

# Budget Analysis 2010/11

## Ministry of Health and Population (MOHP)

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**Ministry of Health and Population (MOHP)**  
**Kathmandu, Nepal**  
**January, 2011**

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## List of Abbreviation

AWPB	Annual Work Planning and Budgeting
DFID	Department for International Development
DOHS	Department of Health Services
D(P)HO	District (Public) Health Office®
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
GDP	Gross Domestic Product
GON	Government of Nepal
HMIS	Health Management Information System
I/NGO	International None Governmental Organization
MOF	Ministry of Finance
MOHP	Ministry of Health and Population
NGO	None Governmental Organization
NHSP	Nepal Health Sector Programme
NHSSP	Nepal Health Sector Support Programme
NPC	National Planning Commission

## **Acknowledgement**

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## Introduction

### 1. Background

The principle of "*health as a fundamental right of the people*" is enshrined in the interim constitution of Nepal 2007 which has guided the state's obligation towards good health for all Nepali people. In order to ensure this constitutional obligation there is a need to provide equitable health services that factor in differences in geographical area, gender, caste and economic conditions.

To meet this obligation the Government of Nepal has committed to boost 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% (medium case) in 2010/10 to 9.6% in 2014/15 (high case). The achieved figure in 2010-11 is 7.05% of total budget.

It is crucial to know how these resources are allocated between different providers and services, and how better value for money can be achieved for improved social health protection. The MOHP plans to continue to improve financial management, in particular timely disbursement of grants to health 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 external assistance by external 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.

### 2. Purpose

The overall purpose of this analysis is to provide disaggregated information on this year's health budget (2010/11) which was published on the 20<sup>th</sup> November 2010. It aims to provide the reader with a synthesis of the main features of budget allocations and comparisons with actual spend in previous years by source, programme and disbursement level.

The review continues the series started by RTI during NHSP-I but has been prepared in a somewhat shorter timeframe than usual following excessive delays in approving GON's 2010-11 budget.

### 3. Methodology

A data analysis team was formed comprising planning and financing officers from MoHP, a locally hired consultant and NHSSP's Health Financing TA. A secondary data analysis approach was followed in which the current year's annual work plan and budget were entered into an electronic format (eAWPB version 2) and a set of standard tabulations produced. These were then used as the basis for discussions and analyses within the team and the preparation of this document.

### 4. Highlights of health budget 2010/11

The 2010/11 Budget allocates NRs 23,813 Million to the health sector of which NRs 13,930 (58%) is from domestic resources and the remainder from External Development Partners. This represents a 33 percent increase on the budget for FY 2009/10. The main features of the health budget 2010/11 include:

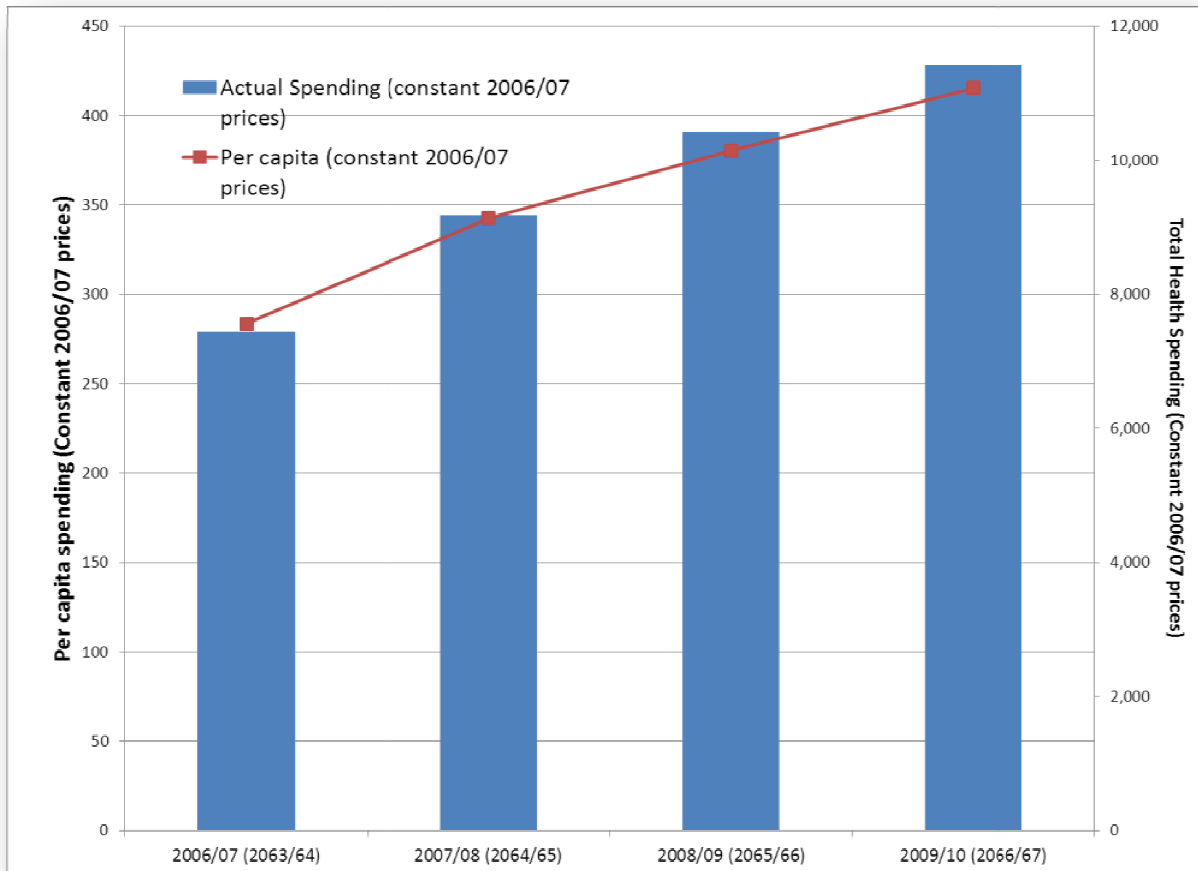
- Provision for free at point of delivery basic health services;
- Promotion of infant and maternal health, ensuring access to basic health services for poor and endangered ethnic groups;
- Treatment of senior citizens;
- Expansion of the "Aama" (Mother) programme to not-profit making health organizations;
- Continuation of programmes focused on alleviating child malnutrition;
- Preventive and curative services to women suffering from uterine prolapse through mobile health camps;
- Continuation of Antenatal and Postnatal care incentives;
- Expansion of the number of birthing centres;
- Feasibility study for a health insurance programme intended to benefit people living below the poverty line (MOF, 2011).

### 5. Trends in health spending

The 2010/11 Budget continues a longer term trend evident of allocating progressively more of public national resources to health. Since 2006/07, public spending on health care has risen by around 27% per year or 15% per year in real terms (holding prices constant). In per capita terms this represents an increase from NRs. 283 to NRs. 415 (Figure 1).



**Figure 1: Per Capita and Total Health Spending (FY 2006/07 to 2009/10, constant 2006/07 prices)**

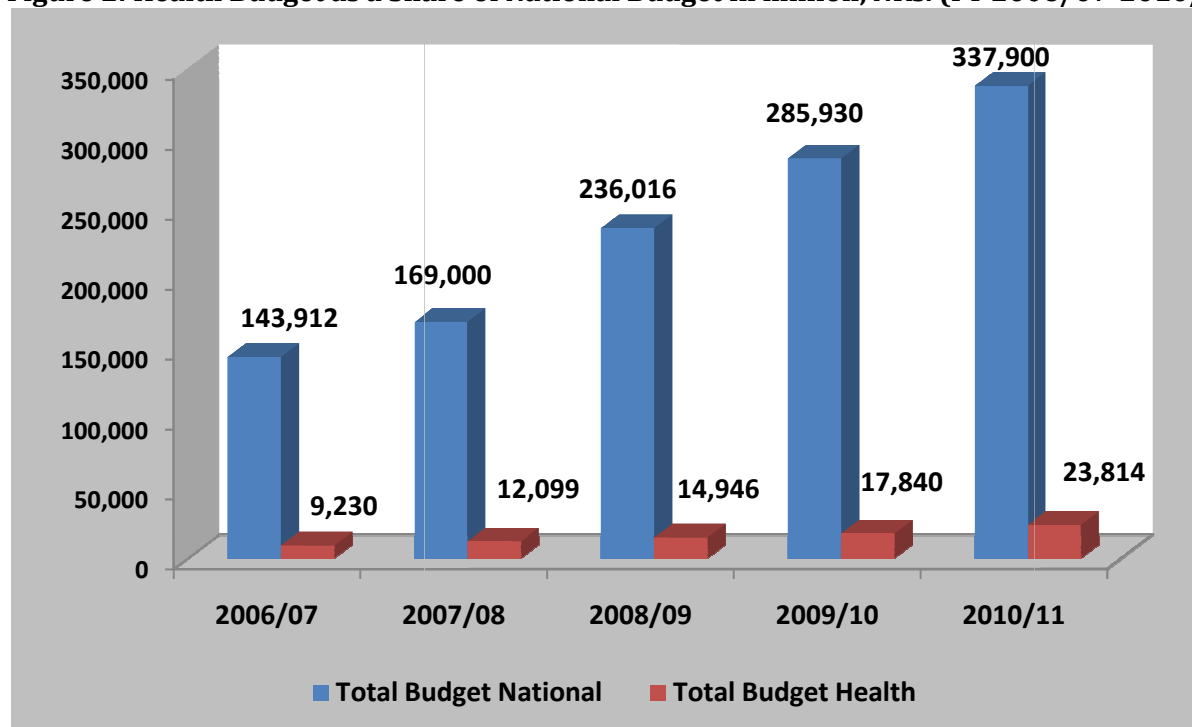


As a proportion of Gross Domestic Product (GDP) spending on public health care has increased from around 1.27% in FY 2006/07 to 1.51% in FY 2009/10.

### 6. Health budget as a Share of National and Social Sector Budget

The total proportion of health budget as a share of national budget has increased from 6.24% in 2009/10 to 7.05 percent in 2010/11. The total budget allocated to the health sector increased by 33.48% in 2010/11 compared to 19.37% in 2009/10.

**Figure 2: Health Budget as a Share of National Budget in million, NRs. (FY 2006/07-2010/11)**



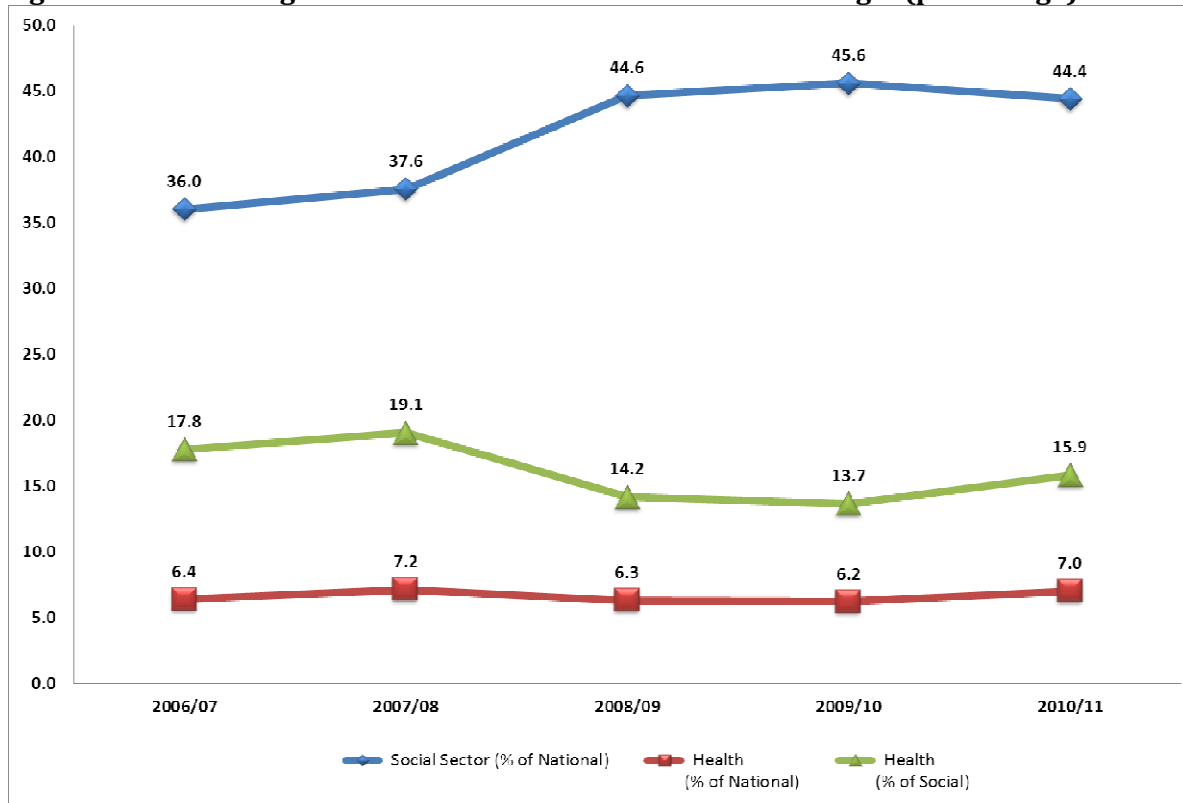
*Source: MOF, 2007 through 2011 (Annex 14)*

The health budget has risen slightly faster than the overall national budget. Between 2006/07 and 2010/11 the national budget rose by a factor of 2.3 while the health budget increased by a factor of 2.6 (Figure 2). This suggests that the Government of Nepal (GON) has maintained the priority given to the health sector despite many competing interests (Details see Annex 14)

In recent years the social sector budget in general has been prioritized by policy and law makers. This has contributed to an increase in the budget for all social sectors, including health<sup>1</sup>, from 36% in 2006/7 to around 45 percent in 2010/11 (Figure 3).

<sup>1</sup> Social sectors include: Education; Health; Local Development; Population and Environment; Women, Children and Social Welfare; Youth, sports and culture, Housing etc.

**Figure 3: Health Budget as a Share of National Social Sector Budget (percentage)**

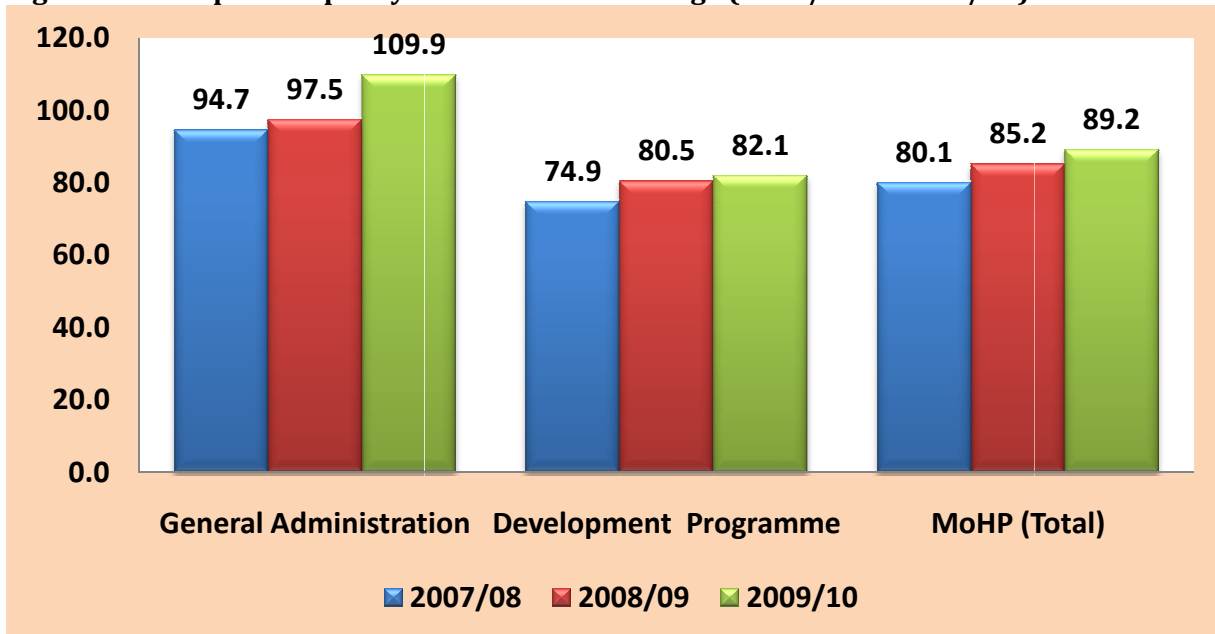


Source: MOF, 2007- 2011 Annex14

## 7. Absorption Capacity (National, Regional and District)

The absorption (spend) capacity of the MOHP has increased gradually in the last three years. Between 2007/08 and 2009/10 actual spending as a percentage of budget increased by 9.1 percent (figure 4). Absorption went up particularly rapidly in general administration where it exceeded the budget by 9 percent in 2009/10. Part of the reason for this increase appears to be the higher than anticipated costs of staffing, administration and monitoring of innovative schemes such as free care services.

**Figure 4: Absorption Capacity of MOHP in Percentage (2007/08 to 2009/10)**



*Source: MOHP expenditure report 2007 to 2010*

A number of programmes under spent their budget in 2009/10 (See Annex 3). These included the national population programme, family planning, MCH and female health volunteer programme, diarrhoea, ARI and nutrition programme, avian flu prevention and control programme, epidemiology, malaria and kala-azar control, disaster management programme and hospital construction, maintenance and management information system. Data also show that MOHP spent only 12% of its own budget in FY 2009/10. This is broadly due to a larger allocation to the contingency budget (line item 9.1). If this contingency remains unspent it leads to lower overall absorption by MOHP. Additionally, for FY 2009/10 the budgets allocated under social health protection and strengthening BEOC/CEOC services were not fully spent within the given time frame. Importantly, the budgets for some programmes allocated to the MOHP were ultimately transferred to the Integrated District Health Programme (under the budget heading 70-3-855) but the allocated budget for MOHP was not deducted. This has led to a lower reported absorption rate. Regional health directorates were only able to spend about 73 percent of their budget in FY 2009/10. Interestingly, a greater number of district and sub-district facilities exceeded their budgets in FY 2009/10 than in FY 2008/09.

## 8. Analysis of Budget Allocation 2010/11

In this section we examine the allocation of the budget for 2010/11 compared with budget allocations in previous years. Except where stated, figures in this section refer to planned budgets/allocations rather than actual spending.

In the fiscal year 2010/11 a total of NRs. 23,813 million has been allocated to the Ministry of Health and Population. Of this, NRs. 8,600.1 million (36%) has been targeted at poverty reduction, up from 5,604.5 million in 2009/10. In subsequent sub-sections budget disaggregation is provided for the current year and previous years.

### 8.1 Budget Allocation by Administrative and Development Programmes

Budget allocation has increase substantially in the past five years, particularly in the development programme which has increased three-fold since 2006/07. The increase in development allocation is at least partly attributable to increased political commitments towards innovative health financing schemes (e.g. Aama programme, ANC/PNC and uterine prolapse programme), expansion of the free essential health programmes and improved ability to absorb funding leading to a higher agreed budget.

**Table 1: Allocation for General and Development Programme (NRs. Millions)**

Fiscal Year	Total	General Administration	Development Programme	Share (%)	
				General Administration	Development Programme
2006/07		2,673.64		28.97	71.03
	9,230.15		6,556.51		
2007/08		3,201.82		26.46	73.54
	12,098.58		8,896.77		
2008/09		4,086.83		27.34	72.66
	14,945.96		10,859.14		
2009/10		4,579.92		25.67	74.33
	17,840.47		13,260.55		
2010/11		5,497.51		23.09	76.91
	23,813.99		18,316.49		

*Source: MOHP, eAWPB*

## 8.2 Budget allocation by line item (economic code)

Budgeted spending on salaries and allowances constitutes around 16% of the budget in FY 2010/11. This is a similar proportion to 2009/10 and slightly lower than in FYs 2008/09 and 2007/08 (Table 2, Annex 4). By international standards this proportion is if anything quite low. It is notable, however, that actual spending on pay related items has invariably been substantially higher than budget. One of the reasons for this is that absorption levels for regular salaries and allowances are usually 100% or above. In addition in 2009/10, much higher spending on training (NRs 4.2 Billion compared to a budget of NRs. 193 Million) distorted spending upwards: without training pay related items constituted just over 16% of the budget.

**Table 2: Budget and Actual Spending by Major Line Item (NRs. Millions)**

Budget Category	2008/09		2009/10		Budget
	Budget	Actual Expenditure	Budget	Actual Expenditure	
<i>Amount (NRs. in millions)</i>					
<b>Pay related</b>	2891.8	3117.8	2984.3	4149.5	3826.4
<b>Pay related (non-training)</b>	2807.1	3065.0	2791.3	4013.3	3765.8
<b>Non-pay related recurrent</b>	9117.3	6986.7	11143.1	8691.0	13988.8
<b>Capital</b>	2936.9	2626.9	3713.1	3077.2	5998.8
<b>Total</b>	<b>14946.0</b>	<b>12731.4</b>	<b>17840.5</b>	<b>15917.8</b>	<b>23814.0</b>
<i>Percentage</i>					
<b>Pay related</b>	19.35%	24.49%	16.73%	26.07%	16.07%
<b>Pay related (non-training)</b>	18.78%	24.07%	15.65%	25.21%	15.81%
<b>Non-pay related recurrent</b>	61.00%	54.88%	62.46%	54.60%	58.74%
<b>Capital</b>	19.65%	20.63%	20.81%	19.33%	25.19%

*Source: MOHP, eAWPB*

### 8.3 Budget allocation by programme

Allocation to Essential Health Care Services (ECHS) remains consistently above 70% of the budget in planned and actual spending terms (Annex 3). In FY 2009/10 ECHS services constituted 75% of spending.

**Table 3: Programmes Receiving Budget (NRs. Million) Increases of 50% or more (FY 2009/10 to 2010/11)**

SN	Programme Name	Budget Heading	2009/10		2010/11	% Increase
			Budget	Actual Expenditure	Budget	
1	BP Koirala Memorial Cancer Hospital	70-3-306	6.0	6.0	106.0	1667%
2	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	70-3/4-336	10.5	10.5	50.5	381%
3	BP Koirala Centre for Lions Ophthalmic Studies	70-3/4-762	7.5	7.5	30.5	307%
4	BP Koirala Institute of Health Sciences, Dharan	70-3-330	100.0	169.4	230.0	130%
5	Diarrhoea, ARI and Nutrition Programme	70-3/4-472	281.6	159.6	646.7	130%
6	Monitoring, Evaluation and Planning Strengthening Programme	70-3/4-768	602.1	449.4	1,273.4	112%
7	National Centre for AIDS and STD Control	70-3/4-402	144.0	122.0	293.0	103%
8	Ayurveda Hospitals	70-3-166	21.6	19.2	37.7	75%
9	Singha Darbar Vaidyakhana Development Committee	70-3/4-758	3.5	3.5	5.6	60%
10	National Tuberculosis Control Programme (District Level)	70-3-801	93.6	89.0	146.3	56%
11	Nepal Netra Jyoti Shangha	70-3-763	35.0	35.0	54.0	54%
12	Avian Flu Prevention and Control Programme	70-3/4-500	195.8	57.3	294.4	50%
13	Drugs and Equipment Supply Programme	70-3/4-610	1,290.5	830.2	1,936.6	50%

Overall the FY 2010/11 budget for development programmes has risen by 38% compared to FY 2009/10 (Table 3, Annex 2). A total of 13 programmes have budgets that have increased more than 50% on FY 2009/10 levels. Block grants to central level hospitals have been provided to upgrade services through the provision of quality equipment and supply management. Increased funds for cancer hospitals reflect the GON's prioritisation of treatment for this killer disease. Due to the increasing concern over nutrition, AIDS, Tuberculosis, eye-care, avian flu and drugs supply management the total allocation has increased in these areas. The introduction and implementation of the national free essential health care programme has highlighted the importance of supply chain management as reflected in an increased allocation. The budget allocation for free delivery (Aama programme) in 2009/10 saw a rapid increase on 2008/9 levels. FY 2010/11's increase was considerably more modest.

A total of 11 programmes received a reduced allocation compared with FY 2009/10 levels (Table 4, Annex 2). The reduction of the budget in national population programme reflects the reduction in planned activities and lower absorption levels in recent years.

**Table 4: Programmes with reduced budgets in NRs. Million (FY 2009/10 to FY 2010/11)**

SN	Programme Name	Budget Heading	2009/10		2010/1	% Increase
			Budget	Actual Expenditure	Budget 1	
1	National Population Programme	70-3/4-210	22.9	10.5	21.2	-7%
2	Rural Health Development Programme-Ramechhap and Dolakha	70-3-805	72.0	68.2	66.7	-7%
3	Nepal Eye Hospital	70-3/4-305	26.0	26.0	23.8	-8%
4	Health Laboratory Services	70-3/4-680	49.8	44.0	44.9	-10%
5	Regional and Zonal Hospital	70-3-134	700.0	662.9	623.0	-11%
6	National Health Training Programme	70-3/4-660	180.0	119.1	155.5	-14%
7	Hospital Construction, Maintenance and Management Information System	70-3/4-620	251.7	125.2	196.0	-22%
8	Health Research Council	70-3-765	43.0	30.7	33.1	-23%
9	National Training Programme	70-3-816	79.2	59.5	55.0	-31%
10	Ministry of Health and Population	70-3-110	232.7	28.9	56.7	-76%
11	Ayurved Hospital, Naradevi	70-3/4-755	11.5	11.5	0.0	-100%

The budget for the Nepal Eye Hospital has reduced due to the budget being transferred to Nepal Netra Jyoti Shangha. The budget allocated for Nardevi in last fiscal year (2009/10) was for staff salaries which have been transferred to the Department of Ayurveda in the current fiscal year leading to a 100% reduction. In this fiscal year the budget for FCHVs has been transferred to FHD's budget causing a significant reduction in MOHP's central budget compared to FY 2009/10.



## 8.4 Budget Allocation by Budget Authority

The budget of MOHP is allocated to a number of authorities responsible for different parts of the health system. The most substantial recent change is the proportion and absolute allocation to the DOHS which now constitutes NRs 17.3 billion (72%) of total budget compared to NRs 6.3 billion (68%) in 2006/07.

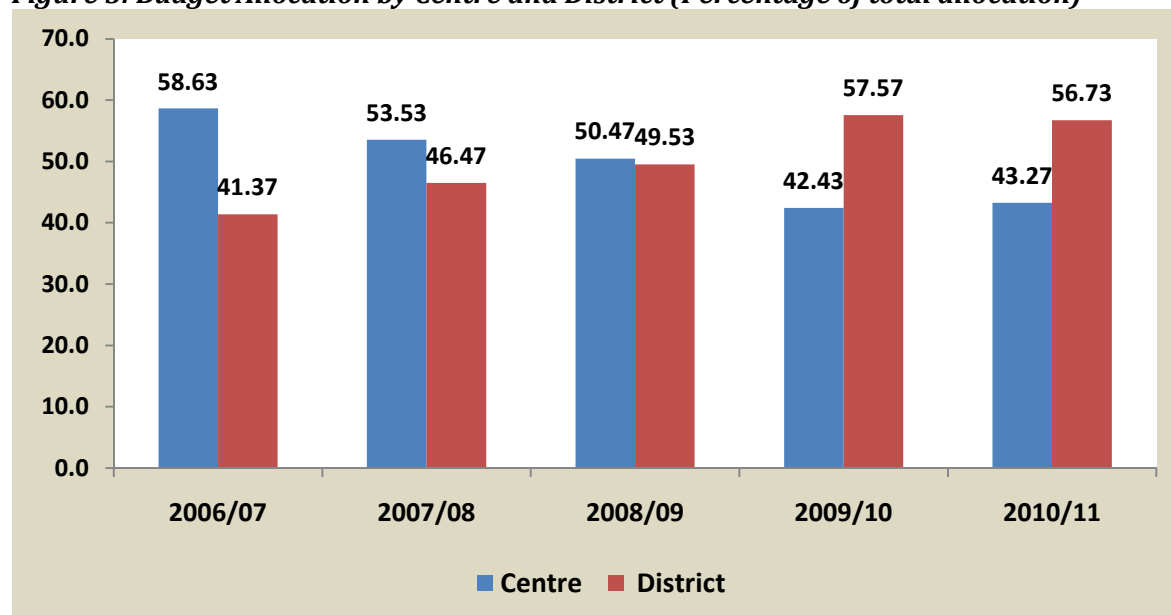
**Table 5: Budget Allocation by MOHP's Various Authorities (NRs. Millions)**

Authorities	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Ministry of Health and Population</b>	523	677	1,574	1,336	1,870
<b>Department of Health Services</b>	6,352	8,438	10,451	12,751	17,258
<b>Department of Drug Administration</b>	28	43	39	34	39
<b>Centers</b>	860	750	818	1,128	1,407
<b>Department of Ayurveda</b>	224	285	356	423	501
<b>Hospitals</b>	1,239	1,900	1,700	2,161	2,730
<b>Alternative Medicines</b>	3	5	8	9	10
<b>Total</b>	<b>9,230</b>	<b>12,099</b>	<b>14,946</b>	<b>17,840</b>	<b>23,814</b>

## 8.5 Budget Allocation to districts

A number of initiatives have been undertaken to increase participation and ownership of districts in assigned annual public health activities. The proportion of the budget allocated to districts compared to spending at central levels is often used as a proxy measure for decentralisation. District level allocations include programmes recorded at the MOHP and DOHS level but directed to district cost centres. The proportion of the budget allocated to districts has increased from 41.3% in FY 2006/07 to 56.7% in FY 2010/11 (Figure 5).

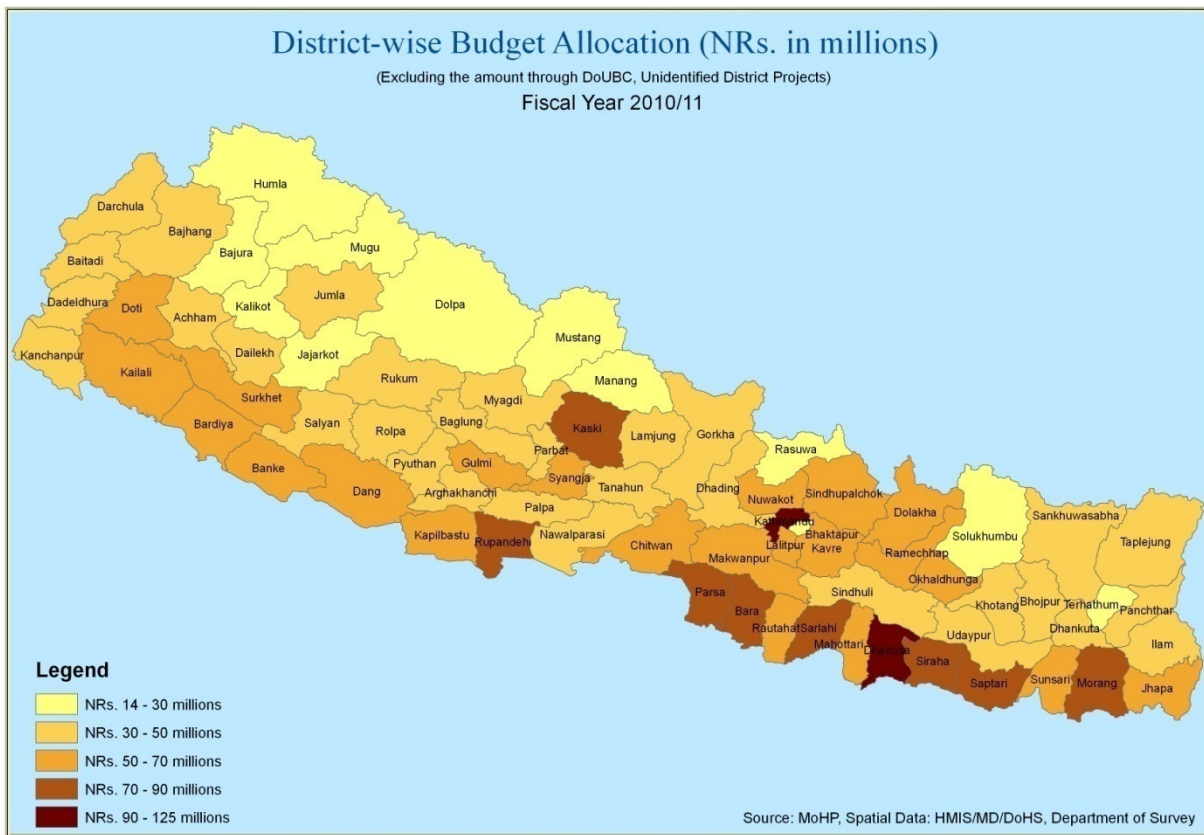
**Figure 5: Budget Allocation by Centre and District (Percentage of total allocation)**



Source: MOHP, eAWPB, and Annual Plan

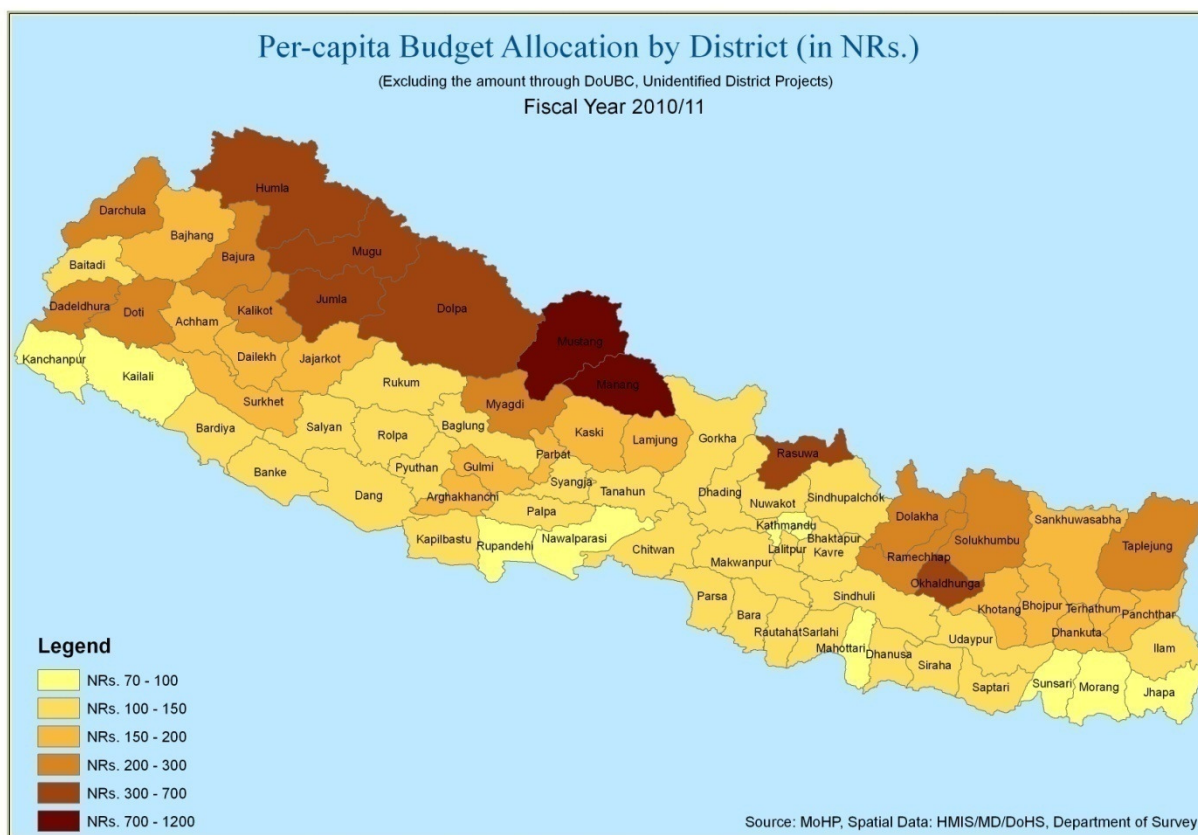
An increasing volume of resources allocated districts should help build ownership and strengthen programme implementation capacity in districts. There is a substantial variation in the allocation of budgets to different parts of the country. The majority of districts are budgeted to receive a minimum of NRs. 30-50 Million in the current financial year. The more sparsely populated mountain areas in general receive a lower overall allocation (Figure 6& Annex 8) but a higher per capita allocation than other districts (Figure 7& Annex 8). Further exploration is required to analyse whether the higher needs of more remote areas are properly compensated for by the higher per capita spending. It should be noted that the allocations do not include out of pocket and other non-state spending which if incorporated would increase per capita spending to urban areas substantially.

**Figure 6: Budget allocation by districts in FY 2010/11 (NRs. millions)**



**Source: MOHP, eAWPB, HMIS, Department of Survey**

**Figure 7: Per-capita Budget Allocation by District in FY 2010/11 (NRs.)**



### 8.6 Budget Allocation by Government and Donor

A substantial proportion of the Ministry of Health and Population’s spending comes from the contributions of External Development Partners (EDPs) which until a few years ago constituted more than half of the health budget. In recent years the proportion from EDPs has fallen reflecting stronger commitment of domestic resources to health care (table 6). It should be noted, however, that these figures do not include direct (non-Red Book) EDP spending on health.

**Table 6 Budget allocation by Government and EDPs (Total & Percentage of total MOHP’s Budget)**

Fiscal Year	Government	Donor	Total	Share (%)	
				Government	Donor
2006/07	4516.19	4713.97	9230.15	48.93	51.07
2007/08	5915.09	6183.50	12098.58	48.89	51.11
2008/09	7498.51	7447.46	14945.96	50.17	49.83
2009/10	9317.77	8522.69	17840.47	52.23	47.77
2010/11	13930.20	9883.80	23813.99	58.50	41.50

**Source: MOHP, eAWPB.**

Further analysis suggests that EDPs contributing through the pool fund have contributed the majority of the EDP budget (60% & in FY 2010/11).

**Table 7: (Bilateral, Multilateral and I/NGOs)-FY 2007/08 to 2010/11 in NRs. Million**

SN	EDP	2007/08	2008/09	2009/10	2010/11
1	Pooled Fund	2730.81	2864.33	4992.33	5972.98
2	GAVI	308.04	1325.90	269.81	1279.35
3	Global Fund	367.33	375.10	493.88	777.68
4	USAID	864.57	537.95	835.94	678.49
5	UNICEF	354.28	478.49	249.95	303.29
6	IDA (except Pooled Fund)	279.17	259.78	195.68	293.95
7	WHO	215.00	276.01	240.59	130.70
8	KFW	153.33	254.00	186.80	122.20
9	ADB	0.00	0.00	0.00	69.00
10	SDC/ Switzerland	26.19	26.25	71.98	66.67
11	UNFPA	47.19	73.36	77.30	41.98
12	Norway	33.98	30.39	31.50	31.35
13	HRI	0.00	0.00	0.00	30.00
14	Save the Children USA	0.00	7.50	29.76	25.32
15	JICA	0.00	14.17	19.44	19.44
16	DFID (except Pooled Fund)	431.09	720.08	745.04	16.37
17	Plan International	0.00	20.00	17.00	10.00
18	GTZ	18.50	0.00	0.00	8.25
19	NSL	0.00	0.00	0.00	6.79
20	Government of India	350.00	0.00	0.00	0.00
21	Australia (except Pooled Fund)	0.00	40.00	0.00	0.00
22	UNDP	0.00	0.00	52.56	0.00
23	WFP	2.63	127.20	0.00	0.00
24	Care Nepal	0.00	10.00	7.00	0.00
25	Concern USA	0.00	1.56	0.00	0.00
26	Netherlands	1.39	5.41	6.16	0.00
	Total	6183.50	7447.46	8522.69	9883.80

**Source: MOHP, eAWPB**

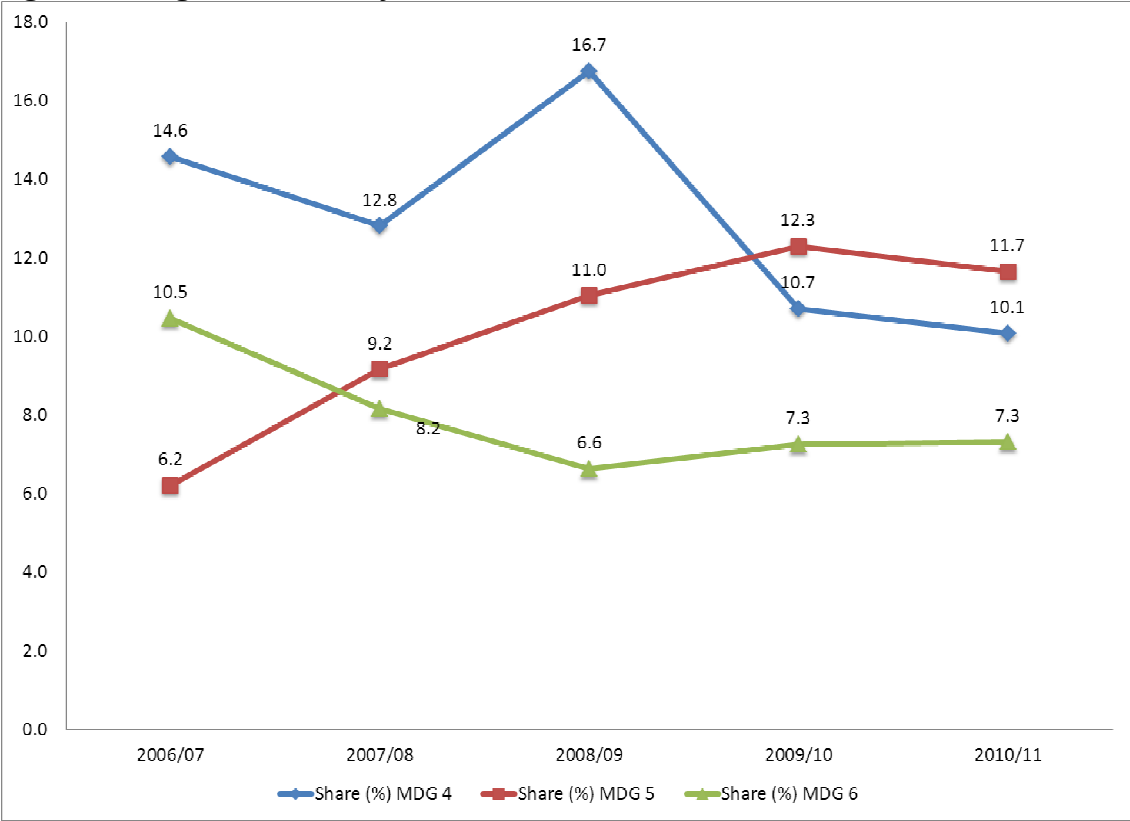
Table 7 also shows that donors like concern USA, Care Nepal, UNDP, and WFP have stopped putting their funds into the GON's Red Book. Some donors such as DFID have incorporated almost all funding into the pool fund which explains why their non-pooled allocation has gone down substantially.

## 8.7 Budget Allocation by MDG

The eAWPB allows some disaggregation of the budget by core goals and targets. This suggests that around 29% of the budget can be directly attributed to the achievement of one of three Millennium Development Goals (MDGs) (Figure 8). The data indicate an increase in the proportion allocated to achieving the maternal health goal (MDG 5). This is likely to reflect a genuine increase in spending

in these areas through the multiple activities developed to improve maternal health. It may also, however, partly reflect improved methods for attributing spending to specific programme goals.

**Figure 8: Budget Allocation by MDG**



## 9. Discussion

The 2010/11 health budget continues the trend of allocating steadily more public resources to the health sector. The 2010/11 budget raises the health allocation to 7.05 percent of the total government budget which is in line with the 'middle case' financing scenario outlined in the NHSP-2 document. The social sector as a whole has seen a rather more dramatic increase in its share of the national budget much of which has gone to finance other priorities notably education and local development. The health sector will need to continue to demonstrate that spending in the sector remains good value for money if it is to receive a budget that is close to the 'optimistic financing scenario' outlined in NHSP-2.

Overall absorptive capacity of MOHP has improved over the last few years. However, there remain important budget management and control issues. In some cases programmes have exceeded their budgets and procedures are needed to ensure that spending remains under control during the year. The analysis also found that the majority of districts spent more than their allocated budgets. This could be due to new demand side financing programmes being implemented in districts without a comprehensive annual plan and budget. At the same time, some divisions within DOHS and all regional health directorates have not been able to spend the budget allocated under their responsibilities. A lack of functional involvement of the main stakeholders in annual planning and budgeting processes, delays in funds flow and high staff turnover may explain the inability of the respective authorities to spend their allocated budget.

It is important to investigate further how well district allocations are aligned to needs. Indicators can be developed on the basis of both the burden of disease patterns, population parameters and national priority programmes. Budget allocations by different programmes and development regions also need to be matched to the burden of disease, national priorities and degrees of remoteness. Costs of medicines, for example, are higher in mountain compared to tarai districts.

An important programmatic issue remains the rate at which the budget is spent during the year. Information on spending by trimester (T1, T2, T3) suggests that while general administration budget spending is fairly even throughout the year (in 2009/10 30% was spent in T1 compared to 40% in T3). Development Budget spending however remains uneven (T1 spending was 15% in 2009/10 and 45% in T3). Even if a budget is mostly spent by the end of the year, hurrying to spend a budget at the end of the year is likely to impact on the effectiveness of that spending. This remains an important financial management planning issue across the country.

Issues remain with the coding of budgets and expenditure. There is, for example, a lack of uniformity in codes used over financial years and this inhibits precise comparison of budgets over time and increases the time required to prepare and analyse data.

## References

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6. Ministry of Health and Population 2010/11. Electronic Annual Work Plan and Budget.

## **Appendixes**



## Annex 1: Budget and Expenditure by Programme

Rs. In thousand (, 000)

SN	Programme Name	Budget Heading	2009/10 Budget					2009/10 Actual expenditure				
			Capital	Recurrent	Total	GoN	EDP	Capital	Recurrent	Total	GoN	EDP
<b>General Administration (Regular)</b>												
1	Ministry of Health and Population	70-3-110	0	232,677	232,677	232,677	0	0	28,873	28,873	28,873	
2	Department of Health Services	70-3-120	0	34,550	34,550	34,550	0	0	38,508	38,508	38,508	
3	Regional Health Directorates	70-3-121	0	57,055	57,055	57,055	0	0	41,519	41,519	41,519	
4	Primary Health Service-DHO, HC, HP and SHP	70-3/4-122	7,500	2,916,205	2,923,705	2,923,705	0	7,176	3,568,835	3,576,011	3,576,011	
5	Health Training Centre - including Regional and Sub-regional	70-3-128	0	22,766	22,766	22,766	0	0	20,772	20,772	20,772	
6	Regional and Zonal Hospital	70-3-134	160,000	540,000	700,000	700,000		145,644	517,237	662,881	662,881	
7	Hospitals	70-3-150	25,200	306,374	331,574	331,574	0	25,166	351,617	376,783	376,782	
8	Department of Drug Administration	70-3/4-160	3,730	30,324	34,054	33,654	400	3,313	27,341	30,654	30,654	
9	Department of Ayurveda	70-3-165	0	6,186	6,186	6,186	0	0	5,898	5,898	5,898	
10	Ayurveda Hospitals	70-3-166	0	21,595	21,595	21,595	0	0	19,218	19,218	19,218	
11	Ayurveda Clinics	70-3-167	0	207,013	207,013	207,013	0	0	222,825	222,825	222,825	
12	Pasupati Homeopathic Hospital and Unani Clinics	70-3-171	2,070	6,676	8,746	8,746	0	2,069	5,953	8,022	8,022	
<b>Sub Total</b>			<b>198,500</b>	<b>4,381,421</b>	<b>4,579,921</b>	<b>4,579,521</b>	<b>400</b>	<b>183,368</b>	<b>4,848,596</b>	<b>5,031,964</b>	<b>5,031,963</b>	

SN	Programme Name	Budget Heading	2009/10 Budget				2009/10 Actual expenditure					
			Capital	Recurrent	Total	GoN	EDP	Capital	Recurrent	Total	GoN	EDP
<b>Development Programme</b>												
1	National Population Programme	70-3/4-210	500	22,350	22,850	12,850	10,000	498	10,008	10,505	8,306	2,200
2	National Academy of Medical Sciences-including Bir Hospital	70-3/4-301	107,000	250,000	357,000	357,000	0	114,033	309,605	423,638	423,638	0
3	Kanti Children Hospital	70-3/4-302	50,000	90,225	140,225	140,225	0	7,680	90,829	98,509	98,509	0
4	Sukraraj Tropical and Infectious Disease Hospital	70-3/4-303	1,600	36,116	37,716	37,716	0	1,206	39,700	40,907	40,907	0
5	Maternity Hospital	70-3/4-304	50,000	92,500	142,500	121,500	21,000	49,947	91,560	141,507	120,507	21,000
6	Nepal Eye Hospital	70-3/4-305	11,500	14,500	26,000	26,000	0	11,500	14,500	26,000	26,000	0
7	BP Koirala Memorial Cancer Hospital	70-3-306	0	6,000	6,000	6,000	0	0	6,000	6,000	6,000	0
8	Manamohan Cardiovascular Centre (TUTH)	70-4-307	86,000	0	86,000	86,000	0	86,000	0	86,000	86,000	0
9	Sahid Ganga Lal National Heart Centre	70-3/4-321	67,000	138,400	205,400	205,400	0	67,000	178,400	245,400	220,400	25,000
10	BP Koirala Institute of Health Sciences, Dharan	70-3-330	70,000	30,000	100,000	40,000	60,000	120,000	49,350	169,350	59,350	110,000
11	Ram BrikshaYadav Memorial Centre (JanakpurZonal Hospital)	70-3/4-335	10,000	200	10,200	10,200	0	3,469	0	3,469	3,469	0
12	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	70-3/4-336	10,000	500	10,500	10,500	0	10,000	500	10,500	10,500	0
13	National Tuberculosis Control Programme	70-3/4-401	17,937	418,834	436,771	53,139	383,632	14,610	373,552	388,162	48,963	339,198
14	National Centre for AIDS and STD Control	70-3/4-402	10,515	133,488	144,003	24,631	119,372	11,140	110,812	121,953	25,214	96,739
15	Family Planning, MCH and Female Health Volunteer Programme	70-3/4-451	65,050	611,190	676,240	103,720	572,520	6,777	295,401	302,177	13,391	288,786
16	Extended Immunization and National Polio	70-3/4-470	11,400	929,668	941,068	76,664	864,404	3,784	926,527	930,311	46,918	883,393
17	Diarrhoea, ARI and Nutrition Programme	70-3/4-472	9,900	271,713	281,613	83,706	197,907	6,067	153,560	159,628	14,761	144,866
18	Avian Flu Prevention and Control Programme Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme	70-3/4-500	74,688	121,144	195,832	150	195,682	3,737	53,556	57,292	79	57,214
19	Leprosy Control Programme	70-3-512	0	14,413	14,413	8,489	5,924	0	14,941	14,941	6,616	8,325
21	Drugs and Equipment Supply Programme	70-3/4-610	268,150	1,022,392	1,290,542	93,592	1,196,950	58,953	771,251	830,204	134,271	695,933
22	Primary Health Care Revitalization Programme	70-3/4-611	-	-	-	-	-	-	-	-	-	-
23	Hospital Construction, Maintenance and Management Information System	70-3/4-620	90,450	161,246	251,696	42,532	209,164	35,724	89,518	125,242	37,426	87,816
24	National Health Education, Information and Communication Centre	70-3/4-650	300	56,819	57,119	15,617	41,502	300	54,649	54,949	14,522	40,427
25	National Health Training Programme	70-3/4-660	3,500	176,489	179,989	15,100	164,889	3,487	115,603	119,090	10,132	108,957
26	Vector Borne Disease Control Research and Training Centre	70-3/4-661	100	14,000	14,100	4,100	10,000	74	13,120	13,194	3,925	9,269
27	Health Laboratory Services	70-3/4-680	15,000	34,772	49,772	22,872	26,900	15,000	29,036	44,036	24,294	19,742
28	Health Tax Supported Programme	70-3-701	0	400,000	400,000	400,000	0	0	400,000	400,000	400,000	0
29	Ayurved Hospital, Naradevi	70-3/4-755	1,500	10,000	11,500	11,500	0	1,499	9,979	11,477	11,477	0
30	Miscellaneous Programme - Department of Ayurveda	70-3/4-756	97,580	75,299	172,879	160,071	12,808	84,599	68,618	153,216	145,299	7,918
31	SinghaDarbarVaidyakhana Development Committee	70-3/4-758	500	3,000	3,500	3,500	0	500	3,000	3,500	3,500	0
32	BP Koirala Centre for Lions Ophthalmic Studies	70-3/4-762	7,000	500	7,500	7,500	0	7,000	500	7,500	7,500	0
33	Nepal NetraJyotiShangha	70-3-763	0	35,000	35,000	35,000	0	0	35,000	35,000	35,000	0
34	Health Research Council	70-3-765	20,000	23,000	43,000	43,000	0	7,681	23,000	30,681	30,681	0
35	Monitoring, Evaluation and Planning Strengthening Programme	70-3/4-768	211,100	390,950	602,050	160,550	441,500	255,665	193,700	449,365	169,825	279,539
36	National Tuberculosis Control Programme (District Level)	70-3-801	0	93,648	93,648	50,236	43,412	0	88,952	88,952	47,548	41,404
37	Rural Health Development Programme-Ramechhap and Dolakha	70-3-805	0	72,032	72,032	50	71,982	0	68,189	68,189	0	68,189
38	National Health Education, Information and Communication Services (District Level)	70-3/4-815	1,500	63,025	64,525	21,500	43,025	1,487	59,517	61,004	20,286	40,718
39	National Training Programme	70-3-816	0	79,236	79,236	13,500	65,736	0	59,506	59,506	10,997	48,509
40	Integrated District Health Programme	70-3/4-855	2,116,440	3,581,553	5,697,993	2,182,766	3,515,227	1,902,808	3,037,209	4,940,018	1,808,542	3,131,475
Sub Total			3,514,560	9,745,985	13,260,545	4,738,251	8,522,294	2,893,874	7,992,267	10,886,140	4,198,662	6,687,475
Grand Total			3,713,060	14,127,406	17,840,466	9,317,772	8,522,694	3,077,242	12,840,863	15,918,104	9,230,625	6,687,475

## Annex 2: Budget by Programme – FY 2010/11

Rs. In thousand (, 000)

SN	Programme Name	Budget Heading	2007/08		2008/09		2009/10		2010/11
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
<b>General Administration (Regular)</b>									
1	Ministry of Health and Population	70-3-110	25855	46199	577904	44260	232677	28873	56718
2	Department of Health Services	70-3-120	24630	23962	29980	32541	34550	38508	37892
3	Regional Health Directorates	70-3-121	35680	30922	43196	34138	57055	41519	66112
4	Primary Health Service-DHO, HC, HP and SHP	70-3/4-122	2204236	2074570	2369534	2805286	2923705	3576011	3945985
5	Health Training Centre - including Regional and Sub-regional	70-3-128	16357	15746	19494	19055	22766	20772	26617
6	Regional and Zonal Hospital	70-3-134	410500	400267	464000	454545	700000	662881	623000
7	Hospitals	70-3-150	258149	231277	337055	349900	331574	376782	395182
8	Department of Drug Administration	70-3/4-160	43416	40506	39293	34795	34054	30654	39153
9	Department of Ayurveda	70-3-165	4766	4610	5559	5667	6186	5898	6975
10	Ayurveda Hospitals	70-3-166	15721	14387	19779	17780	21595	19218	37740
11	Ayurveda Clinics	70-3-167	157395	144375	172995	180872	207013	222825	252398
12	Pasupati Homeopathic Hospital and Unani Clinics	70-3-171	5111	4512	8040	7175	8746	8022	9733
<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>Development Programme</b>									
1	National Population Programme	70-3/4-210	10408	3773	12180	4117	22850	10505	21165
2	National Academy of Medical Sciences-including Bir Hospital	70-3/4-301	604030	568710	325000	351185	357000	423638	533000
3	Kanti Children Hospital	70-3/4-302	87800	85168	106500	94542	140225	98509	192150
4	Sukraraj Tropical and Infectious Disease Hospital	70-3/4-303	31846	32816	41900	37381	37716	40907	45650
5	Maternity Hospital	70-3/4-304	74300	74178	123000	119454	142500	141507	153000
6	Nepal Eye Hospital	70-3/4-305	17000	17000	19000	19000	26000	26000	23800
7	BP Koirala Memorial Cancer Hospital	70-3-306	5000	5000	6000	6000	6000	6000	106000
8	Manamohan Cardiovascular Centre (TUTH)	70-4-307	70000	70000	70000	70000	86000	86000	96000
9	Sahid Ganga Lal National Heart Centre	70-3/4-321	134000	149000	120000	132438	205400	245400	241000
10	BP Koirala Institute of Health Sciences, Dharan	70-3-330	200000	200000	60000	110000	100000	169350	230000
11	Ram BrikshaYadav Memorial Centre (JanakpurZonal Hospital)	70-3/4-335	0	0	10000	1895	10200	3469	10196
12	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	70-3/4-336	0	0	10000	9500	10500	10500	50490
13	National Tuberculosis Control Programme	70-3/4-401	179615	137161	221584	222984	436771	388162	545340
14	National Centre for AIDS and STD Control	70-3/4-402	197199	145020	128520	40519	144003	121953	292983
15	Family Planning, MCH and Female Health Volunteer Programme	70-3/4-451	271025	134178	289904	196385	676240	302177	783229
16	Extended Immunization and National Polio	70-3/4-470	1032329	451564	1617311	975322	941068	930311	1052151
17	Diarrhoea, ARI and Nutrition Programme	70-3/4-472	186039	105075	315135	214540	281613	159628	646746
18	Avian Flu Prevention and Control Programme	70-3/4-500	279169	85761	260618	171672	195832	57292	294442
19	Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme	70-3/4-510	323354	263122	292781	224290	300133	154768	368707
20	Leprosy Control Programme	70-3-512	7029	8771	9842	6646	14413	14941	17329
21	Drugs and Equipment Supply Programme	70-3/4-610	1269109	885554	1099400	1150478	1290542	830204	1936603
22	Primary Health Care Revitalization Programme	70-3/4-611	0	0	0	0	0	0	415832
23	Hospital Construction, Maintenance and Management Information System	70-3/4-620	427776	310697	322772	130705	251696	125242	196036
24	National Health Education, Information and Communication Centre	70-3/4-650	53425	46033	59447	45218	57119	54949	75598
25	National Health Training Programme	70-3/4-660	88668	54227	156501	76065	179989	119090	155491
26	Vector Borne Disease Control Research and Training Centre	70-3/4-661	15000	12791	14500	12642	14100	13194	15353
27	Health Laboratory Services	70-3/4-680	52735	50820	41211	42535	49772	44036	44919
28	Health Tax Supported Programme	70-3-701	220000	220000	400000	386900	400000	400000	431200

SN	Programme Name	Budget Heading	2007/08		2008/09		2009/10		2010/11
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
29	Ayurved Hospital, Naradevi	70-3/4-755	14200	11617	14000	10741	11500	11477	0
30	Miscellaneous Programme - Department of Ayurveda	70-3/4-756	87685	54054	138816	121477	172879	153216	198191
31	SinghaDarbarVaidyakhana Development Committee	70-3/4-758	5000	30000	4500	4178	3500	3500	5600
32	BP Koirala Centre for Lions Ophthalmic Studies	70-3/4-762	7500	7500	7500	7500	7500	7500	30490
33	Nepal NetraJyotiShangha	70-3-763	14200	14200	17500	17500	35000	35000	54000
34	Health Research Council	70-3-765	19000	19000	20000	20000	43000	30681	33128
35	Monitoring, Evaluation and Planning Strengthening Programme	70-3/4-768	192460	105368	154425	109248	602050	449365	1273407
36	Health Social Security Programme	70-3/4-770	195210	158533	392412	218990	0	0	0
37	National Tuberculosis Control Programme (District Level)	70-3-801	54975	52794	72513	68025	93648	88952	146316
38	Rural Health Development Programme-Ramechhap and Dolakha	70-3-805	26322	527	26400	0	72032	68189	66718
39	National Health Education, Information and Communication Services (District Level)	70-3/4-815	46006	43298	51394	47706	64525	61004	64525
40	National Training Programme	70-3-816	61342	49357	67014	50285	79236	59506	55025
41	Integrated District Health Programme	70-3/4-855	2336011	1998046	3759555	3217361	5697993	4940018	7414678
<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>12098583</b>	<b>9692044</b>	<b>14945964</b>	<b>12731439</b>	<b>17840466</b>	<b>15918100</b>	<b>23813993</b>

## Annex 3: Budget and Expenditure (FY 2007/08 – 2009/10)

Rs. In thousand (, 000)

SN	Programme Name	Budget Heading	2007/08		2008/09		2009/10		2010/11
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
<b>General Administration (Regular)</b>									
1	Ministry of Health and Population	70-3-110	25855.00	46199.29	577,904	44,260.36	232,677	28,872.67	56,718
2	Department of Health Services	70-3-120	24630.00	23962.06	29,980	32541.08266	34,550	38,507.93	37,892
3	Regional Health Directorates	70-3-121	35680.00	30921.93	43,196	34137.81669	57,055	41,518.97	66,112
4	Primary Health Service-DHO, HC, HP and SHP	70-3/4-122	2204236.00	2074570.26	2,369,534	2,805,285.72	2,923,705	3,576,011.25	3,945,985
5	Health Training Centre - including Regional and Sub-regional	70-3-128	16357.00	15745.52	19,494	19054.73658	22,766	20,771.67	26,617
6	Regional and Zonal Hospital	70-3-134	410500.00	400266.57	464,000	454,545.45	700,000	662,881.49	623,000
7	Hospitals	70-3-150	258149.00	231276.65	337,055	349,900.33	331,574	376,782.27	395,182
8	Department of Drug Administration	70-3/4-160	43416.00	40505.77	39,293	34795.35	34,054	30,654.04	39,153
9	Department of Ayurveda	70-3-165	4766.00	4610.28	5,559	5666.60212	6,186	5,897.99	6,975
10	Ayurveda Hospitals	70-3-166	15721.00	14386.79	19,779	17779.51	21,595	19,217.70	37,740
11	Ayurveda Clinics	70-3-167	157395.00	144375.48	172,995	180,871.78	207,013	222,825.47	252,398
12	Pasupati Homeopathic Hospital and Unani Clinics	70-3-171	5111.00	4512.49	8,040	7174.83	8,746	8,021.89	9,733
<b>Sub Total</b>			<b>3201816.00</b>	<b>3031333.09</b>	<b>4086829.00</b>	<b>3986013.56</b>	<b>4579921.00</b>	<b>5031963.34</b>	<b>5497505.00</b>

SN	Programme Name	Budget Heading	2007/08		2008/09		2009/10		2010/11	
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	
<b>Development Programme</b>										
1	National Population Programme	70-3/4-210	10408.00	3772.76	12,180	4117.48175	22,850	10505.4	21,165	
2	National Academy of Medical Sciences-including Bir Hospital	70-3/4-301	604030.00	568710.06	325,000	351,185.08	357,000	423,637.73	533,000	
3	Kanti Children Hospital	70-3/4-302	87800.00	85168.13	106,500	94,541.71	140,225	98,508.64	192,150	
4	Sukraraj Tropical and Infectious Disease Hospital	70-3/4-303	31846.00	32815.98	41,900	37381.2772	37,716	40906.64	45,650	
5	Maternity Hospital	70-3/4-304	74300.00	74178.12	123,000	119,454.36	142,500	141,506.55	153,000	
6	Nepal Eye Hospital	70-3/4-305	17000.00	17000.00	19,000	19000	26,000	26000	23,800	
7	BP Koirala Memorial Cancer Hospital	70-3-306	5000.00	5000.00	6,000	6000	6,000	6000	106,000	
8	Manamohan Cardiovascular Centre (TUTH)	70-4-307	70000.00	70000.00	70,000	70000	86,000	86,000.00	96,000	
9	Sahid Ganga Lal National Heart Centre	70-3/4-321	134000.00	149000.00	120,000	132,437.50	205,400	245,400.00	241,000	
10	BP Koirala Institute of Health Sciences, Dharan	70-3-330	200000.00	200000.00	60,000	110000	100,000	169,350.00	230,000	
11	Ram BrikshaYadav Memorial Centre (JanakpurZonal Hospital)	70-3/4-335	0.00	0.00	10,000	1895.334	10,200	3469	10,196	
12	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	70-3/4-336	0.00	0.00	10,000	9500	10,500	10500	50,490	
13	National Tuberculosis Control Programme	70-3/4-401	179615.00	137160.80	221,584	222,984.14	436,771	388,161.56	545,340	
14	National Centre for AIDS and STD Control	70-3/4-402	197199.00	145019.80	128,520	40,518.96	144,003	121,952.61	292,983	
15	Family Planning, MCH and Female Health Volunteer Programme	70-3/4-451	271025.00	134177.77	289,904	196,384.56	676,240	302,177.22	783,229	
16	Extended Immunization and National Polio	70-3/4-470	1032329.00	451564.22	1,617,311	975,321.97	941,068	930,310.63	1,052,151	
17	Diarrhoea, ARI and Nutrition Programme	70-3/4-472	186039.00	105074.80	315,135	214,540.32	281,613	159,627.51	646,746	
18	Avian Flu Prevention and Control Programme	70-3/4-500	279169.00	8576.16	260,618	171,672.47	195,832	57,292.43	294,442	
19	Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme	70-3/4-510	323354.00	263121.95	292,781	224,290.44	300,133	154,767.97	368,707	
20	Leprosy Control Programme	70-3-512	7029.00	8771.34	9,842	6645.50986	14,413	14941.48	17,329	
21	Drugs and Equipment Supply Programme	70-3/4-610	1269109.00	885554.41	1,099,400	1,150,477.87	1,290,542	830,204.15	1,936,603	
22	Hospital Construction, Maintenance and Management Information System	70-3/4-620	427776.00	310696.97	322,772	130,705.30	251,696	125,242.21	415,832	
23	National Health Education, Information and Communication Centre	70-3/4-650	53425.00	46032.72	59,447	45217.67434	57,119	54948.64	196,036	
24	National Health Training Programme	70-3/4-660	88668.00	54226.55	156,501	76,065.24	179,989	119,089.53	75,598	
25	Vector Borne Disease Control Research and Training Centre	70-3/4-661	15000.00	12790.99	14,500	12642.42	14,100	13194.06	155,491	
26	Health Laboratory Services	70-3/4-680	52735.00	50819.54	41,211	42534.55908	49,772	44036.04	15,353	
27	Health Tax Supported Programme	70-3-701	220000.00	220000.00	400,000	386,900.00	400,000	400,000.00	44,919	
28	Ayurved Hospital, Naradevi	70-3/4-755	14200.00	11617.43	14,000	10741.11073	11,500	11477.48	431,200	
29	Miscellaneous Programme - Department of Ayurveda	70-3/4-756	87685.00	54054.31	138,816	121,476.50	172,879	153,216.30	0	
30	SinghaDarbarVaidyakhana Development Committee	70-3/4-758	5000.00	30000.00	4,500	4178.4	3,500	3500.00	198,191	
31	BP Koirala Centre for Lions Ophthalmic Studies	70-3/4-762	7500.00	7500.00	7,500	7500.00	7,500	7500.00	5,600	
32	Nepal NetraJyotiShangha	70-3-763	14200.00	14200.00	17,500	17500	35,000	35000.00	30,490	
33	Health Research Council	70-3-765	19000.00	19000.00	20,000	20000	43,000	30680.63	54,000	
34	Monitoring, Evaluation and Planning Strengthening Programme	70-3/4-768	192460.00	105367.82	154,425	109,248.49	602,050	449,364.53	33,128	
35	Health Social Security Programme	70-3/4-770	195210.00	158532.73	392,412	218,990.38	0	0.00	1,273,407	
36	National Tuberculosis Control Programme (District Level)	70-3-801	54975.00	52793.97	72,513	68024.51561	93,648	88,951.90	146,316	
37	Rural Health Development Programme-Ramechhap and Dolakha	70-3-805	26322.00	527.04	26,400	0	72,032	68188.63	66,718	
38	National Health Education, Information and Communication Services (District Level)	70-3/4-815	46006.00	43297.60	51,394	47705.83648	64,525	61004.01	64,525	
39	National Training Programme	70-3-816	61342.00	49356.71	67,014	50285.23966	79,236	59,505.79	55,025	
40	Integrated District Health Programme	70-3/4-855	2336011.00	1998045.69	3,759,555	3,217,360.87	5,697,993	4,940,017.82	7,414,678	
<b>Sub-total</b>			<b>8896767.00</b>	<b>6660711.36</b>	<b>10859135.00</b>	<b>8745425.51</b>	<b>13260545.00</b>	<b>10886137.09</b>	<b>18316488.00</b>	
<b>Grand Total</b>			<b>12098583.00</b>	<b>9692044.45</b>	<b>14945964.00</b>	<b>12731439.07</b>	<b>17840466.00</b>	<b>15918100.43</b>	<b>23813993.00</b>	

## Annex 4: Budget by Programme and NHSP-IP Output, FY 2010/11

Rs. In thousand (, 000)

SN	Output Area	FY 2007/08		FY 2008/09		FY 2009/10	
		Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
1	Essential Health Care Services	8596475.00	6741558.00	10772881.00	9505413.00	13452722.00	12010278.00
2	Decentralization	440847.00	414869.00	473907.00	561057.00	584741.00	715202.00
3	Public Private Partnership	38700.00	38700.00	44000.00	44000.00	68500.00	68500.00
4	Sector Programme Management	356215.00	275995.00	882537.00	284767.00	1032422.00	636002.00
5	Health Financing Resource Management	195210.00	158533.00	392412.00	218990.00	0.00	0.00
6	Management of Physical Assets	837738.00	670731.00	740938.00	543980.00	750711.00	489510.00
7	Human Resource Development	166367.00	119329.00	243009.00	145405.00	281991.00	199367.00
8	Integrated Management Information System	99431.00	89330.00	110841.00	92924.00	121644.00	115953.00
9	Beyond Essential Health Care Services	1367600.00	1335328.00	1285439.00	1334903.00	1547735.00	1680775.00
	<b>Total</b>	<b>12098583.00</b>	<b>9844373.00</b>	<b>14945964.00</b>	<b>12731439.00</b>	<b>17840466.00</b>	<b>15915587.00</b>

## Annex 5: Budget by Line Item

Rs. In thousand (, 000)

SN	Line Item No.	Line Item Detail	2007/08		2008/09		2009/10	2010/11	
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
1	1.01	Salary	1965870	2114329	2638831	2898479	2587941	3243202	3049611
2	1.02	Allowances	144974	158147	152131	153608	186326	751606	687555
3	1.03	Transfer Travelling Allowances	6361	5970	8075	6852	7299	8441	9255
4	1.04	Clothing	7851	6038	8072	6000	9691	10018	19406
5	1.05	Fooding	20696	17012	22096	19029	34351	22708	26615
6	1.06	Employee Medical Expenses		291	0	40	0	0	0
7	1.07	Retirement Benefit		0	0	0	0	0	0
8	1.08	Training Program Expenses	141110	115020	84709	52869	193019	136205	60533
		<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>
1	2.01	Water and Electricity	29144	28428	27420	25241	29093	28304	43032
2	2.02	Communication	16128	15406	18307	15976	19035	16624	17770
3	2.03	General Office Expenses	202184	203454	205050	209781	224979	248742	258081
4	2.04	Rent	19803	16539	20063	16415	21859	15467	15748
5	2.05	Repair and Maintenance	21581	27821	25861	30323	29682	37540	18691
6	2.06	Fuel and Oil	44309	47631	58201	57078	52438	60041	46284
7	2.07	Consultancy and Other Services Fee	173670	107942	262988	183231	259276	150146	543117
8	2.08	Miscellaneous	7909	10238	4916	6503	6641	8270	10589
		<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>
1	3.1	Operating Subsidy - Public Enterprise	0	0	0	0	0	350	0
2	3.2	Operating Subsidy-Local Government	0	0	0	0	0	0	0
3	3.03	Non profit Institutions- Unconditional Grant	1049238	933914	1419567	1291557	1563591	1542897	1020058
4	3.04	Subsidy Social Security	226350	182996	311125	207828	496700	560864	704188
5	3.05	Transfer to Non profitInstitutions	165700	140844	393600	429118	651225	574385	1480759
6	3.06	Local Bodies	408336	121430	508000	171179	706000	268576	961000
		<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>
1	4.01	Production Materials	3350	3319	2997	2967	3000	2974	0
2	4.02	Medicines	2494958	1949995	2654737	2683600	3722381	2844856	3830307



SN	Line Item No.	Line Item Detail	2007/08		2008/09		2009/10	2010/11	
			Budget	Actual Expenditure	Budget	Actual Expenditure	Budget	Actual Expenditure	Budget
3	4.03	Books and Materials	625	329	2130	83	4140	1076	11306
4	4.04	Programme Supplies and Expenses	1881390	980668	2897484	1416405	2820276	2026289	3052505
5	4.05	Programme Travelling Expenses	123567	121876	275228	215575	296275	279079	242940
6	4.06	Operation/Maintenance of Public Property	500	2188	3980	3838	2188	2201	0
<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>
1	5.01	Contingencies	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>
1	6.01	Furniture and Fixtures	12642	13123	22587	21780	35332	34386	33632
2	6.02	Vehicles	56163	32774	114035	82834	64355	48722	95298
3	6.03	Machinery and Equipment	491653	354722	377585	335434	421708	138771	641779
4	6.04	Building Construction	1206935	886001	1557361	1358006	2193445	1855380	3721800
5	6.05	Civil Construction	10850	9438	11641	12346	14500	16373	109570
6	6.06	Capital Renovation	70821	65489	115787	85946	55380	51079	85230
7	6.07	Research and Consultancy Services Fee	0	0	0	0	500	500	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>
1	8.1	Donation for Public Organization	0	0	0	0	0	0	0
2	8.02	Unconditional Subsidy-Local Government	0	0	0	0	0	0	0
3	8.03	Non profit Institutions- Unconditional Grant	180500	146574	210000	104731	0	0	0
4	8.05	Non Profit Institution- Conditional Grant	883606	868598	527900	625788	927840	932028	1311480
<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>
1	9.01	Contingencies-current	16300	0	1000	0	200000	0	944954
2	9.02	Contingencies-Development	10000	0	1500	0	0	0	760900
<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>Grand Total</b>			<b>12098574</b>	<b>9692044</b>	<b>14945964</b>	<b>12731439</b>	<b>17840466</b>	<b>15917750</b>	<b>23813993</b>

## Annex 6: EDP Contribution by Bilateral, Multilateral and INGO, FY 2010/11

Rs. In thousand (, 000)

Code	Name	Total Budget			Grant					Credit			
		Capital	Recurrent	Total	Cash	Reimbursable	Direct Payment	Commodity	Total Grant	Cash	Reimbursable	Direct Payment	Total Credit
<b>Bilateral</b>													
19	GTZ		8,245	8,245	2,425		5,820		8,245				0
20	KfW		122,200	122,200		100,000	22,200		122,200				0
39	JICA		19,435	19,435			19,435		19,435				0
47	Norway	1890	29,458	31,348	2,324		29,024		31,348				0
53	DfID	4,500	11,872	16,372			16,372		16,372				0
55	USAID	3200	675,288	678,488	950	60,808	63,530	553,200	678,488				0
59	SDC		66,670	66,670			66,670		66,670				0
	Sub Total	9,590	933,168	942,758	5,699	160,808	223,051	553,200	942,758	0	0	0	0
<b>Multilateral</b>													
2	ADB		69,000	69,000			69,000		69,000				0
28	UNFPA		41,981	41,981	41,981				41,981				0
29	UNICEF	5620	297,666	303,286			104,349	198,937	303,286				0
31	WHO		130,704	130,704			130,704		130,704				0
56	IDA	88,492	205,460	293,952		243,982	49,970		293,952				0
71	GAVI	667,142	612,210	1,279,352	756,210	6,828	13,550	502,764	1,279,352				0
72	Global Fund	69,532	708,144	777,676	122,208		638,602	16,866	777,676				0
85	Pool Fund	2,493,231	3,479,749	5,972,980		4,894,980			4,894,980		1,078,000		1078000
	Sub Total	3,324,017	5,544,914	8,868,931	920,399	5,145,790	1,006,175	718,567	7,790,931	0	1,078,000	0	1078000
<b>INGO</b>													
65	NSL		8,792	6,792			6,792		6,792				0
99	Plan International		10,000	10,000			10,000		10,000				0
101	Save the Children		25,317	25,317			25,317		25,317				0
201	HRI		30,000	30,000			30,000		30,000				0
	Sub Total	0	74,109	72,109	0	0	72,109	0	72,109	0	0	0	0
	Grand Total	3,333,607	6,552,191	9,883,798	926,098	5,306,598	1,301,335	1,271,767	8,805,798	0	1,078,000	0	1,078,000

SN	Programme Name	Budget Sub-heading	EDP Budget	ADB	DFID	GAVI	Global Fund	GTZ	HRI	IDA	JICA	KfW	Norway	NSL	Plan International	Pool Fund	Save the Children USA	SDC	UNFPA	UNICEF	USAID	WHO
1	Department of Drug Administration (G)	70-3/4-160	1,746																			1746
2	National Population Programme	70-3/4-210	7,279													5284			1995			
3	National Tuberculosis Control Programme	70-3/4-401	495,234				461360						29,024									4850
4	National AIDS and STD Control Programme	70-3/4-402	247,667		9422		52463.807									171892			3000	6000		4889
5	Family Planning, MCH and Female Health Volunteer Programme	70-3/4-451	650,073													641707			2050	2,096	220	4000
6	Extended Immunization and National Polio Programme	70-3/4-470	976,161			548554										228,208				152,874	2000	44525
7	Integrated Management of Childhood Illness and Nutrition Programme	70-3/4-472	537,434	69000					30000		19435				10000	245136	18,430			100,908	31480	13045
8	Avian Flu Prevention and Control Programme	70-3/4-500	293,952							293952												
9	Epidemiology, Malaria and Kala-azar Control and Natural Disaster Management Programme	70-3/4-510	285,052		6950		99428									161116			1213			16345
10	Leprosy Programme Control	70-3-512	6,593											3093								3500

SN	Programme Name	Budget Sub-heading	EDP Budget	ADB	DfID	GAVI	Global Fund	GTZ	HRI	IDA	JICA	KfW	Norway	NSL	Plan International	Pool Fund	Save the Children USA	SDC	UNFPA	UNICEF	USAID	WHO
11	Drugs and Equipment Supply Programme	70-3/4-610	1,123,523			87218						100000				386305					550000	
12	Primary Health Care Revitalization Programme	70-3/4-611	188,640													188640						
13	Hospital Construction, Maintenance and Management Information System	70-3/4-620	88,338			10,378		5820				22200				19049	776			2011		28104
14	National Health Education, Information and Communication Centre	70-3/4-650	38,190													37240					950	
15	National Health Training Programme	70-3/4-660	139,370													108726	4365		16191	3,492	4656	1940
16	Vector Borne Disease Control Research and Training Centre	70-3/4-661	7,503													7503						
17	Health Laboratory Services	70-3/4-680	21,700													21700						
18	Monitoring, Evaluation and Strengthening Programme	70-3/4-768	231,455													223695						7760
19	National Tuberculosis Control Programme (District Level)	70-3-801	104,449				102125.08						2324									

SN	Programme Name	Budget Sub-heading	EDP Budget	ADB	DFID	GAVI	Global Fund	GTZ	HRI	IDA	JICA	KfW	Norway	NSL	Plan International	Pool Fund	Save the Children USA	SDC	UNFPA	UNICEF	USAID	WHO
20	Rural Health Development Programme-Ramechhap, Dolakha and Okhaldhunga	70-3/4-805	66,670															66670				
21	National Health Education, Information and Communication Services (District Level)	70-3/4-815	36,525													36525						
22	National Health Training Programme (D)	70-3-816	50,030													50,030						
23	Integrated District Health Programme	70-3/4-855	4,286,214			633202	62299	2425						3,699		3440224	1746		17532	35905	89182	
<b>Total</b>			<b>9,883,798</b>	<b>69,000</b>	<b>16,372</b>	<b>1,279,352</b>	<b>777,676</b>	<b>8,245</b>	<b>30,000</b>	<b>293,952</b>	<b>19,435</b>	<b>122,200</b>	<b>31,348</b>	<b>6,792</b>	<b>10,000</b>	<b>5,972,980</b>	<b>25,317</b>	<b>66,670</b>	<b>41,981</b>	<b>303,286</b>	<b>678,488</b>	<b>130,704</b>

## Annex 7: Expenditure by Trimester FY 2008/09 and 2009/10

Rs. In thousand (, 000)

SN	Programme Name	Budget Heading	2008/09 Actual spending				2009/10 Actual spending			
			Trimester 1	Trimester 2	Trimester 3	Total	Trimester 1	Trimester 2	Trimester 3	Total
1	Ministry of Health and Population	70-3-110	12940	10572	20749	44260	8662	8662	11549	28873
2	Department of Health Services	70-3-120	16421	7588	8533	32541	11552	11552	15403	38508
3	Regional Health Directorates	70-3-121	13772	10123	10243	34138	12456	12456	16608	41519
4	Primary Health Service-DHO, HC, HP and SHP	70-3/4-122	872987	857735	1074564	2805286	1072803	1072803	1430404	3576011
5	Health Training Centre - including Regional and Sub-regional	70-3-128	8640	5261	5153	19055	6232	6232	8309	20772
6	Regional and Zonal Hospital	70-3-134	79755	196518	178273	454545	198864	198864	265153	662881
7	Hospitals	70-3-150	116389	105472	128038	349900	113035	113035	150713	376782
8	Department of Drug Administration	70-3/4-160	10556	7184	17055	34795	9196	9196	12262	30654
9	Department of Ayurveda	70-3-165	2924	1310	1433	5667	1769	1769	2359	5898
10	Ayurveda Hospitals	70-3-166	8375	4099	5306	17780	5765	5765	7687	19218
11	Ayurveda Clinics	70-3-167	66578	51120	63174	180872	66848	66848	89130	222825
12	Pasupati Homeopathic Hospital and Unani Clinics	70-3-171	1903	1336	3936	7175	2407	2407	3209	8022
<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>
1	National Population Programme	70-3/4-210	418	0	3699	4117	1576	4202	4727	10505
2	National Academy of Medical Sciences-including Bir Hospital	70-3/4-301	119500	110500	121185	351185	63546	169455	190637	423638
3	Kanti Children Hospital	70-3/4-302	54988	48770	-9216	94542	14776	39403	44329	98509
4	Sukraraj Tropical and Infectious Disease Hospital	70-3/4-303	27900	12000	-2519	37381	6136	16363	18408	40907
5	Maternity Hospital	70-3/4-304	40400	69000	10054	119454	21256	56603	63678	141537
6	Nepal Eye Hospital	70-3/4-305	11150	7850	0	19000	3900	10400	11700	26000
7	BP Koirala Memorial Cancer Hospital	70-3-306	1316	2696	1988	6000	900	2400	2700	6000
8	Manamohan Cardiovascular Centre (TUTH)	70-4-307	23336	16636	30028	70000	12900	34400	38700	86000
9	Sahid Ganga Lal National Heart Centre	70-3/4-321	80786	41652	10000	132438	36810	98160	110430	245400
10	BP Koirala Institute of Health Sciences, Dharan	70-3-330	0	39972	70028	110000	25403	67740	76208	169350
11	Ram BrikshaYadav Memorial Centre (JanakpurZonal Hospital)	70-3/4-335	0	0	1895	1895	520	1388	1561	3469
12	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	70-3/4-336	0	9500	0	9500	1575	4200	4725	10500
13	National Tuberculosis Control Programme	70-3/4-401	9930	7735	205320	222984	57847	154269	173541	385658
14	National Centre for AIDS and STD Control	70-3/4-402	3552	5302	31665	40519	18293	48781	54879	121953
15	Family Planning, MCH and Female Health Volunteer Programme	70-3/4-451	800	14296	181289	196385	45327	120871	135980	302177
16	Extended Immunization and National Polio	70-3/4-470	144727	55893	774702	975322	139547	372123	418640	930310
17	Diarrhoea, ARI and Nutrition Programme	70-3/4-472	0	8224	206316	214540	23944	63851	71832	159628
18	Avian Flu Prevention and Control Programme	70-3/4-500	0	24914	146758	171672	8594	22917	25782	57292
19	Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme	70-3/4-510	0	10404	213886	224290	23215	61907	69646	154768
20	Leprosy Control Programme	70-3-512	49	1745	4851	6646	2241	5977	6724	14941

SN	Programme Name	Budget Heading	2008/09 Actual spending				2009/10 Actual spending			
			Trimester 1	Trimester 2	Trimester 3	Total	Trimester 1	Trimester 2	Trimester 3	Total
21	Drugs and Equipment Supply Programme	70-3/4-610	3930	275565	870983	1150478	124531	332082	373592	830204
22	Hospital Construction, Maintenance and Management Information System	70-3/4-620	9491	24369	96845	130705	18786	50097	56359	125242
23	National Health Education, Information and Communication Centre	70-3/4-650	7564	10517	27137	45218	8242	21979	24727	54949
24	National Health Training Programme	70-3/4-660	3655	21396	51014	76065	17863	47636	53590	119090
25	Vector Borne Disease Control Research and Training Centre	70-3/4-661	1657	6989	3997	12642	1979	5278	5937	13194
26	Health Laboratory Services	70-3/4-680	9468	11509	21558	42535	6605	17614	19816	44036
27	Health Tax Supported Programme	70-3-701	0	204150	182750	386900	60000	160000	180000	400000
28	Ayurved Hospital, Naradevi	70-3/4-755	4630	3335	2776	10741	1722	4591	5165	11477
29	Miscellaneous Programme - Department of Ayurveda	70-3/4-756	8932	30873	81672	121477	22982	61287	68947	153216
30	SinghaDarbarVaidyakhana Development Committee	70-3/4-758	3500	0	678	4178	525	1400	1575	3500
31	BP Koirala Centre for Lions Ophthalmic Studies	70-3/4-762	5500	0	2000	7500	1125	3000	3375	7500
32	Nepal NetrajyotiShangha	70-3-763	4733	7402	5365	17500	5250	14000	15750	35000
33	Health Research Council	70-3-765	4016	9266	6718	20000	4602	12272	13806	30681
34	Monitoring, Evaluation and Planning Strengthening Programme	70-3/4-768	100071	35576	-26399	109248	67405	179746	202214	449365
35	Health Social Security Programme	70-3/4-770	0	55704	163286	218990	0	0	0	0
36	National Tuberculosis Control Programme (District Level)	70-3-801	1570	20814	45640	68025	13343	35581	40028	88952
37	Rural Health Development Programme-Ramechhap and Dolakha	70-3-805	0	0	0	0	10228	27275	30685	68189
38	National Health Education, Information and Communication Services (District Level)	70-3/4-815	520	8626	38560	47706	9151	24402	27452	61004
39	National Training Programme	70-3-816	0	4959	45326	50285	8926	23802	26778	59506
40	Integrated District Health Programme	70-3/4-855	44501	887960	2284900	3217361	741003	1976007	2223008	4940018
<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>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>

## Annex 8: Population, Budget and Actual Expenditure by District

Rs. In thousand (, 000)

SN	District	2008-09			2009-10			2010-11	
		Population	Budget	Actual Expenditure	Population	Budget	Actual Expenditure	Population	Budget
1	TAPLEJUNG	152862	32464	66002	155540	32458	80261	158432	32337
2	PANCHTHAR	230875	26915	58271	234926	35588	74437	239205	35961
3	ILAM	328626	28966	113496	334376	48864	197802	340170	41972
4	JHAPA	787244	32317	101244	801041	66460	160673	815587	62779
5	MORANG	982921	55250	205054	1000114	96225	318818	1017282	80961
6	SUNSARI	743339	37722	113195	756321	72921	125341	768550	69614
7	DHANKUTA	189566	19662	185352	192889	35378	273879	196438	36073
8	TERHATHUM	127719	12426	50295	129959	23480	61863	132407	26250
9	SANGKHUWASABHA	180667	21066	58453	183832	39603	80721	187252	36266
10	BHOJPUR	225030	27893	65179	228983	33300	79204	233533	39690
11	SOLUKHUMBU	121824	23010	44413	123960	27996	57197	126287	29541
12	OKHALDHUNGA	177892	32461	122577	181009	51529	132738	184376	61767
13	KHOTANG	259573	32661	76358	264129	42090	92973	269207	44734
14	UDAYAPUR	338666	30386	66176	344588	35841	86578	350325	38746
15	SAPTARI	661470	49543	263263	673056	70692	331089	684793	78926
16	SIRAHA	666299	53943	146218	677957	81955	189212	689648	81307
17	DHANUSHA	779954	47885	236861	793609	81643	364720	807388	94835
18	MOHOTTARI	645912	40772	101787	657220	65064	143698	668471	63961
19	SARLAHI	746572	49765	118015	759631	76434	161562	772386	77767
20	SINDHULI	326035	30066	70803	331736	43897	93669	337437	41000
21	RAMECHHAP	241306	39123	68896	245534	62531	88197	250079	56828
22	DOLAKHA	234519	30647	71479	238628	66012	87962	242911	60403
23	SINDHUPALCHOK	350685	33611	82074	356831	49038	105437	363274	53518
24	KAVRE	443829	41033	168440	451595	74413	247769	459656	59466
25	LALITPUR	398503	37261	95628	405469	48967	118548	412179	51576
26	BHAKATPUR	265469	16180	109364	270107	27133	131876	274605	25383
27	KATHMANDU	1340177	55456	156786	1363512	117336	211850	1382699	124922
28	NUWAKOT	331076	28599	94844	336873	57835	165792	342934	50568
29	RASUWA	51780	18621	31727	52687	18945	43014	53614	17840
30	DHADING	392050	25847	68574	398915	48331	92296	405906	45214
31	MAKAWANPUR	457290	27895	110446	465293	50983	226156	473302	50789
32	RAUTAHAT	643473	37107	111503	654723	60370	138690	665540	67696
33	BARA	663480	34446	111859	675072	68360	144911	686044	72639
34	PARSA	588901	43396	175390	599199	66791	280386	608992	74915
35	CHITAWAN	558736	36446	132134	568495	55033	250435	577794	58191
36	GORKHA	328273	30603	152023	334022	47523	191523	340159	47244
37	LAMJUNG	202337	37899	70078	205882	40761	90287	209634	39709
38	TANAHU	361864	35724	76145	368194	40620	99159	374805	37745
39	SYANGJA	356678	35997	82618	362929	52424	106264	369856	51619



SN	District	2008-09			2009-10			20010-11	
		Population	Budget	Actual Expenditure	Population	Budget	Actual Expenditure	Population	Budget
40	KASKI	447743	39065	259589	455559	62700	411491	463151	71618
41	MANANG	12198	10213	24598	12412	13804	33943	12565	14263
42	MUSTANG	16713	12101	24394	17005	12861	34961	17335	15932
43	MYAGDI	130307	18975	50478	132594	28944	66357	135029	31753
44	PARBAT	178155	21860	62771	181277	37598	88802	184697	34196
45	BAGLUNG	307448	35446	153488	312830	48740	171453	318516	44286
46	GULMI	335944	38186	89044	341828	49766	111382	348214	67361
47	PALPA	305662	36584	97406	311021	53500	160144	316750	43642
48	NAWALPARASI	661206	40032	98747	672760	68027	139378	684035	48083
49	RUPANDEHI	842576	38879	223932	857291	80924	297355	871111	85000
50	KAPILBASTU	566858	38399	96495	576769	53072	119158	586409	59459
51	ARGHAKHANCHI	237995	22082	68801	242159	37421	79337	246569	38910
52	PYUTHAN	245853	29793	64033	250148	40689	83542	254534	35256
53	ROLPA	240867	24773	102775	245082	35232	154005	249496	35711
54	RUKUM	218044	21025	55546	221859	28639	79561	225756	33571
55	SALYAN	245148	18879	55282	249442	34458	73920	253925	33546
56	DANG	544960	42138	149575	554482	51554	190579	563679	57366
57	BANKE	458688	28326	157974	466702	46137	230487	474239	58275
58	BARDIYA	452127	36929	67717	460026	56569	89377	467603	56186
59	SURKHET	338324	31962	222927	344237	50050	281454	350038	66018
60	DAILEKH	260064	32933	78763	264616	54421	114562	269291	44756
61	JAJARKOT	155152	21288	37391	157874	24019	62553	160692	28729
62	DOLPHA	33972	11629	33887	34564	17026	49015	35184	19365
63	JUMLA	102741	16583	117589	104542	33959	143299	106419	33693
64	KALIKOT	121598	16926	41687	123724	26716	58876	125930	26529
65	MUGU	50806	27801	41527	51696	20274	58497	52605	23419
66	HUMLA	46675	15765	34337	47489	20805	51492	48342	24475
67	BAJURA	124985	13701	41877	127176	22331	66624	129460	27235
68	BAJHANG	192652	15730	60063	196026	29731	91491	199497	31588
69	ACHHAM	264868	36677	76001	269504	46592	113410	274379	49719
70	DOTI	240698	30668	139911	244907	46623	191192	249146	60582
71	KAILALI	748606	40801	165939	761652	76879	213919	773136	65836
72	KANCHANPUR	457929	22166	76717	465912	49561	103895	472978	45566
73	DADELHURA	145663	25582	49081	148217	33035	73664	150830	30846
74	BAITADI	268516	29171	93313	273219	43079	143634	278162	39516
75	DARCHULA	140683	22703	65195	143148	29584	83814	145683	32269

## Annex 9: Budget Allocation by Goods, Services and Construction

Rs. In thousand (, 000)

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

## Annex 10: Budget Allocation by Goods, Services and Construction

Rs. In thousand (, 000)

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

## Annex 11: Budget Consumption Capacity

SN	Programme Name	Budget Heading	2007/08	2008/09	2009/10
<b>General Administration (Regular)</b>					
1	Ministry of Health and Population	70-3-110	178.69	7.66	12.41
2	Department of Health Services	70-3-120	97.29	108.54	111.46
3	Regional Health Directorates	70-3-121	86.66	79.03	72.77
4	Primary Health Service-DHO, HC, HP and SHP	70-3/4-122	94.12	118.39	122.31
5	Health Training Centre - including Regional and Sub-regional	70-3-128	96.26	97.75	91.24
6	Regional and Zonal Hospital	70-3-134	97.51	97.96	94.70
7	Hospitals	70-3-150	89.59	103.81	113.63
8	Department of Drug Administration	70-3/4-160	93.30	88.55	90.02
9	Department of Ayurveda	70-3-165	96.73	101.94	95.34
10	Ayurveda Hospitals	70-3-166	91.51	89.89	88.99
11	Ayurveda Clinics	70-3-167	91.73	104.55	107.64
12	Pasupati Homeopathic Hospital and Unani Clinics	70-3-171	88.29	89.24	91.72
<b>Sub Total</b>			<b>94.68</b>	<b>97.53</b>	<b>109.87</b>
<b>Development Programme</b>					
1	National Population Programme	70-3/4-210	36.25	33.81	45.98
2	National Academy of Medical Sciences-including Bir Hospital	70-3/4-301	94.15	108.06	118.67
3	Kanti Children Hospital	70-3/4-302	97.00	88.77	70.25
4	Sukraraj Tropical and Infectious Disease Hospital	70-3/4-303	103.05	89.22	108.46
5	Maternity Hospital	70-3/4-304	99.84	97.12	99.30
6	Nepal Eye Hospital	70-3/4-305	100.00	100.00	100.00
7	BP Koirala Memorial Cancer Hospital	70-3-306	100.00	100.00	100.00
8	Manamohan Cardiovascular Centre (TUTH)	70-4-307	100.00	100.00	100.00
9	Sahid Ganga Lal National Heart Centre	70-3/4-321	111.19	110.36	119.47
10	BP Koirala Institute of Health Sciences, Dharan	70-3-330	100.00	183.33	169.35
11	Ram BrikshaYadav Memorial Centre (Janakpur Zonal Hospital)	70-3/4-335	-	-	34.01
12	Suresh Wagle Memorial Cancer Centre (T.U. Teaching Hospital)	70-3/4-336	-	-	100.00
13	National Tuberculosis Control Programme	70-3/4-401	76.36	100.63	88.87
14	National Centre for AIDS and STD Control	70-3/4-402	73.54	31.53	84.69
15	Family Planning, MCH and Female Health Volunteer Programme	70-3/4-451	49.51	67.74	44.68
16	Extended Immunization and National Polio	70-3/4-470	43.74	60.31	98.86
17	Diarrhoea, ARI and Nutrition Programme	70-3/4-472	56.48	68.08	56.68
18	Avian Flu Prevention and Control Programme	70-3/4-500	30.72	65.87	29.26
19	Epidemiology, Malaria and Kala-azar Control and Disaster Management Programme	70-3/4-510	81.37	76.61	51.57
20	Leprosy Control Programme	70-3-512	124.79	67.52	103.67

SN	Programme Name	Budget Heading	2007/08	2008/09	2009/10
21	Drugs and Equipment Supply Programme	70-3/4-610	69.78	104.65	64.33
22	Hospital Construction, Maintenance and Management Information System	70-3/4-620	72.63	40.49	49.76
23	National Health Education, Information and Communication Centre	70-3/4-650	86.16	76.06	96.20
24	National Health Training Programme	70-3/4-660	61.16	48.60	66.16
25	Vector Borne Disease Control Research and Training Centre	70-3/4-661	85.27	87.19	93.57
26	Health Laboratory Services	70-3/4-680	96.37	103.21	88.48
27	Health Tax Supported Programme	70-3-701	100.00	96.73	100.00
28	Ayurved Hospital, Naradevi	70-3/4-755	81.81	76.72	99.80
29	Miscellaneous Programme - Department of Ayurveda	70-3/4-756	61.65	87.51	88.63
30	SinghaDarbarVaidyakhana Development Committee	70-3/4-758	600.00	92.85	100.00
31	BP Koirala Centre for Lions Ophthalmic Studies	70-3/4-762	100.00	100.00	100.00
32	Nepal NetraJyotiShangha	70-3-763	100.00	100.00	100.00
33	Health Research Council	70-3-765	100.00	100.00	71.35
34	Monitoring, Evaluation and Planning Strengthening Programme	70-3/4-768	54.75	70.75	74.64
35	Health Social Security Programme	70-3/4-770	81.21	55.81	-
36	National Tuberculosis Control Programme (District Level)	70-3-801	96.03	93.81	94.99
37	Rural Health Development Programme-Ramechhap and Dolakha	70-3-805	2.00	0.00	94.66
38	National Health Education, Information and Communication Services (District Level)	70-3/4-815	94.11	92.82	94.54
39	National Training Programme	70-3-816	80.46	75.04	75.10
40	Integrated District Health Programme	70-3/4-855	85.53	85.58	86.70
			<b>74.87</b>	<b>80.54</b>	<b>82.09</b>
<b>Grand Total</b>			<b>80.11</b>	<b>85.18</b>	<b>89.22</b>

## Annex 12: EDP Contribution by Bilateral, Multilateral and I/NGO

Rs. In thousand (, 000)

SN	EDP	2007/08		2008/09		2009/10		2010/11
		Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget
1	Pooled Fund	2730813	1729131	2864330	2662208	4992326	3633510	5972980
2	GAVI	308044	169721	1325897	563231	269814	686720	1279352
3	Global Fund	367334	245277	375102	272410	493878	390190	777676
4	USAID	864569	605697	537950	704884	835937	583670	678488
5	UNICEF	354275	14556	478487	325315	249945	253850	303286
6	IDA (except Pooled Fund)	279169	85761	259778	171479	195682	57210	293952
7	WHO	214999	42927	276005	271935	240586	141840	130704
8	KfW	153325	46509	254000	91048	186800	38780	122200
9	ADB	0	0	0	0	0	0	69000
10	SDC/ Switzerland	26190	433	26250	0	71982	68190	66670
11	UNFPA	47194	28852	73358	34488	77298	31880	41981
12	Norway	33978	22732	30394	28131	31495	22880	31348
13	HRI	0	0	0	0	0	0	30000
14	Save the Children USA	0	0	7500	7500	29760	8280	25317
15	JICA	0	0	14170	17329	19435	20770	19435
16	DFID (except Pooled Fund)	431087	203691	720078	464508	745039	696160	16372
17	Plan International	0	0	20000	0	17000	0	10000
18	GTZ	18500	0	0	0	0	0	8245
19	NSL	0	0	0	0	0	0	6792
20	Government of India	350000	330372	0	0	0	0	0
21	Australia (except Pooled Fund)	0	0	40000	0	0	0	0
22	UNDP	0	0	0	0	52555	51960	0
23	WFP	2629	0	127197	0	0	0	0
24	Care Nepal	0	0	10000	2045	7000	24380	0
25	Concern USA	0	0	1556	1339	0	0	0
26	Netherlands	1392	3643	5405	5953	6162	1570	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>

## Annex 13: Macroeconomic indicators

Rs. In thousand (, 000)

Fiscal Year	Gross Domestic Product (NRs. millions)	Gross National Income (NRs. Millions)	National Population#	Price deflator (Specify base year=100)	Dollar: NR exchange rate (December of each year)*	
					Buy	Sell
2006/07 (2063/64)	727827	735259	26239521	135.4	70.71	71.31
2007/08 (2064/65)	815663	823610	26805469	142.9	63.25	63.85
2008/09 (2065/66)	991316	1003066	27383773	165.5	77.35	77.95
2009/10 (2066/67)	118268	1195118	27498585	188.7	74.35	74.95
2010/11 (2067/68)	-	-	27968542	-	71.82	72.42

Source: Economic Survey 2009/10, MoF; DoHS/MOHP; Nepal Rastra Bank.

## Annex 14: Health Budget as a Percentage of the National Budget

Fiscal Year	Total Budget			Share (%)			Increment in Budget (%)		
	National	Social Sector	Health	Social Sector (% of National)	Health (% of National)	Health (% of Social)	National	Social Sector	Health
2006/07	143,912.00	51,873.05	9,230.00	36.04	6.41	17.79	-	-	-
2007/08	169,000.00	63,465.79	12,099.00	37.55	7.16	19.06	17.43	22.35	31.08
2008/09	236,016.00	105,375.68	14,946.00	44.65	6.33	14.18	39.65	66.04	23.53
2009/10	285,930.00	130,366.74	17,840.47	45.59	6.24	13.68	21.15	23.72	19.37
2010/11	337,900.00	150,037.96	23,813.99	44.40	7.05	15.87	18.18	15.09	33.48

Source: Ministry of Finance