

An Estimate of Public Expenditure on Health in India

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The level of public spending on health has been a widely discussed issue in India in recent times. Various research studies as well as policy documents have repeatedly highlighted the low level of public spending on health in India.¹ In particular, public spending on health as a per cent of GDP has been the focus of discussions, as it is an indicator of the priority accorded to health in the planning process of the country. Policy documents like the Approach Paper to the Twelfth Five Year Plan (2012 to 2017), the High Level Expert Group for Universal Health Coverage (HLEG), the Programme Implementation Framework of the National Rural Health Mission (NRHM) and the Report of the National Commission on Macroeconomics and Health (NCMH) have all endorsed the need to raise the level of public spending on health in India from around one per cent to 2 to 3 per cent of GDP.

Monitoring the progress towards achieving the target level of public spending on health has been difficult, due to ambiguity in the definition of health expenditure used, and the corresponding figures reported by different government agencies. The latest *Economic Survey, 2011-12* of the Government of India suggests that public spending on health was around 1.35 per cent of GDP in 2010-11 (R.E.). It is however, not clear whether this estimate refers only to health expenditure or includes water supply and sanitation also. The Approach Paper of the Government of India to the Twelfth Five Year Plan indicated that health expenditure alone as a per cent of GDP was about 1.4 per cent (B.E.) in 2011-12. It also mentioned that if one included expenditure on rural water supply and sanitation, the figure would be about 1.8 per cent. The Indian Public Finance Statistics (IPFS) 2010-11, published by the Ministry of Finance on the other hand, suggests that even if one included expenditure on water supply and sanitation, the figure would be about 1.4 per cent of GDP. Others have argued that the definition of health expenditure should include expenditure on nutrition as well, as it has direct implications for health outcomes. These aspects have underlined the need for a clear definition and estimate of health expenditure in India.

¹GoI 2005a, GoI 2005b, HLEG 2011, Kumar *et. al.* 2011, Rao and Choudhury (2012)

A comprehensive document of detailed estimates of health expenditure in India has been the National Health Accounts (NHA) published by the Ministry of Health and Family Welfare. The latest estimates provided by this document however, are not very recent and pertain to the year 2004-05. The estimates of the NHA are also affected by methodological issues. It overstates the States' contribution and understates the Centre's contribution (discussed later). While the aggregate estimates are unaffected by the methodology used in the NHA, the estimates of the relative contribution of the Centre and States in NHA are biased. The Indian Public Finance Statistics (IPFS) provides more recent information on the contribution of the Centre and the States, but the definition of health expenditure includes water supply and sanitation. These features have made it difficult to examine the relative contribution of the Centre and States in total public spending on health in the country. With the National Rural Health Mission (NRHM) aiming to change the Centre-State sharing of health spending from 20:80 to 40:60 in the long run, deriving recent estimates of the relative contribution of Centre and States assume importance.

This note provides estimates of health expenditure for the country as a whole, and for the Centre and the States separately, for the period 2004-05 to 2010-11. It provides estimates for various definitions of health expenditure, depending on whether one uses only health expenditure or health in combination with water supply, sanitation and nutrition. It also improves upon the existing methodology to provide State level estimates of health spending in the country and the relative contribution of the Centre and States.

Expenditure Entities in India and Methodological Issues

In India, public expenditure on health is incurred by three tiers of the Government: the Central Government, the State Governments and the local bodies. The Central Government spends directly on health and also provides grants-in-aid to State Governments for incurring health expenditure. The State Governments, in addition to spending out of the grants-in-aid received from the Centre, incur health expenditure directly out of the resources available with them. Their health expenditure also includes transfers to rural and urban local bodies for health spending. Additionally, the local bodies incur health expenditure from the

resources available with them. The sum total of health expenditure by each of these three tiers of the government provides an estimate of public spending on health in India.

The estimate of health spending by different tiers of the Government however, needs to be adjusted for intergovernmental transfers. Health grants flowing from one tier of the Government to the other are accounted in each tier, and the sum of health expenditure by the tiers individually, leads to an overestimation. To avoid this, official documents like the NHA 2004-05, exclude grants-in-aid flowing from Centre to States from Centre's expenditure, and include them in States' expenditure. This is primarily due to the system of accounting followed in Central and State budgets. Expenditure on Health and Family Welfare indicated in Centre's budget exclude grants-in-aid for health provided by the Centre to States. On the other hand, health expenditure reported in State budgets includes expenditure incurred out of the health grants provided by the Centre. While aggregate estimates of health spending in the country are unaffected by such a system of accounting, the relative shares of the Centre and States in total health expenditure of the country are biased in the above methodology. As health grants are given by the Centre to States for providing specific health services, and States do not have discretion on these expenditures, these form an integral part of Centre's expenditure. Official documents including the NHA use budgetary expenditure reported under Health and Family Welfare in Centre and States' budgets to estimate their contribution, and this biases the estimates upwards for States and downwards for the Centre. Notably, over the years, budgetary grants provided by the Centre have declined, and at present, bulk of the central transfers is off-budget in nature. The reduction of budgetary transfers by the Centre over the years implies that in the above methodology, a lower and lower share is excluded from Centre's expenditure and added to States' expenditure. This tends to indicate a rising share of Centre's expenditure over the years. In this analysis, we correct for the bias by considering health grants provided by the Centre to States as part of Centre's expenditure and deduct this out of States' expenditure to derive the spending by State Governments. Similarly, health grants provided by the States to local bodies are considered a part of States' expenditure in this analysis.

The primary source of information for this analysis is the 'Finance Accounts' of the Centre and States. These documents are compiled by the Comptroller and Auditor General of India (CAG) and provide the final audited figures of Government expenditures. Revenue and capital expenditures of the Centre and the States reported under the budget heads of 2210, 2211, 4210 and 4211 in Finance Accounts have been used. Expenditure under other budget heads incurred by the Ministry of Health and Family Welfare has been added to these figures. For water supply, sanitation and nutrition, revenue and capital expenditure under the budget heads 2215, 4215 and 2236 have been used. For the three States, Punjab, Uttarakhand and Uttar Pradesh, expenditure on nutrition has been taken out from the sub-heads under 'Social Security and Welfare' (budget head 2235). Information on grants-in aid provided to States by the centre has been sourced from the budget documents of the Centre (budget heads 3601 and 3602) for Health and Family Welfare. For water supply and sanitation, information on grants-in-aid has been taken from the Finance Accounts. For nutrition, bulk of the grant-in-aid to State Governments is for the scheme Integrated Child Development Scheme (ICDS). Expenditure on this scheme has been compiled from the data on state-wise releases available on the website of the Ministry of Women and Child Development. Lack of data on health expenditure from the own resources of local bodies, prevents us from including this expenditure. This expenditure is, however, negligible for most local bodies and form an insignificant share of the overall health expenditure of the country (NHA 2004-05).

Expenditure on Health and Family Welfare reported in the Finance Accounts of the Centre and States excludes a part of the expenditure on medical treatment of employees and pensioners of the Central and the State Governments, employees of Public Sector Units (PSUs), autonomous bodies funded by the Government (i.e. receiving grant-in-aid from the Government) and other Central ministries like the Ministry of Railways and the Ministry of Defense. The NHA 2004-05 indicated that medical reimbursement by Central and State governments, and expenditure by other central ministries including the Ministry of Railways and the Ministry of Defense constituted about 16.6 per cent of other health expenditure in the country. We presume that this proportion has roughly remained constant over the years. We add this percentage to the total estimated expenditure by the Ministry of Health and Family Welfare to derive the overall level of health expenditure in the country.

Health expenditure by State Governments has been estimated by deducting grants-in-aid provided by Centre to States from the budgetary expenditure of States. Estimate of health expenditure in individual States require information on grant-in-aid released to each State. This information was collected from different divisions within the Ministry of Health and Family Welfare for various Centrally Sponsored and Central Plan schemes.² For each States, grant received from the Centre has been deducted from the budgetary expenditure of the State to derive the estimate of expenditure incurred by the State Governments from their own resources. As information on grant-in-aid released to individual States was available for the period 2006-07 to 2009-10, States' expenditures have been reported only for these years. State-wise information on off-budget expenditure by the Centre in States has also been collected from the respective divisions within the Ministry of Health and Family Welfare. Aggregate level of off-budget expenditure in different schemes has been taken from the Expenditure Budget of Government of India. Using this aggregate expenditure and the distribution of expenditure provided by the Ministry, we derive the total expenditure (budget and off-budget) by the Centre at the State-level. Notably, this expenditure excludes spending by the Centre on Centrally funded institutions at the State-level.

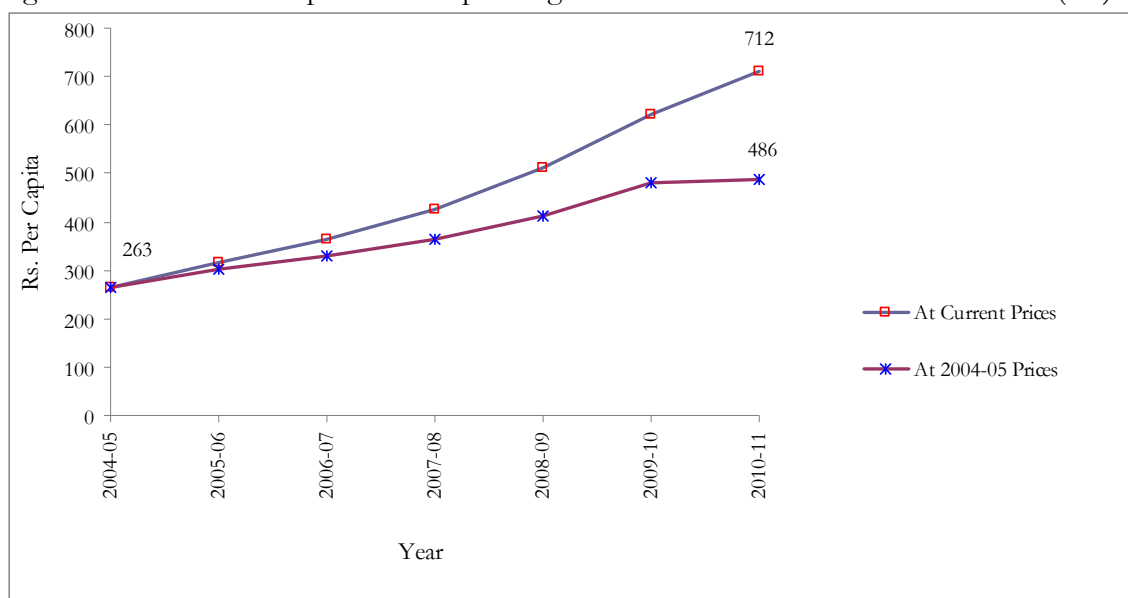
Estimates of Health Expenditure in India

Our estimates suggest that in 2009-10 and 2010-11, public expenditure on health in India was around 1.1 per cent of GDP (Table 1). This estimate includes health expenditure by the Ministry of Health and Family Welfare, medical reimbursement by Central and State Governments, Other Central Ministries (including the Ministry of Railways and the Ministry of Defense) and States' expenditure on Health and Family Welfare. Expenditure by other Central Ministries like the Ministry of Railways and the Ministry of Defense are confined to certain sections of the population and if these expenditures are excluded, the estimate of health expenditure in the country is about 0.93 per cent of GDP. If one adds expenditure on Water Supply and Sanitation to the estimate of 1.1 per cent of GDP, the figure of health expenditure rises to 1.5 per cent of GDP in 2010-11. Further, if expenditure on nutrition is

² The total expenditure on the schemes for which State-wise information was collected constituted about 90 per cent of the grants-in-aid to States.

added, the estimate of expenditure in the country will be about 1.7 per cent of GDP. Importantly, discussions on the target level of health expenditure in the country as a per cent of GDP refer to expenditure on health services alone. Our estimates suggest that this expenditure has increased by about 0.2 per cent of GDP in the six year period between 2004-05 and 2010-11. In per capita terms however, there has been a significant rise in health expenditure from around Rs. 263 in 2004-05 to about Rs. 486 in 2010-11 (at 2004-05 prices). In nominal terms (current prices), per capita public expenditure on health has increased more than 2.5 times in the same period, touching a level of Rs. 712 in 2010-11 (Figure 1).

Figure 1: Trend in Per Capita Public Spending on Health in India 2004-05 to 2010-11 (Rs.)

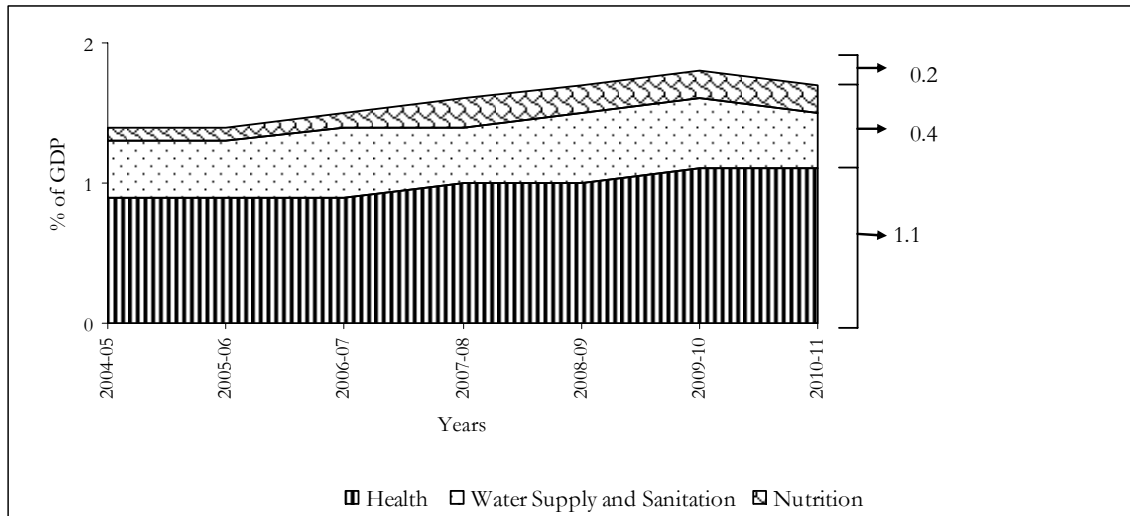


The estimates derived in this analysis for the earlier years are consistent with the figures of health expenditure indicated in NHA 2004-05.³ The *Economic Survey 2011-12*, however, indicates an expenditure of 1.35 per cent of GDP on health in 2009-10. A comparison of this figure with that reported in the *Indian Public Finance Statistics* suggests that the figure reported in the *Economic Survey* is likely to be inclusive of expenditure on Water Supply and Sanitation. Also, these estimates exclude expenditure by other Central Ministries including expenditure by the Ministry of Railways and the Ministry of Defense. As the target of health expenditure of 3 per cent of GDP refers only to expenditure on Health and Family Welfare

³ Health expenditure as a per cent of GDP in NHA 2004-05 (using GDP figures reported in NHA 2004-05) is the same as our estimates for the years 2005-06 and 2006-07.

(excluding Water supply, Sanitation and Nutrition), the figure of health expenditure reported in *Economic Survey* needs to be interpreted accordingly.

Figure2: Trend in Public Spending on Health, Water Supply, Sanitation and Nutrition as a per cent of GDP in India 2004-05 to 2010-11



Our estimates of the relative contribution of Centre and States suggest that the relative share of expenditure by centre and States has remained steady at around 40: 60 in the period 2004-05 to 2010-11. If one excludes expenditure by other Central Ministries like the Ministry of Railways and the Ministry of Defense, the relative share has been around 35:65 in the same period. This has implications in the context of the target of increasing centre’s share of expenditure from around 20:80 in 2004-05 to about 40:60 in the long run. It is important to note that the base level of 20:80 is estimated on the basis of expenditure under the budget head “Health and Family Welfare”, which excludes the grants-in aid by the centre. If one considers the total expenditure by the centre including grant-in-aid, the share of the centre has always been around 35 per cent (40 per cent if one includes expenditure by other Central Ministries). This calls for a re-look into the target of 40:60 sharing of health expenditure by Centre and States. The steady share of Centre and States in a period when health spending in the country has increased by about 0.2 per cent of GDP also implies that there has been a proportional rise in expenditure on health by the Centre and the States over this period.

Figure 3: Trend in the share of Direct Expenditure and Grant-in-aid provided by the Centre to States in Total Public Health Expenditure in India



While the increase in public spending on health both by the States and the Centre is a welcome trend, the distribution of Centre's health spending across States in recent years, appear to be an area of concern. While the Centre continues to spend a higher level in States with relatively poor health indicators and levels of spending, the average increase in Centre's health expenditure in the poor performing States has been relatively lower than other major (non-high focus) States in the recent past. In nominal terms, between 2006-07 and 2009-10, per capita Centre's expenditure in low performing States has increased by about 15 per cent; in comparison to 23 per cent in other relatively better performing States. The rise in Centre's spending in States has been particularly low in States like Madhya Pradesh and Chattisgarh.⁴ In Bihar and Uttar Pradesh, while there has been some increase in health spending by the Centre, these increases have been lower than some of the relatively high income States like Punjab, Haryana and Karnataka. Notably in Bihar, with increase in Centre's spending and negligible increase in the State's own health spending over the years, the Centre's contribution in total health spending of the State has risen significantly. In 2009-10, the Centre contributed nearly half the total health spending of Bihar (46 per cent).

In terms of spending by State Governments, there has been a significant increase in the two States of Rajasthan and Orissa. In these States, the increase in States' own health spending

⁴ There is also some indication that increase in per capita health expenditure by the Centre is low in Jharkhand in the period 2006-07 and 2009-10. However, fluctuations in data prevent one to make any reliable statement on the issue.

along with a rise in per capita health spending by the Centre, has led to a significant rise in total per capita public spending on health. In 2009-10, per capita public spending on health in Rajasthan was about Rs. 457 (at current prices), which was higher than the level of spending in West Bengal, Maharashtra and Punjab. Similarly, the sharp rise in health spending in Orissa, has moved it ahead of States like Madhya Pradesh and Uttar Pradesh in terms of per capita public spending on health. In contrast, the growth rate of both the State's own spending and Centre's spending in Madhya Pradesh has been relatively low. In Bihar and Uttar Pradesh, while Centre's expenditure has increased, the growth rate of States' own spending has been relatively low. In general, while the per capita public spending on health has improved in the case of Rajasthan and Orissa, the low increase in States' own spending in the case of Bihar and Uttar Pradesh and the overall health expenditure in Madhya Pradesh remain areas of concern.

Summary

Monitoring the level of public spending on health in India has been difficult due to ambiguity in definitions and differences in figures reported by government agencies. This note provides an estimate of the level of public spending on health in India between 2004-05 and 2010-11. It also indicates the relative contribution of the Centre and the States in the same period improving upon the methodology used by NHA 2004-05. In NHA 2004-05, health grants provided by the Centre to States are considered a part of States' expenditure and excluded from Centre's expenditure. This biases the estimates upwards for States and downwards for the Centre. This note modifies the methodology by accounting health grants provided by Centre to States as part of Centre's expenditure, and excluding them from States budgetary expenditure. Our estimates are derived for different definitions of health expenditure i.e. health services alone and along with water supply, sanitation and nutrition.

Our estimates suggest that public spending on health in India was about 1.1 per cent of GDP in 2010-11. If one includes water supply and sanitation, the estimate was around 1.5 per cent of GDP. Further, with nutrition, the estimate was about 1.7 per cent of GDP. The target level of health expenditure (of around 2 to 3 per cent of GDP) refers to expenditure on health services alone, and our estimate suggests that this expenditure has increased by

about 0.2 per cent of GDP between 2004-05 and 2010-11. The share of the Centre and States in total health spending of the country has remained broadly around 40: 60 (35:65 if one excludes expenditure by other Central Ministries). This calls for a look into the target of increasing Centre-States share of spending from about 20:80 to 40:60 in the long run. Notably, the target of 20:80 was based on accounting Central health grants as part of States spending. The steady share of spending by Centre and States in a period where aggregate spending has increased by 0.2 per cent of GDP, suggest a proportional rise in spending by both Centre and States in the period. In per capita terms, there has been a sharp rise in public spending on health in the above period. In 2004-05 prices, per capita public expenditure on health in the country has nearly doubled in the period from about Rs. 263 to Rs. 486 in 2010-11. Our estimates suggest that the figure of Health Expenditure reported in Economic Survey 2011-12 is likely to be inclusive of water supply and sanitation and this needs to be interpreted accordingly.

The estimates of health expenditure at the State-level highlight a few issues. The average growth rate of Centre's spending in relatively worse performing States has been lower than the better performing States. These have implications in the context of the Centre's role in bringing about equity in health services. While Centre's expenditure in per capita terms has increased in some of the poor performing States like Bihar and Uttar Pradesh, the slow pace of the States' own spending in these States, is an area of concern. The slow rise in health spending in Madhya Pradesh, both by the Centre and the State is also worrying. In contrast, per capita health expenditure in States like Rajasthan and Orissa has increased sharply in the period. The high growth of per capita public spending on health in these States has moved them ahead of many of the other relatively higher income States.

A few caveats in the estimates presented here are worth noting. First, our estimate of health expenditure excludes health expenditure by Public Sector Units (PSUs) and Autonomous Institutions (AI) funded by the Government. These expenditures had to be excluded as no comprehensive database is available on the level of health expenditure by these institutions. Secondly, expenditure on the health insurance scheme RSBY (Rashtriya Swasthya Bima Yojana) is also excluded from our estimates. Centre's expenditure on RSBY in 2010-11 was only around Rs. 450 crore (R.E.), and its exclusion is unlikely to affect the aggregate

estimates as a per cent of GDP. Thirdly, there is also some underestimation in expenditure on nutrition used in this analysis. This underestimation arises from the fact that expenditure on providing nutritional support in schools (like the Midday Meal Scheme) is excluded from the analysis.

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Table 1: Estimates of Health Expenditure in India 2004-05 to 2010-11

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Total Expenditure (Rs. Lakhs) on							
Health (Rs. Lakhs)	2816753	3439259	4039299	4768726	5829766	7158903	8334802
Health (excluding expenditure by other Central Ministries)*	2415740	2949622	3464236	4089816	4999799	6139711	7148201
Water Supply and Sanitation (Rs. Lakhs)	1388273	1607437	1794984	2234958	2560461	2877649	3150764
Nutrition (Rs. Lakhs)	349706	470043	573348	729259	1001135	1410908	1404544
All India GDP (2004-05 series) (Rs. Crore)	3242209	3893369	4294706	4988090	5630063	6457362	7674148
Expenditure as per cent of GDP							
Health (I)	0.9	0.9	0.9	1.0	1.0	1.1	1.1
Health (excluding expenditure by other Central Ministries)*	0.7	0.8	0.8	0.8	0.9	1	0.9
Water Supply and Sanitation (II)	0.4	0.4	0.5	0.4	0.5	0.5	0.4
Nutrition (III)	0.1	0.1	0.1	0.2	0.2	0.2	0.2
<i>Health Water Supply, Sanitation and Nutrition (I+II+III)</i>	1.4	1.4	1.5	1.6	1.7	1.8	1.7
Per Capita Current Prices (Rs.)							
Health	263	316	365	425	512	620	712
Water Supply and Sanitation	33	43	52	65	88	122	120
Nutrition (current prices)	129	148	162	199	225	250	269
<i>Health, Water Supply, Sanitation and Nutrition</i>	425	507	579	689	825	992	1101
Per Capita 2004-05 prices (Rs.)							
Health	263	302	330	365	410	480	486
Water Supply and Sanitation	33	41	47	56	70	95	82
Nutrition	129	141	147	171	181	193	184
<i>Health, Water Supply, Sanitation and Nutrition</i>	425	484	524	592	661	768	752

Note: *Include medical reimbursements by Central and State Governments. The share of expenditure by other Central Ministries and medical reimbursements have been assumed to be a constant proportion of other Health expenditure based on NHA 2004-05. The figures will be updated soon with actual expenditure by the Ministry of Railways and the Ministry of Defense.

Table 2: Sharing of Expenditure by Centre and State and intergovernmental flows in Health, Water Supply, Sanitation and Nutrition (per cent of total)

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Health *							
Direct Expenditure by the Centre (I)	19	23	25	27	28	27	28
Grant-in-aid by the Centre (BH 3601 and 3602) (II)	16	11	8	9	8	7	7
Total expenditure by the Centre (I+II)	35	34	32	36	36	35	35
States' Budgetary Expenditure (including grant-in-aid) (III)	81	77	75	73	72	73	72
Expenditure by State Governments (III-II)	65	66	68	64	64	65	65
<i>Ratio of Centre to State Expenditure</i>	35:65	34:66	32:68	36:64	36:64	35:65	35:65
Water Supply and Sanitation							
Direct Expenditure by the Centre (IV)	13	14	13	15	14	27	34
Grant-in-aid by the Centre (BH 3601 and 3602) (V)	12	17	18	20	20	6	0
Total expenditure by the Centre (IV+V)	26	31	31	34	34	33	34
States' Budgetary Expenditure (including grant-in-aid) (VI)	87	86	87	85	86	73	66
Expenditure by State Governments (VI-V)	74	69	69	66	66	67	66
<i>Ratio of Centre to State Expenditure</i>	26:74	31:69	31:69	34:66	34:66	33:67	34:66
Nutrition							
Direct Expenditure by the Centre (VII)	1	0.5	0.4	0.4	0.3	0.2	0.2
Grant-in-aid by the Centre (BH 3601 and 3602) (VIII)	49	70	73	71	63	57	69
Total expenditure by the Centre (VII+VIII)	50	70	74	71	63	57	70
States' Budgetary Expenditure (including grant-in-aid) (IX)	99	100	100	100	100	100	100
Expenditure by State Governments (IX-VIII)	50	30	26	29	37	43	30
<i>Ratio of Centre to State Expenditure</i>	50:50	70:30	74:26	71:29	63:37	57:43	70:30

Note: Shares are calculated as a per cent of total health expenditure excluding expenditure by Other Central Ministries and medical reimbursements.

Table 3: Per Capita Total Public Expenditure on Health in Indian States, 2006-07 to 2009-10 at current prices (Rs.)

States	2006-07	2007-08	2008-09	2009-10
Major States				
Andhra Pradesh	287	364	415	459
Bihar	148	186	181	210
Gujarat	249	298	350	480
Haryana	223	255	332	483
Karnataka	268	359	414	468
Kerala	356	441	535	580
Madhya Pradesh	238	281	272	312
Maharashtra	239	306	374	420
Orissa	221	262	293	405
Punjab	280	304	348	401
Rajasthan	256	321	415	457
Tamil Nadu	299	331	429	579
Uttar Pradesh	260	255	304	372
West Bengal	220	250	292	410
Others				
Arunachal Pradesh	1453	1405	1824	2046
Assam	320	465	514	715
Chattisgarh	296	277	296	380
Goa	995	1090	1532	1838
Himachal Pradesh	804	830	1013	1391
Jammu Kashmir	699	789	794	1073
Jharkhand	194	219	339	264
Manipur	482	881	838	987
Meghalaya	601	738	765	1119
Mizoram	1279	1646	2137	2756
NCT Delhi	736	872	1074	1265
Nagaland	1073	1161	1100	1256
Puducherry	1737	1932	1656	4850
Sikkim	1143	1476	2247	2498
Tripura	600	670	762	955
Uttarakhand	478	547	603	625

Note: Total expenditure is the sum of expenditure by the Central and the State Governments at the State-level. Central Government expenditure at the State-level, include expenditure both through the treasury and off-budget route. State-level expenditure indicates budgetary expenditure of States, net of grants received from the Central Government.

Table 4: Per Capita Public Expenditure on Health in States (incurred by State Governments), 2006-07 to 2009-10 at current prices (Rs.)

States	2006-07	2007-08	2008-09	2009-10
Major States				
Andhra Pradesh	213	268	320	359
Bihar	104	118	106	115
Gujarat	184	209	255	368
Haryana	181	222	288	403
Karnataka	220	289	321	359
Kerala	312	350	440	499
Madhya Pradesh	142	148	165	208
Maharashtra	215	230	293	320
Orissa	130	146	198	239
Punjab	225	250	276	259
Rajasthan	174	198	278	302
Tamil Nadu	227	247	332	472
Uttar Pradesh	199	184	215	265
West Bengal	169	192	223	330
Others				
Arunachal Pradesh	931	810	1325	1486
Assam	183	191	274	462
Chattisgarh	164	165	188	281
Goa	954	1025	1420	1696
Himachal Pradesh	612	649	798	906
Jammu Kashmir	663	695	694	930
Jharkhand	115	153	240	207
Manipur	340	526	519	696
Meghalaya	446	570	579	813
Mizoram	666	802	1493	2093
NCT Delhi	702	822	1015	1207
Nagaland	634	758	714	834
Puducherry	1668	1707	1599	4700
Sikkim	933	1148	1344	1899
Tripura	440	475	534	707
Uttarakhand	433	443	468	477

Note: Expenditure by State Governments indicates State's budgetary expenditure net of grants-received from the Centre.

Table 5: Per Capita Public Expenditure on Health in States (incurred by Central Government), 2006-07 to 2009-10 at current prices (Rs.)

States	2006-07	2007-08	2008-09	2009-10
Major States				
Andhra Pradesh	74	96	95	100
Bihar	43	68	75	96
Gujarat	65	89	95	112
Haryana	42	33	44	80
Karnataka	49	70	92	110
Kerala	44	90	95	81
Madhya Pradesh	95	133	107	104
Maharashtra	23	76	81	100
Orissa	91	117	95	167
Punjab	56	54	73	142
Rajasthan	83	123	136	155
Tamil Nadu	72	85	97	108
Uttar Pradesh	61	72	89	108
West Bengal	51	58	69	80
Others				
Arunachal Pradesh	521	594	500	560
Assam	137	275	240	253
Chattisgarh	131	112	108	98
Goa	40	65	112	142
Himachal Pradesh	193	181	215	485
Jammu Kashmir	36	94	100	143
Jharkhand	80	65	98	57
Manipur	142	355	319	290
Meghalaya	155	168	186	306
Mizoram	613	844	644	663
NCT Delhi	34	50	59	58
Nagaland	439	403	386	422
Puducherry	69	225	57	150
Sikkim	210	328	903	600
Tripura	160	195	228	248
Uttarakhand	45	104	135	148

Note: Expenditure by Central Government at the State-level includes grants provided to individual States and off-budget expenditure at the State-level.