000	623,000	623,000	0	P1
7	Hospitals	3,900	391,282	395,182	395,182	0	3,699	412,516	416,215	416,215	0	3,100	399,474	402,574	402,574	0	P1
8	Department of Drug Administration	3,200	35,953	39,153	37,407	1,746	2,693	29,951	32,644	31,126	1,518	2,050	36,185	38,235	38,035	200	P1
9	Department of Ayurveda	0	6,975	6,975	6,975	0	0	6,637	6,637	6,637	0	0	7,900	7,900	7,900	0	P2
10	Ayurveda Hospitals/clinics	2,800	34,940	37,740	37,740	0	2,795	30,438	33,233	33,233	0	1,000	282,840	283,840	283,840	0	P2
11	Ayurveda Clinics*	0	252,398	252,398	252,398	0	0	229,693	229,693	229,693	0	0	0	0	0	0	P2
12	Pasupati Homeopathic Hospital and Unani Clinics	2,400	7,333	9,733	9,733	0	2,246	6,366	8,612	8,612	0	1,800	8,131	9,931	9,931	0	P2
	<b>Sub Total</b>	<b>69,800</b>	<b>5,427,705</b>	<b>5,497,505</b>	<b>5,495,759</b>	<b>1,746</b>	<b>64,826</b>	<b>5,071,706</b>	<b>5,136,532</b>	<b>5,135,014</b>	<b>1,518</b>	<b>65,750</b>	<b>5,951,980</b>	<b>6,017,730</b>	<b>6,017,530</b>	<b>200</b>	
<b>Development Programme</b>																	
1	National Population Programme	500	20,665	21,165	13,886	7,279	324	16,296	16,620	16,296	324	16,620	44,660	45,160	20,850	24,310	P2
2	National Academy of Medical Sciences-including Bir Hospital	138,000	395,000	533,000	533,000	0	43,574	360,000	403,574	360,000	43,574	460,000	415,000	553,000	553,000	0	P2
3	Kanti Children Hospital	94,850	97,300	192,150	192,150	0	67,546	96,490	164,036	96,490	67,546	164,036	111,550	146,550	146,550	0	P2
4	Sukraraj Tropical and Infectious Disease Hospital	5,230	40,420	45,650	45,650	0	5,193	40,549	45,742	40,549	5,193	45,742	49,937	60,737	60,737	0	P2
5	Maternity Hospital	63,000	90,000	153,000	153,000	0	45,881	89,885	135,766	89,885	45,881	153,000	109,000	168,500	168,500	0	P2
6	Nepal Eye Hospital	10,000	13,800	23,800	23,800	0	10,000	13,800	23,800	13,800	10,000	23,800	15,700	25,700	25,700	0	P2
7	BP Koirala Memorial Cancer Hospital	100,000	6,000	106,000	106,000	0	0	6,000	6,000	6,000	0	6,000	1,000	51,000	51,000	0	P2
8	Manamohan Cardiovascular Centre (TUTH)	86,000	10,000	96,000	96,000	0	86,000	7,000	93,000	7,000	86,000	93,000	12,500	88,500	88,500	0	P2
9	Sahid Ganga Lal National Heart Centre	70,000	171,000	241,000	241,000	0	70,000	186,000	256,000	186,000	70,000	256,000	196,500	259,000	259,000	0	P2
10	BP Koirala Institute of Health Sciences, Dharan	200,000	30,000	230,000	230,000	0	200,000	30,000	230,000	30,000	200,000	230,000	30,000	230,000	230,000	0	P2
11	Ram BrikshaYadav Memorial Centre (JanakpurZonal Hospital)	10,000	196	10,196	10,196	0	9,912	0	9,912	0	9,912	0	196	10,196	10,196	0	P2
12	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	50,000	490	50,490	50,490	0	50,000	0	50,000	0	50,000	50,000	490	10,490	10,490	0	P2
13	National Tuberculosis Control Programme	57,143	488,197	545,340	50,106	495,234	11,500	478,322	489,822	478,322	11,500	461,697	768,718	930,869	86,846	844,023	P1
14	National Centre for AIDS and STD Control	23,720	269,262	292,983	45,326	247,667	12,181	135,458	147,639	135,458	12,181	146,280	650,134	659,954	49,442	610,512	P1
15	Family Planning, MCH and Female Health Volunteer Programme	181,310	601,919	783,229	133,156	650,073	23,446	451,243	474,689	451,243	23,446	474,689	656,462	809,362	114,250	695,112	P1
16	Extended Immunization and National Polio	33,300	1,018,851	1,052,151	75,990	976,161	4,631	899,493	904,124	899,493	4,631	854,150	1,971,740	2,008,863	102,504	1,906,359	P1
17	Diarrhoea, ARI and Nutrition Programme	72,710	574,036	646,746	109,312	537,434	3,879	310,284	314,163	310,284	3,879	314,163	0	0	0	0	P1

SN	Programme Name	2010/11 Budget					2010/11 Actual expenditure					2011/12 Budget					Priority
		Capital	Recurrent	Total	GoN	EDP	Capital	Recurrent	Total	GoN	EDP	Capital	Recurrent	Total	GoN	EDP	
18	Avian Flu Prevention and Control Programme	88,492	205,950	294,442	490	293,952	89,756	68,969	158,725	68,969	89,756	158,725	0	0	0	0	P1
19	Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme	18,975	349,732	368,707	83,655	285,052	444	199,355	199,799	199,355	444	199,799	341,337	349,195	75,500	273,695	P1
20	Leprosy Control Programme	0	17,329	17,329	10,736	6,593	0	10,084	10,084	10,084	0	10,084	17,040	17,040	11,720	5,320	P1
21	Drugs and Equipment Supply Programme	504,668	1,431,935	1,936,603	813,080	1,123,523	164,686	688,836	853,522	688,836	164,686	853,523	627,900	946,050	19,050	927,000	P1
22	Primary Health Care Revitalization Programme	107,450	308,382	415,832	227,192	188,640	94,996	324,907	419,903	324,907	94,996	416,493	552,450	554,350	24,350	530,000	P1
23	Hospital Construction, Maintenance and Management Information System	30,741	165,295	196,036	107,698	88,338	18,233	89,227	107,460	89,227	18,233	107,460	129,208	164,058	95,030	69,028	P1
24	National Health Education, Information and Communication Centre	415	75,183	75,598	37,408	38,190	415	60,985	61,400	60,985	415	61,400	91,650	92,250	60,250	32,000	P2
25	National Health Training Programme	28,090	127,401	155,491	16,121	139,370	27,688	89,311	116,999	89,311	27,688	116,999	146,940	152,940	43,380	109,560	P2
26	Vector Borne Disease Control Research and Training Centre	750	14,603	15,353	7,850	7,503	718	11,703	12,421	11,703	718	12,421	12,750	13,350	13,350	0	P3
27	Health Laboratory Services	9,900	35,019	44,919	23,219	21,700	9,113	35,217	44,330	35,217	9,113	44,330	54,340	91,540	34,940	56,600	P2
28	Health Tax Supported Programme	0	431,200	431,200	431,200	0	0	431,200	431,200	431,200	0	431,200	400,000	400,000	400,000	0	P3
29	Ayurved Hospital, Naradevi	NA	NA	NA	NA	NA						0	0	0	0	0	P3
30	Miscellaneous Programme - Department of Ayurveda	93,875	104,316	198,191	198,191	0	85,251	98,364	183,615	98,364	85,251	178,372	44,510	46,060	46,060	0	P2
31	SinghaDarbarVaidyakhana Development Committee	4,500	1,100	5,600	5,600	0	4,500	1,100	5,600	1,100	4,500	5,600	3,472	7,572	7,572	0	P3
32	BP Koirala Centre for Lions Ophthalmic Studies	30,000	490	30,490	30,490	0	30,000	490	30,490	490	30,000	30,490	1,000	31,000	31,000	0	P3
33	Nepal NetraJyotiShangha	0	54,000	54,000	54,000	0	0	54,000	54,000	54,000	0	54,000	59,512	59,512	59,512	0	P2
34	Health Research Council	10,000	23,128	33,128	33,128	0	0	23,128	23,128	23,128	0	23,128	27,500	37,500	37,500	0	P3
35	Monitoring, Evaluation and Planning Strengthening Programme	793,570	479,837	1,273,407	1,041,952	231,455	600,540	162,791	763,331	162,791	600,540	755,939	978,784	1,493,054	1,327,292	165,762	P2
36	Village Community Public Health, Basic Health and Model Health Village Programme	NA	NA	NA	NA	NA						-	207,050	207,050	113,550	93,500	P1
37	National Tuberculosis Control Programme (District Level)	7,850	138,466	146,316	41,867	104,449	7,804	131,426	139,230	39,488	99,742	131,912	129,249	141,134	38,410	102,724	P1
38	Rural Health Development Programme-Ramechhap and Dolakha	0	66,718	66,718	48	66,670	0	69,828	69,828	0	69,828	69,828	66,718	66,718	48	66,670	P3
39	National Health Education, Information and Communication Services (District Level)	2,700	61,825	64,525	28,000	36,525	2,694	59,857	62,551	27,449	35,102	58,928	81,200	84,000	39,400	44,600	P1
40	National Training Programme	0	55,025	55,025	4,995	50,030	0	44,710	44,710	4,239	40,471	42,605	58,065	58,065	5,500	52,565	P2
41	Integrated District Health Programme	3,762,150	3,652,528	7,414,678	3,128,464	4,286,214	2,592,175	2,889,908	5,482,083	4,319,268	1,162,815	5,214,281	3,885,795	7,665,086	4,553,095	3,111,991	P1
42	District Aurbeda Services Programme	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	-	82,750	181,750	181,750	0	P1
Sub Total		6,689,889	11,626,598	18,316,488	8,434,446	9,882,052	4,373,080	8,666,216	13,039,296	9,860,931	3,178,365	12,726,694	13,032,807	18,917,155	9,195,824	9,721,331	
Grand Total		6,759,689	17,054,303	23,813,993	13,930,205	9,883,798	4,437,906	13,737,922	18,175,828	14,995,945	3,179,883	12,792,444	18,984,787	24,934,885	15,213,354	9,721,531	

## Annex 2 – Budget and expenditure by programme (NRs. in thousand)

SN	Programme Name	Budget Heading	2007/08		2008/09		2009/10		2010/11		2011/12
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
<b>General Administration (Regular)</b>											
1	Ministry of Health and Population	370011	25855	46199	577904	44260	232677	28873	56718	30459	46814
2	Department of Health Services	370012	24630	23962	29980	32541	34550	38508	37892	40540	38005
3	Regional Health Directorates	370013	35680	30922	43196	34138	57055	41519	66112	42238	69417
4	Primary Health Service-DHO, HC, HP and SHP	370014	2204236	2074570	2369534	2805286	2923705	3576011	3945985	3667908	4471600
5	Health Training Centre - including Regional and Sub-regional	370021	16357	15746	19494	19055	22766	20772	26617	21897	26414
6	Regional and Zonal Hospital	370022	410500	400267	464000	454545	700000	662881	623000	606456	623000
7	Hospitals	370023	258149	231277	337055	349900	331574	376782	395182	416215	402574
8	Department of Drug Administration	370024	43416	40506	39293	34795	34054	30654	39153	32644	38235
9	Department of Ayurveda	370025	4766	4610	5559	5667	6186	5898	6975	6637	7900
10	Ayurveda Hospitals	370026	15721	14387	19779	17780	21595	19218	37740	33233	283840
11	Ayurveda Clinics	370027	157395	144375	172995	180872	207013	222825	252398	229693	0
12	Pasupati Homeopathic Hospital and Unani Clinics	370030	5111	4512	8040	7175	8746	8022	9733	8612	9931
<b>Sub Total</b>			<b>3201816</b>	<b>3031333</b>	<b>4086829</b>	<b>3986014</b>	<b>4579921</b>	<b>5031963</b>	<b>5497505</b>	<b>5136532</b>	<b>6017730</b>
<b>Development Programme</b>											
1	National Population Programme	370101	10408	3773	12180	4117	22850	10505	21165	16620	45160
2	National Academy of Medical Sciences-including Bir Hospital	370102	604030	568710	325000	351185	357000	423638	533000	403574	553000
3	Kanti Children Hospital	370103	87800	85168	106500	94542	140225	98509	192150	164036	146550
4	Sukraraj Tropical and Infectious Disease Hospital	370104	31846	32816	41900	37381	37716	40907	45650	45742	60737
5	Maternity Hospital	370105	74300	74178	123000	119454	142500	141507	153000	135766	168500
6	Nepal Eye Hospital	370106	17000	17000	19000	19000	26000	26000	23800	23800	25700
7	BP Koirala Memorial Cancer Hospital	370107	5000	5000	6000	6000	6000	6000	106000	6000	51000
8	Manamohan Cardiovascular Centre (TUTH)	370108	70000	70000	70000	70000	86000	86000	96000	93000	88500
9	Sahid Ganga Lal National Heart Centre	370109	134000	149000	120000	132438	205400	245400	241000	256000	259000
10	BP Koirala Institute of Health Sciences, Dharan	370110	200000	200000	60000	110000	100000	169350	230000	230000	230000
11	Ram BrikshaYadav Memorial Centre (JanakpurZonal Hospital)	370111	NA	NA	10000	1895	10200	3469	10196	9912	10196
12	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	370112	NA	NA	10000	9500	10500	10500	50490	50000	10490
13	National Tuberculosis Control Programme	370113	179615	137161	221584	222984	436771	388162	545340	489822	930869
14	National Centre for AIDS and STD Control	370114	197199	145020	128520	40519	144003	121953	292983	147639	659954
15	Family Planning, MCH and Female Health Volunteer Programme	370115	271025	134178	289904	196385	676240	302177	783229	474689	809362
16	Extended Immunization and National Polio*	370116	1032329	451564	1617311	975322	941068	930311	1052151	904124	2008863



SN	Programme Name	Budget Heading	2007/08		2008/09		2009/10		2010/11		2011/12
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
17	Diarrhoea, ARI and Nutrition Programme	370117	186039	105075	315135	214540	281613	159628	646746	314163	0
18	Avian Flu Prevention and Control Programme	370118	279169	85761	260618	171672	195832	57292	294442	158725	0
19	Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme	370119	323354	263122	292781	224290	300133	154768	368707	199799	349195
20	Leprosy Control Programme	370120	7029	8771	9842	6646	14413	14941	17329	10084	17040
21	Drugs and Equipment Supply Programme	370121	1269109	885554	1099400	1150478	1290542	830204	1936603	853522	946050
22	Primary Health Care Revitalization Programme	370136	NA	NA	NA	NA	NA	NA	415832	419903	554350
23	Hospital Construction, Maintenance and Management Information System	370122	427776	310697	322772	130705	251696	125242	196036	107460	164058
24	National Health Education, Information and Communication Centre	370123	53425	46033	59447	45218	57119	54949	75598	61400	92250
25	National Health Training Programme	370803	88668	54227	156501	76065	179989	119090	155491	116999	152940
26	Vector Borne Disease Control Research and Training Centre	370125	15000	12791	14500	12642	14100	13194	15353	12421	13350
27	Health Laboratory Services	370126	52735	50820	41211	42535	49772	44036	44919	44330	91540
28	Health Tax Supported Programme	370127	220000	220000	400000	386900	400000	400000	431200	431200	400000
29	Ayurved Hospital, Naradevi	370128	14200	11617	14000	10741	11500	11477	NA	NA	NA
30	Miscellaneous Programme - Department of Ayurveda	370129	87685	54054	138816	121477	172879	153216	198191	183615	46060
31	SinghaDarbarVaidyakhana Development Committee	370130	5000	30000	4500	4178	3500	3500	5600	5600	7572
32	BP Koirala Centre for Lions Ophthalmic Studies	370131	7500	7500	7500	7500	7500	7500	30490	30490	31000
33	Nepal NetraJyotiShangha	370132	14200	14200	17500	17500	35000	35000	54000	54000	59512
34	Health Research Council	370133	19000	19000	20000	20000	43000	30681	33128	23128	37500
35	Monitoring, Evaluation and Planning Strengthening Programme	370134	192460	105368	154425	109248	602050	449365	1273407	763331	1493054
36	Village Community Public Health, Basic Health and Model Health Village Programme	370138	NA	NA	NA	NA	NA	NA	NA	NA	207050
37	Health Social Security Programme	70-3/4-770	195210	158533	392412	218990	NA	NA	NA	NA	NA
38	National Tuberculosis Control Programme (District Level)	370806	54975	52794	72513	68025	93648	88952	146316	139230	141134
39	Rural Health Development Programme-Ramechhap and Dolakha	370801	26322	527	26400	0	72032	68189	66718	69828	66718
40	National Health Education, Information and Communication Services (District Level)	370802	46006	43298	51394	47706	64525	61004	64525	62551	84000
41	National Training Programme	370124	61342	49357	67014	50285	79236	59506	55025	44710	58065
42	Integrated District Health Programme	370804	2336011	1998046	3759555	3217361	5697993	4940018	7414678	5482083	7665086
43	District Aurbeda Services Programme	370809	NA	NA	NA	NA	NA	NA	NA	NA	181750
<b>Grand Total</b>			<b>8896767</b>	<b>6660711</b>	<b>10859135</b>	<b>8745426</b>	<b>13260545</b>	<b>10886137</b>	<b>18316488</b>	<b>13039296</b>	<b>18917155</b>

Note: Ayurvedic clinic heading is merged onto Ayurvedic hospitals; and Diarrhoea, ARI and Nutrition Programme and Extended Immunization and National Polio merged to a new head - Integrated Child Health and Nutrition Programme - in 2011/12

### Annex 3 – Budget and expenditure by NHSP-IP output FY 2010/11 (NRs. in thousand)

SN	Output Area	FY 2007/08		FY 2008/09		FY 2009/10		FY 2010/11	
		Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
1	Essential Health Care Services	8,596,475	6,741,558	10,772,881	9,505,413	13,452,722	12,010,278	16,619,226	13,101,210
2	Decentralization	440,847	414,869	473,907	561,057	584,741	715,202	789,197	733,582
3	Public Private Partnership	38,700	38,700	44,000	44,000	68,500	68,500	108,290	108,290
4	Sector Programme Management	356,215	275,995	882,537	284,767	1,032,422	636,002	1,534,550	955,597
5	Health Financing Resource Management	195,210	158,533	392,412	218,990	-	-	-	-
6	Management of Physical Assets and Logistics	837,738	670,731	740,938	543,980	750,711	489,510	2,140,394	1,042,737
7	Human Resource Development	166,367	119,329	243,009	145,405	281,991	199,367	237,133	183,606
8	Integrated Management Information System	99,431	89,330	110,841	92,924	121,644	115,953	336,159	231,411
9	Beyond Essential Health Care Services	1,367,600	1,335,328	1,285,439	1,334,903	1,547,735	1,680,775	2,049,045	1,819,395
	<b>Total</b>	<b>12,098,583</b>	<b>9,844,373</b>	<b>14,945,964</b>	<b>12,731,439</b>	<b>17,840,466</b>	<b>15,915,587</b>	<b>23,813,994</b>	<b>18,175,828</b>

## Annex 4 – Budget and expenditure by line item (NRs. in thousand)

SN	Line Item No.	Line Item Detail	2007/08		2008/09		2009/10		2010/11		2011/12
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
1	21111	Salary	1965870	2114329	2638831	2898479	2587941	3243202	3049611	3307435	3,640,426
2	21119	Allowances	144974	158147	152131	153608	186326	751606	687555	643225	385,442
3	22612	Transfer Travelling Allowances	6361	5970	8075	6852	7299	8441	9255	7981	9,975
4	21121	Clothing	7851	6038	8072	6000	9691	10018	19406	191693	364,935
5	21122	Fooding	20696	17012	22096	19029	34351	22708	26615	37890	32,225
6	21123	Employee Medical Expenses	0	291	0	40	0	0	0	0	-
7	27311	Retirement Benefit	0	0	0	0	0	0	0	0	-
8	22511	Training Program Expenses	141110	115020	84709	52869	193019	136205	60533	24402	28,512
<b>Sub Total</b>			<b>2286862</b>	<b>2416808</b>	<b>2913914</b>	<b>3136878</b>	<b>3018627</b>	<b>4172180</b>	<b>3852975</b>	<b>4212626</b>	<b>4,461,515</b>
1	22111	Water and Electricity	29144	28428	27420	25241	29093	28304	43032	39393	43,167
2	22112	Communication	16128	15406	18307	15976	19035	16624	17770	14141	19,541
3	22311	General Office Expenses	202184	203454	205050	209781	224979	248742	258081	281732	231,821
4	22121	Rent	19803	16539	20063	16415	21859	15467	15748	15985	15,351
5	22212	Repair and Maintenance	21581	27821	25861	30323	29682	37540	18691	36060	19,710
6	22211	Fuel and Oil	44309	47631	58201	57078	52438	60041	46284	63960	41,723
7	22411	Consultancy and Other Services Fee	173670	107942	262988	183231	259276	150146	543117	277014	532,198
8	22711	Miscellaneous	7909	10238	4916	6503	6641	8270	10589	8364	9,178
<b>Sub Total</b>			<b>514728</b>	<b>457460</b>	<b>622806</b>	<b>544547</b>	<b>643003</b>	<b>565134</b>	<b>953312</b>	<b>736649</b>	<b>912,689</b>
1	25111	Operating Subsidy - Public Enterprise	0	0	0	0	0	350	0	0	
2	26311	Operating Subsidy-Local Government	0	0	0	0	0	0	0	0	1,500
3	26411	Non profit Institutions- Unconditional Grant	1049238	933914	1419567	1291557	1563591	1542897	1020058	957210	1,093,699
4	27111	Subsidy Social Security	226350	182996	311125	207828	496700	560864	704188	731965	980,200
5	26412	Transfer to Non profitInstitutions	165700	140844	393600	429118	651225	574385	1480759	1368337	1,564,075
6	26312	Local Bodies	408336	121430	508000	171179	706000	268576	961000	251371	992,000
<b>Sub Total</b>			<b>1849624</b>	<b>1379184</b>	<b>2632292</b>	<b>2099682</b>	<b>3417516</b>	<b>2946722</b>	<b>4166005</b>	<b>3308883</b>	<b>4,631,474</b>
1	22521	Production Materials	3350	3319	2997	2967	3000	2974	0	0	

SN	Line Item No.	Line Item Detail	2007/08		2008/09		2009/10		2010/11		2011/12
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
2	25531	Medicines	2494958	1949995	2654737	2683600	3722381	2844856	3830307	2983840	3,667,927
3	22313	Books and Materials	625	329	2130	83	4140	1076	11306	1691	7,740
4	22522	Programme Supplies and Expenses	1881390	980668	2897484	1416405	2820276	2026289	3052505	2248043	4,167,681
5	22611	Programme Travelling Expenses	123567	121876	275228	215575	296275	279079	242940	244898	207,813
6	22321	Operation/Maintenance of Public Property	500	2188	3980	3838	2188	2201	0	1293	-
<b>Sub Total</b>			<b>4504390</b>	<b>3058375</b>	<b>5836556</b>	<b>4322468</b>	<b>6848260</b>	<b>5156475</b>	<b>7137058</b>	<b>5479765</b>	<b>8,051,161</b>
1	29111	Land Purchase	3500	3500	1000	1000	0	0	0		
<b>Sub Total</b>			<b>3500</b>	<b>3500</b>	<b>1000</b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
1	29311	Furniture and Fixtures	12642	13123	22587	21780	35332	34386	33632	34887	58,114
2	29411	Vehicles	56163	32774	114035	82834	64355	48722	95298	27838	38,752
3	29511	Machinery and Equipment	491653	354722	377585	335434	421708	138771	641779	282761	709,996
4	29221	Building Construction	1206935	886001	1557361	1358006	2193445	1855380	3721800	2541130	3,509,700
5	29611	Civil Construction	10850	9438	11641	12346	14500	16373	109570	116140	94,200
6	29621	Capital Renovation	70821	65489	115787	85946	55380	51079	85230	63658	163,734
7	29711	Research and Consultancy Services Fee	0	0	0	0	500	500	0	0	-
<b>Sub Total</b>			<b>1849064</b>	<b>1361547</b>	<b>2198996</b>	<b>1896345</b>	<b>2785220</b>	<b>2145211</b>	<b>4687309</b>	<b>3066414</b>	<b>4,574,496</b>
1	25112	Donation for Public Organization	0	0	0	0	0	0	0	0	
2	26321	Unconditional Subsidy-Local Government	0	0	0	0	0	0	0	0	
3	26421	Non profit Institutions- Unconditional Grant	180500	146574	210000	104731	0	0	0	0	
4	26423	Non Profit Institution- Conditional Grant	883606	868598	527900	625788	927840	932028	1311480	1371493	1,337,600
<b>Sub Total</b>			<b>1064106</b>	<b>1015171</b>	<b>737900</b>	<b>730519</b>	<b>927840</b>	<b>932028</b>	<b>1311480</b>	<b>1371493</b>	<b>1,337,600</b>
1	22911	Contingencies-current	16300	0	1000	0	200000	0	944954		927,950
2	29811	Contingencies-Development	10000	0	1500	0	0	0	760900		38,000
<b>Sub Total</b>			<b>26300</b>	<b>0</b>	<b>2500</b>	<b>0</b>	<b>200000</b>	<b>0</b>	<b>1705854</b>	<b>0</b>	<b>965,950</b>
<b>Grand Total</b>			<b>12098574</b>	<b>9692044</b>	<b>14945964</b>	<b>12731439</b>	<b>17840466</b>	<b>15917750</b>	<b>23813993</b>	<b>18175830</b>	<b>24,934,885</b>

## Annex 5 – EDP Contribution by Bilateral, Multilateral and INGO, FY 2011/12 (NRs. in thousand)

SN	Name	Total Budget			Grant					Credit			Total Credit
		Capital	Recurrent	Total	Cash	Reimbursable	Direct Payment	Commodity	Total Grant	Cash	Reimbursable	Direct Payment	
<b>Bilateral</b>													
1	KfW		22,200	22,200			22,200		22,200				
2	JICA		23,500	23,500			23,500		23,500				
3	Norway	159	29,077	29,236	11,997		17,239		29,236				
4	DfID		12,000	12,000	4800		7,200		12,000				
5	USAID	640	447,822	448,462		65,837	61,985	320,640	448,462				
6	SDC		66,670	66,670			66,670		66,670				
	<b>Sub Total</b>	<b>799</b>	<b>601,269</b>	<b>602,068</b>	<b>16,797</b>	<b>65,837</b>	<b>198,794</b>	<b>320,640</b>	<b>602,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Multilateral</b>													
1	ADB		69,000	69,000			69,000		69,000				0
2	UNFPA		18,410	18,410	18,410				18,410				0
3	UNICEF	2260	586,238	588,498			415,457	173,041	588,498				0
4	WFP		2,600	2,600			2,600		2,600				0
5	WHO		272,720	272,720			272,720		272,720				0
6	GAVI	39,150	308,530	347,680	139,996			207,684	347,680				0
7	Global Fund	157,965	1,316,433	1,474,398	118,595		1,330,803	25,000	1,474,398				0
8	Pool Fund	1,151,725	5,007,423	6,159,148		4,904,023			4,904,023		1,255,125		1,255,125
	<b>Sub Total</b>	<b>1,351,100</b>	<b>7,581,354</b>	<b>8,932,454</b>	<b>277,001</b>	<b>4,904,023</b>	<b>2,090,580</b>	<b>405,725</b>	<b>7,677,329</b>	<b>0</b>	<b>1,255,125</b>	<b>0</b>	<b>1,255,125</b>
<b>I/NGO</b>													
9	CEC		12,194	12,194			12,194		12,194				0
10	NSL		3,955	3,955			3,955		3,955				0
11	Concern USA		350	350			350		350				0
12	Save the Children USA		25,900	25,900			25,900		25,900				0
13	HRI		294	294			294		294				0
14	ITI USA		144,316	144,316			144,316		144,316				0
	<b>Sub Total</b>		<b>187,009</b>	<b>187,009</b>			<b>187,009</b>		<b>186,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Grand Total</b>	<b>1,351,899</b>	<b>8,369,632</b>	<b>9,721,531</b>	<b>293,798</b>	<b>4,969,860</b>	<b>2,476,383</b>	<b>726,365</b>	<b>8,466,112</b>	<b>0</b>	<b>1,255,125</b>	<b>0</b>	<b>1,255,125</b>

## Annex 6 – Budget by selected programme and EDP, FY 2011/12 (NRs. in thousand)

SN	Programme Name	EDP Contribution	ADB	CEC	Concern USA	DfID	GAVI	Global Fund	HRI	ITI USA	JICA	KfW	Norway	NSL	Pool Fund	SCF USA	SDC	UNFPA	UNICEF	USAID	WFP	WHO
1	Department of Drug Administration (G)	200																				200
2	National Population Programme	24,310													12,500			4,810		7,000		
3	National Tuberculosis Control Programme	844,023						823,284					17,239									3,500
4	National AIDS and STD Control Programme	610,512						423,047							169,300			6,400	5,705			6,060
5	Integrated Reproductive Health and Women's Health Program	695,112				4,800									679,052				8,540	220		2,500
6	Integrated Child Health and Nutrition Programme	1,906,359	69,000	12,194	350		274,084		294	109,316	23,500				783,215	24,200			508,453	8,393	2,600	90,760
7	Epidemiology, Malaria and Kala-azar Control and Natural Disaster Management Programme	273,695				7,200		67,105							178,690			7,200		3,100		10,400
8	Leprosy Control Programme	5,320												1,320								4,000
9	Drugs and Equipment Supply Programme	927,000													607,000					320,000		
10	Primary Health Care Revitalization Programme	530,000													530,000							
11	Hospital Construction, Maintenance and Management Information System	69,028										22,200			29,028				1,000			16,800
12	National Health Education, Information and Communication Centre	32,000													32,000							
13	National Health Training Programme	109,560													109,560							
14	Health Laboratory Services	56,600													56,600							
15	Monitoring, Evaluation and Planning Strengthening Programme	165,762													159,762							6,000
16	Village Community Public Health, Basic Health and Model Health Village Programme	93,500													93,500							
17	National Tuberculosis Control Programme (District Level)	102,724						90,727					11,997									
18	Rural Health Development Programme-Ramechhap, Dolakha and Okhaldhunga	66,670															66,670					
19	National Health Education, Information and Communication Services (District Level)	44,600													44,600							
20	National Health Training Programme (D)	52,565													52,565							
21	Integrated District Health Programme	3,111,991					73,596	70,235		35,000				2,635	2,621,776	1,700			64,800	109,749		132,500
<b>Total</b>		<b>9,721,531</b>	<b>69,000</b>	<b>12,194</b>	<b>350</b>	<b>12,000</b>	<b>347,680</b>	<b>1,474,398</b>	<b>294</b>	<b>144,316</b>	<b>23,500</b>	<b>22,200</b>	<b>29,236</b>	<b>3,955</b>	<b>6,159,148</b>	<b>25,900</b>	<b>66,670</b>	<b>18,410</b>	<b>588,498</b>	<b>448,462</b>	<b>2,600</b>	<b>272,720</b>

## Annex 7 – Spending by trimester (NRs. in thousand)

SN	Programme Name	2008/09 Actual spending				2009/10 Actual spending				2010/11 Actual spending			
		Trimester 1	Trimester 2	Trimester 3	Total	Trimester 1	Trimester 2	Trimester 3	Total	Trimester 1	Trimester 2	Trimester 3	Total
1	Ministry of Health and Population	12940	10572	20749	44260	8662	8662	11549	28873	10152	11339	8968	30459
2	Department of Health Services	16421	7588	8533	32541	11552	11552	15403	38508	14969	9303	16268	40540
3	Regional Health Directorates	13772	10123	10243	34138	12456	12456	16608	41519	8056	18836	15346	42238
4	Primary Health Service-DHO, HC, HP and SHP	872987	857735	1074564	2805286	1072803	1072803	1430404	3576011	451687	1564047	1652174	3667908
5	Health Training Centre - including Regional and Sub-regional	8640	5261	5153	19055	6232	6232	8309	20772	6189	7449	8259	21897
6	Regional and Zonal Hospital	79755	196518	178273	454545	198864	198864	265153	662881	61145	232610	312701	606456
7	Hospitals	116389	105472	128038	349900	113035	113035	150713	376782	40081	185648	190486	416215
8	Department of Drug Administration	10556	7184	17055	34795	9196	9196	12262	30654	6824	8922	16898	32644
9	Department of Ayurveda	2924	1310	1433	5667	1769	1769	2359	5898	2113	2093	2431	6637
10	Ayurveda Hospitals	8375	4099	5306	17780	5765	5765	7687	19218	0	17320	15913	33233
11	Ayurveda Clinics	66578	51120	63174	180872	66848	66848	89130	222825	34524	95255	99914	229693
12	Pasupati Homeopathic Hospital and Unani Clinics	1903	1336	3936	7175	2407	2407	3209	8022	1666	3279	3667	8612
	<b>Sub Total</b>	<b>1211239</b>	<b>1258318</b>	<b>1516457</b>	<b>3986014</b>	<b>1509589</b>	<b>1509589</b>	<b>2012785</b>	<b>5031963</b>	<b>637406</b>	<b>2156101</b>	<b>2343025</b>	<b>5136532</b>
1	National Population Programme	418	0	3699	4117	1576	4202	4727	10505	4100	2373	10147	16620
2	National Academy of Medical Sciences-including Bir Hospital	119500	110500	121185	351185	63546	169455	190637	423638	103200	96800	203574	403574
3	Kanti Children Hospital	54988	48770	-9216	94542	14776	39403	44329	98509	30000	86812	47224	164036
4	Sukraraj Tropical and Infectious Disease Hospital	27900	12000	-2519	37381	6136	16363	18408	40907	13233	13000	19509	45742
5	Maternity Hospital	40400	69000	10054	119454	21256	56603	63678	141537	15000	59650	61116	135766
6	Nepal Eye Hospital	11150	7850	0	19000	3900	10400	11700	26000	0	8939	14861	23800
7	BP Koirala Memorial Cancer Hospital	1316	2696	1988	6000	900	2400	2700	6000	0	3884	2116	6000
8	Manamohan Cardiovascular Centre (TUTH)	23336	16636	30028	70000	12900	34400	38700	86000	0	0	93000	93000
9	Sahid Ganga Lal National Heart Centre	80786	41652	10000	132438	36810	98160	110430	245400	0	117450	138550	256000
10	BP Koirala Institute of Health Sciences, Dharan	0	39972	70028	110000	25403	67740	76208	169350	0	98846	131154	230000
11	Ram BrikshaYadav Memorial Centre (JanakpurZonal Hospital)	0	0	1895	1895	520	1388	1561	3469	0	0	9912	9912
12	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	0	9500	0	9500	1575	4200	4725	10500	0	0	50000	50000
13	National Tuberculosis Control Programme	9930	7735	205320	222984	57847	154269	173541	385658	7274	40528	442020	489822
14	National Centre for AIDS and STD Control	3552	5302	31665	40519	18293	48781	54879	121953	0	60072	87567	147639
15	Family Planning, MCH and Female Health Volunteer Programme	800	14296	181289	196385	45327	120871	135980	302177	0	206808	267881	474689
16	Extended Immunization and National Polio	144727	55893	774702	975322	139547	372123	418640	930310	0	483654	420470	904124
17	Diarrhoea, ARI and Nutrition Programme	0	8224	206316	214540	23944	63851	71832	159628	0	82010	232153	314163
18	Avian Flu Prevention and Control Programme	0	24914	146758	171672	8594	22917	25782	57292	0	27306	131419	158725

SN	Programme Name	2008/09 Actual spending				2009/10 Actual spending				2010/11 Actual spending			
		Trimester 1	Trimester 2	Trimester 3	Total	Trimester 1	Trimester 2	Trimester 3	Total	Trimester 1	Trimester 2	Trimester 3	Total
19	Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme	0	10404	213886	224290	23215	61907	69646	154768	0	75788	124011	199799
20	Leprosy Control Programme	49	1745	4851	6646	2241	5977	6724	14941	0	3619	6465	10084
21	Drugs and Equipment Supply Programme	3930	275565	870983	1150478	124531	332082	373592	830204	705	407243	445574	853522
22	Primary Health Care Revitalization Programme	NA	NA	NA	NA	NA	NA	NA	NA	0	45075	374828	419903
23	Hospital Construction, Maintenance and Management Information System	9491	24369	96845	130705	18786	50097	56359	125242	1369	36751	69340	107460
24	National Health Education, Information and Communication Centre	7564	10517	27137	45218	8242	21979	24727	54949	0	17147	44253	61400
25	National Health Training Programme	3655	21396	51014	76065	17863	47636	53590	119090	3235	28711	85053	116999
26	Vector Borne Disease Control Research and Training Centre	1657	6989	3997	12642	1979	5278	5937	13194	0	5777	6644	12421
27	Health Laboratory Services	9468	11509	21558	42535	6605	17614	19816	44036	0	21292	23038	44330
28	Health Tax Supported Programme	0	204150	182750	386900	60000	160000	180000	400000	0	216000	215200	431200
29	Ayurved Hospital, Naradevi	4630	3335	2776	10741	1722	4591	5165	11477				
30	Miscellaneous Programme - Department of Ayurveda	8932	30873	81672	121477	22982	61287	68947	153216	3487	18697	161431	183615
31	SinghaDarbarVaidyakhana Development Committee	3500	0	678	4178	525	1400	1575	3500	0	2252	3348	5600
32	BP Koirala Centre for Lions Ophthalmic Studies	5500	0	2000	7500	1125	3000	3375	7500	0	0	30490	30490
33	Nepal NetraJyotiShangha	4733	7402	5365	17500	5250	14000	15750	35000	0	32165	21835	54000
34	Health Research Council	4016	9266	6718	20000	4602	12272	13806	30681	0	7888	15240	23128
35	Monitoring, Evaluation and Planning Strengthening Programme	100071	35576	-26399	109248	67405	179746	202214	449365	0	141201	622130	763331
36	Health Social Security Programme	0	55704	163286	218990	0	0	0	0				
37	National Tuberculosis Control Programme (District Level)	1570	20814	45640	68025	13343	35581	40028	88952	90	15912	123228	139230
38	Rural Health Development Programme-Ramechhap and Dolakha	0	0	0	0	10228	27275	30685	68189	0	45213	24615	69828
39	National Health Education, Information and Communication Services (District Level)	520	8626	38560	47706	9151	24402	27452	61004	0	6287	56264	62551
40	National Training Programme	0	4959	45326	50285	8926	23802	26778	59506	0	2752	41958	44710
41	Integrated District Health Programme	44501	887960	2284900	3217361	741003	1976007	2223008	4940018	58179	1001128	4422776	5482083
<b>Sub Total</b>		<b>732591</b>	<b>2106097</b>	<b>5906737</b>	<b>8745426</b>	<b>1632574</b>	<b>4353458</b>	<b>4897630</b>	<b>10883662</b>	<b>239872</b>	<b>3519030</b>	<b>9280394</b>	<b>13039296</b>
<b>Grand Total</b>		<b>1943830</b>	<b>3364415</b>	<b>7423194</b>	<b>12731439</b>	<b>3142163</b>	<b>5863047</b>	<b>6910416</b>	<b>15915626</b>	<b>877278</b>	<b>5675131</b>	<b>11623419</b>	<b>18175828</b>



## Annex 8 – Allocation and spending by districts (NRs. in thousand)

SN	District	2008/09			2009/10			2010/11			2011/12	
		Population	Budget	Actual Expenditure	Population	Budget	Actual Expenditure	Population	Budget	Actual Expenditure	Population	Budget
1	TAPLEJUNG	152862	32464	66002	155540	32458	80261	158432	32337	77641	161378	88909
2	PANCHTHAR	230875	26915	58271	234926	35588	74437	239205	35961	78193	243562	78290
3	ILAM	328626	28966	113496	334376	48864	197802	340170	41972	190490	346064	121201
4	JHAPA	787244	32317	101244	801041	66460	160673	815587	62779	154228	830397	164614
5	MORANG	982921	55250	205054	1000114	96225	318818	1017282	80961	233487	1034745	123546
6	SUNSARI	743339	37722	113195	756321	72921	125341	768550	69614	147368	780977	123546
7	DHANKUTA	189566	19662	185352	192889	35378	273879	196438	36073	255669	200052	82988
8	TERHATHUM	127719	12426	50295	129959	23480	61863	132407	26250	63410	134901	93249
9	SANGKHUWASABHA	180667	21066	58453	183832	39603	80721	187252	36266	85409	190736	136380
10	BHOJPUR	225030	27893	65179	228983	33300	79204	233533	39690	86706	238173	89005
11	SOLUKHUMBU	121824	23010	44413	123960	27996	57197	126287	29541	56230	128658	40151
12	OKHALDHUNGA	177892	32461	122577	181009	51529	132738	184376	61767	166439	187806	157785
13	KHOTANG	259573	32661	76358	264129	42090	92973	269207	44734	93187	274383	73164
14	UDAYAPUR	338666	30386	66176	344588	35841	86578	350325	38746	93965	356158	85879
15	SAPTARI	661470	49543	263263	673056	70692	331089	684793	78926	321950	696735	101193
16	SIRAHA	666299	53943	146218	677957	81955	189212	689648	81307	190161	701541	142116
17	DHANUSHA	779954	47885	236861	793609	81643	364720	807388	94835	316152	821406	116573
18	MOHOTTARI	645912	40772	101787	657220	65064	143698	668471	63961	149314	679915	122155
19	SARLAHI	746572	49765	118015	759631	76434	161562	772386	77767	175030	785355	153591
20	SINDHULI	326035	30066	70803	331736	43897	93669	337437	41000	91762	343236	87950
21	RAMECHHAP	241306	39123	68896	245534	62531	88197	250079	56828	87539	254708	131179
22	DOLAKHA	234519	30647	71479	238628	66012	87962	242911	60403	91264	247271	97975
23	SINDHUPALCHOK	350685	33611	82074	356831	49038	105437	363274	53518	107084	369833	65785
24	KAVRE	443829	41033	168440	451595	74413	247769	459656	59466	335079	467861	117859
25	LALITPUR	398503	37261	95628	405469	48967	118548	412179	51576	90553	419000	71433
26	BHAKATPUR	265469	16180	109364	270107	27133	131876	274605	25383	62827	279178	38444
27	KATHMANDU	1340177	55456	156786	1363512	117336	211850	1382699	124922	367702	1402156	140516
28	NUWAKOT	331076	28599	94844	336873	57835	165792	342934	50568	207530	349104	76455
29	RASUWA	51780	18621	31727	52687	18945	43014	53614	17840	40048	54557	59282
30	DHADING	392050	25847	68574	398915	48331	92296	405906	45214	92980	413020	78941
31	MAKAWANPUR	457290	27895	110446	465293	50983	226156	473302	50789	132634	481449	63937

SN	District	2008/09			2009/10			2010/11			2011/12	
		Population	Budget	Actual Expenditure	Population	Budget	Actual Expenditure	Population	Budget	Actual Expenditure	Population	Budget
32	RAUTAHAT	643473	37107	111503	654723	60370	138690	665540	67696	138235	676536	95548
33	BARA	663480	34446	111859	675072	68360	144911	686044	72639	142955	697194	133920
34	PARSA	588901	43396	175390	599199	66791	280386	608992	74915	274107	618945	107703
35	CHITAWAN	558736	36446	132134	568495	55033	250435	577794	58191	229795	587245	84745
36	GORKHA	328273	30603	152023	334022	47523	191523	340159	47244	216021	346409	103365
37	LAMJUNG	202337	37899	70078	205882	40761	90287	209634	39709	86145	213454	96065
38	TANAHU	361864	35724	76145	368194	40620	99159	374805	37745	110909	381535	101751
39	SYANGJA	356678	35997	82618	362929	52424	106264	369856	51619	119715	376915	102783
40	KASKI	447743	39065	259589	455559	62700	411491	463151	71618	356645	470870	138700
41	MANANG	12198	10213	24598	12412	13804	33943	12565	14263	32747	12720	40926
42	MUSTANG	16713	12101	24394	17005	12861	34961	17335	15932	36581	17671	28369
43	MYAGDI	130307	18975	50478	132594	28944	66357	135029	31753	73273	137509	70513
44	PARBAT	178155	21860	62771	181277	37598	88802	184697	34196	85262	188182	86524
45	BAGLUNG	307448	35446	153488	312830	48740	171453	318516	44286	196250	324305	140062
46	GULMI	335944	38186	89044	341828	49766	111382	348214	67361	131736	354719	123173
47	PALPA	305662	36584	97406	311021	53500	160144	316750	43642	199840	322585	82861
48	NAWALPARASI	661206	40032	98747	672760	68027	139378	684035	48083	135070	695499	97606
49	RUPANDEHI	842576	38879	223932	857291	80924	297355	871111	85000	271826	885154	109863
50	KAPILBASTU	566858	38399	96495	576769	53072	119158	586409	59459	127544	596210	109018
51	ARGHAKHANCHI	237995	22082	68801	242159	37421	79337	246569	38910	78719	251059	59105
52	PYUTHAN	245853	29793	64033	250148	40689	83542	254534	35256	83054	258997	69365
53	ROLPA	240867	24773	102775	245082	35232	154005	249496	35711	155231	253989	59199
54	RUKUM	218044	21025	55546	221859	28639	79561	225756	33571	83992	229721	59667
55	SALYAN	245148	18879	55282	249442	34458	73920	253925	33546	78212	258489	65701
56	DANG	544960	42138	149575	554482	51554	190579	563679	57366	174126	573029	106221
57	BANKE	458688	28326	157974	466702	46137	230487	474239	58275	178558	481898	117507
58	BARDIYA	452127	36929	67717	460026	56569	89377	467603	56186	93902	475305	99558
59	SURKHET	338324	31962	222927	344237	50050	281454	350038	66018	226476	355937	116282
60	DAILEKH	260064	32933	78763	264616	54421	114562	269291	44756	104826	274049	64531
61	JAJARKOT	155152	21288	37391	157874	24019	62553	160692	28729	65770	163560	74720
62	DOLPHA	33972	11629	33887	34564	17026	49015	35184	19365	46305	35815	92002
63	JUMLA	102741	16583	117589	104542	33959	143299	106419	33693	229272	108330	101268
64	KALIKOT	121598	16926	41687	123724	26716	58876	125930	26529	55732	128175	70168
65	MUGU	50806	27801	41527	51696	20274	58497	52605	23419	59627	53530	65836

SN	District	2008/09			2009/10			2010/11			2011/12	
		Population	Budget	Actual Expenditure	Population	Budget	Actual Expenditure	Population	Budget	Actual Expenditure	Population	Budget
66	HUMLA	46675	15765	34337	47489	20805	51492	48342	24475	52251	49210	86549
67	BAJURA	124985	13701	41877	127176	22331	66624	129460	27235	71434	131785	84159
68	BAJHANG	192652	15730	60063	196026	29731	91491	199497	31588	91533	203029	78939
69	ACHHAM	264868	36677	76001	269504	46592	113410	274379	49719	114075	279342	122257
70	DOTI	240698	30668	139911	244907	46623	191192	249146	60582	169459	253458	90391
71	KAILALI	748606	40801	165939	761652	76879	213919	773136	65836	204793	784793	109489
72	KANCHANPUR	457929	22166	76717	465912	49561	103895	472978	45566	79908	480151	51271
73	DADELHURA	145663	25582	49081	148217	33035	73664	150830	30846	75613	153489	60977
74	BAITADI	268516	29171	93313	273219	43079	143634	278162	39516	155981	283194	77734
75	DARCHULA	140683	22703	65195	143148	29584	83814	145683	32269	85459	148263	84286

## Annex 9 – Budget allocation by type goods, services and construction (NRs. in thousand)

Goods, Services and Construction	2008/09	2009/10	2010/11	2011/12
Goods, Equipment, Others	879,672	978,537	1,209,865	1,038,683
Drugs	2,183,214	3,523,275	3,586,606	3,672,337
Family Planning Commodities	128,700	281,450	339,253	345,196
<b>Sub Total (A)</b>	<b>3,191,586</b>	<b>4,783,262</b>	<b>5,135,724</b>	<b>5,056,216</b>
Consultancy	197,536	499,167	512,120	532,198
Workshop, Awareness	325,498	996,904	659,250	632,908
Training	719,429	985,435	1,019,829	933,522
<b>Sub Total (B)</b>	<b>1,242,463</b>	<b>2,481,506</b>	<b>2,191,199</b>	<b>2,098,628</b>
Ongoing, New Building Construction	1,581,176	2,448,965	4,177,800	3,603,900
Renovation	5,625	3,470	165,270	163,734
Repair and Maintenance	173,458	85,268	110,151	19,710
<b>Sub Total (C)</b>	<b>1,760,259</b>	<b>2,537,703</b>	<b>4,453,221</b>	<b>3,787,344</b>
<b>Grand Total (A+B+C)</b>	<b>6,194,308</b>	<b>9,802,471</b>	<b>11,780,144</b>	<b>10,942,188</b>

## Annex 10 – Dissaggregation of budget by priority programmes and groups (NRs. in thousand)

Category	2008/09	2009/10	2010/11	2011/12
<b>Free Care Policy</b>				
Targeted groups	NA	NA	268833	286520
Priority programmes	NA	NA	4436440	3995307
Universal free health care programme	NA	NA	101587	123220
<b>Total</b>			<b>4806860</b>	<b>4405047</b>
<b>Millennium Development Goals</b>				
MDG 4	2503318	1911183	2402140	2763315
MDG5	1649671	2194927	2775580	3363066
MDG 6	991316	1295287	1743955	2635069
<b>Total</b>	<b>5144305</b>	<b>5401397</b>	<b>6921675</b>	<b>8761450</b>
<b>Research/Study and Piloting</b>				
Research/Study	24720	130826	75283	67710
Piloting Programme	4309	38237	2000	0
<b>Total</b>	<b>29029</b>	<b>169063</b>	<b>77283</b>	<b>67710</b>
<b>Budget contribution to Women</b>				
Direct contribution to women	NA	2,882,671	2,429,114	2,958,633
Indirect contribution to women	NA	12,576,320	14,879,806	15,555,199
Neutral budget	NA	2,381,475	6,505,073	6,421,053
<b>Total</b>	<b>0</b>	<b>17840466</b>	<b>23813992.89</b>	<b>24934885</b>
<b>Poverty Reduction Budget</b>				
Poverty reduction budget	NA	5,604,499	8,600,072	8,753,112
Neutral budget	NA	12,235,967	15,213,921	16,181,773
<b>Total</b>		<b>17840466</b>	<b>23813992.89</b>	<b>24934885</b>
<b>Priority programmes</b>				
Priority One	14198967	14773195	19272846.89	21731652
Priority Two	722497	2855071	3958657	2647093
Priority Three	24500	212200	582489	556140
<b>Total</b>	<b>14945964</b>	<b>17840466</b>	<b>23813992.89</b>	<b>24934885</b>

## Annex 11 –Budget by authority (NRs. in thousand)

Category	2009/10	2010/11	2011/12
<b>MoHP</b>	<b>1,335,577</b>	<b>1,869,618</b>	<b>2,082,041</b>
<b>DoHS</b>	<b>12,750,972</b>	<b>17,257,813</b>	<b>17,380,144</b>
DoHS	34,550	37,892	38,005
RHD	57,055	66,112	69,417
PHS	2,923,705	3,945,985	4,471,600
FHD	1,954,547	2,528,251	2,878,841
CHD	1,768,563	2,242,365	2,613,345
EDCD	675,452	908,439	696,840
LCD	40,437	45,550	46,495
LMD	1,290,542	1,936,603	946,050
MD	4,006,121	4,118,134	3,962,751
PHCRD	0	1,428,482	1,656,800
<b>DDA</b>	<b>34,054</b>	<b>39,153</b>	<b>38,235</b>
<b>Centres</b>	<b>1,127,829</b>	<b>1,406,814</b>	<b>2,237,166</b>
<b>DoA</b>	<b>422,673</b>	<b>500,904</b>	<b>527,122</b>
<b>Hospitals</b>	<b>2,160,615</b>	<b>2,729,958</b>	<b>2,660,247</b>
<b>Alternative Medicine</b>	<b>8,746</b>	<b>9,733</b>	<b>9,931</b>
<b>Total</b>	<b>17,840,466</b>	<b>23,813,993</b>	<b>24,934,885</b>

## Annex 12 – Budget and expenditure by donor (NRs. in thousand)

SN	EDP	2007/08		2008/09		2009/10		2010/11		2011/12
		Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget
1	Pooled Fund	2730813	1729131	2864330	2662208	4992326	3633510	5972980	2611867	6159148
2	GAVI	308044	169721	1325897	563231	269814	686720	1279352	544343	347680
3	Global Fund	367334	245277	375102	272410	493878	390190	777676	567031	1474398
4	USAID	864569	605697	537950	704884	835937	583670	678488	347958	448462
5	UNICEF	354275	14556	478487	325315	249945	253850	303286	224355	588498
6	IDA (except Pooled Fund)	279169	85761	259778	171479	195682	57210	293952	158492	0
7	WHO	214999	42927	276005	271935	240586	141840	130704	92906	272720
8	KfW	153325	46509	254000	91048	186800	38780	122200	10000	22200
9	ADB	0	0	0	0	0	0	69000	0	69000
10	SDC/ Switzerland	26190	433	26250	0	71982	68190	66670	69828	66670
11	UNFPA	47194	28852	73358	34488	77298	31880	41981	5242	18410
12	Norway	33978	22732	30394	28131	31495	22880	31348	23867	29236
13	HRI	0	0	0	0	0	0	30000	11361	294
14	Save the Children USA	0	0	7500	7500	29760	8280	25317	22584	25900
15	ITI USA							0	0	144316
16	CEC							0	0	12194
17	JICA	0	0	14170	17329	19435	20770	19435	22069	23500
18	DFID (except Pooled Fund)	431087	203691	720078	464508	745039	696160	16372	10057	12000
19	Plan International	0	0	20000	0	17000	0	10000	8081	0
20	GTZ	18500	0	0	0	0	0	8245	0	0
21	NSL	0	0	0	0	0	0	6792	0	3955
22	Government of India	350000	330372	0	0	0	0	0	0	0
23	Australia (except Pooled Fund)	0	0	40000	0	0	0	0	0	0
24	UNDP	0	0	0	0	52555	51960	0	0	0
25	WFP	2629	0	127197	0	0	0	0	0	2600
26	Care Nepal	0	0	10000	2045	7000	24380	0	0	0
27	Concern USA	0	0	1556	1339	0	0	0	0	350
28	Netherlands	1392	3643	5405	5953	6162	1570	0	952	0
	<b>Total</b>	<b>6183498</b>	<b>3529303</b>	<b>7447457</b>	<b>5623801</b>	<b>8522694</b>	<b>6711840</b>	<b>9883798</b>	<b>4730993</b>	<b>9721531</b>

## Annex 13 – Macroeconomic indicators

Fiscal Year	Gross Domestic Product (NRs. million)	Gross National Income (NRs. Million)	National Population#	Price deflator (Base year 2000/01=100)	Dollar: NR exchange rate (December of each year)*
2006/07 (2063/64)	727,827.00	735,259.00	26,239,521	135.4	70.71
2007/08 (2064/65)	815,663.00	823,610.00	26,805,469	142.9	63.25
2008/09 (2065/66)	988,050.00	999,800.00	27,383,773	165.5	77.35
2009/10 (2066/67)	1,171,900.00	1,181,020.00	27,498,585	188.7	74.35
2010/11 (2067/68)	1,346,810.00~	1,353,270.00~	27,968,542	209.8	71.82
2011/12 (2068/69)	-	-	26,620,809^	-	73.35@

Source:

Economic Survey 2009/10, MoF

# Annual Report DoHS, 2006/07 - 2008/09 and HMIS Estimated Population 2009/10 and 2010/11

\* [www.nrb.org.np](http://www.nrb.org.np)

~ Annual Preliminary Estimates (Based on 8 month data)

@ at the end of August 2011

^ Central Bureau of Statistics, Nepal



## Annex 14 – Process and criteria developed by National Planning Commission to determine gender accountable budget and activity

### Activity coding

Code	Gender accountable budget
1	Direct benefit
2	Indirect benefit
	Neutral budget

### Base to determine gender responsive budget

- a) Direct benefit (targeted) – > 50% benefit goes to women
- b) Indirect benefit (targeted) – 20 – 50% benefit goes to women
- c) Neutral - < 20% benefit goes to women

### Criteria to calculate the proportion of benefit that goes to women

SN	Indicator	%
1	Skill development of women	20
2	Participation of women in planning and implementation	20
3	Women’s share in distribution of benefits	20
4	Contribution in the women employment or income	20
5	Improvement in the utilization of women’s time and reduces workload of women	20
	<b>Total</b>	<b>100</b>

## Annex 15 – Process and criteria developed by National Planning Commission to determine poverty reduction targeted budget and activity

### Activity coding

Code	Gender accountable budget
1	Poverty reduction budget
2	Neutral budget

### Base to determine poverty reduction budget

Description	Classification
Budget directly targeted to reduce poverty	Poverty reduction budget
Budget indirectly targeted to reduce poverty	Neutral budget

### Indicators of poverty reduction

- Public investment in rural areas
- Budget allocated for the program which supports income generation in the rural areas
- Budget allocated for the activities which enhances skill of the people in the rural areas
- Public allocation for the social mobilization
- Investment in the social sector
- Budget allocated for social security programmes especially education, health etc.
- Grant for local bodies
- Public allocation targeted for poverty alleviation



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