Health Budgeting and Financing in Nepal: Policy Perspectives

DISCUSSION PAPER

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INTRODUCTION

National budget is the forecast of annual revenues and expenditures and is reflective of the existing policies and plans of the government. It also represents an allocation of resources based on the demands and needs of citizens.

Government of Nepal brought forth the annual budget for the Fiscal Year 2016-17 surpassing the National Planning Commission-set budget limit. Finance Minister Bishnu Prasad Poudel presented budget for Fiscal Year 2017 (mid-July 2016 to mid-July 2017) to the parliament on May 29, 2016. This year, the budget size has increased by around two trillion rupees compared to the last fiscal year. The budget is focused on distributive programmes, post-earthquake reconstruction and measures to diversify the economy through the provision of critical infrastructure. Minister Poudel said government had prioritized implementation of the constitution, acceleration of development works and reduction of poverty through this budget. The government will also provide martyrs status to those who lost their lives during the Madhes movement and also provide compensation to their families.

The total expenditure outlay for Fiscal Year 2017 is NRS 1048 billion (an estimated 39.5% of GDP), which is 28.1% higher than the budget estimate for Fiscal Year 2016. The Fiscal Year 2017 outlay comprises NRS 617.2 billion for recurrent expenditures (58.8% of the total outlay), NRS 311.9 billion for capital expenditures (29.7%), and NRS 119.8 billion for financial provision (11.4%). The substantially larger size of the budget is due the large increase in recurrent and capital spending. The outlay for recurrent expenditure (equivalent to 23.3% of GDP) is 42.2% higher than the revised estimated expenditure in Fiscal Year 2016. The planned capital spending has been increased by 96.1% over the Fiscal Year 2016 revised estimate (equivalent to 11.8% of GDP; normally actual capital spending is about 4.0% of GDP). And about Rs140 billion is set aside for post-earthquake rehabilitation and reconstruction.

HEALTH SECTOR HIGHLIGHTS OF BUDGET 2016/2017:

The following provisions have been made with regards to health sector in this year's budget:

- National Health Insurance policy will be initially implemented in 25 districts with the allocation of NRS 25 billion.
- Bir Hospital to move to an appropriate location with 500 ropani land area within Kathmandu valley.
- Advanced Health Laboratory and Kidney Treatment Center has been planned to be established in Tinkune near Sallaghari in Bhaktapur.
- Free of cost reproductive health services for women; effective implementation of *Sunaula Hajar* (1000 golden days) programme on nutrition.
- Rupees 1500 increased as allowance for female volunteers working in health sectors for their uniform along with provision of health insurance for them.
- From this fiscal year, 700,000 children will be provided with free of cost immunization services against 11 diseases.
- To increase the quality of Ayurvedic medicines, improvements will be made in Baidhyakhana's medicine production facility in Singhadurbar. A JMP system of manufacturing is set to be introduced for this purpose.

- Rupees 10 billion will be allocated for disadvantaged citizens for free of cost treatment against 8 types of diseases. Further, a free of cost dialysis services will be provided. In Terai region, especially among the Tharu people, the identification and treatment services for anemia has been established.
- 'One village one doctor programme' has been aimed to be made more effective by providing scholarships on MBBS programs for deserving candidates from villages.
- For poor citizens living under the poverty margin, treatment for cancer, heart diseases, kidney diseases and liver diseases will be provided free of cost.
- Doctors who studied MD or MS under government scholarships have to provide medical services in rural areas for a certain time interval. For this purpose, 450 million NRS has been allocated. Medical services provided in partnership with medical colleges will be made more effective particularly in rural areas.
- An amount of 480 million has been allocated for construction and operation of Dasrath Chand Health and Science facility in Kailali.
- An authority is to be formed to monitor and control the quality of health services provided in both government and private health centers.
- Provision of one medical college in every province has been established. In Bardibas, Butwal and Surkhet the establishment process has already begun. Further, one poly-technique institution is set to be established in each of the seven provinces.
- An Ayurvedic University is planned to be established to improve the Ayurvedic medical services in Nepal.
- The government is set to encourage the medicine producers in private sectors that produces medicines that are distributed free of cost by the government.
- A provision of providing 50% discount on health services for journalists has been established in government hospitals.

GOVERNMENT PRIORITIES ON HEALTH IN LAST 5 YEARS

2011/12

- Policy formulation for health service as the fundamental right of citizens.
- Women's Health Improvement, Integrated Child Health Management, and Health Security of Backward Area, Marginalized and Senior Citizen Health Security and Model Health Village programs to be carried out.
- Continuation the ongoing health services including safer motherhood, child health and nutrition, control of communicable/non-communicable disease.
- Integrated Public Health Campaign will be carried out.
- Upgrading 1000 sub health posts had been completed. Additional 500 sub health posts are to be upgraded.
- Upgrading hospitals situated in remote and backward areas.
- Continue providing free heart disease treatment to the senior citizen above 75 years of age and the children less than 15 years of age.
- Service of kidney treatment will be initiated in Bhaktapur Hospital.
- The National Ayurvedic Research and Training Center will be brought into operation. The Trauma Center to be to be brought into operation.

- Diagnostic service and response system will be strengthened at all levels.
- A model medical garbage management program will be initiated in the coming Fiscal Year in Pokhara.
- Immunization Bill will be drafted in the coming year to integrate various immunization programs and mobilize foreign aid.
- Strategy for social health insurance will be prepared and brought into implementation.
- A program of hospital mapping has been proposed within the coming Fiscal Year. Arrangements have been made to strengthen the Zonal Hospitals.
- To maintain the standard of service, fees and service delivery of the hospitals operated by private, non-government and community sectors.

2012/13

- Making basic health service free, provide free immunization for children, establish Nutrition Rehabilitation Centre and conduct safe motherhood programme.
- Making health insurance program for major 20 diseases such as heart, kidney and cancer to all citizens.
- To provide free cataract operation facility, distribute free spectacles for poor and helpless people above 50 years of age.
- Priority will be given to conduct compulsory eye check- up program for children up to grade five.
- Super specialized health services to be initiated outside Kathmandu Valley.
- Focus will be given on strengthening the regional and zonal hospitals.

2013/14

- Policy has been adopted to make basic health service free. To ensure social security, health insurance policy will be prepared and implemented within next five years throughout the country.
- Mechanism will be developed to make the health service delivery qualitative and effective and to gradually expand the specialized service.
- Prevention and curative services for the infectious and non-infectious diseases will be expanded in zonal, sub-regional and regional level hospitals.
- Infant care materials will be distributed in the birthing centers.
- Five hundred sub-health posts to be upgraded to the health posts.
- Legal mechanism will be established to make immunization service program sustainable and well managed.
- Health sector's infrastructure construction work will be expanded in the next Fiscal Year. Two hundred thirty eight health structures will be constructed.
- Free of cost treatment of the heart diseases will be provided to the senior citizens above 75 years and children below the age of 15.
- "Sunaula Hazar Din Programme" will be launched to provide awareness about the positive impacts good nutrition.
- The government has arranged to procure and keep the necessary medicine and instruments in the buffer stock to prevent and control the epidemic diseases such as viral avian influenza, swine flu, bird flu, and dengue.

- Campaign will be launched to ensure that each student (Grade 1-5) will get health checkup at least once.
- Necessary criteria will be prepared and implemented regarding the health services through nursing home and private hospitals, quality of laboratory, fees and waste management.
- The health service program will be expanded focusing the vulnerable, Dalits, marginalized and backward groups. Mobile health camps with expert services will be conducted in remote districts.
- Safer Motherhood Program has been continued. Arrangement will be made to carry the pregnant women to the nearby birthing centres.

2014/15

- Government will ensure free distribution of the specified medicines round the clock from public hospitals and health centers. And health centers are planned to be upgraded.
- The positions of specialist doctors will be increased for the effectiveness of health services. The number of doctors in primary health center will be increased.
- The immunization service program will be developed, extended and improved to increase the level of citizen's health by preventing, controlling, and eradicating diseases thereby reducing the infant, child and maternal mortality rate.
- The pre-examination of kidney disease will be initiated in 500 health posts, 300 primary health centers and hospitals in coming Fiscal Year.
- NRS 33.52 billion had been allocated for the overall development of health sector. The government aims on decreasing the infant, child and maternal mortality rate and increase the life expectancy.

2015/16

- Programmes like education, health and drinking water and sanitation will be implemented in priority basis.
- "One Village One Doctor" programme to be gradually implemented.
- Rs.270 million has been allocated to establish a hospital with minimum 15 beds in each newly formed and Rs.270 million has been allocated to start free of cost master level education including MD and MS for doctors.
- The physical infrastructure of hospitals, the machineries, equipment, man power, service fee and availability of medicine to be monitored effectively
- An attention will be paid to the quality and regular supply of the medicine to be provided free of cost by the government hospitals and health institutions
- Satellite hospital service to be provided from some places of the valley. ICU and NICU service will be expanded in all government hospitals.
- The immunization service will be provided to children with the local ownership and participation so as to declare Nepal a fully immunized country within 2017.
- Hospitals will be established in order to make arrangement of immediate treatment of the injured people by natural disaster and accidents.
- Bheri Zonal Hospital will be equipped with modern facilities by upgrading and establishing Heart disease prevention centre in the Hospital. The Government will initiate for establishment of Neurology centre and anti-venom vaccines.

HEALTH FINANCING IN NEPAL

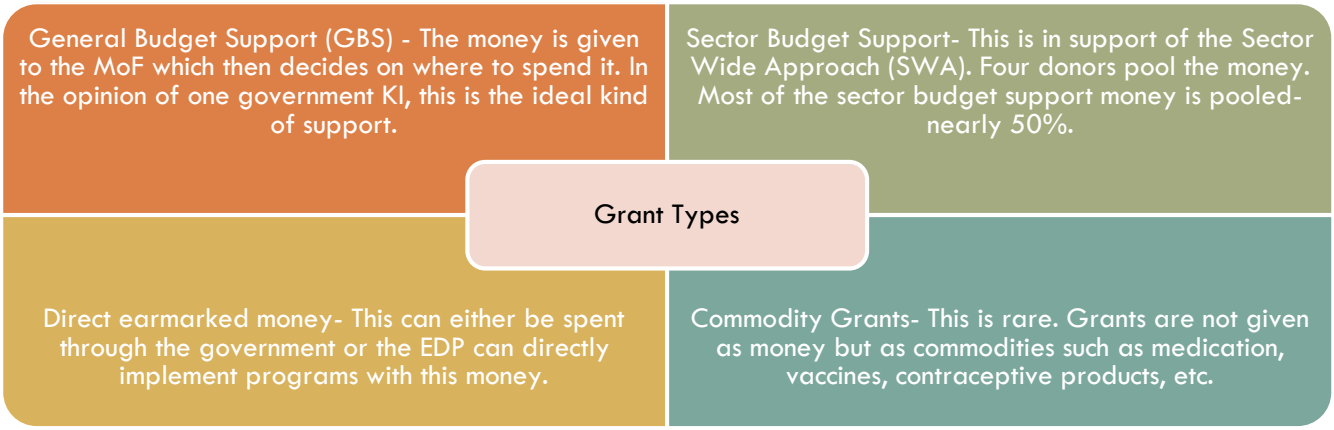
Almost 50% of the Nepali health budget is made up of international aid. International Non-Governmental Organizations working in the field of health are able to channel their funds directly to grass root level. Foreign aid to Nepal is provided by Organization for Economic Co-operation and Development (OECD) donors, International Financial Institutions (IFIs), United Nations agencies, global vertical funds and providers of South-South cooperation. In fiscal year 2010–11, of the US$ 1.08 billion donated, approximately 58% came from multilateral donors, 36% from OECD bilateral donors and over 6% from bilateral South-South cooperation partners. Of bilateral donors, India, China, Japan, Germany, United States, United Kingdom, Japan and Norway are the major ones. The largest multilateral donors are the World Bank Group, the Asian Development Bank, the United Nations Country Team, the European Union and the Global Fund to fight AIDS, Tuberculosis and Malaria.

Bilateral and multilateral agencies disburse ODA for distinct areas including, project support, Sector Wide Approach (SWAp), program support and humanitarian assistance. In 2010–11, they disbursed 63.1% for project support, 21.1% for sector wide development, 12.9% for program support and 2.9% for humanitarian assistance. However, the amount of disbursement was less than that of commitment. In 2010–11, of all government bodies, Ministry of Health received aid from the highest number of development partners and got the largest amount of new foreign aid commitment, receiving 81 projects from 21 development partners. The primary body under the ministry responsible for establishing relationships with External Development Partners (EDPs) and IFIs is the Department of Health Services (DoHS), with the objective of "enhancing effectiveness and developing health services and assist the ministry in receiving foreign aid by clearly identifying the area of cooperation". During a 2010 conference, the Secretary of Population stated that the government has full knowledge and control over all funds and projects coming to Nepal. However, there are no documents to support this. While Ministry of Health and Population leads the sector wide approach that aims to integrate all donor and International Non-Governmental Organization contributions to health and direct them to the government's priority areas, questions can be raised around its capacity to do so. Political tumult, corruption in the government, lack of human resources in the government, lack of coordination between government bodies, convoluted bureaucracy, and unreliability of donor and International Non-Governmental Organization contributions were identified as the main reasons for difficulties in aid integration.

Despite its commitment to coordinate and control development assistance to the health sector, and its leadership position of the Sector Wide Approach, complete knowledge and effective coordination of all international contributions remains a challenge and is hampered by issues within the government as well as among External Development Partners and International Non-Governmental Organizations. The Government of Nepal has shown a strong commitment to health, declaring "the right to basic health services free of cost to every citizen" in the Interim Constitution of 2007. Budget required to meet the population's need is still limited in Nepal. The Ministry of Health has introduced several social health protection interventions to increase citizens' access to health care services and enhance their financial protection from the risks associated with accessing such services. Past experience has shown that the expansion of social health protection needs to go hand-in-hand with improvements in the health financing system in order to enhance equity, access and efficiency in the health sector. In order to improve maternal health substantial funding was earmarked for service delivery and cash transfers given to mothers under the Safe Motherhood Program. As part of this program, the MoHP introduced a provider payment mechanism that links budget allocations to the actual delivery of services.

The health system in Nepal faces daunting challenges such as unequal distribution of health care services, poor infrastructures, inadequate supply of essential drugs, poorly regulated private providers, inadequate budget allocation for health, and poor retention of human resources in rural areas. Nepal has only 0.67 doctors and nurses per a population of 1,000, which is significantly less than the World Health Organization's recommendation of 2.3 doctors, nurses, and midwives per a population of 1,000.

The health ministry receives grants in four different ways:



TRENDS IN HEALTH EXPENDITURE

Government expenditure on health as a whole is steadily increasing. At constant price of 2005/06 the average annual growth rate in health sector expenditure is 24.21% and at current price even much higher to the tune of 55.88 percent during 2005/06 – 2011/12. This obviously indicates the importance health sector has received in recent years in terms of budget allocation and expenditure. The actual annual growth of expenditure in health sector has consistently remained higher as compared to the annual rise in government total expenditure (25% versus 19%). More recently this trend has reversed during 2011/12 (26% versus 25%).

Governments' expenditure on health as a share of GDP has shown a continuous rise from 0.87% in 2005/06 to 1.48% in 2010/11. The per capita expenditure in health is also on the rise. It has almost tripled from NRS 218 ($3) in 2005/06 to NRS 750 ($10).

Health centers/dispensary have occupied the largest share (between 36 to 40%) of health expenditure until 2006/07. Since then its share has declined to less than one-fourth (22% in 2011/12). Other service has, however, increased significantly. The share which remained less than one-fourth in 2005/06 almost doubled (43%) by 2011/12.

The donors' support for financing health expenditure has remained quite erratic. Up to 2007/08, the donor support was on increasing trend. However, during the period between 2008 and 2010 donor support has reduced significantly and remained less than 5 percent 7 of the total health sector expenditure. However, there has been a sudden upsurge in current fiscal year 2011/12 reaching its share at 42%. Since the data is based on actual expenditure on donor funded projects there has been the problem of getting reimbursement due to financial management problem.

Until 2009/10, the largest share of donor support is in the area of preventive services in which donors share account more than 85 percent of the total expenditure. More recently this pattern seems to have shifted to other service facility which accounted 83% of the donor funding.

The Government consistently increased the health sector's budget during NHSP-IP1, from NRS. 6.5 billion (US$88 million) in 2004-5 to NRS. 17.8bn (US$228mn) in 2009-10. As a share of the national budget, it increased from 5.87 percent in 2004-5 to 7.16 percent in 2007-8. Health spending continued to grow rapidly to 2009-10, but the share declined in the two subsequent years to 6.33 and 6.24, reflecting rapid growth of the total budget rather than any lack of commitment to the health sector. The Ministry succeeded in rising actual spending as a share of the rapidly increasing health budget from 70 percent in 2004-5 to 85% in 2008-9, exceeding the NHSP-1 target of 'at least 80%.' The allocation of the budget has also improved. The share of essential health care services increased from 65% of the health budget in 2004-5 to75% in 2009-10, in line with the 'high scenario' share pictured in NHSP-1. More funds have been distributed to the 75 districts and less to the centre during the past five fiscal years. Last year districts received about half of the health budget (49.5%) directly or indirectly from central funds. Over the past three years, 20 percent of the health development budget was allocated to child health, and Nepal is on track to achieve MDG 4. The budget allocation for maternal health and to achieve MDG 5 has increased significantly during the past 3 years, from 9 percent to almost 15 percent of a growing health development budget.

Meanwhile, during the NHSP-2 phase, expenditure in health remained low at 5.3 percent of GDP and per capita health expenditure at USD 18.09 in 2006. More than 55 percent (USD 9.0) of total health expenditures was financed through out-of-pocket expenditure by households at the time of service. EDPs finance nearly half of Government spending on health, and the substantial gains achieved in reducing child and maternal mortality would not have been sustained without continued external support.

Fund flows in the health financing system

The Government of Nepal pools funds from various financing sources (tax and non-tax revenue, pool funds from external development partners) and pays providers (hospitals, health posts, sub health posts, primary health care facilities, etc.) through the health sector budget managed by the Ministry of Health (the main financing agent), mainly on a historical basis. Other bodies also act as financing agents, such as community based health insurance schemes, which manage resources on behalf of members and pay providers for services used by their members.

Financing sources in Nepal can be classified by contribution mechanism as government, private (households and institutions) and 'rest of the world'. Rest of the world refers to financial support from foreign sources (to both the public and private sector). Out-of-pocket expenditure is the largest source of funding in Nepal, followed by government expenditure. Out-of-pocket expenditure comes from the 'general public' as user fees and goes directly to health providers including pharmacies.

The second largest financing source in terms of volume is public (government) funds and includes taxes, non-tax revenue and supports from external development partners, and comes through different administrative levels. The contribution of external development partners is a substantial part of Nepal's total health expenditure, although its share has decreased in recent years.

Nepal's National Health Accounts (NHA) provides health expenditure data only up to 2005/06. However, WHO estimates that total health expenditure in Nepal reached 57.6 billion Nepali rupees (NPR) in 2009,

which is 5.8% of Nepal's Gross Domestic Product (GDP). Health spending per capita was around USD 25 in 2009. Out-of-pocket expenditure represented approximately 47% of total health expenditure in 2009 and its share of total health expenditure has shown a slightly decreasing trend from 2004 to 2009.

The main way that the government pools resource is by collecting and managing its revenue (tax and non-tax). The government, through the MoHP and some other institutions controlled 35.3% of total health expenditure in 2009.

Gavi Health Systems Strengthening (HSS) support through the pooled fund in Nepal works well and has been of added value to both the country and Gavi. The channeling of Gavi's HSS support to Nepal through the pooled funding mechanism has been of added value to Nepal and has afforded a key number of advantages to Gavi including leveraging of its limited HSS funds and reduction in transaction costs, while not overly diluting its immunisation focus, and rather, adhering more strongly to aid effectiveness principles. Specifically in terms of Gavi, the pooled funding approach has allowed it to control its limited HSS funds and reduce transaction costs, while not overly diluting its immunisation focus, and rather, adhering more strongly to aid effectiveness principles.

Nepal has been eligible for Gavi support since its establishment and has received funding through a range of windows including: vaccine support (totaling US$40.5m; US$27.5m for penta, US$8.7m for tetra, US$2.4m for pneumo and US$1.9m for HepB mono), HSS (US$19.2m), Immunisation Services Support (ISS; US$3.3m), Vaccine Introduction Grants (US$1.5m), and Injection Safety Support (INS; US$1.2m) over the period 2002-14. Gavi accepted a revised for US$8.7 million over the period 2008-09, which was provided as per Gavi's standard HSS requirements and procedures. Despite implementation delays and some issues with the grant design, an evaluation of the support conducted in 2009 found the experience of Gavi's first HSS grant to Nepal was found to be broadly positive, including strong alignment with country priorities, harmonization with other donors, predictability of funding, potential for sustainability and catalytic impact of funds

Interrelationship between Health and Economic Development

There is a strong relationship between the health of a nation and its economic development where a nation's health is described as a force for either raising or depressing national income. Given its importance for sustained economic development, the Nepalese health policies are examined through the perspective of the various development plans. The examination suggests that enunciation of clear health objectives only recently occurred with the fifth development plan. While there has been clear enunciation of health objectives since the fifth development plan, examination of available statistical data suggests that Nepalese public health expenditure over the last decade has had limited direct impact on the health sector outcomes; this observation for Nepal is based on analysis from an input-output model, examination of extension of health facility and through results of an indicative regression

To bring improvements Nepal needs to reassess the prioritization of the health sector policies in formulating Nepal's economic policies. This is important since it has been shown that good health is essential for the nation's economic development; however in Nepal there has presently been limited allocation in the health sector which has average approximately 1.04% of GDP during the period 1989/90 to 2000/2001. There is also a need to heighten the effective utilisation of allocated public health sector expenditures.

Challenges and Recommendations

Nepal still faces the following challenges:

- Government of Nepal has limited capacity to generate more resources on a substantial scale.
- The health financing system has limited ability to address inequities and identify and protect the poor.
- There are inefficiencies in the system due to fragmented resource allocation.
- Government of Nepal has limited power to negotiate the price and quality of services due to the practice of passive purchasing.

The major recommendations for improving health service quality and management are as follows:

1. Improve access of the poor to specified services

Access of the poor to specified health services, which are in theory being provided by the government for free, should be facilitated by allocating sufficient financial resources and simplifying procedures for utilization. Access can also be enhanced by increasing publicity about what people can expect from health facilities and how they can avail themselves of benefits.

2. Merge funding arrangements for social health protection

The merging of scattered funds under the proposed Social Health Protection Centre would help to allocate resources more efficiently and simplify administrative and reporting procedures, thereby reducing the administrative costs of managing funds. The merging of vertical program funding would end the current earmarking of funds at the district level, allowing district authorities to be more responsiveness to local needs.

3. Introduce strategic purchasing

Government resources should be allocated where they have the most impact using budgets and reimbursements that mitigate the differences between rich and poor areas and that reward facilities that are performing well. The introduction of formulas to allocate budget resources could help to build a stronger link between the resources distributed and the performance of health facilities, taking into account local needs.

CONCLUSION

Since Nepal is moving towards federalist structure, an increased complexity under federated system is foreseeable, particularly in the face of changed political scenario and its players. It should have clear goals, financing policy and strict implementation plans for budget execution, task performance and achieving results as per planning. Additionally, collection of revenue, risk pooling and purchasing of services should be better integrated between central government and federated states to horn effectiveness and efficiency.

The health financing system in Nepal is characterized by a high prevalence of out-of-pocket expenditure and a tax-based system that allocates line item budgets to public health facilities. It has fragmented vertical programs each with their own operations and activities at central, district and health facility levels resulting

in an inefficient approach. There are limited measures to promote equitable resource distribution, including to hospitals, and poverty and performance are generally not considered in current allocation methods.

The government currently has demonstrated limited capacity to mobilise more resources for health through taxes or a contribution based scheme. Getting better value for money out of the system is the most feasible option to increase budgetary resources and address inequities. The leading causes of inefficiency and inequality are linked to the line item dominated budget allocations, which are neither linked to productivity nor addressing inequities. A radical change is needed to introduce tools that link policy objectives, such as rewarding health facility performance, with budget allocations.

The establishment of a Social Health Protection Centre is proposed as a driver of reforms to the health financing system. Setting up the Social Health Protection Centre will involve working on its institutional arrangement, deciding on its scope of work and designing a set of tools to make the Centre functional. An incremental implementation is recommended starting with the merging of current interventions under the direct supervision of the Department of Health Services. Improving the health financing system in Nepal also depends on the general context, and there are many external factors that could affect the success or failure of any reforms. One such factor is the overall governance of the health sector; political instability in Nepal has led to personnel fluctuations (and frequent transfers) within the Ministry of Health. There is also uncertainty about the future of the new federal structure, which is yet to be defined. Any new power distribution will require capacity enhancement at the local level and changes in mandates, among other things.

The primary health care system in Nepal has an extensive network with at least one health facility in each village development committee with female community health volunteers in the frontline. However, without focusing on further strengthening of the peripheral health system and ensuring equitable distribution of health services, the government's intention to implement health insurance might not be sufficient for improving access to quality health services that are responsive to people's need. Therefore, health system strengthening should move along with the roll-out of social health security scheme by strengthening demand and supply side.

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