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Ministry of Health and Family Welfare
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(BNHA-III) 1997-2007**

(Part I)

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Health Economics Unit (HEU)

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Bangladesh National Health Accounts, 1997-2007



Bangladesh National Health Accounts 1997–2007

**Health Economics Unit (HEU)
Ministry of Health and Family Welfare
Government of the People's Republic of Bangladesh**

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Foreword:

Acknowledgements

The third round of Bangladesh National Health Accounts (NHA) involved a more rigorous and comprehensive analysis of health expenditure than the previous two NHA rounds. Completion of this assignment would not have been possible without the cooperation, guidance and support of many individuals, government and non-government entities.

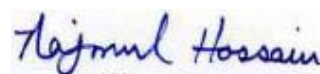
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September 2010



Najmul Hossain
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35. Report of Rapid Assessment of Demand Side Financing (DSF) Pilot, October 2008
36. Beneficiary Incidence Analysis, Who benefit from the Public health care services in Bangladesh, June 2007
37. Public Expenditure Review of the Health Sector 2006/07, January 2010
- 38a. Economic Evaluation of Demand Side Financing (DSF) Program for Maternal Health in Bangladesh, February 2010
- 38b. Costing of Maternal Health Services in Bangladesh, February 2010
- 38c. Incentives to Improve Retention and Performance of Public Sector Doctors and Nurses in Bangladesh, February 2010

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Research notes are prepared by staff of the Health Economics Unit or other collaborating units. The objective is to raise important research questions that might later be researched in more depth. The series includes research concept notes, structured literature reviews and surveys of current research in a particular area.

3. Draft terms of reference and background briefing document: a pilot programme for resource mobilization through user fees in the MOFHW, Bangladesh, September 1995
4. Key issues in costing an essential package of health services for Bangladesh, May 1996
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Also available:

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Bangladesh National Health Accounts 1996/97, Final report, Data International/ Health Economics Unit.

Operational Mechanism for Social Health Insurance in Poverty Prone Sub-district of Bangladesh: Development of Tools & Guidelines, March 2005.

The Development of Proposed Alternative Models for Social Health Insurance (SHI) Schemes in Bangladesh for Different Populations, October 2005.

5. A Manual for Doing a Health Public Expenditure Review- Bangladesh, January 2010.
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Publication of GNSP Unit: Research Papers

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Notes

Reporting years

When annual estimates are reported, the year given is the year ending in June of that year. Annual estimates are given for the period from July to June. Hence 2007 refers to the period 2006/07 or July 2006 – June 2007.

Currency units and exchange rates

Taka = Bangladeshi currency unit

US\$ 1 = Taka 69 (approx. in July 2007) [All \$ referred to in the text indicates US\$]

Taka values converted into dollars (\$) using exchange rates (below) for corresponding years.

Year	Exchange Rate (Taka per US\$) [a]	GDP at current price (in billion Taka) [b]	GDP in \$ (in billion)	Population (Million) [c]	Per Capita GDP (Taka)	Per Capita GDP (\$)	Implied PPP conversion rate [d]	Purchasing Power Parity (PPP) per capita GDP (\$)
1997	42.70	1,807	\$42	124	14,571	\$341	19.88	\$733
1998	45.46	2,002	\$44	126	15,901	\$350	20.63	\$771
1999	48.06	2,197	\$46	128	17,209	\$358	20.98	\$820
2000	50.31	2,371	\$47	129	18,313	\$364	20.89	\$877
2001	53.96	2,535	\$47	130	19,499	\$361	20.92	\$932
2002	57.44	2,732	\$48	133	20,557	\$358	21.39	\$961
2003	57.90	3,006	\$52	135	22,298	\$385	21.86	\$1,020
2004	58.94	3,330	\$56	138	24,181	\$410	22.20	\$1,089
2005	61.39	3,707	\$60	139	26,747	\$436	22.65	\$1,181
2006	67.08	4,157	\$62	141	29,568	\$441	23.25	\$1,272
2007	69.03	4,725	\$68	144	32,831	\$476	24.28	\$1,352

Sources:

- a. Monthly Economic Trends, Bangladesh Bank 1997–2007
- b. National Accounts Statistics, BBS, 1996–2007
- c. BBS Statistical Year Book of Bangladesh 1997–2007
- d. International Monetary Fund, World Economic Outlook Database, October 2009

Acronyms

ADB	Asian Development Bank
ADP	Annual Development Program
AIDS	Acquired Immunodeficiency Syndrome
APNHAN	Asia Pacific National Health Accounts Network
BBS	Bangladesh Bureau of Statistics
BNHA	Bangladesh National Health Accounts
CGA	Controller General of Accounts
CMH	Combined Military Hospital
DI	Data International Ltd.
DP	Development Partner
FES	Facility Efficiency Study
FP	Family Planning
GDP	Gross Domestic Product
GFTAM	Global Fund to Fight AIDS, Tuberculosis and Malaria
GOB	Government of Bangladesh
GTZ	Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) GmbH (German Technical Cooperation)
HEU	Health Economics Unit
HIES	Household Income and Expenditure Survey
HIV	Human Immunodeficiency Virus
ICHA	International Classification for Health Accounts
IMED	Implementation Monitoring and Evaluation Division
KFW	Kreditanstalt für Wiederaufbau
MOF	Ministry of Finance
MOHFW	Ministry of Health and Family Welfare
NGO	Non Government Organization
NHA	National Health Accounts
NHA2	Second National Health Accounts

NHA3	Third National Health Accounts
NPI	Non Profit Institution
OECD	Organization of Economic Cooperation and Development
OOP	Out of Pocket Expenditure
PPP	Purchasing Power Parity
ROW	Rest of the World
SHA	System of Health Accounts
THE	Total Health Expenditure

Executive Summary

This report presents the results of the third round of Bangladesh National Health Accounts (BNHA). This round of BNHA has been developed and updated based on the System of Health Accounts (SHA) (OECD, 2000) classification. It tracks total health expenditure in Bangladesh between the fiscal years 1997 to 2007, cross-stratified and categorized by financing agent, provider and function on an annual basis. Its main goal is to inform national policymakers and other stakeholders of the magnitude and profile of health spending. It also serves in institutionalizing the monitoring of health outlays.

The BNHA framework used in the earlier rounds of NHA has been revised in this round (NHA3) through extensive consultations with key officials of the Government of Bangladesh (GOB), relevant development partners and the NHA Steering Committee. New estimation methods and data sources have been used to improve private expenditure estimates. Revisions to the framework and definitions and classifications have also been made.

Total Health Expenditure (THE)

BNHA defines Total Health Expenditure (THE) as all expenditures for the final use of resident units of healthcare goods and services, gross capital formation in healthcare provider industries, plus education and research expenditures of all healthcare providers during the accounting period. This concept of THE differs from that used in the international System of Health Accounts (SHA) in that it adds in outlays on health-related education and research.

For Bangladesh, THE is estimated at Taka 160.9 billion (\$2,331 million) in 2007, Taka 74.2 billion (\$1,375 million) in 2001, and Taka 48.7 billion (\$1,140 million) in 1997 (Table 2.1 and Figure 2.1). In real terms, THE has continuously increased during 1997 to 2007, from Taka 74.4 billion in 1997 to Taka 160.9 billion in 2007, when measured in constant 2007 prices. Over the 1998–2007 period the average annual THE growth rate was 12.7% in nominal terms (Table 2.2) and 8.1% (Table 2.1) in real terms.

In nominal terms, there has been a positive annual growth in health expenditure, ranging from 8% during 2002–03 to 19% in 2005–06, with the annual increase being relatively stronger in recent years (Table 2.2). However, when measured in real terms, the average rate of increase has slowed, from 8.5% during 1998–2002 to 7.6% during 2003–2007 (Table 2.1).

The ratio of Bangladesh's health expenditure to Gross Domestic Product (GDP) provides an indication of the proportion of overall economic activity contributed by the health sector. THE as a percent of GDP was 3.4% in 2007 (Table 2.2). Health expenditures as a ratio to GDP

shows a slow but steady increase over time – averaging 2.8% during 1998–2002 period compared to an average of 3.2% during 2003–2007 (Table 2.2, Figure 2.2).

In 2007, per capita spending on health was Taka 1,118 (\$16.2) compared to Taka 988 (\$14.7) the preceding year (Table 2.3). Growth in real per person health expenditure between 1998 to 2007 averaged 6.6% per year, compared with 8.1% for aggregate national health expenditure.

Per capita spending on health was Taka 393 (\$9.2) in 1997 and Taka 1,118 (\$16.2) in 2007. Adjusted for Purchasing Power Parity (PPP), per capita expenditure on health was Taka 843 (\$20), Taka 1,763 (\$30), and Taka 3,178 (\$46) in 1997, 2003 and 2007 respectively. SHA defined per capita health expenditure adjusted for PPP is \$46 for 2007.

THE by Financing Agent

The major sources of financing agents are households, the government (public sector), NGOs and foreign Development Partners (DP). In congruence with the terminologies used in NHA literature, expenditures made by the foreign development partners, excluding funds directly provided to the Government of Bangladesh (GOB), have been identified as outlays made by Rest of the World (ROW).

Households remain the main source of financing for healthcare in Bangladesh, comprising 64% of THE in 2007. In 1997, households accounted for 57%, increasing steadily over time. The government is the second largest financing agent making up for 26% of THE in 2007. Private firms' outlays are primarily in the form of direct payments for healthcare for their employees. As a financing agent, private firms' outlay was Taka 1,325 million (\$23.7 million) in 2007; private firms' share has remained at around 1% over the years. A much smaller amount is spent by private firms in the form of premiums for private health insurance cover for employees.

Of the total amount of public sector health financing, the Ministry of Health and Family Welfare's (MOHFW) share was Taka 40,096 million (\$581 million) which was 97% of the total public financing in 2007. MOHFW utilizes these funds chiefly by disbursing them to its healthcare providing units. MOHFW, in addition to its own providers, also implements health, family planning and maternal and child health activities through transfers and grants-in-aid to NGOs. MOHFW spending was around 25% of THE in 2007.

The share of NGO financing from own source has ranged between 1% to 2% of THE over the 1997–2007 period. Development partners contribute a sizeable amount of their assistance through the government or through NGOs. ROW's expenditure through NGOs varied from 5% to 9% during the 1997–2007 period.

From the late 1990s, households' health expenditure as a percentage of GDP has increased from about 1.6% to around 2.2% in recent years. ROW's share as percentage of GDP also increased — from around 0.15% during 1997–99 to about 0.28% during 2002–07.

Contributions of the public sector, private firms and NGOs as a percent of GDP have remained stable during 1997–2007.

NGOs' expenditure, using its own funds, as a percentage of GDP has remained stable over the years – between 0.03% and 0.05%. NGOs depend considerably on external funding from the government as well as from the development partners in implementing healthcare related activities. Private firms in Bangladesh do not finance much in the health sector. Their contribution as a share of GDP in 2007 was 0.04%.

THE by Provider

In 2007, drug outlets accounted for Taka 69.1 billion (\$1,002 million), hospital expenditure was Taka 43.0 billion (\$623 million) and ambulatory care was Taka 35.0 billion (\$507 million). The share of drugs and medical goods retail outlets has remained steady between 41% and 44% during 1997–2007. Hospitals' share as a provider has increased steadily through the years – from 17.3% in 1997 to 19.8% in 2001 and 26.7% in 2007. During the 1997–2007 period, ambulatory healthcare expenditure ranged between 21% (2006) and 30% (2002) of THE.

Expenditure in Private/NGO hospitals in 2007 was Taka 23.4 billion (\$339 million), which constitutes 54.5% of total outlays on hospital services. In 2007, MOHFW expended Taka 3.7 billion (\$54 million) in District and General Hospitals across the country. Upazila or below level public facilities are a major provider of health services in terms of outlays comprising 24.1% (Taka 10.4 billion) in 2007. Total expenditure at medical college hospitals was Taka 2.2 billion (\$32.4 million) in 2007.

Ambulatory healthcare are family planning centres, general physicians, home healthcare providers, and medical and diagnostic laboratories. Home healthcare providers include NGOs' door-to-door services primarily on family planning and maternal and child health. A total of Taka 35.0 billion (\$507 million) was spent on ambulatory healthcare services in 2007. The respective shares of expenditures at major ambulatory care providers in 2007 were 33% for family planning centres, 27% for general physicians, 3% for homeopathic providers, and 18% for medical and diagnostic laboratories.

There has been a significant decline in the percentage share – from 23.7% in 1997 to 12.1% in 2007 – of providers categorized under the “All Other Out-Patient Community and Other Integrated Care Centres” category. This decrease can partly be explained by the enhanced role of NGOs in service delivery and largely due to the upgrading of ambulatory healthcare providers into hospital facilities.

THE by Function

In terms of the functional purposes of health expenditures, the largest shares of THE are accounted for by spending for drug retail services and services of curative care. These

represent 50.7% (Taka 74.2 billion) and 21.6% (Taka 46.0 billion) in 2007. These two categories are followed by prevention and public health services at Taka 18.1 billion (12.3%). Prevention and public health services include maternal and child health, family planning and awareness programs. Capital formation includes both capital formation and depreciation, i.e., capital consumption of domestic healthcare provider institutions (excluding: retail sale and other providers of medical goods). It constituted around 6.3% of THE in 2007.

An overview of outlays for selected years reveals no significant variation in the relative share of the different functional outlays. Expenditure on medicines has remained within 43% to 46% of THE, while curative care services have been between 26% and 30%. The contributions of health education, training and research to THE are insignificant.

Over the years, expenditure in inpatient care has increased at a faster pace than outpatient care. In 1997 Taka 5.1 billion was spent on inpatient care and Taka 7.5 billion on outpatient care. In 2007, respective expenditures on inpatient care and outpatient care were Taka 22.8 billion and Taka 23.2 billion respectively.

A total of Taka 18.1 billion (\$262 million) was spent on prevention and public health services in 2007. Of the various components under this activity, maternal and child health (42.5%) and family planning and counselling (40.2%) are the two major activities in terms of outlays. Health awareness creation (12.4%) and prevention of communicable disease (3.6%) are the other areas of intervention. Over time, more resources have been allocated for health awareness creation as evidenced in terms of nominal expenditure and relative share of THE. Expenditures on family planning and counselling, as percent of prevention and public health services, have declined – from 69.7% in 1997 to 40.2% in 2007.

THE by Division

The BNHA3 estimates for the first time systematically assess spending by geographical division. Not all expenditures can be apportioned to a particular division, but ignoring such expenditures, in 2007, overall health expenditures per capita were highest in Dhaka division, where they were Taka 1,337 per capita, which was three times higher than in Barisal where expenditures were Taka 449 per capita.

Excluding expenditures that cannot be readily apportioned to a particular division, the distribution of expenditures across divisions has changed little during 1997-2007, except for Dhaka and Chittagong divisions. In 2007, health expenditures in Dhaka division were Taka 54.4 billion, translating to 39% of relevant spending, compared with 30% in 1997. In 1997, health expenditure for Chittagong division accounted for 26% of relevant national spending, a share that has decreased to 20% in 2007, largely due to faster increases in private sector health spending as well as investment in Dhaka division. Khulna, Sylhet and Barisal are the three divisions whose relative shares are much lower, and have changed little over time.

A comparison of MOHFW spending by geographical region shows that per capita health expenditure by the government is similar for the various divisions with the exception of

Barisal, and thus more equally distributed than total and private healthcare spending per capita. MOHFW per capita spending for Barisal was Taka 88 (US\$1.3) in 2007. The relatively lower number and capacity of public health facilities in Barisal contributes to lower MOHFW spending in that division.

International Comparison

Within South Asia, Sri Lanka had the highest per capita expenditure on health in 2006 – \$57. Using the international comparable SHA definitions of THE, expenditure per capita in Bangladesh in 2007 was \$16 (SHA estimate). In 2006, Bangladesh had the lowest per capita expenditure at \$14.4, followed by Nepal (\$17). THE as share of GDP constituted 3.3% for Bangladesh in 2006, whilst Pakistan had the lowest share at 2.6%. Public health expenditure as percentage of THE is highest in Sri Lanka (51%), whilst Bangladesh's and India's public expenditure ratios are similar, accounting for about one fourth of THE.

1. Background

1.1 National Health Accounts (NHA)

National Health Accounts (NHA) are a tool, which describes the expenditure flows – both public and private – within the health sector of a country. They describe, in an integrated way, the sources, uses and channels for all funds utilized in the whole health system. NHA shows the amount of funds provided by major financing agents (e.g., government, firms, households), and how these funds are used in the provision of final services, organized according to the institutional entities providing the services (e.g. hospitals, outpatient clinics, pharmacies, traditional medicine providers) and types of services (e.g., inpatient and outpatient care, dental services, medical research).

In NHA, health expenditures are typically grouped into two categories: (a) *direct health expenditures*, and (b) *health related expenditures*. Direct health expenditures include outlays on goods or services that attend to provision of care, prevention, public health, stewardship and general administration. Health-related expenditures encompass such activities as education and training of health personnel, research and development in health, food, hygiene and water control, environmental health, capital formation, etc. What constitutes total health spending for reporting purposes can be defined as a sum of various components. In the Bangladeshi national health accounts, Total Health Expenditure (THE) is defined as the sum of direct health expenditures and capital formation plus education and research expenditures of all healthcare providers.

1.2 NHA in Bangladesh

The Ministry of Health and Family Welfare (MOHFW) initiated work on development of national health accounts for Bangladesh in 1997 with funding support from the Asian Development Bank (ADB). During the first phase of NHA development that lasted until 1998, a conceptual framework for Bangladesh National Health Accounts (BNHA) was formulated, and the first estimates of national health spending developed. These first national health accounts estimates (NHA1) were for the fiscal year 1996/97, and were published in 1998 (Data International, 1998). In a second phase from 2003 to 2004, the Health Economics Unit (HEU) of MOHFW supported production of new estimates (NHA2), which covered the period 1996/97 – 2001/02 (Data International, 2003). During this second round, the BNHA framework was updated and made compatible with the System of Health Accounts (SHA), which is the statistical framework recommended by WHO.

This report presents results of the third round of BNHA (referred to as NHA3), and provides estimates of health expenditure in Bangladesh for the 1996/97–2006/07 period by BNHA

classification of provider, function, financing agent and administrative divisions. The breakdown of spending by divisions is a new feature.

To ensure comprehensiveness, consistency and international comparability, the BNHA framework, which was revised during the third round, is linked to the SHA framework (OECD, 2000), and uses classifications based on the SHA's International Classification for Health Accounts (ICHA). This feature ensures that health spending can be reported either using the BNHA framework and definitions, or using the SHA framework and definitions. To facilitate reporting using both NHA and SHA standards, a new database approach was adopted. Significant improvements have also been made in the estimation and production methods, and the new private expenditure guidelines developed by OECD (Rannan-Eliya, 2009) have been used to improve estimation procedures for private spending.

1.3 What is counted as health spending in BNHA

Bangladesh National Health Accounts (BNHA) defines Total Health Expenditure (THE) as the sum of all expenditures for the final use of resident units of health care goods and services, plus gross capital formation in healthcare provider industries (institutions where healthcare is the predominant activity), plus education and research by healthcare provider institutions. The THE definition established in the earlier rounds of BNHA has been maintained in NHA3. This BNHA definition of THE differs from how the international System of Health Accounts (SHA) defines THE, as the SHA definition excludes health education and research expenditure. Readers should bear this difference in mind when making international comparisons, or should use the estimates of spending according to SHA definitions, which are also provided in this report.

1.4 Organization of the Report

This round of BNHA (NHA3) presents national health expenditure estimates by financing agent, by functional use, by provider and by geographical classification. These estimates are presented using both BNHA and SHA classifications. Whilst estimates for 1997–2007 are included in this report, much of the discussion is on the most recent year results, i.e., 2007. The report also highlights trends in expenditure patterns by financing agent, provider, function and region.

This report includes three separate annexes. The first two annexes are brief technical notes that are aimed at providing complementary information to the reader. Annex I presents an overview of the BNHA framework adopted for NHA3. A discussion on methods pursued as well as the multiple sources used in obtaining data for NHA3 is detailed in Annex II. Detailed statistical tables for the 1997–2007 periods appear in Annex III. This Annex also presents a set of SHA tables for readers who wish to compare health spending in Bangladesh with other countries reporting SHA-compatible estimates.

2. Total Health Expenditure (THE)

2.1 Trends in total health expenditure

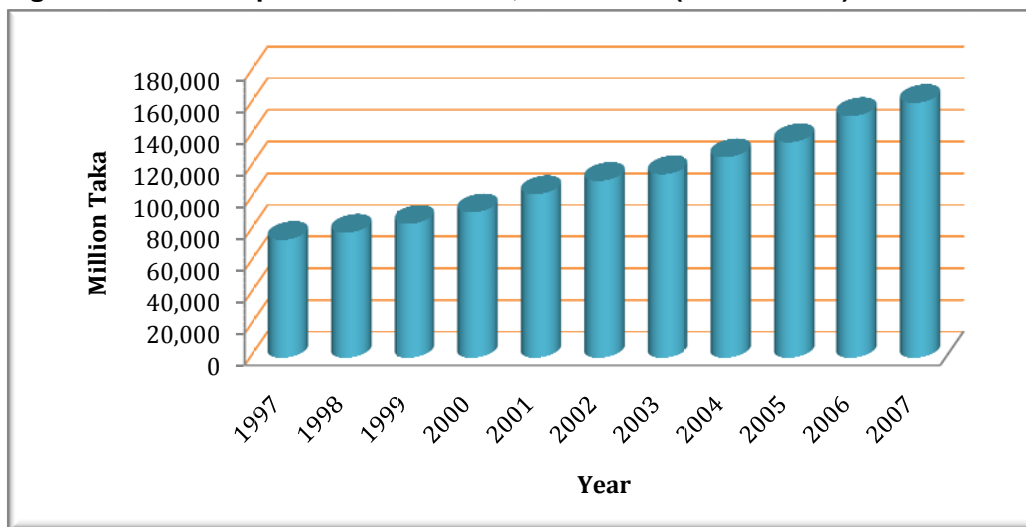
Total health expenditure (THE) in Bangladesh is estimated at Taka 160.9 billion (\$2,331 million) in 2007, Taka 74.2 billion (\$1,375 million) in 2001, and Taka 48.7 billion (\$1,140 million) in 1997 (Table 2.1 and Figure 2.1). Over the 1998–2007 period, the average annual growth rate in THE in nominal terms was 12.7%, increasing from 11.2% during 1998–2002 to 14.2% during 2003–2007.

In real terms, overall total health expenditure more than doubled between 1997 and 2007, from Taka 74.4 billion to Taka 160.9 billion in 2007 (constant 2007 prices). In real terms, the annual increase averaged 8.0%, decreasing from 8.5% during 1998–2002 to 7.6% during 2003–2007.

Table 2.1: Total health expenditure, current and constant 2007 prices, and annual growth rates, 1997–2007

Year	Amount (Taka Million)		Growth rate over previous year (%)	
	Current	Constant (a)	Current	Constant
1997	48,699	74,392		
1998	53,602	78,966	10.1	6.1
1999	59,433	84,554	10.9	7.1
2000	65,497	91,796	10.2	8.6
2001	74,193	103,256	13.3	12.5
2002	82,978	111,652	11.8	8.1
2003	89,709	115,867	8.1	3.8
2004	102,229	126,624	14.0	9.3
2005	117,085	136,075	14.5	7.5
2006	138,955	152,588	18.7	12.1
2007	160,899	160,899	15.8	5.4
<i>Average annual growth rate</i>				
1998-2002			11.2	8.5
2003-2007			14.2	7.6
1998-2007			12.7	8.0

Figure 2.1: Total expenditure on health, 1997–2007 (million Taka)



Source: Table 2.1

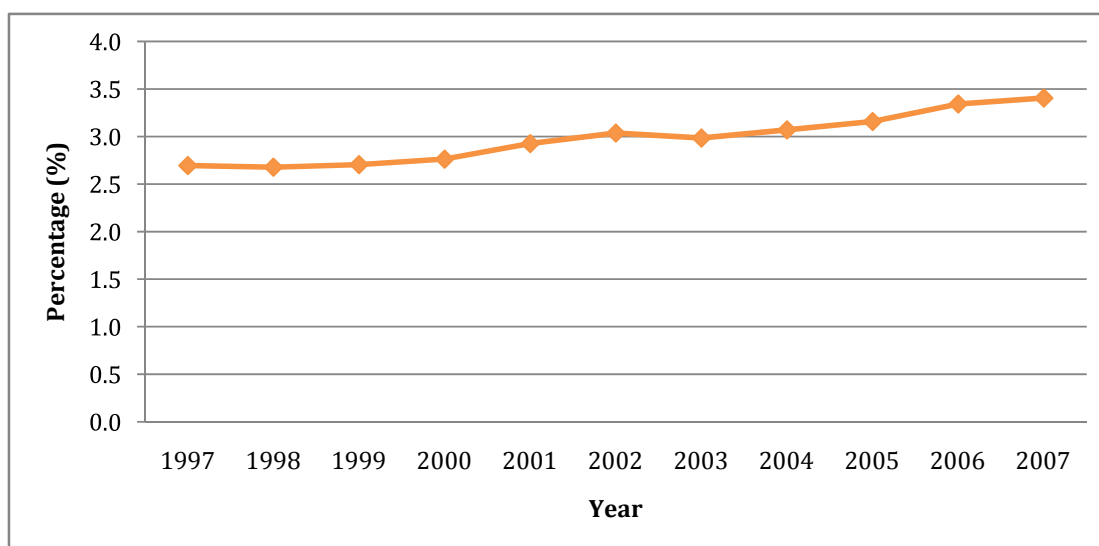
2.2 Health expenditure in relation to GDP and population

In 2007, THE in Bangladesh was equivalent to 3.4% of Gross Domestic Product (GDP), which was an increase from 2.7% of GDP in 1997. The ratio of health expenditure to GDP provides an indication of the proportion of overall economic activity accounted for by the health sector. The ratio of THE to GDP shows a slow but steady increase over time – from an average of 2.8% during 1998-2002 to 3.2% during 2003–2007 (Table 2.2, Figure 2.2).

Even when the average expenditure on health per person does not change, THE will increase as the population grows. Hence, estimates of per capita health expenditure remove the influence of changes in overall size of the population from the analysis.

In 2007, per capita spending on health was Taka 1,118 (\$16.2) compared to Taka 1,085 (\$14.7) the preceding year (Table 2.3). Real growth in per person health expenditure between 1998 to 2007 averaged 6.4% per year, compared with 8.1% for aggregate national health expenditure (Table 2.1 and Table 2.3). The difference between these two growth rates is the consequence of growth in the overall size of the Bangladeshi population. Per capita health expenditures and per capita GDP over time show that the former increased at a higher pace than the latter (Figure 2.3).

Figure 2.2: Ratio of health expenditure to GDP (%), 1997–2007



Source: Table 2.2

Table 2.2: Total health expenditure, GDP, annual growth rates and share of health on GDP, 1997–2007

Year	Total health expenditure		GDP		Ratio of health expenditure to GDP (%)
	Amount (Taka Million)	Nominal Growth rate (%)	Amount (Taka Million)	Nominal Growth rate (%)	
1997	48,699	-	1,807,013		2.7
1998	53,602	10	2,001,766	11	2.7
1999	59,433	11	2,196,972	10	2.7
2000	65,497	10	2,370,856	8	2.8
2001	74,193	13	2,535,464	7	2.9
2002	82,978	12	2,732,010	8	3.0
2003	89,709	8	3,005,801	10	3.0
2004	102,229	14	3,329,731	11	3.1
2005	117,085	15	3,707,070	11	3.2
2006	138,955	19	4,157,279	12	3.3
2007	160,899	16	4,724,769	14	3.4
<i>Average annual growth rate</i>					
1998-2002		11.2		8.6	2.8
2003-2007		14.2		11.6	3.2
1998-2007		12.7		10.1	3.0

Source: Bangladesh Health Accounts Database

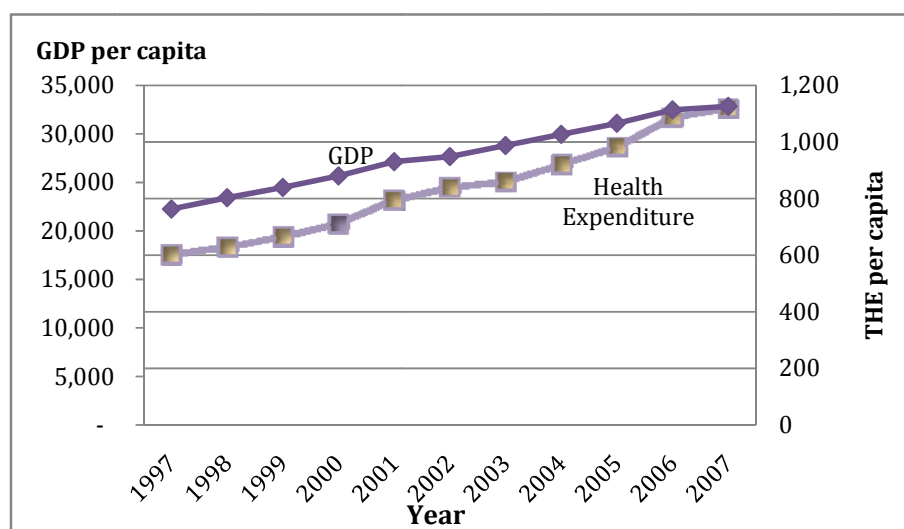
Table 2.3: Per capita health expenditure and GDP, 1997 to 2007

Year	Total health expenditure per capita				GDP per capita		
	Current (Taka)	Constant (Taka)	Current (US\$)	Real growth rate (%)	Current (Taka)	Constant (Taka)	Current (US\$)
1997	393	600	\$9.2		14,571	22,258	\$341
1998	426	627	\$9.4	4.5	15,901	23,425	\$350
1999	466	662	\$9.7	5.6	17,209	24,483	\$358
2000	506	709	\$10.1	7.1	18,313	25,666	\$364
2001	571	794	\$10.6	12.0	19,499	27,137	\$361
2002	624	840	\$10.9	5.8	20,557	27,661	\$358
2003	665	860	\$11.5	2.3	22,298	28,800	\$385
2004	742	920	\$12.6	7.0	24,181	29,951	\$410
2005	845	982	\$13.8	6.8	26,747	31,085	\$436
2006	988	1,085	\$14.7	10.5	29,568	32,469	\$441
2007	1,118	1,118	\$16.2	3.0	32,831	32,831	\$476
<i>Average annual growth rate</i>							
1998-2002	9.7	7.0					
2003-2007	12.4	5.9					
1998-2007	11.0	6.4					

Note: Constant price health expenditure are expressed in terms of 2007 prices

Source: Bangladesh Health Accounts Database

Figure 2.3: Per capita health expenditure and per capita GDP (Taka), 1997-2007



Source: Table 2.3

2.3 Health expenditure in PPP terms

Cost of living varies between economies, and the relative exchange rate does not necessarily account fully the differences. Such factors as the presence of non-tradable (between countries) goods or services preclude a simple conversion of currencies. Hence, it warrants the need for a process, which accounts for these differences and provides an equivalent conversion of currencies. The calculation of Purchasing Power Parity (PPP) achieves this goal.

PPP theory is based on the premise that the exchange rates between two currencies (for example, Taka and US\$) are in equilibrium when the domestic purchasing powers for goods and services (including health) at that exchange rate are equivalent. It implies that a bundle of goods (e.g., in health) should cost the same in Bangladesh and the United States once the exchange rate is taken into account.

Adjusted for Purchasing Power Parity (PPP), per capita expenditure on health was Taka 843 (\$20), Taka 1,763 (\$30), and Taka 3,178 (\$46) in 1997, 2003 and 2007 respectively (Table 2.4). THE per capita according to SHA definitions when adjusted for PPP was \$46 for 2007.

Table 2.4: Purchasing Power Parity (PPP) adjusted per capita expenditure on health, 1997 – 2007

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Per Capita PPP Adjusted THE Nominal (Taka)	843	938	1,066	1,218	1,472	1,677	1,763	1,971	2,290	2,851	3,178
Per Capita PPP Adjusted THE Nominal (\$)	\$20	\$21	\$22	\$24	\$27	\$29	\$30	\$33	\$37	\$43	\$46

Source: Bangladesh Health Accounts Database

3. Total Health Expenditure (THE) by Financing Agent

BNHA disaggregates all health spending according to where the funds come from, i.e., by financing agent. These are categorized into three: (i) public, (ii) private, and (iii) Rest of the World (ROW), which includes all foreign development partners' expenditure excluding funding directly provided to the Government of Bangladesh (GOB) by them. It should be noted that when financing is given to the GOB by external partners and is then used by GOB to directly finance services, these expenditures are classified as being by the public sector. This approach is consistent with international recommendations and the SHA standard.

3.1 General trends

Households and the public sector finance most health expenditures in Bangladesh, with household expenditures increasing steadily as a share of GDP from 1.5% in the late 1990s to slightly over 2% in recent years (Table 3.1). During the same time, there has been a slight decrease in spending financed directly by the public sector from 0.9–1.0% of GDP in the late 1990s to 0.8–0.9% of GDP during 2005–2007. In contrast, to the modest decline in government spending as a share of GDP, financing from rest of the world increased from 0.1% of GDP in 1997–1998 to 0.3% of GDP in the most recent years.

Table 3.1: THE by financing agent as percentage of GDP (%), 1997–2007

Year	Public sector	Households	Private Firms	Private Insurance	NGOs	Rest of the World	THE
1997	1.0%	1.5%	0.0%	0.0%	0.0%	0.1%	2.7%
1998	0.9%	1.6%	0.0%	0.0%	0.0%	0.1%	2.7%
1999	0.9%	1.6%	0.0%	0.0%	0.0%	0.2%	2.7%
2000	0.9%	1.6%	0.0%	0.0%	0.0%	0.2%	2.8%
2001	0.9%	1.7%	0.0%	0.0%	0.0%	0.2%	2.9%
2002	0.9%	1.8%	0.0%	0.0%	0.0%	0.2%	3.0%
2003	0.8%	1.8%	0.0%	0.0%	0.0%	0.3%	3.0%
2004	0.9%	1.8%	0.0%	0.0%	0.0%	0.3%	3.1%
2005	0.8%	2.0%	0.0%	0.0%	0.0%	0.3%	3.2%
2006	0.9%	2.1%	0.0%	0.0%	0.0%	0.3%	3.3%
2007	0.9%	2.2%	0.0%	0.0%	0.0%	0.3%	3.4%

Source: Bangladesh Health Accounts Database

Financing by the other private sources – private firms and NGOs – remained small (<0.1% of GDP each) and showed no significant increase during the period under review. NGOs' expenditure, using their own funds, as a percentage of GDP has remained stable over the

years – between 0.03% and 0.05%. NGOs depend considerably on external funding from the government as well as from the development partners in implementing healthcare related activities. Private firms in Bangladesh do not finance much in the health sector. Their financing as a share of GDP in 2007 was 0.04%.

3.2 Composition of expenditures by financing agent

Households are the main source of financing for healthcare in Bangladesh, comprising 64% of THE in 2007 (Table 3.2). In 1997, households accounted for 57%, and this ratio increased steadily over time. The public sector is the second largest financing agent, accounting for 26% of THE in 2007. This share steadily decreased during the preceding decade, from 36% in 1997.

Table 3.2: Total expenditure on health by financing agent, 1997–2007

Year	Public sector		Households		Private Firms		Private Insurance		NGO		Rest of the World		THE Taka Million
	Taka Million	Row %	Taka Million	Row %	Taka Million	Row %	Taka Million	Row %	Taka Million	Row %	Taka Million	Row %	
1997	17,682	36%	27,573	57%	562	1%	35	0%	548	1%	2,300	5%	48,699
1998	18,341	34%	31,055	58%	605	1%	41	0%	685	1%	2,875	5%	53,602
1999	19,292	32%	35,071	59%	487	1%	47	0%	849	1%	3,688	6%	59,433
2000	20,217	31%	38,719	59%	910	1%	54	0%	1,019	2%	4,578	7%	65,497
2001	23,128	31%	43,456	59%	594	1%	97	0%	1,260	2%	5,659	8%	74,193
2002	25,223	30%	48,944	59%	657	1%	117	0%	1,265	2%	6,772	8%	82,978
2003	24,810	28%	54,461	61%	871	1%	142	0%	1,422	2%	8,004	9%	89,709
2004	29,316	29%	61,078	60%	854	1%	167	0%	1,579	2%	9,235	9%	102,229
2005	29,918	26%	74,506	64%	937	1%	224	0%	1,765	2%	9,734	8%	117,085
2006	38,696	28%	86,419	62%	1,100	1%	256	0%	1,954	1%	10,530	8%	138,955
2007	41,318	26%	103,459	64%	1,325	1%	314	0%	2,092	1%	12,391	8%	160,899

Source: Bangladesh Health Accounts Database

In the case of public sector financing, the Ministry of Health and Family Welfare (MOHFW) is the primary channel for funding by GOB, receiving funds from the Ministry of Finance (MOF). Of the total amount of public sector health financing, MOHFW's share was Taka 40,096 million (\$581 million), which was 97% of the total public financing in 2007. MOHFW utilizes these funds chiefly by disbursing them to its healthcare providing units. MOHFW, in addition to its own providers, also implements health, family planning and maternal and child health activities through transfers and grants-in-aid to NGOs. MOHFW spending was around 26% of THE in 2007.

Private firms' outlays are primarily in the form of spending to provide or reimburse medical

care for their employees, with payments for private insurance being a small fraction of their overall health spending. As a financing agent, private firms' outlay was Taka 1,325 million in 2007. Their share of THE has remained at around 1% over the years. The role of insurance companies as a financing agent is very limited. Health care spending by insurance companies, which are mostly private sector firms, was Taka 314 million in 2007, or less than 0.2% of THE.

The share of NGO self-financing from their own resources has ranged between 1% to 2% of THE over the 1997–2007 period.

Development partners contribute a sizeable amount of their assistance through the government or through NGOs. Funds provided to the government are embedded in the government expenditure estimate while direct assistance given to NGOs is reflected in the Rest of the World (ROW) column of Table 3.2. ROW expenditures through NGOs varied from 5% to 9% during the 1997–2007 period.

3.3 Public sector financing

MOHFW accounts for the bulk of all public sector expenditures (>96%). As with all ministries, MOHFW expenditures are categorized under two government budget headings: (a) the Revenue Budget; and (b) the Development Budget or Annual Development Program (ADP). GOB finances the revenue budget through tax and non-tax revenues, including borrowing from the domestic market and self-financing by government-owned autonomous corporations. The ADP is primarily financed by the government's revenue surplus and assistance from foreign development partners in the form of loans and grants. Over time GOB has emphasized greater dependence on internal funding as evidenced by a lower share of ADP (41.2%) in 2007 compared to 50.8% in 1997 for MOHFW (Table 3.3).

Direct health expenditures made by ministries other than MOHFW are reported under Other Ministries. However, expenditures made by the Ministries of Local Government and Home Affairs are shown separately in the NHA estimates of spending by financing agent. Apart from these two ministries, the Railway Division under the Ministry of Communication and the Ministry of Social Welfare are major contributors to Other Ministries' expenditure.

It should be noted that the BNHA estimates do not include cash payments made as "Medical Allowances" provided by government to employees as health expenditure. This is because the employee is the one who decides how the cash is used, and they have the choice of not spending it on healthcare. This is consistent with international statistical practice. However, cash allowances given to providers under the Demand Side Financing (DSF) program of the government is included as health expenditures for two reasons: (a) the primary reason for such expenditure is health; (b) since the household does not disburse such funds, it is likely that this will not be reported by the household as expenditure. Outlays incurred for administration of such programs have been included as government expenditure.

Table 3.3: Health expenditure in public sector by financing agent, 1997–2007

BNHA Code	Financing Agent	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
BF1	General Government	17,682	18,341	19,292	20,217	23,128	25,223	24,810	29,316	29,918	38,696	41,318
BF1.1.1.	Ministry of Health and Family Welfare	16,979	17,611	18,508	19,456	22,339	24,405	23,955	28,446	29,012	37,690	40,096
	Percentage Share (%)	96.0%	96.0%	95.9%	96.2%	96.6%	96.8%	96.6%	97.0%	97.0%	97.4%	97.0%
BF1.1.1.1	Revenue Budget	7,991	8,433	9,235	9,994	10,800	12,468	13,472	15,046	17,640	19,997	23,073
	Percentage Share (%)	45.2%	46.0%	47.9%	49.4%	46.7%	49.4%	54.3%	51.3%	59.0%	51.7%	55.8%
BF1.1.1.2	Development Budget	8,989	9,178	9,273	9,462	11,539	11,937	10,483	13,400	11,372	17,693	17,022
	Percentage Share (%)	50.8%	50.0%	48.1%	46.8%	49.9%	47.3%	42.3%	45.7%	38.0%	45.7%	41.2%
	All Other Ministries	702	730	783	761	790	818	855	870	907	1,005	1,222
	Percentage Share (%)	4.0%	4.0%	4.1%	3.8%	3.4%	3.2%	3.4%	3.0%	3.0%	2.6%	3.0%
BF1.1.3	Ministry of Home Affairs	68	69	107	71	61	63	77	76	80	91	264
	Percentage Share (%)	0.4%	0.4%	0.6%	0.4%	0.3%	0.2%	0.3%	0.3%	0.3%	0.2%	0.6%
BF1.1.6	Other Ministries and Division	444	453	453	455	476	480	482	481	470	525	549
	Percentage Share (%)	2.5%	2.5%	2.4%	2.3%	2.1%	1.9%	1.9%	1.6%	1.6%	1.4%	1.3%
BF1.1.7	Local Government	191	208	223	235	253	275	296	313	356	390	409
	Percentage Share (%)	1.1%	1.1%	1.2%	1.2%	1.1%	1.1%	1.2%	1.1%	1.2%	1.0%	1.0%

Source: Bangladesh Health Accounts Database

3.4 External donor partners

External donor partners provide funding for healthcare in two ways, either as financing agents or as financing sources. When funds are provided directly to healthcare providers, the external donor is acting as a financing agent, but when it provides funds through an intermediary, such as the Ministry of Finance (MOF), it is acting as a financing source, and the intermediary is regarded as the financing agent. In the BNHA estimates, financing is reported according to financing agents, and not by financing sources. This is consistent with international standards as defined by the OECD SHA. Consequently, the NHA estimates of financing from external donor partners acting as financing agents is lower than the gross amount disbursed by the same agencies.

External donor financing to the health sector is primarily made to GOB and NGOs. NGOs receive donor assistance mostly as grants, with the funds used for service delivery, including supervision of program activities. In most of these cases, the BNHA estimates treat the external donors as acting as financing agents, and these expenditures are reported as being from ROW. The government receives donor money either as grants or as loans. Funds are either channelled through the Ministry of Finance (MOF) or channelled directly to programs and institutions that administer the funds. In the former case, where expenditures are reported by GOB in its own accounts as its expenditures, the financing agent is classified as GOB, and the expenditures are reported as GOB spending.

Another complication in assessing funding flows from external donors relates to timing. When funds are disbursed by a financing source via a financing agent, there can be differences in the timing of the flow of funds. Financing sources can give funds to financing agents in one year, but the financing agent might spend the funds in the following year. Consequently, it is possible for the financing agent to not spend all monies within the given year or time period. In addition, the financing agent may opt not to report expenditures to the financing source, which implies tracking funds post-disbursement becomes difficult. Thus, it is essential to note that funds disbursed by financing sources may or may not be equal to actual expenditures at the level of financing agents. This problem in tracking expenditures is a particularly significant in the case of donor financed healthcare expenditures.

In the NHA3 estimates, donor financing through MOF is not classified as external financing, since the financing agent is ultimately MOHFW; instead, it is reported as government financing. Outlays originating from such financing is incorporated into the government budget and reported as such by the government. These include foreign loans from such organizations as the World Bank, which must ultimately be repaid from government revenue taxation. Accordingly, the ultimate source of financing remains the government, and effectively, Bangladeshi households, through the payment of taxes.

The external financing reported in NHA3 estimates includes external financing that has not been channelled through MOF. NGOs receive financing from the government, external

donors as well as from the private sector. Funds received directly from external donors have been identified and classified as being from donors as the financing agent.

Nevertheless, it is recognized that there is interest in knowing how much total donor financing there is, i.e., how much financing is from external donors acting as financing sources. However, tracking development partners' contributions through the government is difficult for two major reasons. First, the estimates for government spending in the NHA3 estimates are based on the expenditures reported by the Controller General of Accounts (CGA). The CGA data reports development expenditure without breaking it down into GOB and external donor contributions. On the other hand, funds provided by external donors outside pooled funds are not spent through the government accounting system, and hence are not captured by CGA. Second, the CGA data reporting is based on actual expenditure, akin to the approach taken in the NHA framework. Disbursement is not always equal to actual expenditure. Accordingly, disbursement estimates cannot be directly matched to the NHA estimates of actual spending.

As CGA data do not capture external donor financing provided outside the pooled funding given to GOB, external donor financing channelled through NGOs as well as expenditures made by the development partners directly were derived from a Development Partner (DP) survey conducted for NHA3; these data were also cross-checked with the NGO survey data generated under NHA3. The DP survey involved a mailed questionnaire survey of major foreign development partners in the health sector.

To assess contributions of external development partners, irrespective of whether they provided funds either as loans or grants, data on disbursement of their funds have been analyzed for 2003–07. Table 3.4 gives statistics on disbursements by the major development partners. Disbursements are classified into three categories: (a) disbursement to pool funds; (b) disbursement to parallel funds through Operational Plan (OP); and (c) disbursement to parallel funds not through OP.

ROW expenditures reported in the BNHA estimates, which classify expenditures according to the financing agent and not by financing source, are likely to vary considerably with the estimates derived through disbursement data provided by donor agencies. Disbursement data reflects expenditures by external donors acting both as financing agents and as financing sources, and disbursements may not necessarily be the same as actual expenditures in a given year. Actual expenditure may either be the same as disbursed funds, or may be less.

Consequently, NHA3 estimates of donor agency contributions as a proportion of THE often differ from the donor disbursement data generated through the Development Partner Mail Survey 2008, NHA3. For example, NHA3 estimates for 2004 and 2005 are higher than the estimates derived from the DP Mail Survey, while they are lower for 2006 and 2007 (Table 3.5). When combined with public expenditure, their collective share of THE, irrespective of whether disbursed or actual ROW expenditure, have ranged from 34% to 37% of THE in recent years.

Table 3.4: Annual disbursement of health expenditure by the major development partners 2003–04 to 2006–07 (in million Taka)

Year	Name of Development Partner	Disbursement to pool fund	Disbursed amount of the parallel fund	Disbursed parallel fund but not in OP	Total disbursement	Total disbursement (in million US\$)	Percentage share of disbursement	Health Budget as % of Total Program
2006–07								
1	ADB	-	-	113.2	113.2	1.6	0.6	1.48
2	AusAID	-	-	27.0	27.0	0.4	0.1	14.75
3	DFID	2,861.9	275.2	301.5	3,438.6	49.6	18.4	24.00
4	EC	3,417.0	-	125.0	3,541.9	51.1	18.9	48.00
5	GTZ	-	33.6	31.7	65.4	0.9	0.3	17.00
6	Kfw (GDC)	-	-	-	-	-	-	
7	Netherlands Embassy	690.4	-	186.4	876.8	12.7	4.7	16.00
8	SIDA	1,192.2	85.8	-	1,278.0	18.4	6.8	64.70
9	UNFPA	34.5	293.4	-	327.9	4.7	1.8	64.03
10	USAID	-	-	2,033.2	2,033.2	29.3	10.9	N/A
11	World Bank	5,017.0	150.6	-	5,167.5	74.6	27.6	2.00
12	WHO	-	1,823.3	19.2	1,842.6	26.6	9.8	93.00
	Total	13,212.9	2,662.0	2,837.3	18,712.2	270.0	100	
2005–06								
1	ADB	-	-	430.7	430.7	6.4	3.5	0.98
2	AusAID	-	-	25.1	25.1	0.4	0.2	16.25
3	DFID	1,492.6	345.4	448.6	2,286.6	34.1	18.4	16.00
4	EC	-	-	82.6	82.6	1.2	0.7	2.00
5	GTZ	-	6.9	17.2	24.1	0.4	0.2	4.50
6	Kfw (GDC)	-	-	-	-	-	0.0	44.00
7	Netherlands Embassy	771.4	-	16.8	788.2	11.8	6.4	20.80
8	SIDA	784.8	141.9	-	926.7	13.8	7.5	40.00
9	UNFPA	33.5	299.8	-	333.4	5.0	2.7	71.84

Year	Name of Development Partner	Disbursement to pool fund	Disbursed amount of the parallel fund	Disbursed parallel fund but not in OP	Total disbursement	Total disbursement (in million US\$)	Percentage share of disbursement	Health Budget as % of Total Program
10	USAID	-	-	1,935.9	1,935.9	28.9	15.6	N/A
11	World Bank	3,976.2	1,552.2	-	5,528.3	82.4	44.6	3.00
12	WHO	-	-	43.6	43.6	0.7	0.4	91.00
	Total	7,058.5	2,346.2	3,000.3	12,405.0	184.9	100.0	
2004-05								
1	ADB	-	-	151.02	151.0	2.5	2.0	3.33
2	AusAID	-	-	23.14	23.1	0.4	0.3	15.50
3	DFID	-	374.54	67.36	441.9	7.2	6.0	3.00
4	EC	-	-	118.80	118.8	1.9	1.6	3.00
5	GTZ	-	-	6.57	6.6	0.1	0.1	2.00
6	Kfw (GDC)	-	-	-	-	-	0.0	
7	Netherlands Embassy	306.95	-	116.64	423.6	6.9	5.7	15.60
8	SIDA	3.94	171.14	-	175.1	2.9	2.4	12.40
9	UNFPA	-	159.61	-	159.6	2.6	2.2	54.17
10	USAID	-	-	1,955.27	1,955.3	31.9	26.4	N/A
11	World Bank	969.55	1,968.65	-	2,938.2	47.9	39.6	4.00
12	WHO	-	1,011.71	15.19	1,026.9	16.7	13.8	90.00
	Total	1,280.44	3,685.66	2,453.99	7,420.09	120.9	100.0	
2003-04								
1	ADB	-	-	220.44	220.4	3.7	3.9	2.10
2	AusAID	-	-	7.59	7.6	0.1	0.1	9.00
3	DFID	270.18	506.47	40.49	817.1	13.9	14.5	6.00
4	EC	-	-	114.15	114.1	1.9	2.0	2.00
5	GTZ	28.89	-	-	28.9	0.5	0.5	10.00
6	Kfw (GDC)	-	110.71	-	110.7	1.9	2.0	18.00
7	Netherlands Embassy	265.23	-	371.32	636.6	10.8	11.3	11.90

Year	Name of Development Partner	Disbursement to pool fund	Disbursed amount of the parallel fund	Disbursed parallel fund but not in OP	Total disbursement	Total disbursement (in million US\$)	Percentage share of disbursement	Health Budget as % of Total Program
8	SIDA	21.38	111.01	-	132.4	2.2	2.4	10.90
9	UNFPA	-	188.61	-	188.6	3.2	3.4	52.81
10	USAID	-	-	2,033.43	2,033.4	34.5	36.2	N/A
11	World Bank	108.25	1,189.33	-	1,297.6	22.0	23.1	1.00
12	WHO	-	-	34.02	34.0	0.6	0.6	90.00
	Total	693.93	2,106.13	2,821.43	5,621.50	95.4	100.0	

Source: Development Partner Mailed Survey 2008, NHA3

Note: N/A = Not Available

Table 3.5: External financing and THE, 2004–2007 (in million Taka)

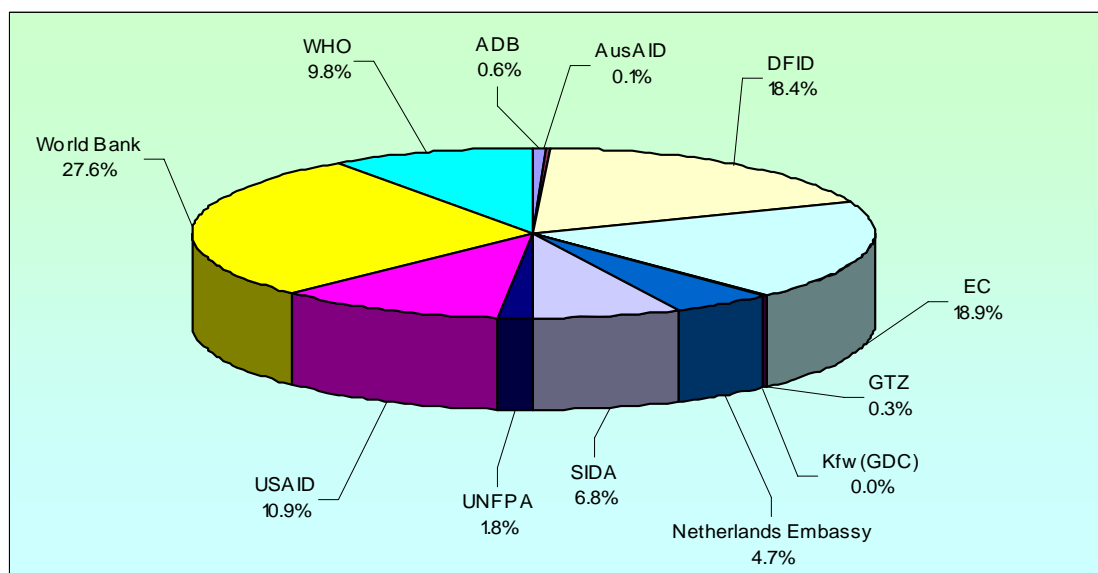
	2004	2005	2006	2007
ROW Disbursement	5,621	7,420	12,405	18,712
	5.50%	6.40%	9.00%	11.70%
ROW Expenditure	9,235	9,734	10,530	12,391
	9.10%	8.40%	7.60%	7.70%
THE	102,229	117,085	138,955	160,899
Public Expenditure and ROW Disbursement as % of THE	34.30%	32.10%	37.00%	37.50%
Public Expenditure and ROW Expenditure as % of THE	37.90%	34.10%	35.60%	33.50%
ROW Disbursement as % of GDP	0.17%	0.20%	0.30%	0.40%
Public Expenditure as % of GDP	0.53%	0.48%	0.43%	0.37%

Source: Development Partner Mailed Survey 2008, NHA3

Based on the survey data, major development partners disbursed Taka 18,712 million (\$271 million) in 2007, Taka 12,405 million (\$185 million) in 2006, Taka 7,420 billion (\$121 million) in 2005 and Taka 5,621 million (\$95 million) in 2004. BNHA estimates of external financing during 2007, 2006, 2005 and 2004 are Taka 12,391 million, Taka 10,530 million, Taka 9,734 million and Taka 9,235 million – considerably different.

Of the funding from major donors, the World Bank's share of total donor disbursements by the major external donors (27.6%) was the highest, followed by the European Commission (18.9%) and DFID (18.4%) – Figure 3.1. Other key contributors were USAID (10.9%) and WHO (9.8%).

Figure 3.1: Percentage of health expenditure of major development partners, 2006–07



Source: Table 3.4

It should be noted that the estimates presented in Table 3.4 are not comprehensive, as they

do not include several smaller external donors. One of the most important of these is the Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM), which in recent years has been providing increasing support to GOB efforts aimed at prevention, control and care of HIV/AIDS among selective populations, i.e., high-risk groups and young people. Funds from GFATM are disbursed to implementing partners through Save the Children-USA, which is a NGO. GFATM outlays were Taka 316 million in 2007 and Taka 204 million in 2006.

According to the Development Partner Mail Survey, donors' disbursement of funds in health as a percentage of combined public and donor spending has increased during the period of 2004 to 2007. The rate of such disbursement in 2004 was 14.6% while it rose to 35% in 2007 (Table 3.6). This high rate of increase is an outcome of more development partners getting involved in implementing health programs under the Operational Plan (OP) of the MOHFW where GOB and NGOs are working as partners.

A comparison of the development partners' disbursement of funds included under public spending shows that around 71% of the total funds disbursed in 2007 went to the pool fund managed by the government; in 2004, this amounted to a mere 12%. Around 50% to 85% of donor spending is directly accounted for in the main NHA account primarily by the NGOs.

Table 3.6: Disbursement of development partners' funds, 2004–2007 (%)

Year	Development partners disbursement of funds as % of combined public and donor spending	Development partners disbursement of funds as % of GDP	% of disbursement of funds reported directly in the main accounts	% of Development partners disbursement of funds included under public spending
2004	14.6	0.17	49.81	12.34
2005	18.7	0.20	66.93	17.26
2006	25.2	0.30	75.81	56.90
2007	34.8	0.40	84.84	70.61

4. Total Health Expenditure (THE) by Provider

4.1 General trends

Three types of provider account for most health expenditures: drug outlets and medical goods retailers (43% of THE in 2007), hospitals (27%) and ambulatory health services (22%). Ambulatory services primarily include outpatient services offered by physicians, family planning centres, and diagnostic laboratories. Figure 4.1 presents the percent distribution of healthcare expenditures by different provider in 2007. Of total expenditures in 2007 (Table 4.1), drug outlets accounted for Taka 69.1 billion (\$1.0 billion), hospitals for Taka 44.3 billion (\$641 million) and ambulatory care for Taka 35.9 billion (\$520 million).

The share of expenditures accounted for by drugs and medical goods retailers remained steady between 41% and 44% during the period 1997–2007 (Table 4.1). Hospitals' share of expenditures increased steadily through the years – from 17.3% in 1997 to 19.8% in 2001 and 26.7% in 2007. During the 1997–2007 period, ambulatory healthcare expenditure ranged between 21.8% (2007) and 24.0% (1997) of THE. Expenditures on public health programs, primarily administered by the MOHFW, witnessed a decline from the late 1990s in both nominal Taka terms and as a share of THE (Table 4.1). As a percent of THE, their share in 2007 was 2.7%, down from 9.7% in 1997 and 5.1% in 2001.

Figure 4.1: Total health expenditures by provider of health services, 2007

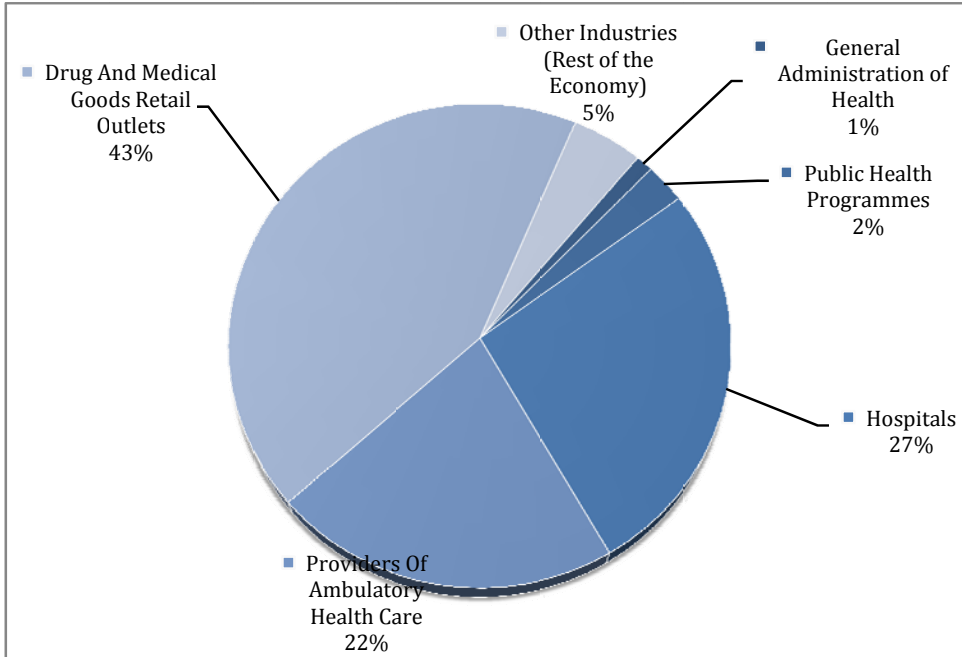


Table 4.1: Total health expenditures by provider of health services, 1997–2007

BNHA Code	Providers	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Million Taka										
BP1	General Administration of Health	1,056	1,115	1,219	471	778	711	975	1,779	2,433	2,078	1,848
	Percentage Share (%)	2.2%	2.1%	2.1%	0.7%	1.0%	0.9%	1.1%	1.7%	2.1%	1.5%	1.1%
BP2	Public Health Programmes	4,719	4,960	4,927	5,023	3,750	2,772	2,699	3,095	3,936	5,134	4,306
	Percentage Share (%)	9.7%	9.3%	8.3%	7.7%	5.1%	3.3%	3.0%	3.0%	3.4%	3.7%	2.7%
BP3	Hospitals	8,429	9,359	11,022	13,983	14,703	17,403	20,354	25,338	30,729	39,635	42,977
	Percentage Share (%)	17.3%	17.5%	18.5%	21.3%	19.8%	21.0%	22.7%	24.8%	26.2%	28.5%	26.7%
BP5	Providers Of Ambulatory Health Care	11,690	12,995	14,582	15,604	21,575	25,082	24,480	27,423	27,450	28,722	35,018
	Percentage Share (%)	24.0%	24.2%	24.5%	23.8%	29.1%	30.2%	27.3%	26.8%	23.4%	20.7%	21.8%
BP7	Drug And Medical Goods Retail Outlets	21,212	23,488	25,832	28,563	31,343	34,550	38,052	41,914	49,809	57,241	69,147
	Percentage Share (%)	43.6%	43.8%	43.5%	43.6%	42.2%	41.6%	42.4%	41.0%	42.5%	41.2%	43.0%
BP8	Other Industries (Rest of the Economy)	1,591	1,683	1,849	1,853	2,042	2,459	3,148	2,678	2,725	6,143	7,604
	Percentage Share (%)	3.3%	3.1%	3.1%	2.8%	2.8%	3.0%	3.5%	2.6%	2.3%	4.4%	4.7%
BP9	Rest of the World	2	2	2	2	2	-	2	2	4	3	-
	Percentage Share (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Health Expenditure (THE)	48,699	53,602	59,433	65,497	74,193	82,978	89,709	102,229	117,085	138,955	160,899

Source: Bangladesh Health Accounts Database

4.2 Expenditures at hospitals

The increase in expenditures at hospitals as a share of all health spending is the most significant change in the period 1997–2007. Overall hospital spending increased from 17% to 27% of THE. This increase was mostly due to increases in expenditures at private hospitals, and consequently the relative shares of expenditures on public and private hospitals have changed significantly during the period 1997-2007. This change was due to expenditures at private hospitals increasing much faster than expenditures at public hospitals. Of total hospital expenditures, those at public hospitals declined from 75% in 1997 to 46% in 2007, whilst those at private hospitals increased from 25% to 54% (Table 4.2).

MOHFW expenditures at District and General Hospitals across the country amounted to Taka 3,726 million (\$54 million) in 2007, which is around 8.7% of total outlays on hospital services. Although upazila and public hospitals below upazila-level continue to be major providers of health services in terms of outlays made at these entities, their relative share of overall hospital expenditures has declined from 34.1% (Taka 2,872 million) in 1997 to 27.4% (Taka 4,026 million) in 2001 and 24.1% (Taka 10,377 million) in 2007.

The medical college hospitals are teaching hospitals which also offer inpatient and outpatient care. There are public as well as private medical college hospitals. Total expenditures at these entities were Taka 907 million (\$21.3 million) in 1997 and Taka 2,237 million (\$32.5 million) in 2007. As a percent of total expenditure in hospitals, the share of medical college hospitals was 5.2% in 2007. The share of total hospital expenditure at specialized hospitals was 3.4% and that of medical university and postgraduate institutes was 0.8% in 2007.

Private hospitals in particular have grown in number over the past decade, coupled with the entry of a handful of large-scale, tertiary level private healthcare facilities (e.g., Apollo, United, Square) in Dhaka city. Expenditure at Private/NGO hospitals in 2007 was Taka 23.4 billion (\$339 million), which constitutes 54.5% of total outlays on hospital services. This was an increase from 25% and Taka 2.2 billion (\$50 million) in 1997.

4.3 Expenditures at non-hospital providers

Ambulatory healthcare providers are primarily involved in providing services directly to outpatients who do not require inpatient care. These services are provided by both the medical health services and public health services. The major providers in this group are family planning centres, general physicians, home healthcare providers, and medical and diagnostic laboratories. Home healthcare providers include NGOs' door-to-door services primarily on family planning and maternal and child health. A total of Taka 35.0 billion (\$534 million) was spent on such services (Table 4.3) in 2007. Of total expenditures at ambulatory

care providers in 2007, 32% were at family planning centres, 27% at general physicians, 3% for homeopathic providers, and 18% at medical and diagnostic laboratories.

There has been a significant decline in the percentage share of expenditures at ambulatory care providers categorized under the “All Other Out-Patient Community and Other Integrated Care Centres” category – from 26% in 1997 to 14% in 2007. This decrease can partly be explained by the enhanced role of NGOs in service delivery, and largely due to the upgrading of public sector ambulatory healthcare providers into hospital facilities.

4.4 Expenditures at providers by source of financing

The mix of financing at different types of provider varies considerably (Table 4.4). Expenditures at agencies involved in health administration are almost exclusively financed by public sources (95%), whilst public health programmes are almost exclusively financed by public sources (49%) or by external donors (43%).

Expenditures at public hospitals are almost exclusively financed from public sources, and so 44% of all hospital expenditures are publicly financed (Taka 19.5 billion). Of the remaining hospital expenditures, two-thirds (38%) are financed by household direct payments (Taka 16.4 billion), and the rest (14%) mostly by external donors (Taka 6.0 billion). Most of the donor financing goes to NGO hospitals. Expenditures at drug and medical goods retailers is almost exclusively by households (99%).

When the major flows of financing are examined by the types of provider that they finance, distinct patterns are seen. In the case of public sector financing, almost half (47%) is for hospitals, and just under one-third (28%) at ambulatory care providers. Household spending, in contrast, is dominated by spending at drug and medical goods retailers (66%), with much lower shares going to hospitals (16%) and ambulatory care providers (17%). The distribution of NGO spending is more comparable to that of public financing, with 41% going to hospitals. About one third of private health insurance expenditures are for health insurance administration, and almost all the rest is used to pay for services at private hospitals.

Table 4.2: Expenditures at hospital by type of facility, 1997–2007

BNHA Code	Providers	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
BP3	Hospitals	8,429	9,359	11,022	13,983	14,703	17,403	20,354	25,338	30,729	39,635	42,977
BP3.1	Medical University Hospital and Post Graduate Institutes	138	146	160	255	205	226	216	251	270	328	349
	Percentage Share (%)	1.6%	1.6%	1.5%	1.8%	1.4%	1.3%	1.1%	1.0%	0.9%	0.8%	0.8%
BP3.2	Medical College Hospitals	907	951	1,024	1,350	1,149	1,289	1,365	1,826	2,226	3,022	2,237
	Percentage Share (%)	10.8%	10.2%	9.3%	9.7%	7.8%	7.4%	6.7%	7.2%	7.2%	7.6%	5.2%
BP3.3.1	MOHFW District/General Hospitals	1,203	1,248	1,311	2,020	1,909	2,242	2,294	3,757	3,516	3,928	3,726
	Percentage Share (%)	14.3%	13.3%	11.9%	14.4%	13.0%	12.9%	11.3%	14.8%	11.4%	9.9%	8.7%
BP3.3.2	Other Ministry Hospitals	574	596	674	676	712	766	881	974	1,053	1,132	1,352
	Percentage Share (%)	6.8%	6.4%	6.1%	4.8%	4.8%	4.4%	4.3%	3.8%	3.4%	2.9%	3.1%
BP3.3.3	Private/NGO Hospitals	2,152	2,772	3,877	5,006	6,100	7,856	10,139	12,669	16,617	20,202	23,406
	Percentage Share (%)	25.5%	29.6%	35.2%	35.8%	41.5%	45.1%	49.8%	50.0%	54.1%	51.0%	54.5%
BP3.4	Health Facilities At Upazila/Thana and Below	2,872	3,036	3,325	3,918	4,026	4,240	4,447	4,674	5,482	8,802	10,377
	Percentage Share (%)	34.1%	32.4%	30.2%	28.0%	27.4%	24.4%	21.8%	18.4%	17.8%	22.2%	24.1%
BP3.5	Specialized Hospitals	554	579	618	714	555	723	938	1,111	1,495	2,155	1,451
	Percentage Share (%)	6.6%	6.2%	5.6%	5.1%	3.8%	4.2%	4.6%	4.4%	4.9%	5.4%	3.4%
BP3.6.1	Government Mental Hospitals	29	31	34	44	47	60	75	76	70	66	80
	Percentage Share (%)	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.3%	0.2%	0.2%	0.2%

Source: Bangladesh Health Accounts Database

Table 4.3: Expenditures at ambulatory health care services by type of provider, 1997–2007

BNHA Code	Providers	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
BP5	Providers of Ambulatory Health Care	11,690	12,995	14,582	15,604	21,575	25,082	24,480	27,423	27,450	28,722	35,018
BP5.1	General Physicians	2,957	3,360	3,849	4,348	4,728	5,155	5,710	6,367	7,168	8,183	9,461
	Percentage Share (%)	25.3%	25.9%	26.4%	27.9%	21.9%	20.6%	23.3%	23.2%	26.1%	28.5%	27.0%
BP5.2	Dentist	64	77	92	109	124	141	163	189	220	260	311
	Percentage Share (%)	0.5%	0.6%	0.6%	0.7%	0.6%	0.6%	0.7%	0.7%	0.8%	0.9%	0.9%
BP5.5.1	Homeopathic	430	513	614	716	747	778	825	878	944	1,027	1,135
	Percentage Share (%)	3.7%	4.0%	4.2%	4.6%	3.5%	3.1%	3.4%	3.2%	3.4%	3.6%	3.2%
BP5.5.2	Ayurvedic/Unani	460	450	439	416	450	485	534	589	658	743	852
	Percentage Share (%)	3.9%	3.5%	3.0%	2.7%	2.1%	1.9%	2.2%	2.1%	2.4%	2.6%	2.4%
BP5.6.1	Family Planning Centres	3,461	3,686	3,785	3,967	8,255	10,226	7,547	9,134	7,525	8,263	11,384
	Percentage Share (%)	29.6%	28.4%	26.0%	25.4%	38.3%	40.8%	30.8%	33.3%	27.4%	28.8%	32.5%
BP5.6.9	All Other Out-Patient Community and Other Integrated Care Centres	2,772	3,004	3,540	3,410	4,313	4,977	5,847	4,662	4,697	3,273	4,227
	Percentage Share (%)	23.7%	23.1%	24.3%	21.9%	20.0%	19.8%	23.9%	17.0%	17.1%	11.4%	12.1%
BP5.7	Medical and Diagnostic Laboratories	1,417	1,744	2,136	2,544	2,844	3,171	3,597	4,086	4,695	5,452	6,429
	Percentage Share (%)	12.1%	13.4%	14.6%	16.3%	13.2%	12.6%	14.7%	14.9%	17.1%	19.0%	18.4%
BP5.8	Providers of Home Health Care Services	129	160	127	94	114	148	256	1,519	1,543	1,521	1,219
	Percentage Share (%)	1.1%	1.2%	0.9%	0.6%	0.5%	0.6%	1.0%	5.5%	5.6%	5.3%	3.5%

Source: Bangladesh Health Accounts Database

Table 4.4: Flow of funds to provider by financing agent, 2007

		Public sector			Private sector					Rest of the World	Total
		MOHFW	All Other Ministries and Divisions	Public Sector Total	Households	Private Insurance (Excl. social Insurance)	Non-Profit Institutions /NGOs	Corporations and Autonomous Bodies	Private Sector Total		
		Values are in Million Taka									
BP1	General Administration of Health	1,754	-	1,754	-	93	-	-	93	-	1,848
BP2	Public Health Programmes	2,097	-	2,097	-	-	367	-	367	1,842	4,306
BP3	Hospitals	18,791	673	19,464	16,393	221	858	-	17,472	6,041	42,977
BP5	Providers Of Ambulatory Health Care	11,717	-	11,717	17,926	-	867	-	18,793	4,508	35,018
BP7	Drug And Medical Goods Retail Outlets	-	-	-	68,547	-	0	600	69,147	-	69,147
BP8	Other Industries (Rest of the Economy)	5,736	549	6,285	594	-	-	725	1,319	-	7,604
Total	Total	40,096	1,222	41,318	103,459	314	2,092	1,325	107,191	12,391	160,899
Row Percentage											
BP1	General Administration of Health	95%	0%	95%	0%	5%	0%	0%	5%	0%	100%
BP2	Public Health Programmes	49%	0%	49%	0%	0%	9%	0%	9%	43%	100%
BP3	Hospitals	44%	2%	45%	38%	1%	2%	0%	41%	14%	100%
BP5	Providers Of Ambulatory Health Care	33%	0%	33%	51%	0%	2%	0%	54%	13%	100%
BP7	Drug And Medical Goods Retail Outlets	0%	0%	0%	99%	0%	0%	1%	100%	0%	100%
BP8	Other Industries (Rest of the Economy)	75%	7%	83%	8%	0%	0%	10%	17%	0%	100%
Total	Total	25%	1%	26%	64%	0%	1%	1%	67%	8%	100%
Column Percentage											
BP1	General Administration of Health	4%	0%	4%	0%	30%	0%	0%	0%	0%	1%
BP2	Public Health Programmes	5%	0%	5%	0%	0%	18%	0%	0%	15%	3%

		Public sector			Private sector					Rest of the World	Total
		MOHFW	All Other Ministries and Divisions	Public Sector Total	Households	Private Insurance (Excl. social Insurance)	Non-Profit Institutions /NGOs	Corporations and Autonomous Bodies	Private Sector Total		
BP3	Hospitals	47%	55%	47%	16%	70%	41%	0%	16%	49%	27%
BP5	Providers Of Ambulatory Health Care	29%	0%	28%	17%	0%	41%	0%	18%	36%	22%
BP7	Drug And Medical Goods Retail Outlets	0%	0%	0%	66%	0%	0%	45%	65%	0%	43%
BP8	Other Industries (Rest of the Economy)	14%	45%	15%	1%	0%	0%	55%	1%	0%	5%
Total	Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Source: Bangladesh Health Accounts Database

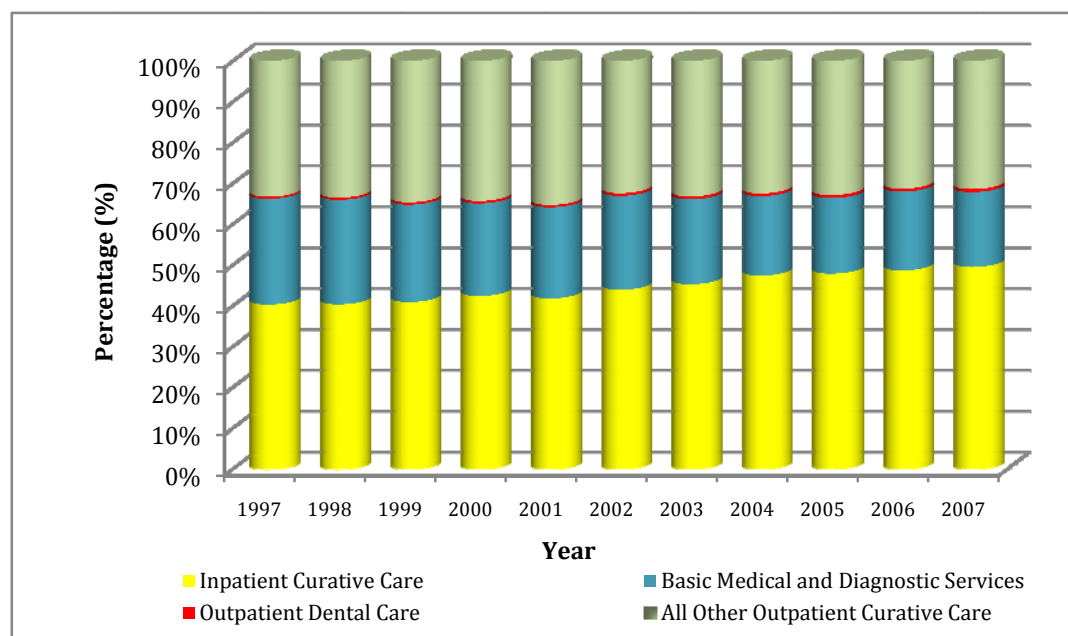
5. Total Health Expenditure (THE) by Function

5.1 General trends

Disaggregation of expenditures by functional category shows that drug retail services and services of curative care account for the major shares of THE at 46.1% (Taka 74.2 billion; \$1,075 million) and 28.6% (Taka 46.0 billion; \$666 million) respectively in 2007. After these, the next largest functional category of expenditure consists of expenditures for prevention and public health services at Taka 18.1 billion (\$262 million) – 11.2% of THE. Prevention and public health services include maternal and child health, family planning and awareness programs. Capital formation includes both capital formation and depreciation, i.e., capital consumption of domestic healthcare provider institutions (excluding: retail sale and other providers of medical goods). It constituted around 6.3% of THE in 2007.

The trends during 1997-2007 reveal few significant variations in the relative shares of the major functional outlays. Expenditure on medicines has remained within 42%–46% of THE, while expenditure on curative care services have been between 26%–30%. The shares of health education, training and research have remained small (Table 5.1). There has been a steady increase in inpatient curative care expenditure over the years, both in absolute terms as well as relative to outpatient curative care outlays (Table 5.2, Figure 5.1).

Figure 5.1: Services of curative care, 1997–2007



Source: Table 5.2

From 1997 the relative share of inpatient curative care as a percent of total curative care increased from 40.3% (Taka 5.1 billion; \$74 million) to 49.5% (Taka 22.8 billion; \$330 million) in 2007. Services of outpatient curative care comprise medical and paramedical services delivered to outpatients during an episode of curative care. Outpatient curative care's share has declined from 59.7% (Taka 7.5 billion, \$109 million) in 1997 to 50.5% (Taka 23.2 billion, \$337 million) in 2007 (Table 5.2). The establishment of several modern specialized hospitals and the upgrading of government hospitals at the district and upazila levels in recent years have contributed to increased inpatient curative care spending. The arrival of a handful of large sized private tertiary hospitals in Dhaka city, and in Chittagong city has dissuaded many patients from seeking foreign treatment. Expenditure on rehabilitative care in 2007 was Taka 209 million (\$3 million), of which 73.1% was spent for inpatients and 26.9% on outpatients (Table 5.3).

Ancillary services to healthcare comprise a variety of services provided in stand-alone centres. These are mainly performed by paramedical or medical technical personnel with or without the direct supervision of a medical doctor, such as laboratory and diagnostic imaging. In Bangladesh, most of the expenditures in this functional category are for diagnostic imaging and laboratory services. In 2007, Taka 6.4 billion (\$93 million) was spent on diagnostic imaging, and Taka 1.3 billion (\$18.3 million) on laboratory services; their relative shares being respectively 84% and 16% (Table 5.6). The relative share of diagnostic imaging as an ancillary service has declined from 99.8% in 1997 to 83.6% with a corresponding increase in laboratory services – from 0.2% in 1997 to 16.4% in 2007.

Functional activities comprising medicine and medical goods dispensed to outpatients include the services connected with dispensing, such as retail trade, fitting, maintenance, and renting of medical goods and appliances. Medicines, sold with or without prescription through retail outlets, comprise around 96% of these expenditures (Table 5.7). Eyeglasses and other vision products make up for most of the remaining amount – 4% in 2007.

A total of Taka 18.1 billion was spent on prevention and public health services in 2007 (**Table 5.8**). Of the various components under this activity, maternal and child health (43%) and family planning and counselling (40%) are the two major activities in terms of outlays. Health awareness creation (12%) and prevention of communicable disease (4%) are the other areas of intervention. Over time, more resources have been allocated for health awareness creation as evidenced in terms of nominal expenditure and relative share of THE. Expenditures on family planning and counselling, as percent of prevention and public health services, have declined – from 69.7% in 1997 to 40.2% in 2007.

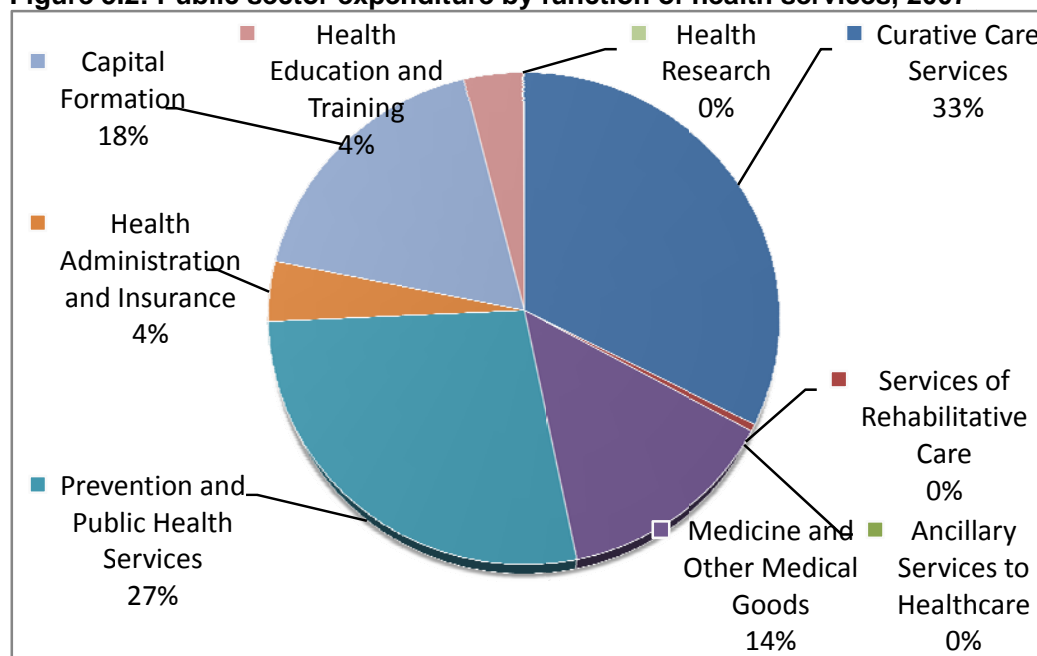
Health administration and health insurance are essentially activities of government agencies and private insurance schemes. Included are the planning, management, regulation, and collection of funds and handling of claims of the delivery system. Health administration is primarily a government activity (Taka 2.3 billion, \$34 million), and the level of involvement in private health insurance administration is limited (Taka 93 million), as shown in the figures for 2007 (Table 5.9).

5.2 Expenditures for functional categories by source of financing

Table 5.4 and Figure 5.2 provide the functional disaggregation of public expenditure on health services. Curative care services and prevention and public health services account for the two largest shares of public expenditures – 32.6% (Taka 13.5 billion, \$195 million) and 27.5% respectively in 2007. Prevention and public health services classification covers maternal and child healthcare, family planning services, immunization services, school health services, prevention of communicable diseases, etc. Capital formation (which includes both capital formation and depreciation, i.e., capital consumption of domestic healthcare providing institutions) comes to about 17.9%.

In the case of non-public expenditures (Table 5.5), distribution of medicines and medical goods, and curative care services are the two major functional categories – 57.3% (Taka 68.5 billion, \$993 million) and 27.2% (Taka 32.5 billion, \$471 million) respectively in 2007. Ancillary services accounted for 6.4%, which includes services provided by paramedical or medical technical personnel.

Figure 5.2: Public sector expenditure by function of health services, 2007



Source: Table 5.4

Table 5.1: Total health expenditures by function of health services, 1997–2007

BNHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
BC1	Services of Curative Care	12,570	14,153	16,156	18,376	21,383	23,143	26,105	30,656	33,117	39,740	46,005
	Percentage Share (%)	25.8%	26.4%	27.2%	28.1%	28.8%	27.9%	29.1%	30.0%	28.3%	28.6%	28.6%
BC.2	Services of Rehabilitative Care	126	132	140	150	99	124	136	156	162	171	209
	Percentage Share (%)	0.3%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
BC.4	Ancillary Services to Healthcare	1,420	1,746	2,228	2,715	3,026	3,423	3,976	4,593	5,447	6,564	7,689
	Percentage Share (%)	2.9%	3.3%	3.7%	4.1%	4.1%	4.1%	4.4%	4.5%	4.7%	4.7%	4.8%
BC.5	Medicine and Other Medical Goods	21,674	23,977	26,565	29,229	32,173	35,604	38,744	45,199	52,547	58,833	74,237
	Percentage Share (%)	44.5%	44.7%	44.7%	44.6%	43.4%	42.9%	43.2%	44.2%	44.9%	42.3%	46.1%
BC.6	Prevention and Public Health Services	7,438	7,918	8,561	9,090	12,696	14,779	13,865	13,663	14,247	17,637	18,076
	Percentage Share (%)	15.3%	14.8%	14.4%	13.9%	17.1%	17.8%	15.5%	13.4%	12.2%	12.7%	11.2%
BC.7	Health Administration and Insurance	1,342	1,387	1,262	1,637	1,367	1,654	2,106	1,570	1,730	2,095	2,320
	Percentage Share (%)	2.8%	2.6%	2.1%	2.5%	1.8%	2.0%	2.3%	1.5%	1.5%	1.5%	1.4%
BCR.1	Capital Formation	3,333	3,438	3,539	3,460	2,307	2,943	2,951	5,198	8,565	11,955	10,130
	Percentage Share (%)	6.8%	6.4%	6.0%	5.3%	3.1%	3.5%	3.3%	5.1%	7.3%	8.6%	6.3%
BCR.2	Health Education and Training	784	837	965	821	1,119	1,285	1,789	1,155	1,220	1,898	2,171
	Percentage Share (%)	1.6%	1.6%	1.6%	1.3%	1.5%	1.5%	2.0%	1.1%	1.0%	1.4%	1.3%
BCR.3	Health Research	12	14	17	19	23	23	37	39	50	63	61
	Percentage Share (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
THE	Total Health Expenditure	48,699	53,602	59,433	65,497	74,193	82,978	89,709	102,229	117,085	138,955	160,899

Source: Bangladesh Health Accounts Database

Table 5.2: Inpatient and outpatient curative and rehabilitative care, 1997–2007

BNHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
BC.1	Total Curative Care	12,570	14,153	16,156	18,376	21,383	23,143	26,105	30,656	33,117	39,740	46,005
	Percentage Share (%)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	Inpatient Care	5,065	5,709	6,607	7,792	8,939	10,157	11,820	14,531	15,855	19,333	22,772
BC.1.1	Inpatient Curative Care	5,065	5,709	6,607	7,792	8,939	10,157	11,820	14,531	15,855	19,333	22,772
	Percentage Share (%)	40.3%	40.3%	40.9%	42.4%	41.8%	43.9%	45.3%	47.4%	47.9%	48.6%	49.5%
	Outpatient Care	7,505	8,444	9,548	10,584	12,445	12,986	14,285	16,125	17,262	20,407	23,233
	Percentage Share (%)	59.7%	59.7%	59.1%	57.6%	58.2%	56.1%	54.7%	52.6%	52.1%	51.4%	50.5%
BC.1.3.1	Basic Medical and Diagnostic Services	3,259	3,627	3,859	4,172	4,776	5,337	5,437	5,974	6,140	7,686	8,446
	Percentage Share (%)	25.9%	25.6%	23.9%	22.7%	22.3%	23.1%	20.8%	19.5%	18.5%	19.3%	18.4%
BC.1.3.2	Outpatient Dental Care	64	77	92	109	124	152	178	203	238	282	336
	Percentage Share (%)	0.5%	0.5%	0.6%	0.6%	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
BC.1.3.9	All Other Outpatient Curative Care	4,182	4,740	5,597	6,303	7,544	7,498	8,669	9,948	10,883	12,439	14,450
	Percentage Share (%)	33.3%	33.5%	34.6%	34.3%	35.3%	32.4%	33.2%	32.5%	32.9%	31.3%	31.4%

Source: Bangladesh Health Accounts Database

Table 5.3: Inpatient and Outpatient Rehabilitative Care, 1997–2007

BNHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Values are in Taka Million												
BC.2	Rehabilitative Care	126	132	140	150	99	124	136	156	162	171	209
	Percentage Share (%)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
BC.2.1	Inpatient Rehabilitative Care	52	55	61	69	71	82	101	114	115	123	153
	Percentage Share (%)	41.5%	41.9%	43.8%	46.0%	71.6%	66.5%	74.3%	73.2%	71.2%	72.1%	73.1%
BC.2.3	Outpatient Rehabilitative Care	74	77	79	81	28	41	35	42	47	48	56
	Percentage Share (%)	58.5%	58.1%	56.2%	54.0%	28.4%	33.5%	25.7%	26.8%	28.8%	27.9%	26.9%

Source: Bangladesh Health Accounts Database

Table 5.4: Public expenditure by function of health services, 1997– 2007

BNHA code		1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
	Function of health services	Values are in Taka Million										
BC.1	Curative Care Services	5,788	6,092	6,640	7,389	8,523	8,272	8,499	10,000	9,836	11,643	13,463
	Percentage Share (%)	32.7%	33.2%	34.4%	36.5%	36.9%	32.8%	34.3%	34.1%	32.9%	30.1%	32.6%
BC.2	Services of Rehabilitative Care	120	125	132	141	88	111	122	140	146	151	188
	Percentage Share (%)	0.7%	0.7%	0.7%	0.7%	0.4%	0.4%	0.5%	0.5%	0.5%	0.4%	0.5%
BC.4	Ancillary Services to Healthcare	0	0	0	0	-	-	-	-	-	-	-
	Percentage Share (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BC.5	Medicine and Other Medical Goods	826	871	967	1,291	1,106	1,358	1,163	3,683	3,149	2,080	5,690
	Percentage Share (%)	4.7%	4.7%	5.0%	6.4%	4.8%	5.4%	4.7%	12.6%	10.5%	5.4%	13.8%
BC.6	Prevention and Public Health Services	6,190	6,358	6,513	6,473	9,253	10,759	9,365	8,683	8,639	12,324	11,348
	Percentage Share (%)	35.0%	34.7%	33.8%	32.0%	40.0%	42.7%	37.7%	29.6%	28.9%	31.8%	27.5%
BC.7	Health Administration and Insurance	967	993	1,017	992	1,030	1,286	1,566	1,096	1,204	1,514	1,627
	Percentage Share (%)	5.5%	5.4%	5.3%	4.9%	4.5%	5.1%	6.3%	3.7%	4.0%	3.9%	3.9%
BCR.1	Capital Formation	3,268	3,352	3,426	3,318	2,209	2,390	2,533	4,820	6,031	9,372	7,396
	Percentage Share (%)	18.5%	18.3%	17.8%	16.4%	9.6%	9.5%	10.2%	16.4%	20.2%	24.2%	17.9%
BCR.2	Health Education and Training	514	541	587	603	908	1,040	1,545	877	888	1,577	1,577
	Percentage Share (%)	2.9%	2.9%	3.0%	3.0%	3.9%	4.1%	6.2%	3.0%	3.0%	4.1%	3.8%
BCR.3	Health Research	8	9	10	10	12	9	19	16	24	34	28
	Percentage Share (%)	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Total		17,682	18,341	19,292	20,217	23,128	25,223	24,810	29,316	29,918	38,696	41,318

Source: Bangladesh Health Accounts Database

Table 5.5: Non-Public expenditure by function of health services, 1997 – 2007

BNHA code	Function of health services	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
BC.1	Services of Curative Care	6,782	8,061	9,515	10,987	12,860	14,871	17,606	20,656	23,280	28,097	32,542
	Percentage Share (%)	21.9%	22.9%	23.7%	24.3%	25.2%	25.7%	27.1%	28.3%	26.7%	28.0%	27.2%
BC.2	Services of Rehabilitative Care	6	7	8	9	11	13	15	16	16	20	21
	Percentage Share (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BC.4	Ancillary Services to Healthcare	1,420	1,746	2,228	2,715	3,026	3,423	3,976	4,593	5,447	6,564	7,689
	Percentage Share (%)	4.6%	5.0%	5.5%	6.0%	5.9%	5.9%	6.1%	6.3%	6.2%	6.5%	6.4%
BC.5	Medicine and Other Medical Goods	20,848	23,106	25,599	27,938	31,067	34,246	37,581	41,516	49,398	56,753	68,547
	Percentage Share (%)	67.2%	65.5%	63.8%	61.7%	60.8%	59.3%	57.9%	56.9%	56.7%	56.6%	57.3%
BC.6	Prevention and Public Health Services	1,249	1,561	2,048	2,617	3,443	4,020	4,500	4,980	5,608	5,313	6,728
	Percentage Share (%)	4.0%	4.4%	5.1%	5.8%	6.7%	7.0%	6.9%	6.8%	6.4%	5.3%	5.6%
BC.7	Health Administration and Insurance	375	393	245	645	338	368	541	474	526	580	693
	Percentage Share (%)	1.2%	1.1%	0.6%	1.4%	0.7%	0.6%	0.8%	0.6%	0.6%	0.6%	0.6%
BCR.1	Capital Formation	65	86	113	142	98	554	418	377	2,534	2,582	2,734
	Percentage Share (%)	0.2%	0.2%	0.3%	0.3%	0.2%	1.0%	0.6%	0.5%	2.9%	2.6%	2.3%
BCR.2	Health Education and Training	270	296	378	217	212	245	245	278	332	321	594
	Percentage Share (%)	0.9%	0.8%	0.9%	0.5%	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.5%
BCR.3	Health Research	4	5	7	9	11	14	18	22	26	28	33
	Percentage Share (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total		31,018	35,260	40,141	45,280	51,065	57,754	64,899	72,913	87,167	100,259	119,581

Source: Bangladesh Health Accounts Database

Table 5.6: Ancillary services to healthcare expenditure, 1997– 2007

BNHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Values are in Taka Million												
BC.4	Ancillary Services to Healthcare	1,420	1,746	2,228	2,715	3,026	3,423	3,976	4,593	5,447	6,564	7,689
BC.4.1	Laboratory Services	3	2	92	171	183	252	379	507	752	1,112	1,260
	Percentage Share (%)	0.2%	0.1%	4.1%	6.3%	6.0%	7.4%	9.5%	11.0%	13.8%	16.9%	16.4%
BC.4.2	Diagnostic Imaging	1,417	1,744	2,136	2,544	2,844	3,171	3,597	4,086	4,695	5,452	6,429
	Percentage Share (%)	99.8%	99.9%	95.9%	93.7%	94.0%	92.6%	90.5%	89.0%	86.2%	83.1%	83.6%

Source: Bangladesh Health Accounts Database

Table 5.7: Medicine and other medical goods expenditure, 1997–2007

BNHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Values are in Taka Million												
BC.5	Medicine and Other Medical Goods	21,674	23,977	26,565	29,229	32,173	35,604	38,744	45,199	52,547	58,833	74,237
BC.5.1.1	Medicines	21,113	23,363	25,887	28,491	31,180	34,355	37,240	43,440	50,532	56,380	71,205
	Percentage Share (%)	97.4%	97.4%	97.4%	97.5%	96.9%	96.5%	96.1%	96.1%	96.2%	95.8%	95.9%
BC.5.2.1	Glasses and Other Vision Products	552	604	668	727	947	1,167	1,388	1,608	1,828	2,247	2,804
	Percentage Share (%)	2.5%	2.5%	2.5%	2.5%	2.9%	3.3%	3.6%	3.6%	3.5%	3.8%	3.8%
BC.5.2.2	Orthopaedic Appliances and Prosthetics	1	2	2	2	3	4	5	6	7	8	10
	Percentage Share (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
BC.5.2.3	Hearing Aids	8	9	9	9	43	77	112	146	180	198	218
	Percentage Share (%)	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%	0.3%	0.3%	0.3%	0.3%	0.3%

Source: Bangladesh Health Accounts Database

Table 5.8: Prevention and public health services expenditure, 1997–2007

BNHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka million										
BC.6	Prevention and Public Health Services	7,438	7,918	8,561	9,090	12,696	14,779	13,865	13,663	14,247	17,637	18,076
BC.6.1.1	Maternal and Child Health	1,396	1,442	2,013	2,523	3,278	4,159	4,635	4,178	4,586	6,625	7,685
	Percentage Share (%)	18.8%	18.2%	23.5%	27.8%	25.8%	28.1%	33.4%	30.6%	32.2%	37.6%	42.5%
BC.6.1.2	Family Planning and Counselling	5,187	5,456	5,594	5,602	7,879	8,922	7,174	7,394	6,807	7,617	7,263
	Percentage Share (%)	69.7%	68.9%	65.4%	61.6%	62.1%	60.4%	51.7%	54.1%	47.8%	43.2%	40.2%
BC.6.2	School Health Services	8	8	9	9	10	10	11	12	12	14	17
	Percentage Share (%)	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
BC.6.3	Prevention of Communicable Disease	159	163	171	178	169	229	415	248	794	1,424	659
	Percentage Share (%)	2.1%	2.1%	2.0%	2.0%	1.3%	1.5%	3.0%	1.8%	5.6%	8.1%	3.6%
BC.6.4	Prevention of Non-Communicable Disease	-	-	-	-	-	-	-	8	56	99	131
	Percentage Share (%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.4%	0.6%	0.7%
BC.6.5	Occupational Healthcare	53	55	56	57	438	420	282	169	54	83	75
	Percentage Share (%)	0.7%	0.7%	0.7%	0.6%	3.5%	2.8%	2.0%	1.2%	0.4%	0.5%	0.4%
BC.6.9	Health Awareness Creation	636	793	718	721	922	1,039	1,347	1,655	1,937	1,776	2,246
	Percentage Share (%)	8.6%	10.0%	8.4%	7.9%	7.3%	7.0%	9.7%	12.1%	13.6%	10.1%	12.4%

Source: Bangladesh Health Accounts Database

Table 5.9: Health administration and insurance, 1997 - 2007

BNHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
		Values are in Taka Million										
BC.7	Health Administration and Insurance	1,342	1,387	1,262	1,637	1,367	1,654	2,106	1,570	1,730	2,095	2,320
BC.7.1.1	General Government Administration of Health (Except Social Security)	1,331	1,375	1,250	1,617	1,306	1,590	2,036	1,494	1,615	2,002	2,227
	Percentage Share (%)	99.2%	99.2%	99.0%	98.8%	95.5%	96.1%	96.7%	95.2%	93.4%	95.6%	96.0%
BC.7.2.2	Private Health Insurance Administration	11	12	12	20	61	64	70	76	115	93	93
	Percentage Share (%)	0.8%	0.8%	1.0%	1.2%	4.5%	3.9%	3.3%	4.8%	6.6%	4.4%	4.0%

Source: Bangladesh Health Accounts Database

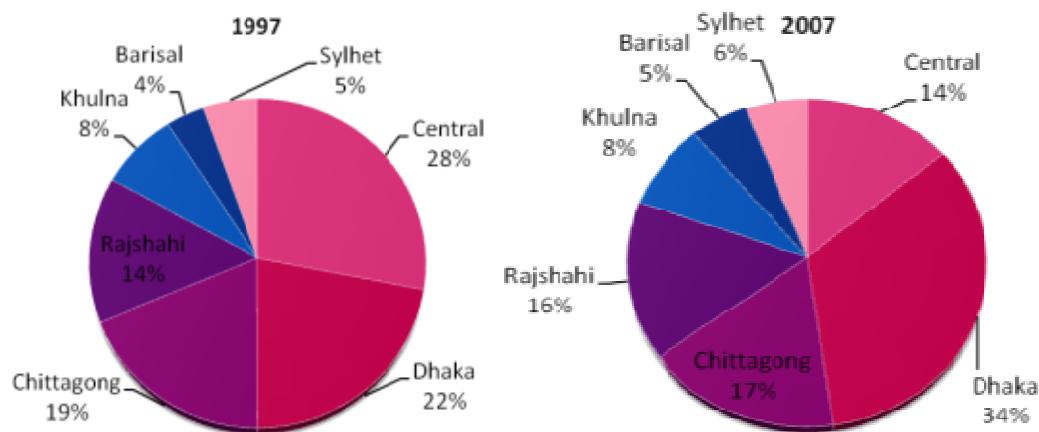
6. Total Health Expenditure (THE) by Division

The third round of BNHA estimates introduces a new dimension of analysis, by providing estimates of expenditure by geographical region. Estimates have been produced of expenditures at administrative divisional level. Further disaggregation of all health expenditures is not feasible owing to insufficiency of data to develop estimates at the district and upazila level. However, the use of CGA data makes it feasible to track Ministry of Health and Family Welfare (MOHFW) spending down to upazila.

Assigning a geographical region to all types of healthcare expenditure is not always possible as there are central (mostly administrative) expenditures where the entire country is the beneficiary. For example, public health expenditures made on awareness creation activities targeting the whole population is an expenditure where identifying the geographical distribution is not feasible. Expenditures that cannot be apportioned to specific geographical regions are classified in BNHA as “central”. Table 6.1 provides the geographical distribution of health expenditures, excluding such “central” spending, for Bangladesh since 1997.

The percentage distribution of healthcare spending by geographical region has not changed much between 1997 and 2007, except for Dhaka and Chittagong divisions (Figure 6.1). In 2007, health expenditure in Dhaka division was Taka 54.4 billion in 2007 translating to 39% of spending. In 1997, health expenditure in Chittagong division accounted for 26%, a share that has decreased to 20% in 2007, largely due to faster increases in private sector health spending as well as investment in Dhaka division. In Khulna, Sylhet and Barisal divisions the relative shares are much lower, and have changed little.

Figure 6.1: Percentage share of health expenditure by division



Source: Table 6.1

Table 6.1: Divisional distribution (excluding expenditures that can not be apportioned), 1997– 2007

Division	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
	Values are in Taka Million										
Dhaka	10,656	12,107	13,914	17,537	20,509	23,963	27,016	30,998	39,321	45,777	54,373
Percentage Share (%)	30.4%	30.8%	31.5%	31.2%	32.9%	34.6%	35.4%	36.3%	39.2%	39.7%	39.2%
Chittagong	9,112	10,137	11,311	13,820	14,431	15,322	16,449	17,828	19,820	22,739	27,587
Percentage Share (%)	26.0%	25.8%	25.6%	24.6%	23.1%	22.1%	21.6%	20.9%	19.8%	19.7%	19.9%
Rajshahi	6,981	7,813	8,662	11,321	12,505	13,590	14,887	16,439	18,371	21,082	25,193
Percentage Share (%)	19.9%	19.9%	19.6%	20.1%	20.1%	19.6%	19.5%	19.3%	18.3%	18.3%	18.2%
Khulna	3,778	4,248	4,756	6,143	6,681	7,313	7,967	8,884	9,939	11,237	13,723
Percentage Share (%)	10.8%	10.8%	10.8%	10.9%	10.7%	10.6%	10.4%	10.4%	9.9%	9.7%	9.9%
Barisal	1,861	2,086	2,320	3,259	3,688	4,175	4,641	5,294	6,157	7,009	8,466
Percentage Share (%)	5.3%	5.3%	5.2%	5.8%	5.9%	6.0%	6.1%	6.2%	6.1%	6.1%	6.1%
Sylhet	2,636	2,945	3,235	4,155	4,553	4,938	5,352	5,896	6,635	7,584	9,195
Percentage Share (%)	7.5%	7.5%	7.3%	7.4%	7.3%	7.1%	7.0%	6.9%	6.6%	6.6%	6.6%
Bangladesh	35,024	39,335	44,197	56,235	62,365	69,301	76,313	85,339	100,243	115,428	138,535

Source: Bangladesh Health Accounts Database

Table 6.2 presents estimates of total per capita health spending by division, during 1997–2007. The lowest per capita expenditures have consistently been in Barisal, with per capita health spending for Barisal in 2007 being Taka 449 (US\$ 6.5), almost one third of the national per capita health expenditure. Per capita expenditures were consistently higher in Dhaka, Chittagong and Sylhet than the other three divisions during 1997–2007. The highest per capita health spending is in Dhaka, where it was Taka 1,337 in 2007. The national per capita expenditure estimate is inclusive of the central expenditures, while respective divisions are not apportioned any of this outlay in their per capita estimates.

Table 6.3 presents a comparison of MOHFW spending by geographical region. This shows a different pattern to that of total health expenditures, as government expenditures appear not to be as concentrated in Dhaka and Chittagong as private spending. Overall, per capita health expenditure by the government is similar across the various divisions with the exception of Barisal. According to Table 6.3, MOHFW per capita spending for Barisal was significantly less than in other divisions, at Taka 88 (US\$1.3) in 2007. The relatively lower number and capacity of public health facilities in Barisal contributes to lower MOHFW spending in that division. Khulna division enjoyed the highest per capita health spending (Taka 163) by the MOHFW, followed by Rajshahi (Taka 160) in 2007.

Table 6.2: Per capita spending on health by geographic region, 1997 - 2007

Region	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Dhaka	304	340	386	479	555	638	709	797	1,004	1,152	1,337
Chittagong	399	437	481	579	598	625	662	702	776	877	1,040
Rajshahi	245	270	295	380	416	445	480	519	576	652	761
Khulna	273	302	334	425	457	493	529	578	642	716	854
Barisal	114	126	139	192	215	240	263	293	339	380	449
Sylhet	352	388	420	532	577	616	658	709	793	894	1,059
Bangladesh	393	426	466	506	567	624	665	742	845	988	1,118

Table 6.3: MOHFW per capita spending on health by geographic region, 2007

Region	Population (2007) (in millions)	MOHFW Expenditure (Million Taka)	Per capita spending (Taka)	Per capita spending (US\$)
Dhaka	40.67	4,970	122	\$1.77
Chittagong	26.53	3,929	148	\$2.15
Rajshahi	33.1	5,297	160	\$2.32
Khulna	16.06	2,619	163	\$2.36
Barisal	18.87	1,654	88	\$1.27
Sylhet	8.69	1,426	164	\$2.38
Bangladesh	143.91	40,096	279	\$4.04

Source: Bangladesh Health Accounts Database

7. International Comparisons

The BNHA3 estimates use a new database design that facilitates easy mapping of all expenditures to the international SHA framework and standards. This permits ready comparison of healthcare expenditures in Bangladesh with those in other countries that use the SHA framework for international reporting.

Table 7.1 presents estimates for total health expenditures in Bangladesh defined in accordance with the SHA definition as well as with the NHA3 definition, compared with data from selected other countries. Both estimations are presented as the figures for the other countries are generally based on the SHA definitions. As can be seen, there are some small differences between total health expenditures as defined by the BNHA framework, and total health expenditures as defined by the SHA framework. These are mostly because the BNHA definition of total health expenditure includes expenditures on research and training, which the SHA definition excludes.

Table 7.1: Comparison of health expenditures in Bangladesh, 2006 and 2007, with those of selected countries

Country	Year	Per Capita Health Expenditure (\$)	THE as % of GDP	Public Exp as % of THE	Public Exp as % of GDP
Bangladesh (BNHA Estimate)	2007	\$16	3.4	26	0.9
Bangladesh (SHA Estimate)		\$16	3.4	27	0.9
Bangladesh	2006	\$14	3.3	27	0.9
India		\$29	3.6	25	0.9
Nepal		\$17	5.1	30	1.6
Pakistan		\$19	2.6	32	0.8
Sri Lanka		\$57	4.2	49	2.1

Sources:

- (i) Bangladesh National Health Accounts database
- (ii) WHO estimates for country NHA data (http://www.who.int/nha/country/nha_ratios_and_per_capita_levels_2002-2006.pdf)
- (iii) Federal Bureau of Statistics (2009). National Health Accounts Pakistan 2005-06
- (iv) Fernando, T., Rannan-Eliya, R. P. & Jayasundara, J. M. H. (2009) Sri Lanka Health Accounts: National Health Expenditures 1990-2006. Health Expenditure Series No. 1. Colombo, Institute for Health Policy

Note: 2006 estimates presented for all countries are SHA estimates.

Bangladesh's per capita expenditure in 2007 was \$16.0, using the internationally comparable SHA definition, whilst in 2006 it was \$14.4. Amongst the South Asian countries shown, Sri Lanka had the highest per capita expenditure on health in 2006 – \$57, whilst Bangladesh had the lowest per capita expenditure at \$14.4. It was followed by Nepal (\$17) and Pakistan (\$19). Total Health Expenditure (THE) as share of GDP constitutes 3.4%

(BNHA estimate) and 3.4% (SHA estimate) for Bangladesh in 2007. In 2006 it was 3.5% for Bangladesh; Pakistan had the lowest share at 2.6%.

As the BNHA classifications are based on the ICHA classifications found in the SHA framework, it is also possible to compare with other countries the distribution of spending in Bangladesh by functions, providers and sources of financing.

In terms of the pattern of financing, public health expenditure as percentage of THE is highest in Sri Lanka (51%). Bangladesh's and India's public expenditure ratios to THE are similar, accounting for about one fourth of THE (Table 7.1). Public expenditure as a percentage of GDP in Bangladesh (0.9%) is comparable to that in India (0.8%) and Pakistan (0.8%), but is significantly lower than in Sri Lanka (2.1%) and Nepal (1.6%)

8. Revisions to BNHA Estimates

NHA3 provides revised estimates for the period 1997 to 2002, leading to differences when compared to the NHA2 estimates (Data International, 2003). Three major factors contribute to the differences:

- (i) More comprehensive, audited and computerized data on actual government outlays became available under NHA3, in the form of the electronic accounts data of the CGA. NHA3 used the CGA database for estimating government expenditures for all years during the 1997–2007 period.
- (ii) In NHA2 and NHA1, external donor funding spent through the government was classified as donor spending, but in NHA3 these were classified to government in terms of the financing agent classification (more detailed discussion appears in Section 3.1 of this report).
- (iii) The 2009 OECD private expenditure estimate guidelines (Rannan-Eliya, 2009) were used to develop estimates of private expenditures. A fuller range of multiple data sources allowed improvements and adjustments in the estimation methods. In addition, NGO spending has been sub-categorized to differentiate spending by NGOs from their own resources, government and donors.

8.1 Changes in Estimates

Total Health Expenditure (THE) as percentage of GDP was reported to be 2.94% in 1997 and 3.12% in 2002 under the Second Round of National Health Accounts (NHA2), while revisions made under the present effort – the Third Round of National Health Accounts (NHA3) – led to the corresponding figures of 2.76% (1997) and 3.12% (2002). Downward revisions of selected expenditures (e.g., drugs) under NHA3 contributed to a lower THE in this round than the preceding NHA effort. In the absence of such scrutiny and subsequent adjustments, the aggregate estimates between the two rounds of NHA would not have been much different.

Table 8.1 shows changes in NHA3 estimates compared to the revised estimates of NHA2. Comparisons of government spending under NHA2 and the third round of NHA3 vary markedly – Taka 13,450 million in 1997 (Table 3.8) and Taka 18,597 million in 2002 (Table 3.8) under NHA2; the corresponding figures for NHA3 are Taka 17,682 million (1997) and Taka 25,223 million (2002) – a portion of external funding is embedded in the CGA accounts. In addition, CGA only reports these as expenditure for a particular year if the actual payment is made within the financial year boundary. Otherwise, it is reported as expenditure for the following year.

Table 8.1: Changes in NHA estimates: NHA3 and earlier rounds

	Source	1997 Taka Million	1998 Taka Million	1999 Taka Million	2000 Taka Million	2001 Taka Million	2002 Taka Million
Public sector	NHA3	17,682	18,341	19,292	20,217	23,128	25,223
Total by Public Provider	NHA2 Table 3.6	18,201	20,057	20,969	20,591	20,942	23,064
GOB own fund	NHA2 Table 3.8	13,450	13,998	14,550	15,101	16,097	16,288
GOB received from Donor	(Table 3.6 - Table 3.8)	4,751	6,059	6,419	5,490	4,845	6,776
Net changes between NHA3 and NHA2		-519	-1,716	-1,678	-374	2,186	2,159
Total Private sector	NHA3	28,170	31,701	35,605	39,683	44,146	49,717
Total Private	NHA2	36,277	40,505	45,081	49,304	53,169	57,421
Household OOP	NHA2 Table 3.8	35,293	39,579	44,021	48,110	51,911	56,092
Private enterprises	NHA2 Table 3.8	979	917	1,048	1,178	1,231	1,297
Private insurance	NHA2 Table 3.8	2	2	3	3	10	11
Community insurance	NHA2 Table 3.8	3	7	9	13	17	21
Net changes between NHA3 and NHA2		-8,107	-8,804	-9,476	-9,621	-9,023	-7,704
Private sector (NGOs)	NHA3	548	685	849	1,019	1,260	1,265
NGOs (Own)	NHA2 Table 3.8	194	224	259	266	274	257
Net changes between NHA3 and NHA2		354	461	590	753	986	1,008
NGOs received from Donor	NHA3	2,300	2,875	3,688	4,578	5,659	6,772
NGOs received from Donor	Donor of Table 3.8 - GOB received Donor	1,091	1,236	1,972	4,385	6,306	7,264
Net changes between NHA3 and NHA2		1,209	1,639	1,716	193	-647	-492
Total Health Expenditure (THE) as per BNHA	NHA3	48,699	53,602	59,433	65,497	74,193	82,978
Total Health Expenditure (THE) as per BNHA	NHA2 Table 3.8	55,763	62,022	68,281	74,546	80,691	88,006
Net changes between NHA3 and NHA2		-7,064	-8,420	-8,848	-9,049	-6,498	-5,028

Funds received by NGOs from foreign development partners vary in estimates between NHA2 and NHA3. Compared to NHA2, as evident in Table 8.1, NHA3 reports higher contributions from donors to NGOs during 1997–2000 and lower levels during 2001 and 2002.

8.2 Revisions to the BNHA Framework

The Bangladesh National Health Accounts (BNHA) framework used in the earlier rounds of BNHA has been revised for NHA3 through extensive consultations with key officials of the Government of Bangladesh, relevant development partners and the NHA steering committee. It is based on the SHA framework, but with adaptations and modifications to suite Bangladeshi needs and circumstances. Nevertheless, these adaptations and modifications have been implemented in such a way as to allow cross-mapping of BNHA estimates to the SHA framework.

The definition of Total Health Expenditure (THE) under BNHA differs from the SHA definition of THE. The BNHA THE includes education and research expenditures of all healthcare providers, while the SHA definition is “Total expenditure on health measures the final use of resident units of health care goods and services plus gross capital formation in health care provider industries (institutions where healthcare is the predominant activity).”

The revised NHA3 framework requires that healthcare expenditures be classified according to four dimensions: source of financing, provider, function and geographical divisions. In classifying expenditures by source of financing it incorporates a financing agent perspective, i.e., where providers obtain their funds directly from, and does not attempt analyze the ultimate source of funds. This approach focusing on the immediate financing agent is consistent with the WHO-endorsed SHA standard. It also recognizes the practical difficulties of estimating expenditures by financing source, as well as the difficulty in operationalizing many of the required definitions.

From an operational viewpoint, in Bangladesh, except for private households, funding sources do not provide funds directly to the provider. The GOB finances its development expenditure jointly with the development partners. The GOB database does not keep track of such funds. Earlier rounds of BNHA tried to identify financing sources for GOB expenditures but that often led to double counting.

Foreign development partners contribute to Bangladesh’s health sector primarily through two types of outlay – (a) by providing funds to the Government of Bangladesh; (b) by providing funds to NGOs and the private sector. Funds received by the government from the donors can be in the form of either grants or loans. Funds received from foreign development partners is treated as a government outlay, as it is consistent with NHA definition of a financing agent as well as GOB’s accounting procedures and documentation.

8.3 Definitional Revisions

The methodology for estimating Development Partners' (DP) expenditure under NHA3 is different from earlier rounds. In the earlier rounds, assumptions were made on the amount of DP funding provided to the government and the NGOs' healthcare programs. Under NHA3, only funds given to the NGOs by the DPs are shown as the development partners' expenditure.

Hospital services provided by the government, the private sector and the NGO sector were presented as three different types of providers in the earlier rounds of NHA. Under NHA3, the private sector and NGO operated hospitals have been merged into one category called Private/NGO hospital. The primary reason for this merger is that many of the NGO hospitals are jointly owned by an NGO and private companies or individuals.

8.4 Revisions in Data Sources and Estimation Methods

The use of a more advanced methodology for private expenditure estimates as well as changes in provider classification and lack of reliable information on funding sources means that findings from NHA3 vary from earlier rounds. Some of the differences are due to differences in definition of provider classification and others owing to the use of a different estimation strategy to estimate private spending. Presented below is the summary of revisions to expenditure statistics for earlier years: (i) total health expenditure (THE), (ii) expenditure by private, (iii) expenditure by GOB, (iv) expenditure by external donor; (v) expenditure by provider and function. More detailed technical notes on these are available in Annex II.

- Revised NHA estimates of THE for earlier years (1997–2002) reports lower THE as private healthcare expenditures are estimated as significantly lower due to the usage of the OECD private expenditure guidelines. The government-audited expenditures also show changes in numbers for all years.
- Private healthcare expenditures consisting of household out-of-pocket (OOP) payments are estimated as significantly lower than earlier estimates. Unlike the efforts during the earlier rounds of BNHA, reliance on a single data source for private expenditures was avoided in this round.
- The use of audited government expenditure data for reporting public healthcare expenditure has led to new estimates for government expenditure.
- The data sources used in the earlier rounds of BNHA lacked a detailed breakdown of central level expenditure, primarily by the health ministry secretariat. In NHA3, the CGA database, along with the supporting program documentation, enabled identification and disaggregation of the health expenditures by provider and/or by

function instead of these expenditures being lumped under the category of “secretarial administrative expenditures.” This results in a shift in the provider and functional classification of government expenditures.

- NHA3 revisions of the expenditures of district level general hospitals suggest lower figures than estimated under NHA2 in 1997. A close review of secondary reports and data suggest that some public health program expenditure as well as expenditures at upazilas (sub-district) were included under the district and general hospital outlay for that period. In subsequent years, more disaggregated data becomes available, and NHA3 was able to further breakdown expenditures earlier lumped under the term “administration and insurance.”

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Annex I: Overview of BNHA Framework

The OECD SHA includes a three-dimensional classification system (ICHA), which has three axes: financing agents (ICHA-HF), functions (ICHA-HC) and service providers (ICHA-HP). To develop a BNHA framework that is compatible to the OECD SHA classification, a mapping exercise was undertaken. Each form of health expenditure (whether by source, provider or function) was linked to a SHA-coded activity with a unique Bangladesh code.

What constitutes health expenditure, institutional entities, and types of disaggregation formed the basis for deriving the Bangladesh National Health Accounts (BNHA) framework. In the BNHA, expenditures are measured and organized on the basis of the entities financing the expenditures, and those entities providing or using the health services funded by these entities. Thus, expenditures are classified according to certain key dimensions of analysis:

- a. Financing agent
- b. Providers of healthcare
- c. Functions of healthcare and other health-related functions
- d. Geographical division

The classification of entities within Bangladesh's healthcare system is critical for estimating and structuring the country's NHA. Two sets of entities must be defined: financing agents and health providers. Entities are defined as economic agents, which are capable of owning assets, incurring liabilities, and engaging in economic activities or transactions with other entities. They can consist of individuals, groups of individuals, institutions, enterprises, government agencies, non-governmental organizations (NGOs), or other non-profit institutions.

Not all categories in each classification exist in Bangladesh at this time but they have been retained from the SHA classifications to ensure the BNHA is flexible and able to accommodate any future changes to the healthcare system. The tracking of these subcategories is highly dependent on data availability at the relevant disaggregated levels. The categories chosen are also designed to ensure that the BNHA classification is comparable to the OECD SHA.

a. Financing Agents

Healthcare financing can primarily be recorded from two different perspectives. The first perspective, commonly used in NHA, aims at a breakdown of expenditure on health into the complex range of third-party-payment arrangements plus the direct payments by households or other direct funders of health care, such as government-provided healthcare. This is equivalent to financing agents.

The second perspective focuses on the ultimate burden of financing borne by sources of funding. In this kind of analysis, the sources of financing of the intermediary sources of funding (social security funds; private social and other private insurance) are traced back to their origins. Additional transfers such as inter-governmental transfers, tax deductions; subsidies to providers; and financing by the rest of the world are included to complete the picture.

Tracking expenditure by sources of funding is difficult for government as well as non-government entities. The Government of Bangladesh (GOB) does not track the source of funding from external partners once it enters the existing Controller General of Accounts (CGA) financial tracking system. NGOs in many instances cannot identify the source of funding, as they receive money from financing intermediaries (e.g. another large local of international NGO or GOB). Accordingly, BNHA is limited to expenditure analyses by the financing agent only, and not by funding source for these two entities.

In line with OECD SHA practice, financing sources are grouped into two mutually exclusive institutional sectors: (i) Public and (ii) Private. This broad grouping of sectors corresponds both to general national income accounting practice, as well as NHA practice in most countries.

Table A1: BNHA Classification of Healthcare Financing With ICHA's Comparison

BNHA Code	BNHA-Financing Agent	ICHA Code	ICHA-Financing Agent
BF1	General Government	HF1	General Government
BF1.1	General Government Excluding Social Security Funds	HF1.1	General Government Excluding Social Security Funds
BF1.1.1	Ministry of Health & Family Welfare	HF1.1.1	Central Government
BF1.1.1.1	Revenue Budget	HF1.1.1	Central Government
BF1.1.1.2	Development Budget (ADP)	HF1.1.1	Central Government
BF1.1.2	Ministry of Defence	HF1.1.1	Central Government
BF1.1.3	Ministry of Home Affairs	HF1.1.1	Central Government
BF1.1.4	Ministry of Education	HF1.1.1	Central Government
BF1.1.5	Railway Division	HF1.1.1	Central Government
BF1.1.6	All Other Ministries And Divisions	HF1.1.1	Central Government
BF1.1.7	Local Government	HF1.1.3	Local / Municipal Government
BF1.2	Social Security Funds	HF1.2	Social Security Funds
BF2	Private Sector	HF2	Private Sector
BF2.1	Private Social Insurance	HF2.1	Private Social Insurance
BF2.2	Private Insurance (Other Than Social Insurance)	HF2.2	Private Insurance (Other Than Social Insurance)
BF2.3	Private Community Insurance	HF2.2	Private Insurance (Other Than Social Insurance)
BF2.4	Households	HF2.3	Household's Out-of-Pocket Expenditures
BF2.5	Non-Profit Institutions/NGOs	HF2.4	Non-Profit Institutions Serving Households

BNHA Code	BNHA-Financing Agent	ICHA Code	ICHA-Financing Agent
BF2.6	Corporations, Autonomous Bodies and Private Companies (other than health insurance)	HF2.5	Corporations (Other Than Health Insurance)
BF3	Rest of the World	HF3	Rest of the world

b. Providers

Health providers are defined as institutional entities that produce and provide healthcare goods and services, which benefit individuals or the population groups. There are a wide range of healthcare providers in Bangladesh and their proper identification and classification is important for developing NHA. The three broad categories of providers are: (a) public providers, (b) private providers, and (c) Non-Profit Institutions Serving Households (NPISH) popularly known as Non Government Organization (NGO) providers.

Table A2: BNHA classification of provider of healthcare with ICHA's comparison

BNHA Code	BNHA-Providers	ICHA Code	ICHA-Provider
BP1	General Administration of Health	HP6	General Administration of Health
BP1.1	Government Administration of Health	HP6.1	Government Administration of Health
BP1.1.1	Ministry of Health and Family Welfare	HP6.1	Government Administration of Health
BP1.1.1.1	MOHFW Secretariat	HP6.1	Government Administration of Health
BP1.1.1.2	MOHFW's Other Administrative Services	HP6.1	Government Administration of Health
BP1.1.2	Non-MOHFW's Government Health Administration	HP6.1	Government Administration of Health
BP1.2	All Other Non-Government Administration of Health	HP6.9	All Other Administration of Health
BP2	Public Health Programmes	HP5	Provision And Administration of Public Health Programmes
BP2.1	GOB MOHFW Public Health Programmes	HP5	Provision And Administration of Public Health Programmes
BP2.2	GOB Non-MOHFW Public Health Programmes	HP5	Provision And Administration of Public Health Programmes
BP2.3	Private Public Health Programmes	HP5	Provision And Administration of Public Health Programmes
BP3	Hospitals	HP1	Hospitals
BP3.1	Medical University Hospital and Post Graduate Institutes	HP1.1	General Hospitals
BP3.2	Medical College Hospitals	HP1.1	General Hospitals
BP3.3	District/General Hospitals	HP1.1	General Hospitals
BP3.3.1	MOHFW District/General Hospitals	HP1.1	General Hospitals
BP3.3.2	Other Ministry Hospitals	HP1.1	General Hospitals
BP3.3.3	Private/NGO Hospitals	HP1.1	General Hospitals

BNHA Code	BNHA-Providers	ICHA Code	ICHA-Provider
BP3.4	Health Facilities At Upazila/Thana And Below	HP1.1	General Hospitals
BP3.5	Specialized Hospitals	HP1.3	Specialty (Other Than Mental Health And Substance Abuse Hospitals)
BP3.6	Mental Health and Substance Abuse Hospitals	HP1.2	Mental Health and Substance Abuse Hospitals
BP3.6.1	Government Mental Hospitals	HP1.2	Mental Health and Substance Abuse Hospitals
BP3.6.2	NGO/Private Mental Health and Substance Abuse Hospitals	HP1.2	Mental Health and Substance Abuse Hospital
BP4	Nursing And Residential Care Facilities	HP2	Nursing And Residential Care Facilities
BP4.1	Nursing Care Facilities	HP2.1	Nursing Care Facilities
BP4.2	Residential Mental Retardation, Mental Health and Substance Abuse Facilities	HP2.2	Residential Mental Retardation, Mental Health and Substance Abuse Facilities
BP4.9	All Other Residential Care Facilities	HP2.9	All Other Residential Care Facilities
BP5	Providers Of Ambulatory Health Care	HP3	Providers Of Ambulatory Health Care
BP5.1	General Physicians	HP3.1	Office of Physicians
BP5.2	Dentist	HP3.2	Office of Dentist
BP5.3	Modern Practitioners Except General Physicians and Dentists	HP3.3	Office of Other Health Practitioners
BP5.4	Less than Fully Qualified Modern Practitioners	HP3.3	Office of Other Health Practitioners
BP5.5	Unconventional/Traditional Practitioners	HP3.3	Office of Other Health Practitioners
BP5.5.1	Homeopathic	HP3.3	Office of Other Health Practitioners
BP5.5.2	Ayurvedic/Unani	HP3.3	Office of Other Health Practitioners
BP5.5.9	Other unconventional providers (except Homeopathic, Ayurvedic and Unani)	HP3.3	Office of Other Health Practitioners
BP5.6	Outpatient Care Facilities	HP3.4	Outpatient Care Centres
BP5.6.1	Family Planning Centres	HP3.4.1	Family Planning Centres
BP5.6.2	Out-Patient Mental Health And Substance Abuse Centres	HP3.4.2	Out-Patient Mental Health And Substance Abuse Centres
BP5.6.3	Free-Standing Ambulatory Surgery Centres	HP3.4.3	Free-Standing Ambulatory Surgery Centres
BP5.6.4	Dialysis Care Centres	HP3.4.4	Dialysis Care Centres
BP5.6.9	All Other Out-Patient Community And Other Integrated Care Centres	HP3.4.9	All Other Out-Patient Community And Other Integrated Care Centres
BP5.7	Medical And Diagnostic Laboratories	HP3.5	Medical and Diagnostic Laboratories
BP5.8	Providers of Home Health Care Services	HP3.6	Providers of Home Health Care Services
BP5.9	Other Providers of Ambulatory Health Care	HP3.9	Other Providers of Ambulatory Health Care
BP5.9.1	Ambulance Services	HP3.9.1	Ambulance Services
BP5.9.2	Blood and Organ Banks	HP3.9.2	Other Providers of Ambulatory Health Care

BNHA Code	BNHA-Providers	ICHA Code	ICHA-Provider
BP5.9.9	Providers of All Other Ambulatory Health Care Services	HP3.9.9	Providers of All Other Ambulatory Health Care Services
BP6	Social Security Funds And Insurance	HP6	General Health Administration And Insurance
BP6.1	Social Security Funds	HP6.2	Social Security Funds
BP6.2	Other Social Insurance	HP6.3	Other Social Insurance
BP6.3	Other (Private) Insurance	HP6.4	Other (Private) Insurance
BP7	Drug And Medical Goods Retail Outlets	HP4	Retail Sale And Other Providers of Medical Goods
BP7.1	Pharmacies	HP4.1	Dispensing Chemists = Pharmacies
BP7.2	Glasses And Vision Product Retail Outlets	HP4.2	Retail Sale And Other Suppliers of Optical Glasses And Other Vision Products
BP7.3	Hearing Goods Retail Outlets	HP4.3	Retail Sale and Other Suppliers of Hearing Aids
BP7.4	Orthopedic Appliances Retail Outlets	HP4.4	Retail Sale and Other Suppliers of Medical Appliances (Other Than Optical Goods And Hearing Aids)
BP8	Other Industries (Rest of the Economy)	HP7	Other Industries (Rest of The Economy)
BP8.1	Establishments as Providers of Occupational Health Care Services	HP7.1	Establishments as Providers of Occupational Healthcare Services
BP8.2	Enterprises Providing Health Care as Secondary Function	HP7.1	Establishments as Providers of Occupational Health Care Services
BP8.3	Private Households as Providers Of Home Care	HP7.2	Private Households as Providers of Home Care
BP8.9	All Other Industries as Secondary Producers of Health Care	HP7.9	All Other Industries as Secondary Producers of Health Care
BP9	Rest of the World	HP9	Rest of the World

c. Functions

The Bangladesh NHA measures Total Health Expenditure (THE), and analyzes how this is distributed by financing and provider entities. In addition, the accounts provide matrices that show the use of expenditures by functions or services.

This classification system has been developed following consultation with relevant resource persons and agencies. Consistent with the OECD SHA approach, all health expenditures are categorized into two types of function:

1. Core functions of medical care
2. Health-related functions

The BNHA makes a distinction between inpatient and outpatient care and also undertakes separate recognition of rehabilitative care, long-term nursing care, ancillary services and medical goods dispensed to outpatients, in line with the OECD SHA.

Table A3: BNHA Classification of Function of Healthcare with ICHA's Comparison

BNHA-BC	BNHA -Function	ICHA-HC	ICHA –Function
BC.1	Services Of Curative Care	HC.1	Services Of Curative Care
BC.1.1	Inpatient Curative Care	HC.1.1	Inpatient Curative Care
BC.1.2	Day Cases of Curative Care	HC.1.2	Day Cases of Curative Care
BC.1.3	Outpatient Curative Care	HC.1.3	Outpatient Curative Care
BC.1.3.1	Basic Medical and Diagnostic Services	HC.1.3.1	Basic Medical and Diagnostic Services
BC.1.3.2	Outpatient Dental Care	HC.1.3.2	Outpatient Dental Care
BC.1.3.3	All Other Specialized Health Care	HC.1.3.3	All Other Specialized Health Care
BC.1.3.9	All Other Outpatient Curative Care	HC.1.3.9	All Other Outpatient Curative Care
BC.1.4	Services Of Curative Home Care	HC.1.4	Services Of Curative Home Care
BC.2	Services Of Rehabilitative Care	HC.2	Services Of Rehabilitative Care
BC.2.1	Inpatient Rehabilitative Care	HC.2.1	Inpatient Rehabilitative Care
BC.2.2	Day Cases of Rehabilitative Care	HC.2.2	Day Cases of Rehabilitative Care
BC.2.3	Outpatient Rehabilitative Care	HC.2.3	Outpatient Rehabilitative Care
BC.2.4	Services of Rehabilitative Home Care	HC.2.4	Services of Rehabilitative Home Care
BC.3	Services Of Long-Term Nursing Care	HC.3	Services Of Long-Term Nursing Care
BC.3.1	Inpatient Long-Term Nursing Care	HC.3.1	Inpatient Long-Term Nursing Care
BC.3.2	Day Cases of Long-Term Nursing Care	HC.3.2	Day Cases of Long-Term Nursing Care
BC.3.3	Long-Term Nursing Care: Home Care	HC.3.3	Long-Term Nursing Care: Home Care
BC.4	Ancillary Services To Healthcare	HC.4	Ancillary Services To Health Care
BC.4.1	Laboratory Services	HC.4.1	Clinical Laboratory
BC.4.2	Diagnostic Imaging	HC.4.2	Diagnostic Imaging
BC.4.3	Patient Transport & Emergency Rescue	HC.4.3	Patient Transport & Emergency Rescue
BC.4.9	All Other Miscellaneous Ancillary Services	HC.4.9	All Other Miscellaneous Ancillary Services
BC.5	Medicine And Other Medical Goods	HC.5	Medical Goods Dispensed To Outpatients
BC.5.1	Pharmaceuticals and Other Medical Non-Durables	HC.5.1	Pharmaceuticals and Other Medical Non-Durables
BC.5.1.1	Prescribed Medicines	HC.5.1.1	Prescribed Medicines
BC.5.1.2	Over-The-Counter Medicines	HC.5.1.2	Over-The-Counter Medicines
BC.5.1.3	Other Medical Non-Durables	HC.5.1.3	Other Medical Non-Durables
BC.5.2	Other Medical Goods Outlets	HC.5.2	Therapeutic Appliances And Other Medical Durables
BC.5.2.1	Glasses And Other Vision Products	HC.5.2.1	Glasses And Other Vision Products
BC.5.2.2	Orthopaedic Appliances And Other Prosthetics	HC.5.2.2	Orthopaedic Appliances And Other Prosthetics

BNHA-BC	BNHA -Function	ICHA-HC	ICHA –Function
BC.5.2.3	Hearing Aids	HC.5.2.3	Hearing Aids
BC.5.2.4	Medico-Technical Devices, Including Wheelchairs	HC.5.2.4	Medico-Technical Devices, Including Wheelchairs
BC.5.2.9	All Other Miscellaneous Medical Durables	HC.5.2.9	All Other Miscellaneous Medical Durables
BC.6	Collective Healthcare	HC.6	Prevention And Public Health Services
BC.6.1	Maternal and Child Health; Family Planning and Counseling	HC.6.1	Maternal And Child Health; Family Planning and Counseling
BC.6.1.1	Maternal and Child Health	HC.6.1	Maternal And Child Health; Family Planning and Counseling
BC.6.1.2	Family Planning And Counseling	HC.6.1	Maternal And Child Health; Family Planning And Counseling
BC.6.2	School Health Services	HC.6.2	School Health Services
BC.6.3	Prevention of Communicable Disease	HC.6.3	Prevention of Communicable Diseases
BC.6.3.1	Expended Programme Of Immunization (EPI)	HC.6.3.1	Expended Programme of Immunization (EPI)
BC.6.3.2	Prevention of HIV/AIDS	HC.6.3.2	Other Prevention of Communicable Diseases
BC.6.3.9	Other Prevention Of Communicable Diseases	HC.6.3.2	Other Prevention of Communicable Diseases
BC.6.4	Prevention of Non-Communicable Disease	HC.6.4	Prevention of Non-Communicable Diseases
BC.6.5	Occupational Healthcare	HC.6.5	Occupational Health Care
BC.6.9	Health Awareness Creation	HC.6.9	All Other Miscellaneous Public Health Services
BC.7	Health Administration And Insurance	HC.7	Health Administration And Health Insurance
BC.7.1	General Government Administration Of Health	HC.7.1	General Government Administration of Health
BC.7.1.1	General Government Administration Of Health (Except Social Security)	HC.7.1.1	General Government Administration of Health (Except Social Security)
BC.7.1.2	Administration, Operation And Support Activities Of Social Security Funds	HC.7.1.2	Administration, Operation And Support Activities Of Social Security Funds
BC.7.2	Health Administration And Health Insurance: Private	HC.7.2	Health Administration And Health Insurance: Private
BC.7.2.1	Community Health Insurance	HC.7.2.1	Health Administration And Health Insurance: Social Insurance
BC.7.2.2	Private Health Insurance Administration	HC.7.2.2	Health Administration And Health Insurance: Other Private
BCR.1	Capital Formation	HCR 1	Capital Formation Of Healthcare Provider Institutions
BCR.2	Health Education And Training	HCR 2	Education And Training Of Health Personnel
BCR.3	Health Research	HCR 3	Research And Development In Health
BCR.4	Food, Hygiene And Drinking Water Control	HCR 4	Food, Hygiene And Drinking Water Control
BCR.5	Environmental Health	HCR 5	Environmental Health

BNHA-BC	BNHA -Function	ICHA-HC	ICHA –Function
BCR.6	Administration And Provision Of Social Services In Kind To Assist Living With Disease and impairment	HCR.6	Administration And Provision Of Social Services In Kind To Assist Living With Disease and impairment
BCR.7	Administration And Provision Of Health-Related Cash-Benefits	HCR.7	Administration And Provision Of Health-Related Cash-Benefits

d. Geographical Classification

In this third round of NHA, a geographical classification of health expenditures at various administrative levels has been introduced. Apart from the entire administrative geographical breakdown down to Upazila level, additional categories were created to capture expenditures for which geographical boundaries cannot be defined. For example, expenditures made at the armed forces hospitals where the service beneficiaries may not necessarily belong to that region. The availability of the detailed government expenditure electronic data set from the CGA, which was complemented by the improved guidelines in estimation procedures, enabled production of divisional estimates.

Annex II: Description of Methods/Sources

Data sources

NHA3 drew upon both primary and secondary data. Primary data were obtained through field-level surveys, while various databases acted as the sources for secondary data. Table A4 lists the data sources by BNHA-classified financing agents. Each dataset was processed appropriately and uniquely to compile the final tri-axial tabular forms (i.e., by source, by provider, by function) of the BNHA.

Table B1: Data sources used for NHA estimates

BNHA Code	BNHA-Financing Agents	Data Source
BF1	General Government	
BF1.1.1	Ministry of Health and Family Welfare (MOHFW)	<ol style="list-style-type: none"> 1. Controller General of Accounts, Ministry of Finance (MOF) 2. Line Directors Office, MOHFW 3. Finance Division, MOHFW 4. Directorate of Health, MOHFW 5. Directorate of Family Planning, MOHFW
BF1.1.2	Ministry of Defense	<ol style="list-style-type: none"> 1. Ministry of Defense
BF1.1.3	Ministry of Home Affairs	<ol style="list-style-type: none"> 1. Controller General of Accounts, MOF
BF1.1.5	Railway Division	<ol style="list-style-type: none"> 1. Zonal Headquarter, Dhaka 2. Zonal Headquarter, Chittagong 3. Zonal Headquarter, Rajshahi
BF1.1.7	Local Government	<ol style="list-style-type: none"> 1. Ministry of Local Government 2. City Corporation Offices at Divisional Headquarters
BF2	Private Sector	
BF2.2	Private Insurance (other than Social Insurance)	<ol style="list-style-type: none"> 1. Private Insurance Companies Survey 2. Household Income and Expenditure Survey, Bangladesh Bureau of Statistics (BBS) 3. Bangladesh National Accounts, BBS
BF2.3	Private Community Insurance	<ol style="list-style-type: none"> 1. NGO Survey
BF2.4	Households	<ol style="list-style-type: none"> 1. Private Hospital and Clinics Survey 2. Household Income and Expenditure Survey, BBS 3. Bangladesh National Accounts, Bangladesh BBS 4. IMS Pharmaceutical Survey 5. Health and Demographic Survey, BBS 6. Morbidity and Health Status Survey, BBS
BF2.5	Non-Profit Institutions/NGOs	<ol style="list-style-type: none"> 1. NGO Survey 2. Development Partner Survey
BF2.6	Corporations and Autonomous Bodies	<ol style="list-style-type: none"> 1. Corporations and Autonomous Bodies Survey
BF3	Rest of the World	
		<ol style="list-style-type: none"> 1. NGO Survey 2. Development Partner Survey 3. Controller General of Accounts, MOF

The data entry and analysis effort mostly utilized the software Microsoft Excel and the statistical package Stata (Version 10.0). As part of the data processing, interactive linked files were created – including government databases as well as all other data – in keeping with international best practice/usage in NHA compilation. Other territories that have also interlinked their NHA matrices include Sri Lanka, Hong Kong and Australia.

The compilation of NHA as linked, interactive files implies that any corrections and/or changes made in the database percolates through the various levels of data and effects change as warranted. Future revisions, updates on each and every component of the matrices under NHA can be achieved using the database generated.

NHA3 provides revised estimates of years covered in NHA1 and NHA2, due to the availability of better quality and more disaggregated data. In addition, improvement of techniques and methodology are continually ongoing through joint work of OECD/APHNAN, WHO and international and regional experts.

Public sector data processing

The Controller General and Accounts (CGA) office under the Ministry of Finance (MOF), GOB was the key source of public sector data on health expenditure. The CGA data are the official audited accounts of the government. The dataset includes detailed breakdown of annual expenditures. For clarifications and elaboration of the CGA data as well as understanding of the programs and variations in outlays over time, relevant key personnel were visited.

More specifically, detailed breakdown of expenditure by activities (functions) and identification of service delivery agents (providers) were ensured through in-depth discussions with program staff of different branches of MOHFW and MOF. These included the CGA office, Line Directors under MOHFW, the Directorates of Health as well as Family Planning of MOHFW.

Ministry of Health and Family Welfare (MOHFW)

- Detailed computerized audited expenditure data for MOHFW were obtained from the CGA office under MOF. The CGA electronic database provides actual public sector expenditure data. Neither of the previous BNHA efforts was able to obtain such precise, detailed and disaggregated data on actual outlays made by the government. Thus, it was possible to present data in accordance with the needs of SHA/OECD procedures. However, for 1997 and 1998, CGA data was studied along with IMED data and National Accounts estimates published by the Ministry of Planning. It should be noted that future updates of BNHA is contingent upon regular access to and availability of CGA data. Under NHA3, an inordinate amount of time and effort were expended in gaining access to the data.

- Compared to the two earlier rounds of BNHA, access to this database was opportune as it allowed the NHA team to classify most of the MOHFW expenditures by BNHA Provider and Function at the lowest level of administrative units. In classifying the MOHFW expenditures into BNHA classification, MOF-provided (i) Function, (ii) Operation and (iii) Source codes were used. Classifying the provider for MOHFW public health programs was a major challenge and in-depth interviews of concerned Program Officers were carried out in identifying the providers.
- In addition to expenditure data, the CGA database includes user fee revenues collected by public hospitals and outpatient facilities. Data on MOHFW revenue generated from other administrative activities and training programs were also collected from the CGA office.
- For BNHA estimates, the following adjustments were made to the CGA dataset:
 - Pension expenditure of the MOHFW staff was dropped from total expenditure.
 - CGA provided MOHFW expenditure data by financial year. For BNHA, financial year has been treated as calendar year; accordingly, fiscal 1998-99 is affirmed as year 1999.
 - The electronic version of development budget expenditure data for the year 1999 was missing in the CGA dataset. The total aggregated development budget expenditure for that period was made available and it was distributed using the earlier year development budget expenditure breakdown.
 - No electronic data for the years 1997 and 1998 were available at the CGA. Aggregated government expenditure data were collected and distributed using the latter year breakdown by various expenditure line items.

Ministry of Home Affairs

- Health expenditures made by the Ministry of Home (MOH) at various police and prison hospitals were also collected from the CGA office. Akin to MOHFW expenditure data, CGA also provided detailed electronic data for last 10 years for MOH. Estimates for the years 1997 and 1998 were imputed using latter year breakdown by various expenditure line items.

Ministry of Defense

Among the various public bodies that carry out health related expenditures, the Ministry of Defence – through the Combined Military Hospital (CMH) – accounts for a major segment of the non-MOHFW government expenditure. All CMH expenditures were collected from the

Ministry of Defence for 2004–2007. Expenditure data beyond the year of 2004 was obtained from earlier surveys conducted under NHA1 and NHA2. However, there was a gap of data for 1999 and 2003 as none of the surveys conducted under BNHA addressed those years. Expenditure data for the missing years were imputed taking the average of the preceding and the following year (e.g. 1998 and 2000 where 1999 is the missing year), two data periods that served as the approximation for the missing year. These data were merged and rechecked with published data of ministry of finance and external resource division.

Ministry of Local Government

- Local government expenditure on public health programs was collected from the ministry and the six divisional headquarters of the City Corporations. Data collected for earlier rounds of BNHA was used for backward calculations. As none of the surveys conducted under BNHA addressed the years 1999 and 2003, expenditure data for the missing years were imputed taking the average of the preceding and the following year (e.g., 1998 and 2000 where 1999 is the missing year), two data periods that served as the approximation for the missing year.
- In each of the three rounds of BNHA, the annual total expenditure in nominal terms by type of provider was solicited through the survey instruments. Expenditure by functional breakdown (e.g., inpatient, outpatient in hospitals) was collected in percentage terms rather than in Taka values. At the data processing stage, Taka values were apportioned to each component based on their respective percent share of the total value.

Other ministries and autonomous bodies

- The health expenditure data of Railway and other autonomous bodies were collected directly from the respective organizations. Data collected for earlier rounds of NHA was also used for backward calculations. As none of the surveys conducted under NHA addressed the years 1999 and 2003, expenditure data for the missing years were imputed taking the average of the preceding and the following year (e.g. 1998 and 2000 where 1999 is the missing year), two data periods that served as the approximation for the missing year.

Private sector data processing

Multiple data sources have been used to derive NHA estimates for this round. This is especially true for the private sector expenditure analysis. The various sources that have been used include BBS data, the IMS Drugs Survey, and provider side data collected under several NHA3 endeavours. Various methods were used to achieve trends, missing data (interpolation and extrapolation) and a broad picture for the decade in question.

Primary data collection efforts were undertaken under NHA3. For donor expenditure, private clinics and hospitals, instrument-based surveys were carried out. Obtaining data from the private sector faced considerable problems of poor respondent cooperation, which is becoming more acute over time. From outright refusal to provide any information to providing incomplete and/or unusable data, the effectiveness of the resources used in covering the private sector was compromised.

Processes of data collection and estimation are a constantly developing dynamic. Through the active support of international organizations such as the OECD and the Asia Pacific National Health Accounts Network (APNHAN), the knowledge base and technology for estimating NHA is being updated and transferred at country level.

The official listings of NGOs, as well as private hospitals and clinics, are incomplete or not accurate. The NGO listing is saddled with the limitation that many registered units are inactive primarily due to lack of funds, whilst opting not to register is a phenomena still prevailing amongst private sector health service providers. Often the listings are not updated for long periods. In each round of BNHA, sample surveys of these two types of entities were conducted. The absence of a reliable listing (census) precluded development and implementation of a robust sampling technique thereby ensuring statistical significance.

Private clinics and hospitals

- Attempts were made to study the trends in expenditure by merging selected variables from all three rounds of NHA survey data. From an examination of trends by the six administrative divisions, it was apparent that the survey sample sizes for Barisal and Khulna for private health facilities were not large enough. Accordingly, the data from these two divisions were merged.
- Bed-patient ratio and occupancy rates were studied to curb inconsistencies and ensure quality of data. Hospitals or clinics providing poor or implausible data were dropped, and only a selected number from each district were considered to be representative of relatively reliable and accurate data.
- Divisional aggregation through linking of establishments by districts or towns within each division was carried out. In many instances annual revenue for selected hospitals and clinics were missing. In such situations, regression models were applied. Using revenue value as the dependent variable and size (number of beds), occupancy and locations of clinics/hospitals as explanatory variables, regression estimates yielded predicted revenue values for the missing cases.
- The overall distribution of private hospitals and clinics by district was based on information collected from the Director General (DG) of Health, MOHFW. It is understood that the DG Health listing includes only the registered units. There exists unregistered (many claiming their application is in process) private providers,

although their number has been on a decline over the years. Under a private hospital and clinic survey in 1997, effort was expended to estimate the ratio of registered and unregistered units. Around 70% were registered during that period. Based on secondary information and discussion with health administrative officials, it has been estimated that in 2007 around 97% of private hospitals of Dhaka city were registered, and around 95% in the rest of the country. Based on registration estimates for 1997 and 2007, the total number of private hospitals (registered plus unregistered) for the two years have been derived. The total number of unregistered establishments for each year from 1998 to 2006 has been estimated through linear interpolation, whilst DG health is the source on the total count for registered units.

- Unlike preceding NHAs, under NHA3, multiple data sources were used to derive the final estimates of household spending in private hospitals and clinics. Data sources included: (i) Bangladesh Bureau of Statistics' (BBS) Household Income Expenditure Survey (HIES); (ii) BBS' Household Demographic Survey; (iii) Bangladesh National Accounts prepared by the Ministry of Planning (iv) National Board of Revenue VAT collection and coverage of private health providers; and (v) three rounds (1997–98, 2001–02, and 2007-08) of surveys of private hospitals and clinics.
- Household annual OOP in private hospitals and clinics has been estimated from several of the data sources listed above. To assess consistency, reliability as well as comparability between alternate data sources, OOP on private hospitals as a percent of aggregate household consumption expenditure has been estimated. The ratios estimated for each data source were used to derive annualized adjusted OOP on private hospitals and clinics.
- Following the OECD OOP expenditure analysis guidelines (DELSA/HEA/HA (2008)4) interpolation and extrapolation, time series nominal OOP, adjusted (using aggregate household consumption expenditure as a weight) and unadjusted estimates, for 1997–2006 on private hospitals and clinics have been developed for various data sources. Through a thorough overview and comparison of alternate estimates several of the data sources and their concomitant OOP estimates were dropped. These include: VAT revenue estimates of private providers (under-coverage problem), HIES 30 day recall expenditure (over-reporting), Household Demographic Survey (HDS), 2000. Subsequently, the survey data from various BNHAs and the HIES recall of annual expenditure were considered to be relatively representative data.
- For final estimates of OOP expenditure on private hospital, an average of estimated ratios was calculated for years where survey points matched/overlapped (e.g., years 2000 and 2005) between HIES and BNHA private hospital surveys. The estimated ratio for 1997 survey was readjusted using the percentage changes of the two surveys for the year 2000. Using the three survey points as base estimates (1997, 2000 and 2005), ratios for the in-between years was imputed using a linear growth

trend for 1997–2005. Beyond 2005, as new large size tertiary private hospitals entered the market, trends from the most recent NHA survey (2007) were used. Finally, these ratios were applied to the national accounts reported private consumption expenditure to approximate OOP expenditure on private hospitals and clinics.

Health expenditure at NGO hospitals and outpatient centres/clinics

Non-Profit Non Government Organization known as NGOs play a key role in providing healthcare services in rural Bangladesh. For estimating expenditures incurred by the NGO sector, sample surveys of NGOs were carried out in all three rounds of NHA.

- Donor expenditure channelled through the government has been accounted as government funding. The estimation procedure incorporated this aspect of donor funding, thus avoiding double-counting of funding.
- The sampling frame for the NGO survey was initially constructed from the list of NGOs surveyed under NHA1. This frame was subsequently matched and updated with the listing of NGOs compiled by the Voluntary Health Services Society (VHSS), the Federation of NGOs in Bangladesh and Members Directory of STI/AIDS NGO Network of Bangladesh. A total of 119 NGOs were surveyed under NHA3.
- Data collected for earlier rounds of BNHA were retrieved and were also used for backward calculations. As none of the surveys conducted under BNHA addressed the years 1999 and 2003, expenditure data for the missing years were imputed taking the average of the preceding and the following year (e.g. 1998 and 2000 where 1999 is the missing year), two data periods that served as the approximation for the missing year.
- In the NGO survey in 1997, effort was expended to estimate sampling bias due to non-sampling error. Based on secondary information and discussions with administrative officials from the NGO Bureau and Department of Social Welfare, it has been estimated that in 2007 there were approximately 444 NGOs registered with the NGO Bureau and another 3,732 NGOs registered with the Department of Social Welfare working in the health sector. The number of NGOs working in the health sector for both groups was also estimated for other years using the same methodology.
- For final estimates, all NGO surveyed under all three rounds of BNHA were classified into two groups based on their registration status. The number of NGOs that are registered with the NGO Bureau were blown up by using the estimated universe of NGO bureau registered NGOs. Similarly, the number of NGOs that are registered with the Department of Social Welfare was blown up using the estimated universe of the Department of Social Welfare registered NGOs.

- Unlike the preceding rounds of BNHA, under NHA3, multiple data sources were used to derive the final estimates of NGO spending in healthcare activities. Data sources included: (i) BBS' HIES; (ii) Bangladesh National Accounts prepared by the Ministry of Planning (iii) Development Partners Health Expenditure through NGOs.

Health Insurance

Information on health insurance premiums collected from users and claims paid was directly collected from health insurance companies. For NHA estimates, claims paid to the clients by insurance companies are shown as expenditure on health. The balance of total premium collection minus total claim paid is shown as administrative expenditure of the insurance companies.

Private enterprises health expenditure

Alike earlier two rounds of NHA, attempts were made in estimating private enterprises expenditure on health through a sample survey. Responses from the private companies were very poor and could not be used for statistical analysis. In the absence of reliable data for the period 2003 to 2007, estimates for that period is made by extrapolation using earlier data.

Western Medicines sold through retail outlets (excludes Ayurvedic, Homeopathic)

- Medicine expenditure constitutes the bulk of household OOP expenditure. Multiple data sources were considered and used in the estimation effort. Data sets studied extensively includes: (i) a 2008 IMS survey estimates of pharmacy sales; (ii) National Accounts derived estimates; (iii) data from several HIES efforts; (iv) Health and Demographic Survey (HDS) data; (v) Morbidity and Health Status Survey (MHSS) data; and (vi) Director General of Health, MOHFW estimates of medicine production.
- To assess consistency, reliability as well as comparability between alternate data sources, expenditure on medicine from these as a percent of aggregate household consumption expenditure have been studied and compared. Indirect estimates based on ratio of household consumption from household survey were also used to derive annualized adjusted expenditure on medicine. After a thorough review of all available datasets the NHA team decided that IMS pharmacy sales and HIES 12 month health expenditure recall data on medicine expenditure are the most reliable and detailed. Accordingly, these two datasets were used in estimating household OOP on drugs.
- Following the OECD OOP analysis guideline, interpolation and extrapolation, time series nominal OOP, adjusted (using aggregate household consumption expenditure as a weight) and unadjusted estimates, for 1997–2007 on medicine have been

developed for the above discussed data sources. Finally, averages of these ratios were applied to the National Account reported private consumption expenditure to approximate OOP expenditure on medicine.

Private Ambulatory and Ancillary Providers

- Non-hospital OOP expenditure made by the household as consultation fees are estimated using a combination of HIES data and NHA3 expenditure estimates from alternate data sources on medicine. The same estimation procedure was followed in estimating the cost of conducting diagnostic, imaging and pathological lab services. In estimating the private ambulatory and ancillary service provider expenditure; HIES is the only dataset that was able to provide estimates on: (i) Private doctors and government doctors doing private practice; (ii) Homeopathic and Ayurvedic treatment; (iii) Dental service; Diagnostic, Imaging and Pathological lab service; and (iv) Other medical goods like Spectacles, Hearing aids and Crutches.
- As there were no alternate datasets to assess consistency and reliability of HIES direct estimates of Private Ambulatory and Ancillary services, the OECD guideline for estimation using single source data was followed. Differences between HIES direct estimates of medicine with NHA3 estimates were measured for each round of HIES data. This percentage difference was subsequently applied to HIES direct estimates to derive the final figures. Using the three survey points as base (1995, 2000 and 2005), ratios for the in-between years was imputed using a linear growth trend for 1997–2005. The same growth trend was also applied in computing estimates for years beyond 2005. Finally, these ratios were applied to the National Account reported private consumption expenditure to approximate OOP expenditure on private hospitals and clinics.

Annex III: Statistical Tables

Table C1: Total Health Expenditure According to SHA in Current and Constant Prices 1997-2007

Year	Amount (Taka Million)		Growth rate over previous year (%)	
	Current	Constant (a)	Current	Constant
1997	47,904	73,176		
1998	52,751	77,713	10.1	6.2
1999	58,451	83,157	10.8	7.0
2000	64,657	90,619	10.6	9.0
2001	73,051	101,667	13.0	12.2
2002	81,670	109,893	11.8	8.1
2003	87,883	113,509	7.6	3.3
2004	101,035	125,145	15.0	10.3
2005	115,815	134,599	14.6	7.6
2006	136,995	150,435	18.3	11.8
2007	158,667	158,667	15.8	5.5
Average annual growth rate				
1998-2002	66,116.1	92,609.6	11.3	8.5
2003-2007	120,079.0	136,471.0	14.3	7.7
1998-2007	93,097.5	114,540.3	12.8	8.1

Note: Constant price health expenditure are expressed in terms of 2007 prices

Source: Bangladesh Health Accounts Database

Table C2: Total Health Expenditure by ICHA Provider and Year

ICHA Code	Provider	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
HP.1	Hospitals	8,412	9,339	11,000	13,958	14,675	17,372	20,317	25,293	30,676	39,583	42,920
HP.1.1	General hospitals	7,829	8,730	10,349	13,201	14,074	16,590	19,305	24,107	29,111	37,364	41,390
HP.1.2	Mental health and substance abuse hospitals	29	31	34	44	47	60	75	76	70	66	80
HP.1.3	Specialty (other than mental health and substance abuse hospitals)	553	578	617	713	554	723	937	1,110	1,494	2,154	1,450
HP.3	Providers of ambulatory health care	11,690	12,995	14,582	15,604	21,575	25,082	24,480	27,423	27,449	28,681	35,014
HP.3.1	Offices of other health practitioners	2,957	3,360	3,849	4,348	4,728	5,155	5,710	6,367	7,168	8,183	9,461
HP.3.2	Offices of dentists	64	77	92	109	124	141	163	189	220	260	311
HP.3.3	Offices of other health practitioners	889	963	1,053	1,133	1,197	1,264	1,359	1,467	1,603	1,771	1,987
HP.3.4.1	Family planning centers	3,461	3,686	3,785	3,967	8,255	10,226	7,547	9,134	7,524	8,222	11,380
HP.3.4.9	Outpatient care centers	2,772	3,004	3,540	3,410	4,313	4,977	5,847	4,662	4,697	3,273	4,227
HP.3.5	Medical and diagnostic laboratories	1,417	1,744	2,136	2,544	2,844	3,171	3,597	4,086	4,695	5,452	6,429
HP.3.6	Providers of home health care services	129	160	127	94	114	148	256	1,519	1,543	1,521	1,219
HP.4	Retail sale and other providers of medical goods	21,212	23,488	25,832	28,563	31,343	34,550	38,052	41,914	49,809	57,241	69,147
HP.4.1	Dispensing chemists	20,651	22,874	25,153	27,825	30,350	33,301	36,548	40,155	47,795	54,788	66,115
HP.4.2	Retail sale and other suppliers of optical glasses and other vision products	552	604	668	727	947	1,167	1,388	1,608	1,828	2,247	2,804
HP.4.3	Retail sale and other suppliers of hearing aids	8	9	9	9	43	77	112	146	180	198	218
HP.4.4	Retail sale and other suppliers of medical appliances (other than optical goods and hearing aids)	1	2	2	2	3	4	5	6	6	8	10
HP.5	Provision and administration of public health programs	4,719	4,960	4,927	5,021	3,748	2,769	2,696	3,075	3,907	5,112	4,250
HP.5	Provision and administration of public health programs	4,719	4,960	4,927	5,021	3,748	2,769	2,696	3,075	3,907	5,112	4,250
HP.6	General health administration and insurance	1,056	1,115	1,219	470	778	711	972	1,757	2,425	2,069	1,837
HP.6.1	Government administration of health	1,045	1,103	1,207	451	717	647	902	1,682	2,310	1,976	1,744
HP.6.9	Other (private) insurance	11	12	12	20	61	64	70	76	115	93	93
HP.7	Other industries (rest of the economy)	812	852	890	1,039	930	1,185	1,364	1,571	1,545	4,306	5,499
HP.7.1	Establishments as providers of occupational health care services	642	676	707	740	793	833	883	937	996	1,138	1,274
HP.7.9	All other industries as secondary producers of health care	171	176	182	299	137	352	482	634	549	3,169	4,225
HP.9	Rest of the world	2	2	2	2	2	-	2	2	4	3	-
HP.9	Rest of the World	2	2	2	2	2	-	2	2	4	3	-
Total	THE as per SHA definition	47,904	52,751	58,451	64,657	73,051	81,670	87,883	101,035	115,815	136,995	158,667

Table C3: Percentage Distribution of Total Health Expenditure by ICHA Provider and Year

ICHA Code	Provider	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
HP.1	Hospitals	17.6%	17.7%	18.8%	21.6%	20.1%	21.3%	23.1%	25.0%	26.5%	28.9%	27.1%
HP.1.1	General hospitals	16.3%	16.5%	17.7%	20.4%	19.3%	20.3%	22.0%	23.9%	25.1%	27.3%	26.1%
HP.1.2	Mental health and substance abuse hospitals	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
HP.1.3	Specialty (other than mental health and substance abuse hospitals)	1.2%	1.1%	1.1%	1.1%	0.8%	0.9%	1.1%	1.1%	1.3%	1.6%	0.9%
HP.3	Providers of ambulatory health care	24.4%	24.6%	24.9%	24.1%	29.5%	30.7%	27.9%	27.1%	23.7%	20.9%	22.1%
HP.3.1	Offices of other health practitioners	6.2%	6.4%	6.6%	6.7%	6.5%	6.3%	6.5%	6.3%	6.2%	6.0%	6.0%
HP.3.2	Offices of dentists	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
HP.3.3	Offices of other health practitioners	1.9%	1.8%	1.8%	1.8%	1.6%	1.5%	1.5%	1.5%	1.4%	1.3%	1.3%
HP.3.4.1	Family planning centers	7.2%	7.0%	6.5%	6.1%	11.3%	12.5%	8.6%	9.0%	6.5%	6.0%	7.2%
HP.3.4.9	Outpatient care centers	5.8%	5.7%	6.1%	5.3%	5.9%	6.1%	6.7%	4.6%	4.1%	2.4%	2.7%
HP.3.5	Medical and diagnostic laboratories	3.0%	3.3%	3.7%	3.9%	3.9%	3.9%	4.1%	4.0%	4.1%	4.0%	4.1%
HP.3.6	Providers of home health care services	0.3%	0.3%	0.2%	0.1%	0.2%	0.2%	0.3%	1.5%	1.3%	1.1%	0.8%
HP.4	Retail sale and other providers of medical goods	44.3%	44.5%	44.2%	44.2%	42.9%	42.3%	43.3%	41.5%	43.0%	41.8%	43.6%
HP.4.1	Dispensing chemists	43.1%	43.4%	43.0%	43.0%	41.5%	40.8%	41.6%	39.7%	41.3%	40.0%	41.7%
HP.4.2	Retail sale and other suppliers of optical glasses and other vision products	1.2%	1.1%	1.1%	1.1%	1.3%	1.4%	1.6%	1.6%	1.6%	1.6%	1.8%
HP.4.3	Retail sale and other suppliers of hearing aids	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%
HP.4.4	Retail sale and other suppliers of medical appliances (other than optical goods and hearing aids)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HP.5	Provision and administration of public health programs	9.9%	9.4%	8.4%	7.8%	5.1%	3.4%	3.1%	3.0%	3.4%	3.7%	2.7%
HP.5	Provision and administration of public health programs	9.9%	9.4%	8.4%	7.8%	5.1%	3.4%	3.1%	3.0%	3.4%	3.7%	2.7%
HP.6	General health administration and insurance	2.2%	2.1%	2.1%	0.7%	1.1%	0.9%	1.1%	1.7%	2.1%	1.5%	1.2%
HP.6.1	Government administration of health	2.2%	2.1%	2.1%	0.7%	1.0%	0.8%	1.0%	1.7%	2.0%	1.4%	1.1%
HP.6.9	Other (private) insurance	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
HP.7	Other industries (rest of the economy)	1.7%	1.6%	1.5%	1.6%	1.3%	1.5%	1.6%	1.6%	1.3%	3.1%	3.5%
HP.7.1	Establishments as providers of occupational health care services	1.3%	1.3%	1.2%	1.1%	1.1%	1.0%	1.0%	0.9%	0.9%	0.8%	0.8%
HP.7.9	All other industries as secondary producers of health care	0.4%	0.3%	0.3%	0.5%	0.2%	0.4%	0.5%	0.6%	0.5%	2.3%	2.7%
HP.9	Rest of the world	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HP.9	Rest of the World	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	THE as per SHA definition	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table C4: Total Health Expenditure by ICHA Function and Year

ICHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
HC.1	Services of curative care	12,570	14,153	16,156	18,376	21,383	23,143	26,105	30,656	33,117	39,740	46,005
HC.1.1	Inpatient curative care	5,065	5,709	6,607	7,792	8,939	10,157	11,820	14,531	15,855	19,333	22,772
HC.1.3.1	Basic medical and diagnostic services	3,259	3,627	3,859	4,172	4,776	5,337	5,437	5,974	6,140	7,686	8,446
HC.1.3.2	Outpatient dental care	64	77	92	109	124	152	178	203	238	282	336
HC.1.3.9	All other outpatient curative care	4,182	4,740	5,597	6,303	7,544	7,498	8,669	9,948	10,883	12,439	14,450
HC.2	Services of rehabilitative care	126	132	140	150	99	124	136	156	162	171	209
HC.2.1	Inpatient rehabilitative care	52	55	61	69	71	82	101	114	115	123	153
HC.2.3	Outpatient rehabilitative care	74	77	79	81	28	41	35	42	47	48	56
HC.4	Ancillary services to health care	1,420	1,746	2,228	2,715	3,026	3,423	3,976	4,593	5,447	6,564	7,689
HC.4.1	Clinical laboratory	3	2	92	171	183	252	379	507	752	1,112	1,260
HC.4.2	Diagnostic imaging	1,417	1,744	2,136	2,544	2,844	3,171	3,597	4,086	4,695	5,452	6,429
HC.5	Medical goods dispensed to outpatients	21,674	23,977	26,565	29,229	32,173	35,604	38,744	45,199	52,547	58,833	74,237
HC.5.1.1	Prescribed medicines	21,113	23,363	25,887	28,491	31,180	34,355	37,240	43,440	50,532	56,380	71,205
HC.5.2.1	Glasses and other vision products	552	604	668	727	947	1,167	1,388	1,608	1,828	2,247	2,804
HC.5.2.2	Orthopaedic appliances and other prosthetics	1	2	2	2	3	4	5	6	7	8	10
HC.5.2.3	Hearing aids	8	9	9	9	43	77	112	146	180	198	218
HC.6	Prevention and public health services	7,438	7,918	8,561	9,090	12,696	14,779	13,865	13,663	14,247	17,637	18,076
HC.6.1	Maternal and child health; family planning and counseling	6,583	6,899	7,608	8,125	11,158	13,081	11,810	11,572	11,393	14,242	14,948
HC.6.2	School health services	8	8	9	9	10	10	11	12	12	14	17
HC.6.3	Prevention of communicable diseases	158	162	169	177	168	181	310	235	324	771	655
HC.6.3.2	Other prevention of communicable diseases	1	1	1	1	0	48	105	13	470	653	3
HC.6.4	Prevention of non-communicable diseases	-	-	-	-	-	-	-	8	56	99	131
HC.6.5	Occupational health care	53	55	56	57	438	420	282	169	54	83	75
HC.6.9	All other miscellaneous public health services	636	793	718	721	922	1,039	1,347	1,655	1,937	1,776	2,246
HC.7	Health administration and health insurance	1,342	1,387	1,262	1,637	1,367	1,654	2,106	1,570	1,730	2,095	2,320
HC.7.1.1	General government administration of health (except social security)	1,331	1,375	1,250	1,617	1,306	1,590	2,036	1,494	1,615	2,002	2,227
HC.7.2.2	Health administration and health insurance: other private	11	12	12	20	61	64	70	76	115	93	93
HCR 1	Capital formation of healthcare provider institutions	3,333	3,438	3,539	3,460	2,307	2,943	2,951	5,198	8,565	11,955	10,130
	THE as per SHA definition	47,904	52,751	58,451	64,657	73,051	81,670	87,883	101,035	115,815	136,995	158,667

Table C5: Percentage Distribution of Total Health Expenditure by ICHA Function and Year

ICHA Code	Function	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
HC.1	Services of curative care	26.2%	26.8%	27.6%	28.4%	29.3%	28.3%	29.7%	30.3%	28.6%	29.0%	29.0%
HC.1.1	Inpatient curative care	10.6%	10.8%	11.3%	12.1%	12.2%	12.4%	13.4%	14.4%	13.7%	14.1%	14.4%
HC.1.3.1	Basic Medical and Diagnostic Services	6.8%	6.9%	6.6%	6.5%	6.5%	6.5%	6.2%	5.9%	5.3%	5.6%	5.3%
HC.1.3.2	Outpatient Dental Care	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
HC.1.3.9	All other specialized health care	8.7%	9.0%	9.6%	9.7%	10.3%	9.2%	9.9%	9.8%	9.4%	9.1%	9.1%
HC.2	Services of rehabilitative care	0.3%	0.3%	0.2%	0.2%	0.1%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
HC.2.1	Services of rehabilitative care	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
HC.2.3	Day cases of rehabilitative care	0.2%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
HC.4	Ancillary services to health care	3.0%	3.3%	3.8%	4.2%	4.1%	4.2%	4.5%	4.5%	4.7%	4.8%	4.8%
HC.4.1	Clinical laboratory	0.0%	0.0%	0.2%	0.3%	0.3%	0.3%	0.4%	0.5%	0.6%	0.8%	0.8%
HC.4.2	Diagnostic imaging	3.0%	3.3%	3.7%	3.9%	3.9%	3.9%	4.1%	4.0%	4.1%	4.0%	4.1%
HC.5	Medical goods dispensed to outpatients	45.2%	45.5%	45.4%	45.2%	44.0%	43.6%	44.1%	44.7%	45.4%	42.9%	46.8%
HC.5.1.1	Prescribed medicines	44.1%	44.3%	44.3%	44.1%	42.7%	42.1%	42.4%	43.0%	43.6%	41.2%	44.9%
HC.5.2.1	Glasses and other vision products	1.2%	1.1%	1.1%	1.1%	1.3%	1.4%	1.6%	1.6%	1.6%	1.6%	1.8%
HC.5.2.2	Orthopaedic appliances and other prosthetics	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HC.5.2.3	Hearing aids	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%
HC.6	Prevention and public health services	15.5%	15.0%	14.6%	14.1%	17.4%	18.1%	15.8%	13.5%	12.3%	12.9%	11.4%
HC.6.1	Maternal and child health; family planning and counseling	13.7%	13.1%	13.0%	12.6%	15.3%	16.0%	13.4%	11.5%	9.8%	10.4%	9.4%
HC.6.2	School health services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HC.6.3	Prevention of communicable diseases	0.3%	0.3%	0.3%	0.3%	0.2%	0.2%	0.4%	0.2%	0.3%	0.6%	0.4%
HC.6.3.2	Other prevention of communicable diseases	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.4%	0.5%	0.0%
HC.6.4	Prevention of non-communicable diseases	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
HC.6.5	Occupational health care	0.1%	0.1%	0.1%	0.1%	0.6%	0.5%	0.3%	0.2%	0.0%	0.1%	0.0%
HC.6.9	All other miscellaneous public health services	1.3%	1.5%	1.2%	1.1%	1.3%	1.3%	1.5%	1.6%	1.7%	1.3%	1.4%
HC.7	Health administration and health insurance	2.8%	2.6%	2.2%	2.5%	1.9%	2.0%	2.4%	1.6%	1.5%	1.5%	1.5%
HC.7.1.1	General gov. admin. of health (except social security)	2.8%	2.6%	2.1%	2.5%	1.8%	1.9%	2.3%	1.5%	1.4%	1.5%	1.4%
HC.7.2.2	Health admin. and health insurance: social insurance	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
HCR 1	Capital formation of healthcare provider institutions	7.0%	6.5%	6.1%	5.4%	3.2%	3.6%	3.4%	5.1%	7.4%	8.7%	6.4%
	THE as per SHA definition	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Table C6: Total Health Expenditure by ICHA Financing Agent and Year

Code	Funding Source	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
BF1	General Government	17,682	18,341	19,292	20,217	23,128	25,223	24,810	29,316	29,918	38,696	41,318
BF1.1.1.	Ministry of Health and Family Welfare	16,979	17,611	18,508	19,456	22,339	24,405	23,955	28,446	29,012	37,690	40,096
BF1.1.1.1	Revenue Budget	7,991	8,433	9,235	9,994	10,800	12,468	13,472	15,046	17,640	19,997	23,073
BF1.1.1.2	Development Budget (ADP)	8,989	9,178	9,273	9,462	11,539	11,937	10,483	13,400	11,372	17,693	17,022
	All Other Ministries	702	730	783	761	790	818	855	870	907	1,005	1,222
BF1.1.3	Ministry of Home Affairs	68	69	107	71	61	63	77	76	80	91	264
BF1.1.6	All Other Ministries and Divisions	444	453	453	455	476	480	482	481	470	525	549
BF1.1.7	Local Government	191	208	223	235	253	275	296	313	356	390	409
BF2	Private Sector	28,683	32,344	36,407	40,648	45,309	50,865	56,754	63,511	77,209	89,474	106,877
BF2.2	Private Insurance (Exc. Social Insurance)	35	41	47	54	97	117	142	167	224	256	314
BF2.4	Households	27,573	31,055	35,071	38,719	43,456	48,944	54,461	61,078	74,506	86,419	103,459
BF2.5	Non-Profit Institutions/NGOs	548	685	849	1,019	1,260	1,265	1,422	1,579	1,765	1,954	2,092
BF2.6	Corporations and Autonomous Bodies	562	605	487	910	594	657	871	854	937	1,100	1,325
BF3	Rest of the World	2,300	2,875	3,688	4,578	5,659	6,772	8,004	9,235	9,734	10,530	12,391
BF3	Rest of the World	2,300	2,875	3,688	4,578	5,659	6,772	8,004	9,235	9,734	10,530	12,391
Total	Total Health Expenditure (THE)	48,664	53,561	59,386	65,443	74,097	82,861	89,567	102,062	116,861	138,699	160,585

Table C7: Percentage Distribution of Total Health Expenditure by ICHA Financing Agent and Year

Code	Funding Source	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
BF1	General Government	36.33%	34.24%	32.48%	30.89%	31.21%	30.44%	27.70%	28.72%	25.60%	27.90%	25.73%
BF1.1.1.	Ministry of Health and Family Welfare	34.89%	32.88%	31.17%	29.73%	30.15%	29.45%	26.75%	27.87%	24.83%	27.17%	24.97%
BF1.1.1.1	Revenue Budget	16.42%	15.75%	15.55%	15.27%	14.58%	15.05%	15.04%	14.74%	15.09%	14.42%	14.37%
BF1.1.1.2	Development Budget (ADP)	18.47%	17.14%	15.61%	14.46%	15.57%	14.41%	11.70%	13.13%	9.73%	12.76%	10.60%
	All Other Ministries	1.44%	1.36%	1.32%	1.16%	1.07%	0.99%	0.95%	0.85%	0.78%	0.72%	0.76%
BF1.1.3	Ministry of Home Affairs	0.14%	0.13%	0.18%	0.11%	0.08%	0.08%	0.09%	0.07%	0.07%	0.07%	0.16%
BF1.1.6	All Other Ministries and Divisions	0.91%	0.85%	0.76%	0.70%	0.64%	0.58%	0.54%	0.47%	0.40%	0.38%	0.34%
BF1.1.7	Local Government	0.39%	0.39%	0.38%	0.36%	0.34%	0.33%	0.33%	0.31%	0.30%	0.28%	0.25%
BF2	Private Sector	58.94%	60.39%	61.30%	62.11%	61.15%	61.39%	63.36%	62.23%	66.07%	64.51%	66.55%
BF2.2	Private Insurance (Excl. Social Insurance)	0.07%	0.08%	0.08%	0.08%	0.13%	0.14%	0.16%	0.16%	0.19%	0.18%	0.20%
BF2.4	Households	56.66%	57.98%	59.06%	59.17%	58.65%	59.07%	60.80%	59.84%	63.76%	62.31%	64.43%
BF2.5	Non-Profit Institutions/NGOs	1.13%	1.28%	1.43%	1.56%	1.70%	1.53%	1.59%	1.55%	1.51%	1.41%	1.30%
BF2.6	Corporations and Autonomous Bodies	1.15%	1.13%	0.82%	1.39%	0.80%	0.79%	0.97%	0.84%	0.80%	0.79%	0.83%
BF3	Rest of the World	4.73%	5.37%	6.21%	7.00%	7.64%	8.17%	8.94%	9.05%	8.33%	7.59%	7.72%
BF3	Rest of the World	4.73%	5.37%	6.21%	7.00%	7.64%	8.17%	8.94%	9.05%	8.33%	7.59%	7.72%
Total	Total Health Expenditure (THE)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Table C8: Cross Classification of Total Health Expenditure by ICHA Function and Provider, 2007 (Million Taka)

		General hospitals	Mental health and substance abuse hospitals	Specialty (other than mental health and substance abuse hospitals)	Offices of other health practitioners	Offices of dentists	Offices of other health practitioners	Family planning centers	Outpatient care centers	Medical and diagnostic laboratories	Providers of home health care services
ichahf		HP.1.1	HP.1.2	HP.1.3	HP.3.1	HP.3.2	HP.3.3	HP.3.4.1	HP.3.4.9	HP.3.5	HP.3.6
HC.1	Services of curative care	30,666	-	896	9,416	311	1,987	-	1,037	-	511
HC.1.1	Inpatient curative care	21,816	-	806	-	-	-	-	-	-	-
HC.1.3.1	Basic Medical and Diagnostic Services	5,419	-	64	910	-	179	-	333	-	511
HC.1.3.2	Outpatient Dental Care	-	-	25	-	311	-	-	-	-	-
HC.1.3.9	All other specialized health care	3,431	-	-	8,506	-	1,808	-	705	-	-
HC.2	Services of rehabilitative care	17	77	111	-	-	-	-	2	-	3
HC.2.1	Services of rehabilitative care	14	77	63	-	-	-	-	-	-	-
HC.2.3	Day cases of rehabilitative care	3	-	49	-	-	-	-	2	-	3
HC.4	Ancillary services to health care	1,260	-	-	-	-	-	-	-	6,429	-
HC.4.1	Clinical laboratory	1,260	-	-	-	-	-	-	-	-	-
HC.4.2	Diagnostic imaging	-	-	-	-	-	-	-	-	6,429	-
HC.5	Medical goods dispensed to outpatients	1,259	3	65	15	-	-	3,954	-	-	3
HC.5.1.1	Prescribed medicines	1,259	3	65	15	-	-	3,954	-	-	3
HC.5.2.1	Glasses and other vision products	-	-	-	-	-	-	-	-	-	-
HC.5.2.2	Orthopaedic appliances and other prosthetics	-	-	0	-	-	-	-	-	-	-
HC.5.2.3	Hearing aids	-	-	-	-	-	-	-	-	-	-
HC.6	Prevention and public health services	3,731	-	4	30	-	-	7,191	3,188	-	700
HC.6.1	Maternal and child health; family planning and counseling	3,460	-	4	-	-	-	7,191	3,188	-	700
HC.6.2	School health services	-	-	-	17	-	-	-	-	-	-
HC.6.3	Prevention of communicable diseases	208	-	-	14	-	-	-	-	-	-
HC.6.3.2	Other prevention of communicable diseases	-	-	-	-	-	-	-	-	-	-
HC.6.4	Prevention of non-communicable diseases	-	-	-	-	-	-	-	-	-	-
HC.6.5	Occupational health care	21	-	-	-	-	-	-	-	-	-
HC.6.9	All other miscellaneous public health services	42	-	-	-	-	-	-	-	-	-
HC.7	Health administration and health insurance	179	-	-	-	-	-	172	-	-	-
HC.7.1.1	General government administration of health (except social security)	179	-	-	-	-	-	172	-	-	-
HC.7.2.2	Health administration and health insurance: social insurance	-	-	-	-	-	-	-	-	-	-
HCR 1	Capital formation of healthcare provider institutions	4,278	0	374	1	-	-	63	0	-	1
Total		42,149	80	1,450	9,461	311	1,987	10,342	706	6,429	7,585

Table C8: Cross Classification of Total Health Expenditure by ICHA Function and Provider, 2007 (Million Taka) (Contd.)

		Dispensing chemists	Retail sale and other suppliers of optical glasses and other vision products	Retail sale and other suppliers of hearing aids	Retail sale and other suppliers of medical appliances (other than optical goods and hearing aids)	Provision and administration of public health programs	Government administration of health	Other (private) insurance	General government administration of health (except social security)	All other industries as secondary producers of health care	Total
ICHA Function		HP.4.1	HP.4.2	HP.4.3	HP.4.4	HP.5	HP.6.1	HP.6.9	HP.7.1	HP.7.9	
HC.1	Services of curative care	0	-	-	-	-	-	-	1,181	-	46,005
HC.1.1	Inpatient curative care	-	-	-	-	-	-	-	150	-	22,772
HC.1.3.1	Basic Medical and Diagnostic Services	0	-	-	-	-	-	-	1,031	-	8,446
HC.1.3.2	Outpatient Dental Care	-	-	-	-	-	-	-	-	-	336
HC.1.3.9	All other specialized health care	-	-	-	-	-	-	-	-	-	14,450
HC.2	Services of rehabilitative care	-	-	-	-	-	-	-	-	-	209
HC.2.1	Services of rehabilitative care	-	-	-	-	-	-	-	-	-	153
HC.2.3	Day cases of rehabilitative care	-	-	-	-	-	-	-	-	-	56
HC.4	Ancillary services to health care	(0)	-	-	-	-	-	-	-	-	7,689
HC.4.1	Clinical laboratory	(0)	-	-	-	-	-	-	-	-	1,260
HC.4.2	Diagnostic imaging	-	-	-	-	-	-	-	-	-	6,429
HC.5	Medical goods dispensed to outpatients	65,515	2,804	218	10	65	108	-	-	218	74,237
HC.5.1.1	Prescribed medicines	65,515	-	-	-	65	108	-	-	218	71,205
HC.5.2.1	Glasses and other vision products	-	2,804	-	-	-	-	-	-	-	2,804
HC.5.2.2	Orthopaedic appliances and other prosthetics	-	-	-	10	-	-	-	-	-	10
HC.5.2.3	Hearing aids	-	-	218	-	-	-	-	-	-	218
HC.6	Prevention and public health services	-	-	-	-	3,136	3	-	93	-	18,076
HC.6.1	Maternal and child health; family planning and counseling	-	-	-	-	385	-	-	21	-	14,948
HC.6.2	School health services	-	-	-	-	-	-	-	-	-	17
HC.6.3	Prevention of communicable diseases	-	-	-	-	398	-	-	36	-	655
HC.6.3.2	Other prevention of communicable diseases	-	-	-	-	3	-	-	-	-	3
HC.6.4	Prevention of non-communicable diseases	-	-	-	-	131	-	-	-	-	131
HC.6.5	Occupational health care	-	-	-	-	16	-	-	37	-	75
HC.6.9	All other miscellaneous public health services	-	-	-	-	2,201	3	-	-	-	2,246
HC.7	Health administration and health insurance	600	-	-	-	827	449	93	-	-	2,320
HC.7.1.1	General government administration of health (except social security)	600	-	-	-	827	449	-	-	-	2,227
HC.7.2.2	Health administration and health insurance: social insurance	-	-	-	-	-	-	93	-	-	93
HCR 1	Capital formation of healthcare provider institutions	-	-	-	-	222	1,184	-	-	4,007	10,130
Total		66,115	2,804	218	10	4,250	1,744	93	1,274	4,225	158,667

Table C9: Cross Classification of Total Health Expenditure by ICHA Provider and Financing Agent, 2007

		Central government	Local / municipal government	Private household's out-of-pocket expenditures	Non-profit institutions serving households	Corporations (other than health insurance)	Rest of the World	
HP.1	Hospitals	19,024	409	16,393	857	221	6,016	42,920
HP.1.1	General hospitals	17,494	409	16,393	857	221	6,016	41,390
HP.1.2	Mental health and substance abuse hospitals	80	-	-	-	-	-	80
HP.1.3	Speciality (other than mental health and substance abuse hospitals)	1,450	-	-	-	-	-	1,450
HP.3	Providers of ambulatory health care	11,713	-	17,926	867	-	4,508	35,014
HP.3.1	Offices of other health practitioners	262	-	9,199	-	-	-	9,461
HP.3.2	Offices of dentists	-	-	311	-	-	-	311
HP.3.3	Offices of other health practitioners	-	-	1,987	-	-	-	1,987
HP.3.4.1	Family planning centers	10,040	-	-	209	-	1,131	11,380
HP.3.4.9	Outpatient care centers	706	-	-	344	-	3,176	4,227
HP.3.5	Medical and diagnostic laboratories	-	-	6,429	-	-	-	6,429
HP.3.6	Providers of home health care services	705	-	-	314	-	200	1,219
HP.4	Retail sale and other providers of medical goods	-	-	68,547	0	600	-	69,147
HP.4.1	Dispensing chemists	-	-	65,515	0	600	-	66,115
HP.4.2	Retail sale and other suppliers of optical glasses and other vision products	-	-	2,804	-	-	-	2,804
HP.4.3	Retail sale and other suppliers of hearing aids	-	-	218	-	-	-	218
HP.4.4	Retail sale and other suppliers of medical appliances (other than optical goods and hearing aids)	-	-	10	-	-	-	10
HP.5	Provision and administration of public health programs	2,048	-	-	366	-	1,835	4,250
HP.5	Provision and administration of public health programs	2,048	-	-	366	-	1,835	4,250
HP.6	General health administration and insurance	1,744	-	-	-	93	-	1,837
HP.6.1	Government administration of health	1,744	-	-	-	-	-	1,744
HP.6.9	Other (private) insurance	-	-	-	-	93	-	93
HP.7	Other industries (rest of the economy)	4,773	-	-	-	725	-	5,499
HP.7.1	Establishments as providers of occupational health care services	549	-	-	-	725	-	1,274
HP.7.9	All other industries as secondary producers of health care	4,225	-	-	-	-	-	4,225
Total		39,303	409	102,866	2,091	1,639	12,359	158,667

Table C10: Cross Classification of Total Health Expenditure by ICHA Function and Financing Agent, 2007

		Central government	Local / municipal government	Private household's out-of-pocket expenditures	Non-profit institutions serving households	Corporations (other than health insurance)	Rest of the World	
HC.1	Services of curative care	13,274	189	23,895	1,234	946	6,466	46,005
HC.1.1	Inpatient curative care	8,330	116	11,374	339	221	2,392	22,772
HC.1.3.1	Basic Medical and Diagnostic Services	4,079	73	2,031	469	725	1,068	8,446
HC.1.3.2	Outpatient Dental Care	25	-	311	-	-	-	336
HC.1.3.9	All other specialized health care	839	-	10,180	426	-	3,006	14,450
HC.2	Services of rehabilitative care	188	-	-	4	-	17	209
HC.2.1	Services of rehabilitative care	139	-	-	2	-	12	153
HC.2.3	Day cases of rehabilitative care	49	-	-	2	-	5	56
HC.4	Ancillary services to health care	-	-	7,689	-	-	-	7,689
HC.4.1	Clinical laboratory	-	-	1,260	-	-	-	1,260
HC.4.2	Diagnostic imaging	-	-	6,429	-	-	-	6,429
HC.5	Medical goods dispensed to outpatients	5,690	-	68,547	-	-	-	74,237
HC.5.1.1	Prescribed medicines	5,690	-	65,515	-	-	-	71,205
HC.5.2.1	Glasses and other vision products	-	-	2,804	-	-	-	2,804
HC.5.2.2	Orthopaedic appliances and other prosthetics	0	-	10	-	-	-	10
HC.5.2.3	Hearing aids	-	-	218	-	-	-	218
HC.6	Prevention and public health services	11,127	220	-	853	-	5,875	18,076
HC.6.1	Maternal and child health; family planning and counseling	10,415	7	-	487	-	4,040	14,948
HC.6.2	School health services	17	-	-	-	-	-	17
HC.6.3	Prevention of communicable diseases	482	173	-	-	-	-	655
HC.6.3.2	Other prevention of communicable diseases	3	-	-	-	-	-	3
HC.6.4	Prevention of non-communicable diseases	131	-	-	-	-	-	131
HC.6.5	Occupational health care	53	21	-	-	-	-	75
HC.6.9	All other miscellaneous public health services	25	19	-	366	-	1,835	2,246
HC.7	Health administration and health insurance	1,627	-	-	-	693	-	2,320
HC.7.1.1	General government admin. of health (except social security)	1,627	-	-	-	600	-	2,227
HC.7.2.2	Health administration and health insurance: social insurance	-	-	-	-	93	-	93
HCR 1	Capital formation of healthcare provider institutions	7,396	-	2,734	-	-	-	10,130
Total		39,303	409	102,866	2,091	1,639	12,359	158,667

Table C11: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 1997

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	1,022	22	0	0	0	11	0	0	0	0	1,056
BP1.1.1.1	1,022	22	0	0	0	0	0	0	0	0	1,045
BP1.9	0	0	0	0	0	11	0	0	0	0	11
BP2	1	4,100	0	0	0	0	0	79	0	539	4,719
BP2.1	1	4,100	0	0	0	0	0	0	0	0	4,101
BP2.3	0	0	0	0	0	0	0	79	0	539	618
BP3	4,935	1,069	68	0	191	24	1,234	215	0	694	8,429
BP3.1	138	0	0	0	0	0	0	0	0	0	138
BP3.2	700	207	0	0	0	0	0	0	0	0	907
BP3.3.1	550	638	0	0	0	0	15	0	0	0	1,203
BP3.3.2	300	16	68	0	191	0	0	0	0	0	574
BP3.3.3	0	0	0	0	0	24	1,219	215	0	694	2,152
BP3.4	2,858	14	0	0	0	0	0	0	0	0	2,872
BP3.5	363	191	0	0	0	0	0	0	0	0	554
BP3.6.1	26	4	0	0	0	0	0	0	0	0	29
BP5	1,537	3,612	0	0	0	0	5,221	254	0	1,067	11,690
BP5.1	107	0	0	0	0	0	2,851	0	0	0	2,957
BP5.2	0	0	0	0	0	0	64	0	0	0	64
BP5.5.1	0	0	0	0	0	0	430	0	0	0	430
BP5.5.2	0	0	0	0	0	0	460	0	0	0	460
BP5.6.1	512	2,369	0	0	0	0	0	77	0	504	3,461
BP5.6.9	919	1,238	0	0	0	0	0	166	0	449	2,772
BP5.7	0	0	0	0	0	0	1,417	0	0	0	1,417
BP5.8	0	5	0	0	0	0	0	11	0	113	129
BP7	0	0	0	0	0	0	20,848	0	364	0	21,212
BP7.1	0	0	0	0	0	0	20,287	0	364	0	20,651
BP7.2	0	0	0	0	0	0	552	0	0	0	552
BP7.3	0	0	0	0	0	0	8	0	0	0	8
BP7.4	0	0	0	0	0	0	1	0	0	0	1
BP8	493	186	0	444	0	0	270	0	198	0	0
BP8.2	0	0	0	444	0	0	0	0	198	0	0
BP8.9	493	186	0	0	0	0	270	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
											0
Total	7,991	8,989	68	444	191	35	27,573	548	562	2,300	48,699

Table C12: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 1998

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	1,081	23	0	0	0	12	0	0	0	0	1,115
BP1.1.1.1	1,081	23	0	0	0	0	0	0	0	0	1,104
BP1.9	0	0	0	0	0	12	0	0	0	0	12
BP2	1	4,186	0	0	0	0	0	99	0	674	4,960
BP2.1	1	4,186	0	0	0	0	0	0	0	0	4,187
BP2.3	0	0	0	0	0	0	0	99	0	674	773
BP3	5,203	1,092	69	0	208	29	1,622	269	0	868	9,359
BP3.1	146	0	0	0	0	0	0	0	0	0	146
BP3.2	740	211	0	0	0	0	0	0	0	0	951
BP3.3.1	581	652	0	0	0	0	15	0	0	0	1,248
BP3.3.2	303	16	69	0	208	0	0	0	0	0	596
BP3.3.3	0	0	0	0	0	29	1,606	269	0	868	2,772
BP3.4	3,022	14	0	0	0	0	0	0	0	0	3,036
BP3.5	384	195	0	0	0	0	0	0	0	0	579
BP3.6.1	27	4	0	0	0	0	0	0	0	0	31
BP5	1,625	3,688	0	0	0	0	6,031	317	0	1,333	12,995
BP5.1	113	0	0	0	0	0	3,247	0	0	0	3,360
BP5.2	0	0	0	0	0	0	77	0	0	0	77
BP5.5.1	0	0	0	0	0	0	513	0	0	0	513
BP5.5.2	0	0	0	0	0	0	450	0	0	0	450
BP5.6.1	541	2,418	0	0	0	0	0	96	0	631	3,686
BP5.6.9	971	1,264	0	0	0	0	0	207	0	562	3,004
BP5.7	0	0	0	0	0	0	1,744	0	0	0	1,744
BP5.8	0	5	0	0	0	0	0	14	0	141	160
BP7	0	0	0	0	0	0	23,106	0	382	0	23,488
BP7.1	0	0	0	0	0	0	22,492	0	382	0	22,874
BP7.2	0	0	0	0	0	0	604	0	0	0	604
BP7.3	0	0	0	0	0	0	9	0	0	0	9
BP7.4	0	0	0	0	0	0	2	0	0	0	2
BP8	522	190	0	453	0	0	296	0	223	0	0
BP8.2	0	0	0	453	0	0	0	0	223	0	0
BP8.9	522	190	0	0	0	0	296	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
											0
Total	8,433	9,178	69	453	208	41	31,055	685	605	2,875	53,602

Table C13: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 1999

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	1,184	23	0	0	0	12	0	0	0	0	1,219
BP1.1.1.1	1,184	23	0	0	0	0	0	0	0	0	1,207
BP1.9	0	0	0	0	0	12	0	0	0	0	12
BP2	2	4,229	0	0	0	0	0	100	0	596	4,927
BP2.1	2	4,229	0	0	0	0	0	0	0	0	4,231
BP2.3	0	0	0	0	0	0	0	100	0	596	696
BP3	5,696	1,103	107	0	223	34	2,087	395	0	1,377	11,022
BP3.1	160	0	0	0	0	0	0	0	0	0	160
BP3.2	811	213	0	0	0	0	0	0	0	0	1,024
BP3.3.1	637	658	0	0	0	0	16	0	0	0	1,311
BP3.3.2	328	16	107	0	223	0	0	0	0	0	674
BP3.3.3	0	0	0	0	0	34	2,071	395	0	1,377	3,877
BP3.4	3,310	14	0	0	0	0	0	0	0	0	3,325
BP3.5	421	197	0	0	0	0	0	0	0	0	618
BP3.6.1	30	4	0	0	0	0	0	0	0	0	34
BP5	1,780	3,726	0	0	0	0	7,006	354	0	1,715	14,582
BP5.1	124	0	0	0	0	0	3,725	0	0	0	3,849
BP5.2	0	0	0	0	0	0	92	0	0	0	92
BP5.5.1	0	0	0	0	0	0	614	0	0	0	614
BP5.5.2	0	0	0	0	0	0	439	0	0	0	439
BP5.6.1	593	2,443	0	0	0	0	0	111	0	638	3,785
BP5.6.9	1,064	1,277	0	0	0	0	0	233	0	965	3,540
BP5.7	0	0	0	0	0	0	2,136	0	0	0	2,136
BP5.8	0	5	0	0	0	0	0	9	0	112	127
BP7	0	0	0	0	0	0	25,599	0	233	0	25,832
BP7.1	0	0	0	0	0	0	24,920	0	233	0	25,153
BP7.2	0	0	0	0	0	0	668	0	0	0	668
BP7.3	0	0	0	0	0	0	9	0	0	0	9
BP7.4	0	0	0	0	0	0	2	0	0	0	2
BP8	571	192	0	453	0	0	378	0	254	0	0
BP8.2	0	0	0	453	0	0	0	0	254	0	0
BP8.9	571	192	0	0	0	0	378	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
											0
Total	9,235	9,273	107	453	223	47	35,071	849	487	3,688	59,433

Table C14: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 2000

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	427	24	0	0	0	20	0	0	0	0	471
BP1.1.1.1	427	24	0	0	0	0	0	0	0	0	451
BP1.9	0	0	0	0	0	20	0	0	0	0	20
BP2	4	4,315	0	0	0	0	0	107	0	597	5,023
BP2.1	4	4,315	0	0	0	0	0	0	0	0	4,319
BP2.3	0	0	0	0	0	0	0	107	0	597	704
BP3	7,529	1,125	71	0	235	34	2,584	521	0	1,884	13,983
BP3.1	255	0	0	0	0	0	0	0	0	0	255
BP3.2	1,132	218	0	0	0	0	0	0	0	0	1,350
BP3.3.1	1,332	672	0	0	0	0	16	0	0	0	2,020
BP3.3.2	354	16	71	0	235	0	0	0	0	0	676
BP3.3.3	0	0	0	0	0	34	2,567	521	0	1,884	5,006
BP3.4	3,903	15	0	0	0	0	0	0	0	0	3,918
BP3.5	513	201	0	0	0	0	0	0	0	0	714
BP3.6.1	40	4	0	0	0	0	0	0	0	0	44
BP5	1,333	3,802	0	0	0	0	7,981	391	0	2,098	15,604
BP5.1	152	0	0	0	0	0	4,196	0	0	0	4,348
BP5.2	0	0	0	0	0	0	109	0	0	0	109
BP5.5.1	0	0	0	0	0	0	716	0	0	0	716
BP5.5.2	0	0	0	0	0	0	416	0	0	0	416
BP5.6.1	702	2,493	0	0	0	0	0	127	0	645	3,967
BP5.6.9	479	1,303	0	0	0	0	0	260	0	1,368	3,410
BP5.7	0	0	0	0	0	0	2,544	0	0	0	2,544
BP5.8	0	5	0	0	0	0	0	5	0	84	94
BP7	0	0	0	0	0	0	27,938	0	625	0	28,563
BP7.1	0	0	0	0	0	0	27,200	0	625	0	27,825
BP7.2	0	0	0	0	0	0	727	0	0	0	727
BP7.3	0	0	0	0	0	0	9	0	0	0	9
BP7.4	0	0	0	0	0	0	2	0	0	0	2
BP8	700	196	0	455	0	0	217	0	285	0	0
BP8.2	0	0	0	455	0	0	0	0	285	0	0
BP8.9	700	196	0	0	0	0	217	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
											0
Total	9,994	9,462	71	455	235	54	38,719	1,019	910	4,578	65,497

Table C15: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 2001

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	236	481	0	0	0	61	0	0	0	0	778
BP1.1.1.1	236	481	0	0	0	0	0	0	0	0	717
BP1.9	0	0	0	0	0	61	0	0	0	0	61
BP2	2	2,852	0	0	0	0	0	126	0	770	3,750
BP2.1	2	2,852	0	0	0	0	0	0	0	0	2,854
BP2.3	0	0	0	0	0	0	0	126	0	770	897
BP3	7,600	665	61	0	253	35	3,433	640	0	2,015	14,703
BP3.1	205	0	0	0	0	0	0	0	0	0	205
BP3.2	1,098	51	0	0	0	0	0	0	0	0	1,149
BP3.3.1	1,396	489	0	0	0	0	24	0	0	0	1,909
BP3.3.2	382	16	61	0	253	0	0	0	0	0	712
BP3.3.3	0	0	0	0	0	35	3,409	640	0	2,015	6,100
BP3.4	3,956	70	0	0	0	0	0	0	0	0	4,026
BP3.5	520	34	0	0	0	0	0	0	0	0	555
BP3.6.1	43	5	0	0	0	0	0	0	0	0	47
BP5	2,266	7,197	0	0	0	0	8,744	493	0	2,873	21,575
BP5.1	147	0	0	0	0	0	4,580	0	0	0	4,728
BP5.2	0	0	0	0	0	0	124	0	0	0	124
BP5.5.1	0	0	0	0	0	0	747	0	0	0	747
BP5.5.2	0	0	0	0	0	0	450	0	0	0	450
BP5.6.1	1,762	5,588	0	0	0	0	0	159	0	747	8,255
BP5.6.9	357	1,608	0	0	0	0	0	329	0	2,018	4,313
BP5.7	0	0	0	0	0	0	2,844	0	0	0	2,844
BP5.8	0	1	0	0	0	0	0	5	0	108	114
BP7	0	0	0	0	0	0	31,067	0	276	0	31,343
BP7.1	0	0	0	0	0	0	30,074	0	276	0	30,350
BP7.2	0	0	0	0	0	0	947	0	0	0	947
BP7.3	0	0	0	0	0	0	43	0	0	0	43
BP7.4	0	0	0	0	0	0	3	0	0	0	3
BP8	693	344	0	476	0	0	212	0	317	0	0
BP8.2	0	0	0	476	0	0	0	0	317	0	0
BP8.9	693	344	0	0	0	0	212	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
											0
Total	10,800	11,539	61	476	253	97	43,456	1,260	594	5,659	74,193

Table C16: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 2002

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	318	329	0	0	0	64	0	0	0	0	711
BP1.1.1.1	318	329	0	0	0	0	0	0	0	0	647
BP1.9	0	0	0	0	0	64	0	0	0	0	64
BP2	2	1,762	0	0	0	0	0	144	0	864	2,772
BP2.1	2	1,762	0	0	0	0	0	0	0	0	1,764
BP2.3	0	0	0	0	0	0	0	144	0	864	1,008
BP3	8,162	1,044	63	0	275	52	4,881	549	0	2,377	17,403
BP3.1	226	0	0	0	0	0	0	0	0	0	226
BP3.2	1,184	105	0	0	0	0	0	0	0	0	1,289
BP3.3.1	1,563	658	0	0	0	0	20	0	0	0	2,242
BP3.3.2	413	15	63	0	275	0	0	0	0	0	766
BP3.3.3	0	18	0	0	0	52	4,860	549	0	2,377	7,856
BP3.4	4,087	154	0	0	0	0	0	0	0	0	4,240
BP3.5	646	77	0	0	0	0	0	0	0	0	723
BP3.6.1	43	17	0	0	0	0	0	0	0	0	60
BP5	3,169	8,238	0	0	0	0	9,572	572	0	3,531	25,082
BP5.1	159	0	0	0	0	0	4,996	0	0	0	5,155
BP5.2	0	0	0	0	0	0	141	0	0	0	141
BP5.5.1	0	0	0	0	0	0	778	0	0	0	778
BP5.5.2	0	0	0	0	0	0	485	0	0	0	485
BP5.6.1	2,573	6,573	0	0	0	0	0	173	0	907	10,226
BP5.6.9	437	1,663	0	0	0	0	0	393	0	2,484	4,977
BP5.7	0	0	0	0	0	0	3,171	0	0	0	3,171
BP5.8	0	1	0	0	0	0	0	6	0	141	148
BP7	0	0	0	0	0	0	34,246	0	304	0	34,550
BP7.1	0	0	0	0	0	0	32,998	0	304	0	33,301
BP7.2	0	0	0	0	0	0	1,167	0	0	0	1,167
BP7.3	0	0	0	0	0	0	77	0	0	0	77
BP7.4	0	0	0	0	0	0	4	0	0	0	4
BP8	817	564	0	480	0	0	245	0	353	0	0
BP8.2	0	0	0	480	0	0	0	0	353	0	0
BP8.9	817	564	0	0	0	0	245	0	0	0	0
BP9	0	0	0	0	0	0	0	0	0	0	0
BP9	0	0	0	0	0	0	0	0	0	0	0
											0
Total	12,468	11,937	63	480	275	117	48,944	1,265	657	6,772	82,978

Table C17: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 2003

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	373	532	0	0	0	70	0	0	0	0	975
BP1.1.1.1	373	532	0	0	0	0	0	0	0	0	905
BP1.9	0	0	0	0	0	70	0	0	0	0	70
BP2	2	1,378	0	0	0	0	0	204	0	1,115	2,699
BP2.1	2	1,378	0	0	0	0	0	0	0	0	1,380
BP2.3	0	0	0	0	0	0	0	204	0	1,115	1,319
BP3	8,721	1,153	77	0	296	72	5,966	604	0	3,465	20,354
BP3.1	216	0	0	0	0	0	0	0	0	0	216
BP3.2	1,361	4	0	0	0	0	0	0	0	0	1,365
BP3.3.1	1,672	598	0	0	0	0	24	0	0	0	2,294
BP3.3.2	490	18	77	0	296	0	0	0	0	0	881
BP3.3.3	0	55	0	0	0	72	5,943	604	0	3,465	10,139
BP3.4	4,125	322	0	0	0	0	0	0	0	0	4,447
BP3.5	803	135	0	0	0	0	0	0	0	0	938
BP3.6.1	54	21	0	0	0	0	0	0	0	0	75
BP5	3,409	6,364	0	0	0	0	10,669	614	0	3,424	24,480
BP5.1	160	0	0	0	0	0	5,549	0	0	0	5,710
BP5.2	0	0	0	0	0	0	163	0	0	0	163
BP5.5.1	0	0	0	0	0	0	825	0	0	0	825
BP5.5.2	0	0	0	0	0	0	534	0	0	0	534
BP5.6.1	2,709	3,740	0	0	0	0	0	174	0	925	7,547
BP5.6.9	540	2,608	0	0	0	0	0	337	0	2,362	5,847
BP5.7	0	0	0	0	0	0	3,597	0	0	0	3,597
BP5.8	0	16	0	0	0	0	0	103	0	137	256
BP7	0	0	0	0	0	0	37,581	0	470	0	38,052
BP7.1	0	0	0	0	0	0	36,077	0	470	0	36,548
BP7.2	0	0	0	0	0	0	1,388	0	0	0	1,388
BP7.3	0	0	0	0	0	0	112	0	0	0	112
BP7.4	0	0	0	0	0	0	5	0	0	0	5
BP8	964	1,056	0	482	0	0	245	0	401	0	0
BP8.2	0	0	0	482	0	0	0	0	401	0	0
BP8.9	964	1,056	0	0	0	0	245	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
											0
Total	13,472	10,483	77	482	296	142	54,461	1,422	871	8,004	89,709

Table C18: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 2004

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	1,518	186	0	0	0	76	0	0	0	0	1,779
BP1.1.1.1	1,518	186	0	0	0	0	0	0	0	0	1,704
BP1.9	0	0	0	0	0	76	0	0	0	0	76
BP2	6	1,458	0	0	0	0	0	265	0	1,365	3,095
BP2.1	6	1,458	0	0	0	0	0	0	0	0	1,465
BP2.3	0	0	0	0	0	0	0	265	0	1,365	1,630
BP3	9,078	3,207	76	0	313	91	7,360	658	0	4,554	25,338
BP3.1	251	0	0	0	0	0	0	0	0	0	251
BP3.2	1,291	535	0	0	0	0	0	0	0	0	1,826
BP3.3.1	1,808	1,912	0	0	0	0	37	0	0	0	3,757
BP3.3.2	567	17	76	0	313	0	0	0	0	0	974
BP3.3.3	0	42	0	0	0	91	7,323	658	0	4,554	12,669
BP3.4	4,376	298	0	0	0	0	0	0	0	0	4,674
BP3.5	725	386	0	0	0	0	0	0	0	0	1,111
BP3.6.1	60	16	0	0	0	0	0	0	0	0	76
BP5	3,537	7,992	0	0	0	0	11,923	655	0	3,317	27,423
BP5.1	185	0	0	0	0	0	6,182	0	0	0	6,367
BP5.2	0	0	0	0	0	0	189	0	0	0	189
BP5.5.1	0	0	0	0	0	0	878	0	0	0	878
BP5.5.2	0	0	0	0	0	0	589	0	0	0	589
BP5.6.1	3,028	4,988	0	0	0	0	0	175	0	943	9,134
BP5.6.9	324	1,817	0	0	0	0	0	281	0	2,240	4,662
BP5.7	0	0	0	0	0	0	4,086	0	0	0	4,086
BP5.8	0	1,186	0	0	0	0	0	199	0	134	1,519
BP7	0	0	0	0	0	0	41,516	0	398	0	41,914
BP7.1	0	0	0	0	0	0	39,757	0	398	0	40,155
BP7.2	0	0	0	0	0	0	1,608	0	0	0	1,608
BP7.3	0	0	0	0	0	0	146	0	0	0	146
BP7.4	0	0	0	0	0	0	6	0	0	0	6
BP8	905	558	0	481	0	0	278	0	456	0	0
BP8.2	0	0	0	481	0	0	0	0	456	0	0
BP8.9	905	558	0	0	0	0	278	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
BP9	2	0	0	0	0	0	0	0	0	0	0
											0
Total	15,046	13,400	76	481	313	167	61,078	1,579	854	9,235	102,229

Table C19: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 2005

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	2,111	208	0	0	0	115	0	0	0	0	2,433
BP1.1.1.1	2,111	208	0	0	0	0	0	0	0	0	2,318
BP1.9	0	0	0	0	0	115	0	0	0	0	115
BP2	3	2,025	0	0	0	0	0	309	0	1,599	3,936
BP2.1	3	2,025	0	0	0	0	0	0	0	0	2,027
BP2.3	0	0	0	0	0	0	0	309	0	1,599	1,908
BP3	10,369	3,251	80	0	356	109	11,287	710	0	4,565	30,729
BP3.1	270	0	0	0	0	0	0	0	0	0	270
BP3.2	1,370	856	0	0	0	0	0	0	0	0	2,226
BP3.3.1	2,412	1,043	0	0	0	0	60	0	0	0	3,516
BP3.3.2	605	12	80	0	356	0	0	0	0	0	1,053
BP3.3.3	1	5	0	0	0	109	11,227	710	0	4,565	16,617
BP3.4	4,831	652	0	0	0	0	0	0	0	0	5,482
BP3.5	821	674	0	0	0	0	0	0	0	0	1,495
BP3.6.1	61	9	0	0	0	0	0	0	0	0	70
BP5	4,210	5,435	0	0	0	0	13,490	746	0	3,569	27,450
BP5.1	196	0	0	0	0	0	6,972	0	0	0	7,168
BP5.2	0	0	0	0	0	0	220	0	0	0	220
BP5.5.1	0	0	0	0	0	0	944	0	0	0	944
BP5.5.2	0	0	0	0	0	0	658	0	0	0	658
BP5.6.1	3,660	2,746	0	0	0	0	0	182	0	937	7,525
BP5.6.9	354	1,477	0	0	0	0	0	335	0	2,530	4,697
BP5.7	0	0	0	0	0	0	4,695	0	0	0	4,695
BP5.8	0	1,212	0	0	0	0	0	229	0	102	1,543
BP7	0	0	0	0	0	0	49,398	0	411	0	49,809
BP7.1	0	0	0	0	0	0	47,383	0	411	0	47,795
BP7.2	0	0	0	0	0	0	1,828	0	0	0	1,828
BP7.3	0	0	0	0	0	0	180	0	0	0	180
BP7.4	0	0	0	0	0	0	6	0	0	0	6
BP8	944	453	0	470	0	0	332	0	526	0	0
BP8.2	0	0	0	470	0	0	0	0	526	0	0
BP8.9	944	453	0	0	0	0	332	0	0	0	0
BP9	4	0	0	0	0	0	0	0	0	0	0
BP9	4	0	0	0	0	0	0	0	0	0	0
											0
Total	17,640	11,372	80	470	356	224	74,506	1,765	937	9,734	117,085

Table C20: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 2006

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	1,917	68	0	0	0	93	0	0	0	0	2,078
BP1.1.1.1	1,917	68	0	0	0	0	0	0	0	0	1,985
BP1.9	0	0	0	0	0	93	0	0	0	0	93
BP2	3	3,387	0	0	0	0	0	276	0	1,468	5,134
BP2.1	3	3,387	0	0	0	0	0	0	0	0	3,390
BP2.3	0	0	0	0	0	0	0	276	0	1,468	1,744
BP3	12,032	6,839	91	0	390	163	13,915	792	0	5,414	39,635
BP3.1	328	0	0	0	0	0	0	0	0	0	328
BP3.2	1,625	1,397	0	0	0	0	0	0	0	0	3,022
BP3.3.1	2,718	1,128	0	0	0	0	82	0	0	0	3,928
BP3.3.2	637	14	91	0	390	0	0	0	0	0	1,132
BP3.3.3	1	0	0	0	0	163	13,833	792	0	5,414	20,202
BP3.4	5,734	3,068	0	0	0	0	0	0	0	0	8,802
BP3.5	923	1,232	0	0	0	0	0	0	0	0	2,155
BP3.6.1	66	0	0	0	0	0	0	0	0	0	66
BP5	4,855	3,901	0	0	0	0	15,430	887	0	3,648	28,722
BP5.1	236	0	0	0	0	0	7,948	0	0	0	8,183
BP5.2	0	0	0	0	0	0	260	0	0	0	260
BP5.5.1	0	0	0	0	0	0	1,027	0	0	0	1,027
BP5.5.2	0	0	0	0	0	0	743	0	0	0	743
BP5.6.1	4,224	2,862	0	0	0	0	0	206	0	970	8,263
BP5.6.9	395	3	0	0	0	0	0	368	0	2,506	3,273
BP5.7	0	0	0	0	0	0	5,452	0	0	0	5,452
BP5.8	1	1,036	0	0	0	0	0	312	0	172	1,521
BP7	0	0	0	0	0	0	56,753	0	487	0	57,241
BP7.1	0	0	0	0	0	0	54,300	0	487	0	54,788
BP7.2	0	0	0	0	0	0	2,247	0	0	0	2,247
BP7.3	0	0	0	0	0	0	198	0	0	0	198
BP7.4	0	0	0	0	0	0	8	0	0	0	8
BP8	1,188	3,497	0	525	0	0	321	0	613	0	0
BP8.2	0	0	0	525	0	0	0	0	613	0	0
BP8.9	1,188	3,497	0	0	0	0	321	0	0	0	0
BP9	3	0	0	0	0	0	0	0	0	0	0
BP9	3	0	0	0	0	0	0	0	0	0	0
											0
Total	19,997	17,693	91	525	390	256	86,419	1,954	1,100	10,530	138,955

Table C21: Cross-Classification of BNHA Expenditures by Provider and Financing Agent of Health Services, 2007

BNHA Code	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BP1	1,739	15	0	0	0	93	0	0	0	0	1,848
BP1.1.1.1	1,739	15	0	0	0	0	0	0	0	0	1,754
BP1.9	0	0	0	0	0	93	0	0	0	0	93
BP2	3	2,094	0	0	0	0	0	367	0	1,842	4,306
BP2.1	3	2,094	0	0	0	0	0	0	0	0	2,097
BP2.3	0	0	0	0	0	0	0	367	0	1,842	2,209
BP3	13,499	5,292	264	0	409	221	16,393	858	0	6,041	42,977
BP3.1	349	0	0	0	0	0	0	0	0	0	349
BP3.2	1,844	393	0	0	0	0	0	0	0	0	2,237
BP3.3.1	2,941	676	0	0	0	0	109	0	0	0	3,726
BP3.3.2	664	14	264	0	409	0	0	0	0	0	1,352
BP3.3.3	2	0	0	0	0	221	16,284	858	0	6,041	23,406
BP3.4	6,530	3,847	0	0	0	0	0	0	0	0	10,377
BP3.5	1,088	362	0	0	0	0	0	0	0	0	1,451
BP3.6.1	80	0	0	0	0	0	0	0	0	0	80
BP5	6,504	5,213	0	0	0	0	17,926	867	0	4,508	35,018
BP5.1	262	0	0	0	0	0	9,199	0	0	0	9,461
BP5.2	0	0	0	0	0	0	311	0	0	0	311
BP5.5.1	0	0	0	0	0	0	1,135	0	0	0	1,135
BP5.5.2	0	0	0	0	0	0	852	0	0	0	852
BP5.6.1	5,535	4,509	0	0	0	0	0	209	0	1,131	11,384
BP5.6.9	706	0	0	0	0	0	0	344	0	3,176	4,227
BP5.7	0	0	0	0	0	0	6,429	0	0	0	6,429
BP5.8	1	703	0	0	0	0	0	314	0	200	1,219
BP7	0	0	0	0	0	0	68,547	0	600	0	69,147
BP7.1	0	0	0	0	0	0	65,515	0	600	0	66,115
BP7.2	0	0	0	0	0	0	2,804	0	0	0	2,804
BP7.3	0	0	0	0	0	0	218	0	0	0	218
BP7.4	0	0	0	0	0	0	10	0	0	0	10
BP8	1,328	4,408	0	549	0	0	594	0	725	0	0
BP8.2	0	0	0	549	0	0	0	0	725	0	0
BP8.9	1,328	4,408	0	0	0	0	594	0	0	0	0
BP9	0	0	0	0	0	0	0	0	0	0	0
BP9	0	0	0	0	0	0	0	0	0	0	0
											0
Total	23,073	17,022	264	549	409	314	103,459	2,092	1,325	12,391	160,899

Table C22: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 1997

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	5,179	121	43	366	78	24	4,971	357	198	1,233	12,570
BC.1.1	3,278	84	29	118	37	24	1,143	84	0	268	5,065
BC.1.3.1	1,566	35	14	248	40	0	361	167	198	629	3,259
BC.1.3.2	0	0	0	0	0	0	64	0	0	0	64
BC.1.3.9	335	2	0	0	0	0	3,404	106	0	336	4,182
BC2	62	58	0	0	0	0	0	1	0	5	126
BC.2.1	46	4	0	0	0	0	0	0	0	1	52
BC.2.3	16	54	0	0	0	0	0	1	0	3	74
BC4	0	0	0	0	0	0	1,420	0	0	0	1,420
BC.4.1	0	0	0	0	0	0	3	0	0	0	3
BC.4.2	0	0	0	0	0	0	1,417	0	0	0	1,417
BC5	772	29	24	0	0	0	20,848	0	0	0	21,674
BC.5.1.1	772	29	24	0	0	0	20,287	0	0	0	21,113
BC.5.2.1	0	0	0	0	0	0	552	0	0	0	552
BC.5.2.2	0	0	0	0	0	0	1	0	0	0	1
BC.5.2.3	0	0	0	0	0	0	8	0	0	0	8
BC6	936	5,063	0	78	113	0	0	189	0	1,060	7,438
BC.6.1.1	171	1,176	0	0	0	0	0	33	0	16	1,396
BC.6.1.2	736	3,850	0	17	4	0	0	77	0	504	5,187
BC.6.2	8	0	0	0	0	0	0	0	0	0	8
BC.6.3	19	22	0	28	90	0	0	0	0	0	159
BC.6.4	0	0	0	0	0	0	0	0	0	0	0
BC.6.5	2	9	0	33	9	0	0	0	0	0	53
BC.6.9	1	7	0	0	10	0	0	79	0	539	636
BC7	151	816	0	0	0	11	0	0	364	0	1,342
BC.7.1.1	151	816	0	0	0	0	0	0	364	0	1,331
BC.7.2.2	0	0	0	0	0	11	0	0	0	0	11
BCR.1	432	2,836	0	0	0	0	65	0	0	0	3,333
BCR.2	450	64	0	0	0	0	270	0	0	0	784
BCR.3	8	0	0	0	0	0	0	0	0	3	12
											0
THE	7,991	8,989	68	444	191	35	27,573	548	562	2,300	48,699

Table C23: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 1998

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	5,462	124	44	374	89	29	5,821	446	223	1,541	14,153
BC.1.1	3,459	86	30	121	42	29	1,503	105	0	334	5,709
BC.1.3.1	1,649	36	15	253	47	0	410	209	223	786	3,627
BC.1.3.2	0	0	0	0	0	0	77	0	0	0	77
BC.1.3.9	354	2	0	0	0	0	3,832	132	0	420	4,740
BC2	66	60	0	0	0	0	0	2	0	6	132
BC.2.1	49	4	0	0	0	0	0	1	0	2	55
BC.2.3	17	55	0	0	0	0	0	1	0	4	77
BC4	0	0	0	0	0	0	1,746	0	0	0	1,746
BC.4.1	0	0	0	0	0	0	2	0	0	0	2
BC.4.2	0	0	0	0	0	0	1,744	0	0	0	1,744
BC5	816	30	25	0	0	0	23,106	0	0	0	23,977
BC.5.1.1	816	30	25	0	0	0	22,492	0	0	0	23,363
BC.5.2.1	0	0	0	0	0	0	604	0	0	0	604
BC.5.2.2	0	0	0	0	0	0	2	0	0	0	2
BC.5.2.3	0	0	0	0	0	0	9	0	0	0	9
BC6	989	5,170	0	79	119	0	0	236	0	1,324	7,918
BC.6.1.1	181	1,200	0	0	0	0	0	42	0	20	1,442
BC.6.1.2	778	3,931	0	17	4	0	0	96	0	631	5,456
BC.6.2	8	0	0	0	0	0	0	0	0	0	8
BC.6.3	20	22	0	28	93	0	0	0	0	0	163
BC.6.4	0	0	0	0	0	0	0	0	0	0	0
BC.6.5	2	9	0	34	10	0	0	0	0	0	55
BC.6.9	1	7	0	0	12	0	0	99	0	674	793
BC7	160	833	0	0	0	12	0	0	382	0	1,387
BC.7.1.1	160	833	0	0	0	0	0	0	382	0	1,375
BC.7.2.2	0	0	0	0	0	12	0	0	0	0	12
BCR.1	456	2,896	0	0	0	0	86	0	0	0	3,438
BCR.2	475	66	0	0	0	0	296	0	0	0	837
BCR.3	9	0	0	0	0	0	0	1	0	4	14
											0
THE	8,433	9,178	69	453	208	41	31,055	685	605	2,875	53,602

Table C24: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 1999

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	5,980	125	65	374	96	34	6,753	530	254	1,944	16,156
BC.1.1	3,788	87	43	121	45	34	1,806	153	0	531	6,607
BC.1.3.1	1,805	37	22	253	51	0	506	186	254	747	3,859
BC.1.3.2	0	0	0	0	0	0	92	0	0	0	92
BC.1.3.9	388	2	0	0	0	0	4,348	192	0	667	5,597
BC2	72	60	0	0	0	0	0	2	0	6	140
BC.2.1	53	4	0	0	0	0	0	1	0	3	61
BC.2.3	18	56	0	0	0	0	0	1	0	4	79
BC4	0	0	0	0	0	0	2,228	0	0	0	2,228
BC.4.1	0	0	0	0	0	0	92	0	0	0	92
BC.4.2	0	0	0	0	0	0	2,136	0	0	0	2,136
BC5	894	30	42	0	0	0	25,599	0	0	0	26,565
BC.5.1.1	894	30	42	0	0	0	24,920	0	0	0	25,887
BC.5.2.1	0	0	0	0	0	0	668	0	0	0	668
BC.5.2.2	0	0	0	0	0	0	2	0	0	0	2
BC.5.2.3	0	0	0	0	0	0	9	0	0	0	9
BC6	1,083	5,223	0	79	127	0	0	317	0	1,731	8,561
BC.6.1.1	198	1,213	0	0	0	0	0	105	0	497	2,013
BC.6.1.2	852	3,971	0	17	4	0	0	111	0	638	5,594
BC.6.2	9	0	0	0	0	0	0	0	0	0	9
BC.6.3	21	23	0	28	98	0	0	0	0	0	171
BC.6.4	0	0	0	0	0	0	0	0	0	0	0
BC.6.5	2	9	0	34	11	0	0	0	0	0	56
BC.6.9	1	7	0	0	13	0	0	100	0	596	718
BC7	175	842	0	0	0	12	0	0	233	0	1,262
BC.7.1.1	175	842	0	0	0	0	0	0	233	0	1,250
BC.7.2.2	0	0	0	0	0	12	0	0	0	0	12
BCR.1	500	2,926	0	0	0	0	113	0	0	0	3,539
BCR.2	521	66	0	0	0	0	378	0	0	0	965
BCR.3	10	0	0	0	0	0	0	1	0	6	17
											0
THE	9,235	9,273	107	453	223	47	35,071	849	487	3,688	59,433

Table C25: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 2000

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	6,737	128	46	375	103	34	7,708	614	285	2,347	18,376
BC.1.1	4,383	88	31	121	54	34	2,154	200	0	727	7,792
BC.1.3.1	2,065	37	15	254	49	0	596	163	285	707	4,172
BC.1.3.2	0	0	0	0	0	0	109	0	0	0	109
BC.1.3.9	288	2	0	0	0	0	4,849	251	0	913	6,303
BC2	80	61	0	0	0	0	0	2	0	7	150
BC.2.1	60	5	0	0	0	0	0	1	0	4	69
BC.2.3	20	57	0	0	0	0	0	1	0	4	81
BC4	0	0	0	0	0	0	2,715	0	0	0	2,715
BC.4.1	0	0	0	0	0	0	171	0	0	0	171
BC.4.2	0	0	0	0	0	0	2,544	0	0	0	2,544
BC5	1,234	31	26	0	0	0	27,938	0	0	0	29,229
BC.5.1.1	1,234	31	26	0	0	0	27,200	0	0	0	28,491
BC.5.2.1	0	0	0	0	0	0	727	0	0	0	727
BC.5.2.2	0	0	0	0	0	0	2	0	0	0	2
BC.5.2.3	0	0	0	0	0	0	9	0	0	0	9
BC6	932	5,330	0	80	132	0	0	402	0	2,215	9,090
BC.6.1.1	142	1,238	0	0	0	0	0	169	0	974	2,523
BC.6.1.2	756	4,053	0	17	5	0	0	127	0	645	5,602
BC.6.2	9	0	0	0	0	0	0	0	0	0	9
BC.6.3	23	23	0	28	104	0	0	0	0	0	178
BC.6.4	0	0	0	0	0	0	0	0	0	0	0
BC.6.5	2	9	0	34	12	0	0	0	0	0	57
BC.6.9	0	8	0	0	12	0	0	107	0	595	721
BC7	133	859	0	0	0	20	0	0	625	0	1,637
BC.7.1.1	133	859	0	0	0	0	0	0	625	0	1,617
BC.7.2.2	0	0	0	0	0	20	0	0	0	0	20
BCR.1	333	2,986	0	0	0	0	142	0	0	0	3,460
BCR.2	536	68	0	0	0	0	217	0	0	0	821
BCR.3	10	0	0	0	0	0	0	1	0	9	19
											0
THE	9,994	9,462	71	455	235	54	38,719	1,019	910	4,578	65,497

Table C26: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 2001

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	6,916	1,075	27	392	113	35	9,054	744	317	2,710	21,383
BC.1.1	4,500	227	18	127	69	35	2,952	234	0	778	8,939
BC.1.3.1	2,136	112	9	266	45	0	721	215	317	955	4,776
BC.1.3.2	0	0	0	0	0	0	124	0	0	0	124
BC.1.3.9	280	736	0	0	0	0	5,257	294	0	977	7,544
BC2	82	6	0	0	0	0	0	2	0	9	99
BC.2.1	61	5	0	0	0	0	0	1	0	4	71
BC.2.3	21	1	0	0	0	0	0	1	0	5	28
BC4	0	0	0	0	0	0	3,026	0	0	0	3,026
BC.4.1	0	0	0	0	0	0	183	0	0	0	183
BC.4.2	0	0	0	0	0	0	2,844	0	0	0	2,844
BC5	987	85	34	0	0	0	31,067	0	0	0	32,173
BC.5.1.1	987	85	34	0	0	0	30,074	0	0	0	31,180
BC.5.2.1	0	0	0	0	0	0	947	0	0	0	947
BC.5.2.2	0	0	0	0	0	0	3	0	0	0	3
BC.5.2.3	0	0	0	0	0	0	43	0	0	0	43
BC6	1,841	7,189	0	83	140	0	0	513	0	2,930	12,696
BC.6.1.1	195	1,440	0	0	0	0	0	228	0	1,414	3,278
BC.6.1.2	1,607	5,343	0	18	5	0	0	159	0	747	7,879
BC.6.2	10	0	0	0	0	0	0	0	0	0	10
BC.6.3	24	7	0	30	109	0	0	0	0	0	169
BC.6.4	0	0	0	0	0	0	0	0	0	0	0
BC.6.5	2	388	0	36	13	0	0	0	0	0	438
BC.6.9	2	12	0	0	13	0	0	126	0	768	922
BC7	154	875	0	0	0	61	0	0	276	0	1,367
BC.7.1.1	154	875	0	0	0	0	0	0	276	0	1,306
BC.7.2.2	0	0	0	0	0	61	0	0	0	0	61
BCR.1	236	1,973	0	0	0	0	98	0	0	0	2,307
BCR.2	572	335	0	0	0	0	212	0	0	0	1,119
BCR.3	12	0	0	0	0	0	0	0	0	10	23
											0
THE	10,800	11,539	61	476	253	97	43,456	1,260	594	5,659	74,193

Table C27: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 2002

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	7,407	320	25	396	124	52	10,476	689	353	3,301	23,143
BC.1.1	4,781	184	17	128	75	52	3,811	208	0	901	10,157
BC.1.3.1	2,263	80	8	268	49	0	828	219	353	1,269	5,337
BC.1.3.2	10	0	0	0	0	0	141	0	0	0	152
BC.1.3.9	353	56	0	0	0	0	5,696	262	0	1,132	7,498
BC2	88	22	0	0	0	0	0	2	0	11	124
BC.2.1	65	12	0	0	0	0	0	1	0	5	82
BC.2.3	23	11	0	0	0	0	0	1	0	6	41
BC4	0	0	0	0	0	0	3,423	0	0	0	3,423
BC.4.1	0	0	0	0	0	0	252	0	0	0	252
BC.4.2	0	0	0	0	0	0	3,171	0	0	0	3,171
BC5	1,118	201	38	0	0	0	34,246	0	0	0	35,603
BC.5.1.1	1,118	201	38	0	0	0	32,998	0	0	0	34,355
BC.5.2.1	0	0	0	0	0	0	1,167	0	0	0	1,167
BC.5.2.2	0	0	0	0	0	0	4	0	0	0	4
BC.5.2.3	0	0	0	0	0	0	77	0	0	0	77
BC6	2,462	8,062	0	84	151	0	0	573	0	3,447	14,779
BC.6.1.1	1	2,224	0	0	0	0	0	256	0	1,679	4,159
BC.6.1.2	2,424	5,394	0	18	6	0	0	173	0	907	8,922
BC.6.2	10	0	0	0	0	0	0	0	0	0	10
BC.6.3	26	58	0	30	115	0	0	0	0	0	229
BC.6.4	0	0	0	0	0	0	0	0	0	0	0
BC.6.5	0	370	0	36	14	0	0	0	0	0	420
BC.6.9	1	16	0	0	16	0	0	144	0	862	1,039
BC7	377	909	0	0	0	64	0	0	304	0	1,654
BC.7.1.1	377	909	0	0	0	0	0	0	304	0	1,590
BC.7.2.2	0	0	0	0	0	64	0	0	0	0	64
BCR.1	323	2,067	0	0	0	0	554	0	0	0	2,943
BCR.2	684	356	0	0	0	0	245	0	0	0	1,285
BCR.3	9	0	0	0	0	0	0	1	0	13	23
											0
THE	12,468	11,937	63	480	275	117	48,944	1,265	657	6,772	82,978

Table C28: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 2003

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	7,839	98	35	398	130	72	12,240	800	401	4,093	26,105
BC.1.1	5,051	67	23	129	78	72	4,812	235	0	1,353	11,820
BC.1.3.1	2,384	31	11	269	52	0	978	271	401	1,040	5,437
BC.1.3.2	15	0	0	0	0	0	163	0	0	0	178
BC.1.3.9	388	0	0	0	0	0	6,287	295	0	1,700	8,669
BC2	100	21	0	0	0	0	0	3	0	12	136
BC.2.1	74	19	0	0	0	0	0	1	0	7	101
BC.2.3	26	2	0	0	0	0	0	1	0	5	35
BC4	0	0	0	0	0	0	3,976	0	0	0	3,976
BC.4.1	0	0	0	0	0	0	379	0	0	0	379
BC.4.2	0	0	0	0	0	0	3,597	0	0	0	3,597
BC5	1,372	-251	42	0	0	0	37,581	0	0	0	38,744
BC.5.1.1	1,372	-251	42	0	0	0	36,077	0	0	0	37,240
BC.5.2.1	0	0	0	0	0	0	1,388	0	0	0	1,388
BC.5.2.2	0	0	0	0	0	0	5	0	0	0	5
BC.5.2.3	0	0	0	0	0	0	112	0	0	0	112
BC6	2,601	6,513	0	84	166	0	0	618	0	3,882	13,865
BC.6.1.1	1	2,549	0	0	0	0	0	240	0	1,846	4,635
BC.6.1.2	2,547	3,505	0	18	6	0	0	174	0	925	7,174
BC.6.2	11	0	0	0	0	0	0	0	0	0	11
BC.6.3	40	222	0	30	124	0	0	0	0	0	415
BC.6.4	0	0	0	0	0	0	0	0	0	0	0
BC.6.5	2	225	0	36	19	0	0	0	0	0	282
BC.6.9	0	13	0	0	18	0	0	204	0	1,112	1,347
BC7	407	1,159	0	0	0	70	0	0	470	0	2,106
BC.7.1.1	407	1,159	0	0	0	0	0	0	470	0	2,036
BC.7.2.2	0	0	0	0	0	70	0	0	0	0	70
BCR.1	350	2,183	0	0	0	0	418	0	0	0	2,951
BCR.2	785	760	0	0	0	0	245	0	0	0	1,789
BCR.3	19	0	0	0	0	0	0	1	0	17	37
											0
THE	13,472	10,483	77	482	296	142	54,461	1,422	871	8,004	89,709

Table C29: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 2004

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	8,259	1,150	31	399	161	91	14,313	912	456	4,884	30,656
BC.1.1	5,338	782	20	129	94	91	6,009	261	0	1,805	14,531
BC.1.3.1	2,513	368	10	270	67	0	1,155	323	456	811	5,974
BC.1.3.2	15	0	0	0	0	0	189	0	0	0	203
BC.1.3.9	393	0	0	0	0	0	6,960	328	0	2,268	9,948
BC2	113	26	0	0	0	0	0	3	0	13	156
BC.2.1	82	21	0	0	0	0	0	1	0	9	114
BC.2.3	31	5	0	0	0	0	0	2	0	4	42
BC4	0	0	0	0	0	0	4,593	0	0	0	4,593
BC.4.1	0	0	0	0	0	0	507	0	0	0	507
BC.4.2	0	0	0	0	0	0	4,086	0	0	0	4,086
BC5	1,225	2,413	45	0	0	0	41,516	0	0	0	45,199
BC.5.1.1	1,225	2,413	45	0	0	0	39,757	0	0	0	43,440
BC.5.2.1	0	0	0	0	0	0	1,608	0	0	0	1,608
BC.5.2.2	0	0	0	0	0	0	6	0	0	0	6
BC.5.2.3	0	0	0	0	0	0	146	0	0	0	146
BC6	2,858	5,591	0	82	152	0	0	663	0	4,317	13,663
BC.6.1.1	0	1,942	0	0	0	0	0	224	0	2,012	4,178
BC.6.1.2	2,790	3,462	0	18	7	0	0	175	0	943	7,394
BC.6.2	12	0	0	0	0	0	0	0	0	0	12
BC.6.3	52	51	0	30	114	0	0	0	0	0	248
BC.6.4	0	8	0	0	0	0	0	0	0	0	8
BC.6.5	2	121	0	34	13	0	0	0	0	0	169
BC.6.9	1	8	0	0	19	0	0	265	0	1,362	1,655
BC7	583	514	0	0	0	76	0	0	398	0	1,570
BC.7.1.1	583	514	0	0	0	0	0	0	398	0	1,494
BC.7.2.2	0	0	0	0	0	76	0	0	0	0	76
BCR.1	1,264	3,556	0	0	0	0	377	0	0	0	5,198
BCR.2	732	145	0	0	0	0	278	0	0	0	1,155
BCR.3	12	5	0	0	0	0	0	1	0	21	39
THE	15,046	13,400	76	481	313	167	61,078	1,579	854	9,235	102,229

Table C30: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 2005

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	9,076	155	32	390	184	109	16,796	996	526	4,854	33,117
BC.1.1	5,861	123	21	123	111	109	7,419	281	0	1,807	15,855
BC.1.3.1	2,740	32	11	268	72	0	1,354	362	526	775	6,140
BC.1.3.2	18	0	0	0	0	0	220	0	0	0	238
BC.1.3.9	457	0	0	0	0	0	7,803	352	0	2,271	10,883
BC2	126	20	0	0	0	0	0	3	0	13	162
BC.2.1	91	14	0	0	0	0	0	1	0	9	115
BC.2.3	35	6	0	0	0	0	0	2	0	4	47
BC4	0	0	0	0	0	0	5,447	0	0	0	5,447
BC.4.1	0	0	0	0	0	0	752	0	0	0	752
BC.4.2	0	0	0	0	0	0	4,695	0	0	0	4,695
BC5	1,424	1,677	48	0	0	0	49,398	0	0	0	52,547
BC.5.1.1	1,424	1,676	48	0	0	0	47,383	0	0	0	50,532
BC.5.2.1	0	0	0	0	0	0	1,828	0	0	0	1,828
BC.5.2.2	0	1	0	0	0	0	6	0	0	0	7
BC.5.2.3	0	0	0	0	0	0	180	0	0	0	180
BC6	3,553	4,834	0	80	173	0	0	765	0	4,843	14,247
BC.6.1.1	1	2,000	0	0	0	0	0	274	0	2,311	4,586
BC.6.1.2	3,486	2,177	0	18	8	0	0	182	0	937	6,807
BC.6.2	12	0	0	0	0	0	0	0	0	0	12
BC.6.3	50	581	0	29	134	0	0	0	0	0	794
BC.6.4	0	56	0	0	0	0	0	0	0	0	56
BC.6.5	4	2	0	33	16	0	0	0	0	0	54
BC.6.9	1	18	0	0	15	0	0	309	0	1,595	1,937
BC7	852	352	0	0	0	115	0	0	411	0	1,730
BC.7.1.1	852	352	0	0	0	0	0	0	411	0	1,615
BC.7.2.2	0	0	0	0	0	115	0	0	0	0	115
BCR.1	1,815	4,217	0	0	0	0	2,534	0	0	0	8,565
BCR.2	783	105	0	0	0	0	332	0	0	0	1,220
BCR.3	12	13	0	0	0	0	0	1	0	25	50
THE	17,640	11,372	80	470	356	224	74,506	1,765	937	9,734	117,085

Table C31: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 2006

BNHA	BF1.1.1.1	BF1.1.1.2	BF1.1.3	BF1.1.6	BF1.1.7	BF2.2	BF2.4	BF2.5	BF2.6	BF3	Total
Code	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC1	10,819	166	40	438	180	163	20,199	1,218	613	5,904	39,740
BC.1.1	7,021	103	26	140	112	163	9,312	312	0	2,144	19,333
BC.1.3.1	3,265	64	13	298	68	0	1,784	514	613	1,068	7,686
BC.1.3.2	23	0	0	0	0	0	260	0	0	0	282
BC.1.3.9	511	0	0	0	0	0	8,844	392	0	2,693	12,439
BC2	151	0	0	0	0	0	0	4	0	16	171
BC.2.1	111	0	0	0	0	0	0	2	0	11	123
BC.2.3	40	0	0	0	0	0	0	3	0	5	48
BC4	0	0	0	0	0	0	6,564	0	0	0	6,564
BC.4.1	0	0	0	0	0	0	1,112	0	0	0	1,112
BC.4.2	0	0	0	0	0	0	5,452	0	0	0	5,452
BC5	1,305	724	51	0	0	0	56,753	0	0	0	58,833
BC.5.1.1	1,305	724	51	0	0	0	54,300	0	0	0	56,380
BC.5.2.1	0	0	0	0	0	0	2,247	0	0	0	2,247
BC.5.2.2	0	0	0	0	0	0	8	0	0	0	8
BC.5.2.3	0	0	0	0	0	0	198	0	0	0	198
BC6	4,049	7,978	0	87	210	0	0	731	0	4,583	17,637
BC.6.1.1	4	4,221	0	0	0	0	0	249	0	2,150	6,625
BC.6.1.2	3,985	2,428	0	20	8	0	0	206	0	970	7,617
BC.6.2	14	0	0	0	0	0	0	0	0	0	14
BC.6.3	43	1,184	0	33	164	0	0	0	0	0	1,424
BC.6.4	0	99	0	0	0	0	0	0	0	0	99
BC.6.5	3	24	0	34	22	0	0	0	0	0	83
BC.6.9	0	22	0	0	17	0	0	275	0	1,462	1,776
BC7	717	798	0	0	0	93	0	0	487	0	2,095
BC.7.1.1	717	798	0	0	0	0	0	0	487	0	2,002
BC.7.2.2	0	0	0	0	0	93	0	0	0	0	93
BCR.1	1,957	7,415	0	0	0	0	2,582	0	0	0	11,955
BCR.2	983	594	0	0	0	0	321	0	0	0	1,898
BCR.3	16	19	0	0	0	0	0	1	0	27	63
											0
THE	19,997	17,693	91	525	390	256	86,419	1,954	1,100	10,530	138,955

Table C32: Cross-Classification of BNHA Expenditures by Function and Funding Sources of Health Services, 2007

BNHA Code	BF1.1.1.1 Million Taka	BF1.1.1.2 Million Taka	BF1.1.3 Million Taka	BF1.1.6 Million Taka	BF1.1.7 Million Taka	BF2.2 Million Taka	BF2.4 Million Taka	BF2.5 Million Taka	BF2.6 Million Taka	BF3 Million Taka	Total Million Taka
BC1	12,616	147	55	455	189	221	23,895	1,234	725	6,466	46,005
BC.1.1	8,055	89	37	150	116	221	11,374	339	0	2,392	22,772
BC.1.3.1	3,697	58	18	306	73	0	2,031	469	725	1,068	8,446
BC.1.3.2	25	0	0	0	0	0	311	0	0	0	336
BC.1.3.9	839	0	0	0	0	0	10,180	426	0	3,006	14,450
BC2	188	0	0	0	0	0	0	4	0	17	209
BC.2.1	139	0	0	0	0	0	0	2	0	12	153
BC.2.3	49	0	0	0	0	0	0	2	0	5	56
BC4	0	0	0	0	0	0	7,689	0	0	0	7,689
BC.4.1	0	0	0	0	0	0	1,260	0	0	0	1,260
BC.4.2	0	0	0	0	0	0	6,429	0	0	0	6,429
BC5	1,412	4,219	59	0	0	0	68,547	0	0	0	74,237
BC.5.1.1	1,412	4,219	59	0	0	0	65,515	0	0	0	71,205
BC.5.2.1	0	0	0	0	0	0	2,804	0	0	0	2,804
BC.5.2.2	0	0	0	0	0	0	10	0	0	0	10
BC.5.2.3	0	0	0	0	0	0	218	0	0	0	218
BC6	5,434	5,600	0	93	220	0	0	853	0	5,875	18,076
BC.6.1.1	4	4,495	0	0	0	0	0	277	0	2,909	7,685
BC.6.1.2	5,362	533	0	21	7	0	0	209	0	1,131	7,263
BC.6.2	17	0	0	0	0	0	0	0	0	0	17
BC.6.3	49	401	0	36	173	0	0	0	0	0	659
BC.6.4	0	131	0	0	0	0	0	0	0	0	131
BC.6.5	0	16	0	37	21	0	0	0	0	0	75
BC.6.9	3	22	0	0	19	0	0	366	0	1,835	2,246
BC7	794	834	0	0	0	93	0	0	600	0	2,320
BC.7.1.1	794	834	0	0	0	0	0	0	600	0	2,227
BC.7.2.2	0	0	0	0	0	93	0	0	0	0	93
BCR.1	1,502	5,744	150	0	0	0	2,734	0	0	0	10,130
BCR.2	1,109	469	0	0	0	0	594	0	0	0	2,171
BCR.3	18	10	0	0	0	0	0	1	0	31	61
THE	23,073	17,022	264	549	409	314	103,459	2,092	1,325	12,391	160,899

Table C33: Cross-Classification of BNHA Expenditure by Function and Provider 1997

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	110	540	437	210	1,505	1,849	297	-	-	-
BC.1.3.1	-	-	-	28	137	212	199	134	1,005	35	-	297	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	64
BC.1.3.9	-	-	1	-	-	-	-	442	-	-	-	2,644	-
BC.2.1	-	-	-	-	-	-	-	-	-	21	29	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	16	-	-	-
BC.4.1	-	-	-	-	-	-	-	3	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	50	-	7	-	33	5	24	-	2	7	-	1	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	143	-	877	-	-	85	-	-	0	-	-	-	-
BC.6.1.2	302	-	1,303	-	-	132	4	-	0	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	8	-
BC.6.3	-	-	22	-	-	-	102	-	-	-	-	7	-
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	9	-	-	-	9	-	-	-	-	-	-
BC.6.9	1	-	7	-	-	-	10	220	-	-	-	-	-
BC.7.1.1	131	-	730	-	-	71	-	-	0	-	-	-	-
BC.7.2.2	-	11	-	-	-	-	-	-	-	-	-	-	-
BCR.1	418	-	1,145	-	184	261	16	65	16	177	0	0	-
BCR.2	0	-	-	-	13	-	-	-	-	1	-	-	-
BCR.3	-	-	-	-	-	-	-	4	-	-	-	-	-
Total	1,045	11	4,101	138	907	1,203	574	2,372	2,872	554	29	2,957	64

Table C33: Total Health Expenditure by Function and Provider 1997 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	118	-	-	5,067
BC.1.3.1	39	41	-	566	-	124	0	-	-	-	446	-	-	3,263
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	64
BC.1.3.9	391	418	-	286	-	-	-	-	-	-	-	-	-	4,182
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	51
BC.2.3	-	-	-	53	-	-	-	-	-	-	-	-	-	70
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	0	-	3
BC.4.2	-	-	-	-	1,417	-	-	-	-	-	-	-	-	1,417
BC.5.1.1	-	-	17	633	-	-	20,287	-	-	-	-	47	-	21,113
BC.5.2.1	-	-	-	-	-	-	-	552	-	-	-	-	-	552
BC.5.2.2	-	-	-	-	-	-	-	-	-	1	-	-	-	1
BC.5.2.3	-	-	-	-	-	-	-	-	8	-	-	-	-	8
BC.6.1.1	-	-	76	214	-	(0)	-	-	-	-	-	-	-	1,396
BC.6.1.2	-	-	3,289	137	-	(2)	-	-	-	-	17	6	-	5,187
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	8
BC.6.3	-	-	-	-	-	-	-	-	-	-	28	-	-	159
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	-	-	-	-	-	-	-	-	33	-	2	53
BC.6.9	-	-	-	358	-	40	-	-	-	-	-	-	-	636
BC.7.1.1	-	-	28	-	-	7	364	-	-	-	-	-	-	1,331
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	11
BCR.1	-	-	51	882	-	-	-	-	-	-	-	118	-	3,333
BCR.2	-	-	-	-	-	-	-	-	-	-	-	770	-	784
BCR.3	-	-	-	-	-	-	-	-	-	-	-	8	-	12
														-
Total	430	460	3,461	3,130	1,417	170	20,651	552	8	1	642	949	2	48,699

Table C34: Cross-Classification of BNHA Expenditure by Function and Provider 1998

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	116	570	460	217	1,959	1,955	314	-	-	-
BC.1.3.1	-	-	-	30	145	223	206	168	1,062	37	-	335	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	77
BC.1.3.9	-	-	1	-	-	-	-	552	-	-	-	3,008	-
BC.2.1	-	-	-	-	-	-	-	-	-	22	31	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	17	-	-	-
BC.4.1	-	-	-	-	-	-	-	2	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	53	-	7	-	35	5	25	-	2	7	-	1	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	151	-	895	-	-	87	-	-	0	-	-	-	-
BC.6.1.2	319	-	1,330	-	-	134	4	-	0	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	8	-
BC.6.3	-	-	22	-	-	-	105	-	-	-	-	7	-
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	9	-	-	-	10	-	-	-	-	-	-
BC.6.9	1	-	7	-	-	-	12	275	-	-	-	-	-
BC.7.1.1	138	-	746	-	-	72	-	-	0	-	-	-	-
BC.7.2.2	-	12	-	-	-	-	-	-	-	-	-	-	-
BCR.1	441	-	1,169	-	187	267	16	86	17	181	0	0	-
BCR.2	0	-	-	-	14	-	-	-	-	1	-	-	-
BCR.3	-	-	-	-	-	-	-	5	-	-	-	-	-
Total	1,104	12	4,187	146	951	1,248	596	3,047	3,036	579	31	3,360	77

Table C34: Cross-Classification of BNHA Expenditure by Function and Provider 1998 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	121	-	-	5,711
BC.1.3.1	46	40	-	708	-	155	0	-	-	-	476	-	-	3,632
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	77
BC.1.3.9	467	409	-	302	-	-	-	-	-	-	-	-	-	4,740
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	53
BC.2.3	-	-	-	55	-	-	-	-	-	-	-	-	-	72
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	0	-	2
BC.4.2	-	-	-	-	1,744	-	-	-	-	-	-	-	-	1,744
BC.5.1.1	-	-	17	669	-	-	22,492	-	-	-	-	49	-	23,363
BC.5.2.1	-	-	-	-	-	-	-	604	-	-	-	-	-	604
BC.5.2.2	-	-	-	-	-	-	-	-	-	2	-	-	-	2
BC.5.2.3	-	-	-	-	-	-	-	-	9	-	-	-	-	9
BC.6.1.1	-	-	79	230	-	(0)	-	-	-	-	-	-	-	1,442
BC.6.1.2	-	-	3,508	140	-	(2)	-	-	-	-	17	6	-	5,456
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	8
BC.6.3	-	-	-	-	-	-	-	-	-	-	28	-	-	163
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	-	-	-	-	-	-	-	-	34	-	2	55
BC.6.9	-	-	-	447	-	51	-	-	-	-	-	-	-	793
BC.7.1.1	-	-	29	-	-	7	382	-	-	-	-	-	-	1,375
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	12
BCR.1	-	-	53	901	-	-	-	-	-	-	-	121	-	3,438
BCR.2	-	-	-	-	-	-	-	-	-	-	-	823	-	837
BCR.3	-	-	-	-	-	-	-	-	-	-	-	9	-	14
														-
Total	513	450	3,686	3,452	1,744	211	22,874	604	9	2	676	1,007	2	53,602

Table C35: Cross-Classification of BNHA Expenditure by Function and Provider 1999

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	127	623	498	246	2,512	2,141	344	-	-	-
BC.1.3.1	-	-	-	33	158	242	230	295	1,164	40	-	382	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	92
BC.1.3.9	-	-	1	-	-	-	-	858	-	-	-	3,448	-
BC.2.1	-	-	-	-	-	-	-	-	-	24	34	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	19	-	-	-
BC.4.1	-	-	-	-	-	-	-	92	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	58	-	7	-	38	5	42	-	3	8	-	2	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	166	-	904	-	-	88	-	-	0	-	-	-	-
BC.6.1.2	349	-	1,344	-	-	136	4	-	0	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	9	-
BC.6.3	-	-	23	-	-	-	112	-	-	-	-	8	-
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	9	-	-	-	11	-	-	-	-	-	-
BC.6.9	1	-	7	-	-	-	13	300	-	-	-	-	-
BC.7.1.1	151	-	753	-	-	73	-	-	0	-	-	-	-
BC.7.2.2	-	12	-	-	-	-	-	-	-	-	-	-	-
BCR.1	483	-	1,181	-	189	270	16	113	17	182	0	0	-
BCR.2	0	-	-	-	15	-	-	-	-	1	-	-	-
BCR.3	-	-	-	-	-	-	-	7	-	-	-	-	-
Total	1,207	12	4,231	160	1,024	1,311	674	4,178	3,325	618	34	3,849	92

Table C35: Cross-Classification of BNHA Expenditure by Function and Provider 1999 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	121	-	-	6,611
BC.1.3.1	55	40	-	596	-	122	0	-	-	-	507	-	-	3,864
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	92
BC.1.3.9	558	400	-	331	-	-	-	-	-	-	-	-	-	5,597
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	58
BC.2.3	-	-	-	55	-	-	-	-	-	-	-	-	-	74
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	0	-	92
BC.4.2	-	-	-	-	2,136	-	-	-	-	-	-	-	-	2,136
BC.5.1.1	-	-	17	733	-	-	24,920	-	-	-	-	54	-	25,887
BC.5.2.1	-	-	-	-	-	-	-	668	-	-	-	-	-	668
BC.5.2.2	-	-	-	-	-	-	-	-	-	2	-	-	-	2
BC.5.2.3	-	-	-	-	-	-	-	-	9	-	-	-	-	9
BC.6.1.1	-	-	83	773	-	(0)	-	-	-	-	-	-	-	2,013
BC.6.1.2	-	-	3,599	141	-	(2)	-	-	-	-	17	6	-	5,594
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	9
BC.6.3	-	-	-	-	-	-	-	-	-	-	28	-	-	171
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	-	-	-	-	-	-	-	-	34	-	2	56
BC.6.9	-	-	-	308	-	87	-	-	-	-	-	-	-	718
BC.7.1.1	-	-	32	-	-	7	233	-	-	-	-	-	-	1,250
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	12
BCR.1	-	-	54	910	-	-	-	-	-	-	-	122	-	3,539
BCR.2	-	-	-	-	-	-	-	-	-	-	-	949	-	965
BCR.3	-	-	-	-	-	-	-	-	-	-	-	10	-	17
														-
Total	614	439	3,785	3,848	2,136	214	25,153	668	9	2	707	1,141	2	59,433

Table C36: Cross-Classification of BNHA Expenditure by Function and Provider 2000

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	203	723	731	254	3,103	2,294	367	-	-	-
BC.1.3.1	-	-	-	52	184	358	234	418	1,247	39	-	431	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	109
BC.1.3.9	-	-	1	-	-	-	-	1,164	-	-	-	3,891	-
BC.2.1	-	-	-	-	-	-	-	-	-	27	38	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	21	-	-	-
BC.4.1	-	-	-	-	-	-	-	171	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	15	-	7	-	233	211	26	-	263	72	6	9	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	56	-	924	-	-	108	-	-	28	-	-	-	-
BC.6.1.2	84	-	1,372	-	-	166	5	-	42	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	9	-
BC.6.3	-	-	23	-	-	-	118	-	-	-	-	8	-
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	9	-	-	-	12	-	-	-	-	-	-
BC.6.9	-	-	8	-	-	-	12	408	-	-	-	-	-
BC.7.1.1	54	-	769	-	-	91	-	-	26	-	-	-	-
BC.7.2.2	-	20	-	-	-	-	-	-	-	-	-	-	-
BCR.1	241	-	1,206	-	193	355	16	142	18	187	0	0	-
BCR.2	0	-	-	-	16	-	-	-	-	1	-	-	-
BCR.3	-	-	-	-	-	-	-	8	-	-	-	-	-
Total	451	20	4,319	255	1,350	2,020	676	5,414	3,918	714	44	4,348	109

Table C36: Cross-Classification of BNHA Expenditure by Function and Provider 2000 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	121	-	-	7,797
BC.1.3.1	64	37	-	485	-	88	0	-	-	-	539	-	-	4,177
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	109
BC.1.3.9	652	379	-	217	-	-	-	-	-	-	-	-	-	6,303
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	64
BC.2.3	-	-	-	56	-	-	-	-	-	-	-	-	-	77
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	0	-	171
BC.4.2	-	-	-	-	2,544	-	-	-	-	-	-	-	-	2,544
BC.5.1.1	-	-	18	263	-	-	27,200	-	-	-	-	168	-	28,491
BC.5.2.1	-	-	-	-	-	-	-	727	-	-	-	-	-	727
BC.5.2.2	-	-	-	-	-	-	-	-	-	2	-	-	-	2
BC.5.2.3	-	-	-	-	-	-	-	-	9	-	-	-	-	9
BC.6.1.1	-	-	90	1,317	-	(0)	-	-	-	-	-	-	-	2,523
BC.6.1.2	-	-	3,768	144	-	(2)	-	-	-	-	17	6	-	5,602
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	9
BC.6.3	-	-	-	-	-	-	-	-	-	-	28	-	-	178
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	-	-	-	-	-	-	-	-	34	-	2	57
BC.6.9	-	-	-	170	-	124	-	-	-	-	-	-	-	721
BC.7.1.1	-	-	43	-	-	7	625	-	-	-	-	-	-	1,617
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	20
BCR.1	-	-	48	928	-	-	-	-	-	-	-	125	-	3,460
BCR.2	-	-	-	-	-	-	-	-	-	-	-	804	-	821
BCR.3	-	-	-	-	-	-	-	-	-	-	-	10	-	17
														-
Total	716	416	3,967	3,580	2,544	218	27,825	727	9	2	740	1,113	2	65,495

Table C37: Cross-Classification of BNHA Expenditure by Function and Provider 2001

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	163	714	957	270	3,980	2,341	392	-	-	-
BC.1.3.1	-	-	-	42	181	470	237	559	1,272	41	-	471	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	124
BC.1.3.9	-	-	736	-	-	-	-	1,271	-	-	-	4,232	-
BC.2.1	-	-	-	-	-	-	-	-	-	29	37	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	22	-	-	-
BC.4.1	-	-	-	-	-	-	-	183	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	(4)	-	38	-	182	191	34	-	290	59	9	8	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	288	-	963	-	-	47	-	-	27	-	-	-	-
BC.6.1.2	-	-	-	-	-	-	5	-	-	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	10	-
BC.6.3	-	-	7	-	-	-	124	-	-	-	-	8	-
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	388	-	-	-	13	-	-	-	-	-	-
BC.6.9	2	-	12	-	-	-	13	493	-	-	-	-	-
BC.7.1.1	220	-	685	-	-	34	-	-	22	-	-	-	-
BC.7.2.2	-	61	-	-	-	-	-	-	-	-	-	-	-
BCR.1	211	-	26	-	53	210	16	98	74	11	1	0	-
BCR.2	0	-	-	-	19	-	-	-	-	1	-	-	-
BCR.3	-	-	-	-	-	-	-	11	-	-	-	-	-
Total	717	61	2,854	205	1,149	1,909	712	6,595	4,026	555	47	4,728	124

Table C37: Cross-Classification of BNHA Expenditure by Function and Provider 2001 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	127	-	-	8,944
BC.1.3.1	67	40	-	705	-	113	0	-	-	-	583	-	-	4,782
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	124
BC.1.3.9	680	409	-	216	-	-	-	-	-	-	-	-	-	7,544
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	66
BC.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	22
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	-	-	183
BC.4.2	-	-	-	-	2,844	-	-	-	-	-	-	-	-	2,844
BC.5.1.1	-	-	16	164	-	-	30,074	-	-	-	-	118	-	31,180
BC.5.2.1	-	-	-	-	-	-	-	947	-	-	-	-	-	947
BC.5.2.2	-	-	-	-	-	-	-	-	-	3	-	-	-	3
BC.5.2.3	-	-	-	-	-	-	-	-	43	-	-	-	-	43
BC.6.1.1	-	-	150	1,803	-	0	-	-	-	-	-	-	-	3,278
BC.6.1.2	-	-	7,846	3	-	-	-	-	-	-	18	6	-	7,879
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	10
BC.6.3	-	-	-	-	-	-	-	-	-	-	30	-	-	169
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	-	-	-	-	-	-	-	-	36	-	2	438
BC.6.9	-	-	-	252	-	149	-	-	-	-	-	-	-	922
BC.7.1.1	-	-	68	-	-	-	276	-	-	-	-	-	-	1,306
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	61
BCR.1	-	-	174	1,422	-	1	-	-	-	-	-	12	-	2,307
BCR.2	-	-	-	-	-	-	-	-	-	-	-	1,100	-	1,119
BCR.3	-	-	-	-	-	-	-	-	-	-	-	12	-	23
														-
Total	747	450	8,255	4,565	2,844	263	30,350	947	43	3	793	1,249	2	74,193

Table C38: Cross-Classification of BNHA Expenditure by Function and Provider 2002

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	179	759	934	290	4,959	2,436	478	-	-	-
BC.1.3.1	-	-	-	46	193	460	255	669	1,324	60	-	513	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	10	-	-	141
BC.1.3.9	-	-	56	-	-	30	-	1,394	-	-	-	4,610	-
BC.2.1	-	-	-	-	-	-	-	-	-	33	44	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	26	-	-	-
BC.4.1	-	-	-	-	-	-	-	252	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	(10)	-	13	-	205	245	38	-	297	74	9	14	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	-	-	579	-	-	-	-	18	-	1	-	-	-
BC.6.1.2	-	-	-	-	-	-	6	-	-	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	10	-
BC.6.3	-	-	58	-	-	-	132	-	-	-	-	9	-
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	370	-	-	-	14	-	-	-	-	-	-
BC.6.9	1	-	16	-	-	-	16	510	-	-	-	-	-
BC.7.1.1	439	-	613	-	-	63	-	-	26	-	-	-	-
BC.7.2.2	-	64	-	-	-	-	-	-	-	-	-	-	-
BCR.1	216	-	58	-	113	510	15	554	157	42	8	0	-
BCR.2	0	-	-	-	19	-	-	-	-	1	-	-	-
BCR.3	-	-	-	-	-	-	-	14	-	-	-	-	-
Total	647	64	1,764	226	1,289	2,242	766	8,369	4,240	723	60	5,155	141

Table C38: Cross-Classification of BNHA Expenditure by Function and Provider 2002 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	128	-	-	10,162
BC.1.3.1	70	44	-	942	-	147	0	-	-	-	621	-	-	5,344
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	152
BC.1.3.9	708	442	-	259	-	-	-	-	-	-	-	-	-	7,498
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	77
BC.2.3	-	-	-	8	-	-	-	-	-	-	-	-	-	34
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	-	-	252
BC.4.2	-	-	-	-	3,171	-	-	-	-	-	-	-	-	3,171
BC.5.1.1	-	-	165	164	-	-	32,998	-	-	-	-	142	-	34,355
BC.5.2.1	-	-	-	-	-	-	-	1,167	-	-	-	-	-	1,167
BC.5.2.2	-	-	-	-	-	-	-	-	-	4	-	-	-	4
BC.5.2.3	-	-	-	-	-	-	-	-	77	-	-	-	-	77
BC.6.1.1	-	-	563	2,997	-	1	-	-	-	-	-	-	-	4,159
BC.6.1.2	-	-	8,886	11	-	-	-	-	-	-	18	1	-	8,922
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	10
BC.6.3	-	-	-	-	-	-	-	-	-	-	30	-	-	229
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	-	-	-	-	-	-	-	-	36	-	-	420
BC.6.9	-	-	-	264	-	232	-	-	-	-	-	-	-	1,039
BC.7.1.1	-	-	146	-	-	-	304	-	-	-	-	-	-	1,590
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	64
BCR.1	-	-	466	596	-	0	-	-	-	-	-	209	-	2,943
BCR.2	-	-	-	-	-	-	-	-	-	-	-	1,265	-	1,285
BCR.3	-	-	-	-	-	-	-	-	-	-	-	9	-	23
														-
Total	778	485	10,226	5,241	3,171	379	33,301	1,167	77	4	833	1,626	-	82,978

Table C39: Cross-Classification of BNHA Expenditure by Function and Provider 2003

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	171	848	878	330	6,459	2,471	543	-	-	-
BC.1.3.1	-	-	-	44	216	442	297	818	1,346	73	-	564	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	15	-	-	163
BC.1.3.9	-	-	-	-	-	-	-	1,994	-	-	-	5,115	-
BC.2.1	-	-	-	-	-	-	-	-	-	37	56	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	28	-	-	-
BC.4.1	-	-	-	-	-	-	-	379	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	50	-	7	-	275	176	42	-	298	155	13	8	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	-	-	197	-	-	-	-	-	-	1	-	-	-
BC.6.1.2	-	-	-	-	-	-	6	-	-	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	11	-
BC.6.3	-	-	222	-	-	-	152	-	-	-	-	11	-
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	225	-	-	-	19	-	-	-	-	-	-
BC.6.9	-	-	13	-	-	-	18	759	-	-	-	-	-
BC.7.1.1	666	-	663	-	-	85	-	-	8	-	-	-	-
BC.7.2.2	-	70	-	-	-	-	-	-	-	-	-	-	-
BCR.1	187	-	54	-	5	713	18	474	324	85	5	0	-
BCR.2	3	-	-	-	21	-	-	-	-	1	-	-	-
BCR.3	-	-	-	-	-	-	-	18	-	-	-	-	-
Total	905	70	1,380	215	1,365	2,294	881	10,901	4,447	938	75	5,710	163

Table C39: Cross-Classification of BNHA Expenditure by Function and Provider 2003 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	129	-	-	11,828
BC.1.3.1	74	48	-	613	-	240	0	-	-	-	669	-	-	5,444
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	178
BC.1.3.9	751	486	-	323	-	-	-	-	-	-	-	-	-	8,669
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	93
BC.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	28
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	-	-	379
BC.4.2	-	-	-	-	3,597	-	-	-	-	-	-	-	-	3,597
BC.5.1.1	-	-	(266)	227	-	-	36,077	-	-	-	-	178	-	37,240
BC.5.2.1	-	-	-	-	-	-	-	1,388	-	-	-	-	-	1,388
BC.5.2.2	-	-	-	-	-	-	-	-	-	5	-	-	-	5
BC.5.2.3	-	-	-	-	-	-	-	-	112	-	-	-	-	112
BC.6.1.1	-	-	91	4,330	-	16	-	-	-	-	-	-	-	4,635
BC.6.1.2	-	-	7,139	11	-	-	-	-	-	-	18	0	-	7,174
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	11
BC.6.3	-	-	-	-	-	-	-	-	-	-	30	-	-	415
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	-	-	-	-	-	-	-	-	36	-	2	282
BC.6.9	-	-	-	426	-	131	-	-	-	-	-	-	-	1,347
BC.7.1.1	-	-	144	-	-	-	470	-	-	-	-	-	-	2,036
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	70
BCR.1	-	-	439	343	-	0	-	-	-	-	-	304	-	2,951
BCR.2	-	-	-	-	-	-	-	-	-	-	-	1,765	-	1,789
BCR.3	-	-	-	-	-	-	-	-	-	-	-	19	-	37
														-
Total	825	534	7,547	6,273	3,597	387	36,548	1,388	112	5	883	2,265	2	89,709

Table C40: Cross-Classification of BNHA Expenditure by Function and Provider 2004

BNHA Code	BP1.1.1.1 Million Taka	BP1.9 Million Taka	BP2.1 Million Taka	BP3.1 Million Taka	BP3.2 Million Taka	BP3.3.1 Million Taka	BP3.3.2 Million Taka	BP3.3.3 Million Taka	BP3.4 Million Taka	BP3.5 Million Taka	BP3.6.1 Million Taka	BP5.1 Million Taka	BP5.2 Million Taka
BC.1.1	-	-	-	200	850	1,600	370	8,155	2,631	606	-	-	-
BC.1.3.1	-	-	-	51	216	807	346	976	1,437	52	-	619	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	15	-	-	189
BC.1.3.9	-	-	-	-	-	-	-	2,595	-	-	-	5,695	-
BC.2.1	-	-	-	-	-	-	-	-	-	46	57	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	36	-	-	-
BC.4.1	-	-	-	-	-	-	-	507	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	236	-	250	-	199	253	45	2	293	68	19	32	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	-	-	511	-	-	-	-	-	0	-	-	-	-
BC.6.1.2	-	-	16	-	-	1	7	-	-	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	12	-
BC.6.3	-	-	51	-	-	-	157	-	-	-	-	9	-
BC.6.4	-	-	0	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	115	-	-	-	13	-	-	-	-	-	-
BC.6.9	1	-	0	-	-	-	19	1,008	8	-	-	-	-
BC.7.1.1	338	-	411	-	-	98	-	-	15	-	-	-	-
BC.7.2.2	-	76	-	-	-	-	-	-	-	-	-	-	-
BCR.1	1,106	-	93	-	535	999	17	415	290	287	0	0	-
BCR.2	19	-	14	-	26	-	-	-	-	1	-	-	-
BCR.3	3	-	2	-	-	-	-	22	-	-	-	-	-
Total	1,704	76	1,465	251	1,826	3,757	974	13,681	4,674	1,111	76	6,367	189

Table C40: Cross-Classification of BNHA Expenditure by Function and Provider 2004 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	129	-	-	14,541
BC.1.3.1	79	53	-	285	-	333	0	-	-	-	726	-	-	5,980
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	203
BC.1.3.9	799	536	-	324	-	-	-	-	-	-	-	-	-	9,948
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	104
BC.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	36
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	-	-	507
BC.4.2	-	-	-	-	4,086	-	-	-	-	-	-	-	-	4,086
BC.5.1.1	-	-	1,092	1,010	-	5	39,757	-	-	-	-	180	-	43,440
BC.5.2.1	-	-	-	-	-	-	-	1,608	-	-	-	-	-	1,608
BC.5.2.2	-	-	-	-	-	-	-	-	-	6	-	-	-	6
BC.5.2.3	-	-	-	-	-	-	-	-	146	-	-	-	-	146
BC.6.1.1	-	-	55	2,554	-	1,058	-	-	-	-	-	-	-	4,178
BC.6.1.2	-	-	7,351	2	-	-	-	-	-	-	18	0	-	7,394
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	12
BC.6.3	-	-	-	-	-	-	-	-	-	-	30	-	-	248
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	8	-	8
BC.6.5	-	-	-	-	-	5	-	-	-	-	34	-	2	169
BC.6.9	-	-	-	589	-	30	-	-	-	-	-	-	-	1,655
BC.7.1.1	-	-	234	-	-	-	398	-	-	-	-	-	-	1,494
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	76
BCR.1	-	-	402	488	-	118	-	-	-	-	-	447	-	5,198
BCR.2	-	-	0	-	-	-	-	-	-	-	-	1,095	-	1,155
BCR.3	-	-	-	-	-	-	-	-	-	-	-	12	-	39
														-
Total	878	589	9,134	5,251	4,086	1,549	40,155	1,608	146	6	937	1,741	2	102,229

Table C41: Cross-Classification of BNHA Expenditure by Function and Provider 2005

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	214	902	1,048	413	9,600	2,883	682	-	-	-
BC.1.3.1	-	-	-	55	229	549	368	1,085	1,567	55	-	689	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	18	-	-	220
BC.1.3.9	-	-	-	-	-	-	-	2,623	-	-	-	6,448	-
BC.2.1	-	-	-	-	-	-	-	-	-	53	52	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	41	-	-	-
BC.4.1	-	-	-	-	-	-	-	752	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	237	-	161	-	213	506	48	1	350	66	18	8	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	1	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	-	-	538	-	-	-	-	-	14	1	-	-	-
BC.6.1.2	-	-	23	-	-	-	8	-	-	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	12	-
BC.6.3	-	-	581	-	-	-	173	-	-	-	-	11	-
BC.6.4	-	-	38	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	1	-	-	-	16	-	-	-	-	-	-
BC.6.9	1	-	-	-	-	-	15	1,100	18	-	-	-	-
BC.7.1.1	468	-	311	-	-	224	-	-	32	-	-	-	-
BC.7.2.2	-	115	-	-	-	-	-	-	-	-	-	-	-
BCR.1	1,604	-	349	-	851	1,189	12	2,534	617	578	0	0	-
BCR.2	1	-	18	-	31	-	-	-	-	1	-	-	-
BCR.3	6	-	6	-	-	-	-	26	-	-	-	-	-
Total	2,318	115	2,027	269	2,226	3,516	1,053	17,722	5,482	1,495	70	7,168	220

Table C41: Cross-Classification of BNHA Expenditure by Function and Provider 2005 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	123	-	-	15,866
BC.1.3.1	85	59	-	280	-	331	0	-	-	-	793	-	-	6,146
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	238
BC.1.3.9	859	599	-	354	-	-	-	-	-	-	-	-	-	10,883
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	105
BC.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	41
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	-	-	752
BC.4.2	-	-	-	-	4,695	-	-	-	-	-	-	-	-	4,695
BC.5.1.1	-	-	485	852	-	38	47,383	-	-	-	-	164	-	50,532
BC.5.2.1	-	-	-	-	-	-	-	1,828	-	-	-	-	-	1,828
BC.5.2.2	-	-	-	-	-	-	-	-	-	6	-	-	-	7
BC.5.2.3	-	-	-	-	-	-	-	-	180	-	-	-	-	180
BC.6.1.1	-	-	48	2,852	-	1,133	-	-	-	-	-	-	-	4,586
BC.6.1.2	-	-	6,759	-	-	-	-	-	-	-	18	-	-	6,807
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	12
BC.6.3	-	-	-	-	-	-	-	-	-	-	29	-	-	794
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	18	-	56
BC.6.5	-	-	-	-	-	0	-	-	-	-	33	-	4	54
BC.6.9	-	-	-	762	-	42	-	-	-	-	-	-	-	1,937
BC.7.1.1	-	-	168	-	-	-	411	-	-	-	-	-	-	1,615
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	115
BCR.1	-	-	64	359	-	41	-	-	-	-	-	366	-	8,565
BCR.2	-	-	1	-	-	-	-	-	-	-	-	1,168	-	1,220
BCR.3	-	-	-	-	-	-	-	-	-	-	-	12	-	50
														-
Total	944	658	7,525	5,458	4,695	1,584	47,795	1,828	180	6	996	1,728	4	117,085

Table C42: Cross-Classification of BNHA Expenditure by Function and Provider 2006

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	261	1,109	1,346	447	11,904	3,459	679	-	-	-
BC.1.3.1	-	-	-	67	282	706	378	1,498	1,880	61	-	793	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	23	-	-	260
BC.1.3.9	-	-	-	-	-	-	-	3,085	-	-	-	7,350	-
BC.2.1	-	-	-	-	-	-	-	-	-	51	59	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	40	-	-	-
BC.4.1	-	-	-	-	-	-	-	1,112	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	85	-	165	-	193	482	51	-	521	62	6	14	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	0	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	-	-	525	-	-	-	-	-	2,604	4	-	-	-
BC.6.1.2	-	-	45	-	-	-	8	-	-	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	14	-
BC.6.3	-	-	1,184	-	-	-	196	-	-	-	-	11	-
BC.6.4	-	-	98	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	24	-	-	-	22	-	-	-	-	-	-
BC.6.9	-	-	-	-	-	-	17	1,042	22	-	-	-	-
BC.7.1.1	312	-	776	-	-	166	-	-	29	-	-	-	-
BC.7.2.2	-	93	-	-	-	-	-	-	-	-	-	-	-
BCR.1	1,580	-	557	-	1,408	1,228	14	2,582	289	1,233	0	1	-
BCR.2	3	-	9	-	30	-	-	-	-	1	-	-	-
BCR.3	6	-	7	-	-	-	-	28	-	-	-	-	-
Total	1,985	93	3,390	328	3,022	3,928	1,132	21,250	8,802	2,155	66	8,183	260

Table C42: Cross-Classification of BNHA Expenditure by Function and Provider 2006 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	140	-	-	19,345
BC.1.3.1	92	67	-	475	-	484	0	-	-	-	911	-	-	7,694
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	282
BC.1.3.9	935	676	-	393	-	-	-	-	-	-	-	-	-	12,439
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	111
BC.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	40
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	-	-	1,112
BC.4.2	-	-	-	-	5,452	-	-	-	-	-	-	-	-	5,452
BC.5.1.1	-	-	289	-	-	1	54,300	-	-	-	-	211	-	56,380
BC.5.2.1	-	-	-	-	-	-	-	2,247	-	-	-	-	-	2,247
BC.5.2.2	-	-	-	-	-	-	-	-	-	8	-	-	-	8
BC.5.2.3	-	-	-	-	-	-	-	-	198	-	-	-	-	198
BC.6.1.1	-	-	59	2,403	-	1,031	-	-	-	-	-	-	-	6,625
BC.6.1.2	-	-	7,542	1	-	1	-	-	-	-	20	-	-	7,617
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	14
BC.6.3	-	-	-	-	-	-	-	-	-	-	33	-	-	1,424
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	0	-	99
BC.6.5	-	-	-	-	-	-	-	-	-	-	34	-	3	83
BC.6.9	-	-	-	661	-	34	-	-	-	-	-	-	-	1,776
BC.7.1.1	-	-	232	-	-	(0)	487	-	-	-	-	-	-	2,002
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	93
BCR.1	-	-	100	1	-	4	-	-	-	-	-	2,958	-	11,955
BCR.2	-	-	41	-	-	-	-	-	-	-	-	1,815	-	1,898
BCR.3	-	-	-	-	-	-	-	-	-	-	-	22	-	63
														-
Total	1,027	743	8,263	3,934	5,452	1,555	54,788	2,247	198	8	1,138	5,005	3	138,955

Table C43: Cross-Classification of BNHA Expenditure by Function and Provider 2007

BNHA Code	BP1.1.1.1	BP1.9	BP2.1	BP3.1	BP3.2	BP3.3.1	BP3.3.2	BP3.3.3	BP3.4	BP3.5	BP3.6.1	BP5.1	BP5.2
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	277	1,260	1,580	481	14,292	3,939	806	-	-	-
BC.1.3.1	-	-	-	72	320	834	392	1,663	2,141	64	-	910	-
BC.1.3.2	-	-	-	-	-	-	-	-	-	25	-	-	311
BC.1.3.9	-	-	-	-	-	-	-	3,431	-	-	-	8,506	-
BC.2.1	-	-	-	-	-	-	-	-	-	63	77	-	-
BC.2.3	-	-	-	-	-	-	-	-	-	49	-	-	-
BC.4.1	-	-	-	-	-	-	-	1,260	(0)	-	-	-	-
BC.4.2	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.1.1	108	-	65	-	229	468	59	-	503	65	3	15	-
BC.5.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.5.2.2	-	-	-	-	-	-	-	-	-	0	-	-	-
BC.5.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-
BC.6.1.1	-	-	219	-	-	-	-	-	3,453	4	-	-	-
BC.6.1.2	-	-	166	-	-	-	7	-	-	-	-	-	-
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	17	-
BC.6.3	-	-	401	-	-	-	208	-	-	-	-	14	-
BC.6.4	-	-	131	-	-	-	-	-	-	-	-	-	-
BC.6.5	-	-	16	-	-	-	21	-	-	-	-	-	-
BC.6.9	3	-	-	-	-	-	19	1,291	22	-	-	-	-
BC.7.1.1	449	-	827	-	-	97	-	-	82	-	-	-	-
BC.7.2.2	-	93	-	-	-	-	-	-	-	-	-	-	-
BCR.1	1,184	-	222	-	397	747	164	2,734	236	374	0	1	-
BCR.2	10	-	38	-	30	-	-	-	-	1	-	-	-
BCR.3	-	-	10	-	-	-	-	33	-	-	-	-	-
Total	1,754	93	2,097	349	2,237	3,726	1,352	24,704	10,377	1,451	80	9,461	311

Table C43: Cross-Classification of BNHA Expenditure by Function and Provider 2007 (Contd.)

BNHA Code	BP5.5.1	BP5.5.2	BP5.6.1	BP5.6.9	BP5.7	BP5.8	BP7.1	BP7.2	BP7.3	BP7.4	BP8.2	BP8.9	BP9	Total
	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka	Million Taka
BC.1.1	-	-	-	-	-	-	-	-	-	-	150	-	-	22,786
BC.1.3.1	102	77	-	334	-	514	0	-	-	-	1,031	-	-	8,454
BC.1.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	336
BC.1.3.9	1,033	776	-	705	-	-	-	-	-	-	-	-	-	14,450
BC.2.1	-	-	-	-	-	-	-	-	-	-	-	-	-	139
BC.2.3	-	-	-	-	-	-	-	-	-	-	-	-	-	49
BC.4.1	-	-	-	-	-	-	(0)	-	-	-	-	-	-	1,260
BC.4.2	-	-	-	-	6,429	-	-	-	-	-	-	-	-	6,429
BC.5.1.1	-	-	3,954	-	-	3	65,515	-	-	-	-	218	-	71,205
BC.5.2.1	-	-	-	-	-	-	-	2,804	-	-	-	-	-	2,804
BC.5.2.2	-	-	-	-	-	-	-	-	-	10	-	-	-	10
BC.5.2.3	-	-	-	-	-	-	-	-	218	-	-	-	-	218
BC.6.1.1	-	-	124	3,186	-	698	-	-	-	-	-	-	-	7,685
BC.6.1.2	-	-	7,067	2	-	1	-	-	-	-	21	-	-	7,263
BC.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	17
BC.6.3	-	-	-	-	-	-	-	-	-	-	36	-	-	659
BC.6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	131
BC.6.5	-	-	-	-	-	-	-	-	-	-	37	-	-	75
BC.6.9	-	-	-	859	-	52	-	-	-	-	-	-	-	2,246
BC.7.1.1	-	-	172	-	-	-	600	-	-	-	-	-	-	2,227
BC.7.2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	93
BCR.1	-	-	63	0	-	1	-	-	-	-	-	4,007	-	10,130
BCR.2	-	-	4	-	-	-	-	-	-	-	-	2,087	-	2,171
BCR.3	-	-	-	-	-	-	-	-	-	-	-	18	-	61
														-
Total	1,135	852	11,384	5,086	6,429	1,270	66,115	2,804	218	10	1,274	6,330	-	160,899



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