



Ministry of Public Health

2021

Afghanistan National Health Accounts (NHA)



77.2 %



OOP

19.3 %



DONOR

3.3 %



Gove

0.2 %



NPISH



Ministry of Public Health

2021

Afghanistan National Health Accounts (NHA)

Developed using the SHA 2011 Methodology

Mar 2023

1 Table of Contents

List of Tables:	iii
List of Figures:	iii
Acronyms	iv
Acknowledgments.....	vi
2 Executive Summary	vii
2.1 General NHA Findings	vii
2.2 Disease Accounts Findings	vii
2.3 Key findings of NHA-2021	viii
2.4 Structure of the Report.....	viii
3 Background	1
3.1 Demographic and health status indicators in Afghanistan	1
3.2 Socioeconomic status in Afghanistan	2
3.3 Healthcare System	2
3.4 NHA Concept and Application	3
3.5 History of NHA in Afghanistan	3
4 Methodologies and data collection	4
4.1 Overview of approach.....	4
4.1.1 System of Health Accounts (SHA 2011)	4
4.2 Data collections.....	6
4.3 Development partner surveys	6
4.4 NGOs surveys	6
4.5 Ministry surveys.....	6
4.6 Household survey	6
4.7	6
4.8 Strategy and assumptions.....	6
4.9 Limitations.....	7
5 General NHA Findings	8
5.1 Trends in health expenditure	8
5.2 Summary of Health Expenditure across eight rounds of NHAs	8
5.3 Trend of health financing schemes across eight rounds of NHAs	10
5.4 Sources of funds across the eight rounds of NHAs	10
5.5 Financing Schemes.....	11

5.6	Healthcare Providers	12
5.7	Health Expenditure by Functions.....	13
5.8	Health Expenditure by Diseases	14
5.9	Expenditure by Age Groups.....	15
5.10	Expenditure by Gender	16
5.11	Health Expenditure by Factor of Provision.....	16
6	Recommendations.....	18
7	.Annex. National Health Accounts Tables, extracted from the NHA Production Tool	19
7.1	Financing Schemes by Revenues of Health Care Financing Schemes at (HF X FS) US Dollars, 2021	19
7.2	Health Care Providers by Financing Schemes (HP X HF) US Dollars, 2021	20
7.3	Financing Scheme by Health Care Functions (HF X HC), 2021	22
7.4	Health Expenditure by Disease, 2021	27
8	References	29

List of Tables:

Table 1: Summary of Health Expenditure across Eight Rounds of NHA	9
Table 2. Summary of percentage of sources of funds across eight Rounds of NHA in Afghanistan	11
Table 3: Breakdown of CHE by revenue of financing schemes in 2021	11
Table 4: Health expenditure by health care providers in 2021	12
Table 5: Breakdown of the CHE by health function in 2021	13
Table 6: Health expenditure by category of diseases in 2021	14
Table 7: Health expenditure by age groups in 2021	15
Table 8: Health expenditure by gender (Male and Female) in 2021	16
Table 9: Health Expenditure by Factor of Provision	17

List of Figures:

Figure1: Demographic and health status indicators in Afghanistan	1
Figure 2: GDP Comparison over years	2
Figure 3: Linkage between the frameworks of health systems and health accounts	5
Figure 4: Trend of the total health expenditure from 2008 -2021	8
Figure 5: Trend of health expenditures by source of financing scheme across eight round.....	10
Figure 6: Health expenditure by financing scheme	12
Figure 7: Health Care Providers at the National Level.....	13
Figure 8: Health Expenditure by Function.....	14
Figure 9: Health Expenditure by Disease	15
Figure 10: Percentage Expenditure by Age Category.....	15
Figure 11: Detailed Expenditure by Gender	16
Figure 12 : Health Expenditure by Factor of Provision.....	17

Acronyms

AFN	Afghanis
ARI	Acute Respiratory Infection
ARCS	Afghan Red Crescent Society
BPHS	Basic Package of Health Services
CHE	Current Health Expenditure
CIDA	Canadian International Development Agency
EPHS	Essential Package of Hospital Services
EU	European Union
GAVI	The Global Alliance for Vaccines and Immunization
GF	Global Funds
GDP	Gross Domestic Product
HEFD	Health Economics and Financing Directorate
HH	Household
ICRC	International Committee of the Red Cross
IEC	Information, Education, and Communication
IPD	Inpatient Department
MoD	Ministry of Defense
MoE	Ministry of Education
MoF	Ministry of Finance
MoHE	Ministry of Higher Education
MoI	Ministry of the Interior
MoPH	Ministry of Public Health
MoLSA	Ministry of Labor and Social Affairs
NGO	Nongovernmental Organization
NHA	National Health Accounts
NSIA	National Statistic and Information Authority
OECD	Organization for Economic Cooperation and Development
OOP	Out-of-Pocket

OPD	Outpatient Department
RH	Reproductive Health
SBA	Skilled Birth Attendant
SHA	System of Health Accounts
TB	Tuberculosis
THE	Total Health Expenditure
TIKA	Turkish International Cooperation and Development Agency
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
USD	U.S. Dollar
UHC	Universal Health Coverage
WFP	World Food Program
WHO	World Health Organization

Acknowledgments

The development of the eighth round of Afghanistan National Health Accounts (NHA) for the financial year 2021 is only possible with the support of numerous individuals and agencies. This round of NHA is based on the System of Health Accounts (SHA 2011) and includes a comprehensive list of diseases. We express our sincere gratitude to those who have made significant contributions toward accomplishing this important endeavor.

We would like to take this opportunity to thank and express our appreciation to Dr. Mir Najmuddin Hashimi, National Technical Officer for Health Financing, in WHO Country Office for his laudable and tireless efforts in producing the eighth round of Afghanistan NHA. Special thanks also goes to Ms. Sadia Seddiqi, Ms. Yasamin Mahrahine, Mr. Najeebullah Abed and Dr Sultana Habib for their tireless work.

Special thanks also extended to Dr. Sayeed Rasoul Mangal Director of Health Economics and Financing Directorate (HEFD) for overseeing the entire NHA process overall support and feedback he offered.

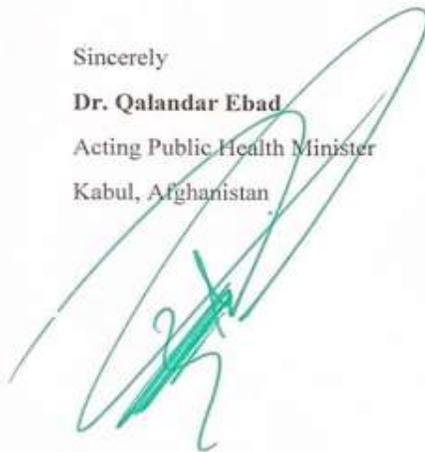
Finally, we acknowledge and highly appreciate the World Health Organization for their substantial technical and financial support throughout the entire process of data collection, analysis and finalization of this report, particularly the worthy technical support.

Sincerely

Dr. Qalandar Ebad

Acting Public Health Minister

Kabul, Afghanistan

A large, stylized handwritten signature in green ink, overlapping the typed name and title of Dr. Qalandar Ebad.A smaller, stylized handwritten signature in blue ink, located to the right of the main signature.

2 Executive Summary

The Afghanistan National Health Accounts (NHA) study was undertaken to track the flow of funds in the health sector for 2021 – both public and private and compare this round of findings with those of the NHA’s previous seven rounds. NHA is an important tool for understanding the health financing status of a country and provides a framework for measuring the total expenditure on health, including private households’ out-of-pocket (OOP) expenditures, government, and donor’s expenditures.

2.1 General NHA Findings

Health expenditure in 2021, comparing to the year 2020, has increased by 4.7% and the incremental have significantly affected all components of health expenditures. The current health expenditure in 2021 is around USD 3 billion. The highest proportion of expenditure comes from the household out of pocket expenditure, accounting for 77.2 % of current health expenditure (CHE), amounting to an estimate of USD 2.5 billion. The second largest health expenditure is from donors, which amounts to USD 634,963,571.8 and represents 19.3% of CHE. The donor funding is spent on two different schemes, namely direct foreign finance transfer and transfer distributed by government. The expenditure on health from government domestic revenue is accounting for 3.3 % of CHE that is estimated at USD 108,388,718.35.

2.2 Disease Accounts Findings

Expenditure by disease was reported as per the classification of diseases in SHA 2011, which considers the most common diseases and issues in the country: infectious and parasitic Infectious diseases (HIV/AIDS, tuberculosis [TB], and malaria [ATM]); reproductive health (RH) nutritional deficiencies, non-communicable diseases and Injuries.

Infection and parasitic disease consumed the highest percentage of expenditure among these disease categories estimated at 29.9 % of CHE. Followed by infections and parasitic disease 27.6%, reproductive health 14.0%, non-communicable diseases; 6.3% on nutrition deficiencies and the remaining 16.2% of CHE was spent for other diseases not classified.

2.3 Key findings of NHA-2021

- Total Health Expenditure (THE) during the year 2021 is estimated USD 3,364,925,758.6 and Current Health Expenditure (CHE) which excludes the capital expenditure from THE is estimated USD 3,281,800,326.2.
- Per capita total health expenditure on health is estimated at USD 100.2 USD and current health expenditure per capita is 97.8 USD.
- THE as percentage of GDP is 22.4% while CHE as percentage of GDP is estimated at 21.8%
- The government budget allocated to health in 2021 is USD 108,388,718.35 (3.3 % of CHE).
- The donor's expenditure on health in 2021 is estimated at USD 634,963,571.8 (19.3 % of CHE).
- Household out-of-pocket expenditure in 2021 is estimated at USD 2,534,011,069.47 (77.2% of CHE).
- Expenditure on retail sales and other providers of medical goods is estimated at USD 1,376,082,560.95 (41.9 % of CHE).
- Expenditure on hospitals is estimated at USD 203,907,547 (6.2 % of CHE).
- Expenditure on providers of ambulatory health services is estimated at USD 454,852,921 (13.9 % of CHE).
- Expenditure on curative both inpatient and outpatient are estimated at USD 176,129,794.7 (5.4 % of CHE) and USD 384,201,229.7 (11.7 % of CHE), respectively.
- Expenditure on prevention and public health services is estimated at USD 367,137,482.1 (11.2 % of CHE).
- Expenditure on COVID-19 in 2021 is estimated at USD 93,790,880.8 (2.9 % of CHE)

2.4 Structure of the Report

This report has four sections starts from background that introduces the organization of current health system, health financing and the macroeconomic situation of the country; the second section is mostly about the methodology used in this study; the third section presents the findings in both text and tables/graphs. The last section is about Recommendation. Additionally, the annexes shows the detail tables of NHA. All price are in the current USD price with the exchange rate of USD 1 equivalent to 82 Afghanistan (Da Afghanistan Bank, 2021).

3 Background

3.1 Demographic and health status indicators in Afghanistan

Afghanistan’s total population in 1400 (2021-2022) is estimated at 33.5 million, of which around 51 % are men and 49 % are women. Afghanistan’s population is very young; almost half of the population 47% consists of children under 15 ages, and this figure will place Afghanistan among the top four countries in the world with the higher proportion of persons under 15 years (Figure 1). This represents that the fertility rate in Afghanistan is very high, meanwhile the dependency is very high considering the high proportion of young population. Life expectancy at birth is just about 64 years for men and 67 for women in 2021/22 (NSIA, 2021-2022).

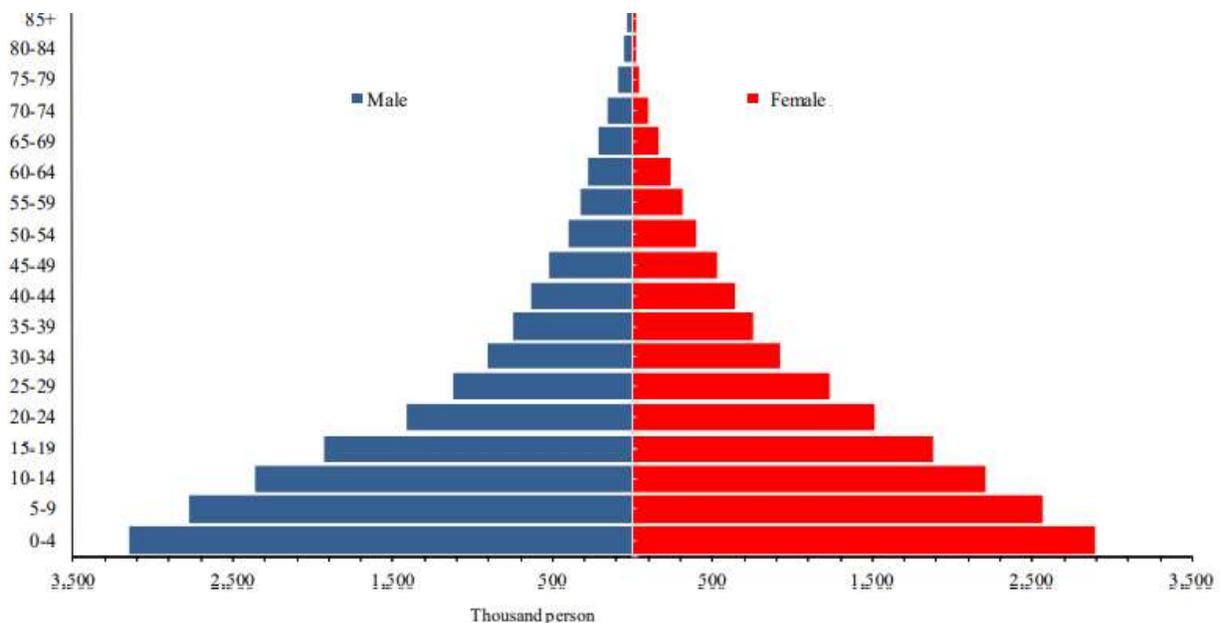


Figure1: Demographic and health status indicators in Afghanistan

As per Afghanistan Statistical Yearbook 2021-2022, the GDP was estimated USD16.8 billion with per capita of USD 511.

The Ministry of Public Health (MoPH) of Afghanistan is committed to regularly produce National Health Accounts (NHA) for tracking the flow of funds in the health sector. Over the last decade, MoPH has produced seven rounds of NHA reports, providing key information on the status of health financing in the country. The MoPH has also developed health-financing policy and associated strategies; and initiated health care reforms, implementing user fees at hospitals and introducing laws for tobacco control (Health, National Health Strategy 2021-2025, 08/0682021, p. 23).

Along with the economic improvements, the health system and health service delivery in Afghanistan has improved significantly. Since 2002 the MoPH has introduced various health policies and strategies to strengthen the health system. In general, primary and secondary

healthcare services provided through Basic Package of Health Services (BPHS) and Essential Package of Hospital Services (EPHS) facilities, while tertiary healthcare is provided in Kabul’s national hospitals (2). The MoPH is committed to improve the health status of Afghans, especially women and children, and protect the population from a substantial financial burden to achieve the Universal Health Coverage (UHC). To monitor the status of health financing and the progression in reducing financial burden of the population, the MoPH produced the eight round of NHA in 2021.

3.2 Socioeconomic status in Afghanistan

Over recent decades, Afghanistan has experience ups and downs in the economic situation. The GDP in Afghanistan in 2021 was estimated at USD 15 billion with a GDP per capita of USD 447.89 USD (Figure 2), in comparison to a GDP of USD 10.8 billion in 2008/2009. However, the GDP in 2021 is slightly lower than that in 2020. The exchange rate is estimated to be 82 Afghanis against one US dollar in 2021.

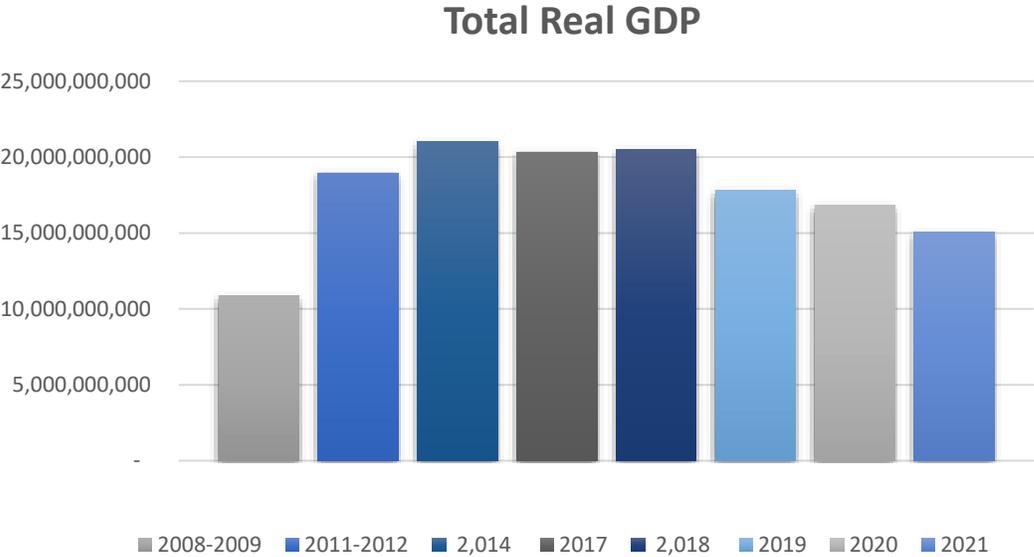


Figure 2: GDP Comparison over years

3.3 Healthcare System

Afghanistan’s health system and service delivery has improved significantly since 2002. The Ministry of Public Health (MoPH) has introduced health policies and strategies to strengthen the health system and improve service delivery. The Government of Afghanistan, with financial and technical support from donors, introduced the Basic Package of Health Services (BPHS) in 2003. The main purpose of the BPHS is to deliver Preventive and basic healthcare services that address

the priority health needs of Afghanistan's Citizens, with a special focus on rural areas ((MOPH, 2010)). To complement the BPHS, the MoPH introduced the Essential Package of Hospital Services (EPHS) in 2005. The EPHS Provides diagnostic and secondary treatment services through provincial and regional hospitals. Each provincial hospital works as a referral point for BPHS facilities. Primary and secondary Healthcare services are provided through the BPHS and EPHS; tertiary healthcare is provided In Kabul's national hospitals.

The BPHS and EPHS are implemented by nongovernmental organizations (NGOs) in 31 Provinces through a contracting-out mechanism. In the three remaining provinces, the MoPH Delivers these services through a contracting-in mechanism called the Strengthening Mechanism (SM). The MoPH also manages the national hospitals.

3.4 NHA Concept and Application

The NHA framework measures current health expenditure (CHE) in a given country's health system, including public, private, and donor spending. It tracks resources from their origin or source through the financing agents (FAs) who manage the funds to healthcare providers and health functions. In the System of Health Accounts (SHA) 2011 approach, diseases are also identified and disease accounts rather than sub-accounts used, based on the International Classification of Disease (ICD-10) ((OECD, 2011)). Such a disease-specific classification of health expenditures provides decision makers with the policy implications for different stakeholders.

NHA tools focus on analysis of health financing and funding to incorporate macroeconomic trends among the institutions and organizations that constitute the health system. The results of the NHA approach also have had a significant impact on health financing flows and informing the process of health policy development in a particular country.

3.5 History of NHA in Afghanistan

Afghanistan is one of the countries that produces NHA reports according to the standards of Organization for Economic Cooperation and Development (OECD) and World Health Organization (WHO) tools and frameworks. NHA findings have strongly influenced the policy-making process of the MoPH. The results of the first round of NHA, produced in 2011, stimulated discussion around the reported high out-of-pocket (OOP) expenditure in the country.

4 Methodologies and data collection

4.1 Overview of approach

4.1.1 System of Health Accounts (SHA 2011)

Health systems in many countries are under reforms. The factors driving these reforms are innovations in healthcare interventions, pharmaceuticals, and medical technologies; increased demands for healthcare services; and the shift of disease burden. As a result, the cost of healthcare has increasingly become a pressing subject of interest for policymakers, analysts, and the general public. This interest in turn fosters increased expectations for more detailed and sophisticated information gained from the greater volume of health expenditure data now available.

With this increased interest in healthcare financing, OECD, the European Union (EU), and WHO produced the SHA 2011, a standardized approach for developing NHA. Although built on the SHA1.0, the SHA 2011 addresses the following issues in more detail:

- SHA 2011 has developed a healthcare financing interface to allow for a systematic assessment of how finances are mobilized, managed, and used, including financing arrangements (financing schemes), institutional units (financing agents), and revenue-raising mechanisms (revenues for financing schemes).
- SHA 2011 has probed into the cost structures of healthcare provision and provided a separate treatment of capital formation to avoid some past ambiguity regarding the links between current health spending and capital expenditure in healthcare systems.
- SHA 2011 has improved the study and further analysis of the functional dimension of healthcare.
- SHA 2011 has improved the breakdown of healthcare expenditure by beneficiary characteristics, such as disease, age, gender, region, and socioeconomic status.

Afghanistan NHA estimations are based on SHA 2011 framework and WHO guideline for production health accounts considering country's context. The collected data were analyzed using Excel spread sheets and Health Accounts Production Tool (HAPT V.4006), based on the SHA 2011. The current round of NHA follows the dimensions listed below (OECD, 2011):

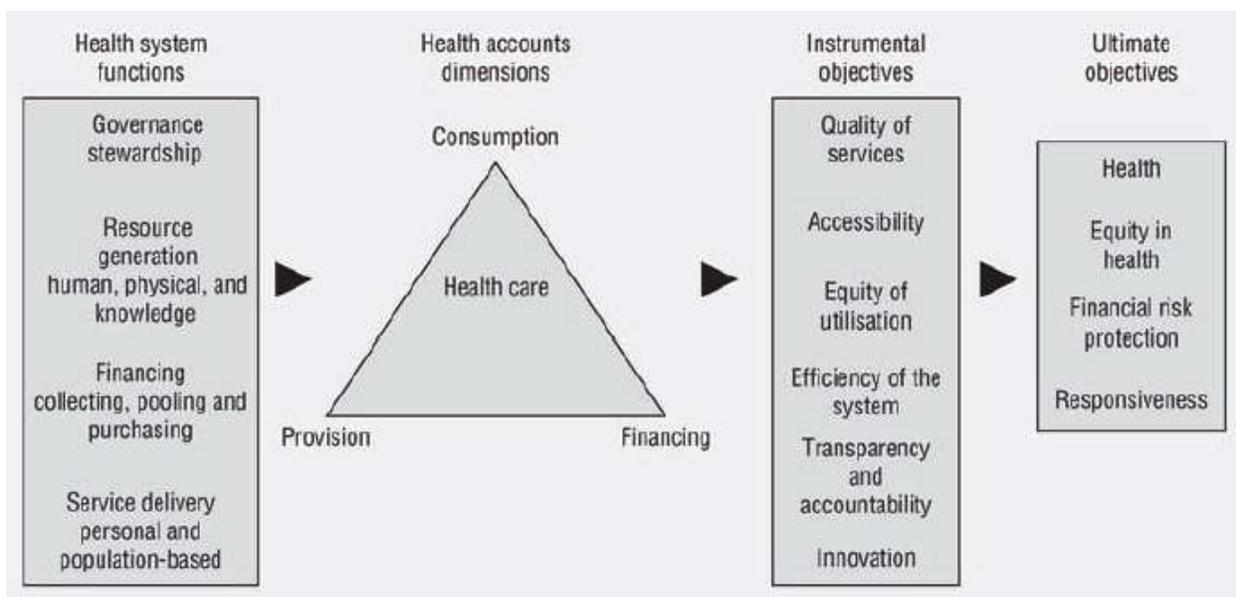


Figure 3: Linkage between the frameworks of health systems and health accounts

Financing schemes (HF): Components of a country’s health financing system that channel revenues received and use them to pay directly for or purchase goods and services inside health account boundaries.

Financing sources (FS): Revenues for health financing schemes received or collected through specific contribution mechanisms.

Financing agents (FA): Institutional units that manage health financing schemes.

Health providers (HP): Entities that receive money in exchange for or in anticipation of producing activities inside health account boundaries.

Health functions (HC): Types of goods and services provided and activities performed within health accounts boundaries.

Health beneficiaries (HB): Expenditure information by age and gender characteristic and provides details on whom benefit from this service.

Factors of Provision (FP): Factor inputs used by providers to produce the goods and services consumed or the activities conducted in the system. The boundary for measuring factors of health care provision is derived from the outputs of health care providers. Usually this differs from the boundary of health care consumption of the core health expenditure account.

Capital formation (HK): Types of assets that health providers have acquired during the accounting period and used repeatedly or continuously for more than one year in the production of health services.

4.2 Data collections

For this round of NHA data were collected from different sources to ensure that the collected data are representative of the overall expenditure on health in the country, including development partners, non-profit organizations, the Ministry of Finance (MoF), other relevant ministries (Ministry of Higher Education, Ministry of Defense, Ministry of Interior, and Ministry of Education), non-profit institutions serving households, and household surveys.

4.3 Development partner surveys

Data were collected from all development partners that are regarded as stakeholders of the health system in providing financial resources to health or delivering health services. The NHA team collected all expenditure information by sending them the structured questionnaire.

4.4 NGOs surveys

The extensive contact list of the NGOs that were working in health care provision during 2021 were obtained from the related sources. The NHA team shared the questionnaire for NGOs to collect expenditures' information from them.

4.5 Ministry surveys

In addition to health services provided by the MoPH, other ministries (the Ministry of Defense, Ministry of Higher Education, Ministry of Interior and Ministry of Education) provided health care services to people. Therefore, expenditure data collection forms were sent to the relevant department of these ministries for sharing their health expenditures.

4.6 Household survey

Considering the unavailability of health expenditure data from household survey data for this year, to estimate the OOPS, we used a trend approach using historical OOPs in 2011, 2014, and 2017. We estimated the latest annual growth rate of OOPs to be 8.5% from 2014-2017, based on which we calculated the OOP expenditure on health for 2021.

Donors and development partners reported their expenditures in USD and Euro. The exchange rates used in this report was AFN 97 for one Euro and AFN 82 for one USD, as per Da Afghanistan Bank average annual exchange rate (Da Afghanistan Bank, 2021).

4.7 Strategy and assumptions

One of the challenges for countries aimed to produce NHA based on SHA 2011 is allocation of expenditures to specific diseases. As a result, we used the results from a costing study that used a

bottom-up approach to estimate the costs for outpatient and inpatient conditions/services. This study was conducted by Health Economics and Financing Directorate (HEFD) and also considered the utilization data from HMIS for the reporting year. Mended that readers exercise caution while using these estimates.

Despite some challenges during the data collection, compared to previous rounds, the quality of data improved substantially. The Improvements included a greater level of details, and enhanced consistency of the data. During the data collection, the team observed some gaps in data quality, but was able to collect data from other sources to cross-verify and/or minimize the errors when producing the NHA report.

4.8 Limitations

Obtaining high-quality data in Afghanistan is often challenging, and although every NHA is an estimation of THE, technical teams require accurate data to determine an estimate closest to reality. The quality of the data has increased significantly during the past years, considering the enhancements in methodology and recent improvements in the capacity of stakeholders involved with their production. The big challenge for this round was the unavailability of household expenditure and the team had to project this part using the previous year data. Considering that the household expenditures are projected, it's recommended that readers exercise caution while using household expenditure estimates. A final limitation of this study was the lack of primary data used to estimate expenditures for diseases, the technical team used secondary datasets to estimate the spending on diseases.

5 General NHA Findings

Here the detailed findings are presented according to the financial flow of the health financing system from the origin where the money comes from or the revenue of the financing source to the final beneficiaries who consume and benefit from the services by gender, age and diseases.

5.1 Trends in health expenditure

Total Health Expenditure (THE) across eight rounds of NHA shows an increasing trend (Figure 4). THE in 2021 has increased to 3.3 billion compared to USD 1.04 billion in 2008-2009. Representing a 4.7 % increase compared with the previous round of NHA (2020). THE per capita in 2021 is estimated as USD 100.2, and CHE per capita after excluding capital expenditure estimated as USD 97.8.

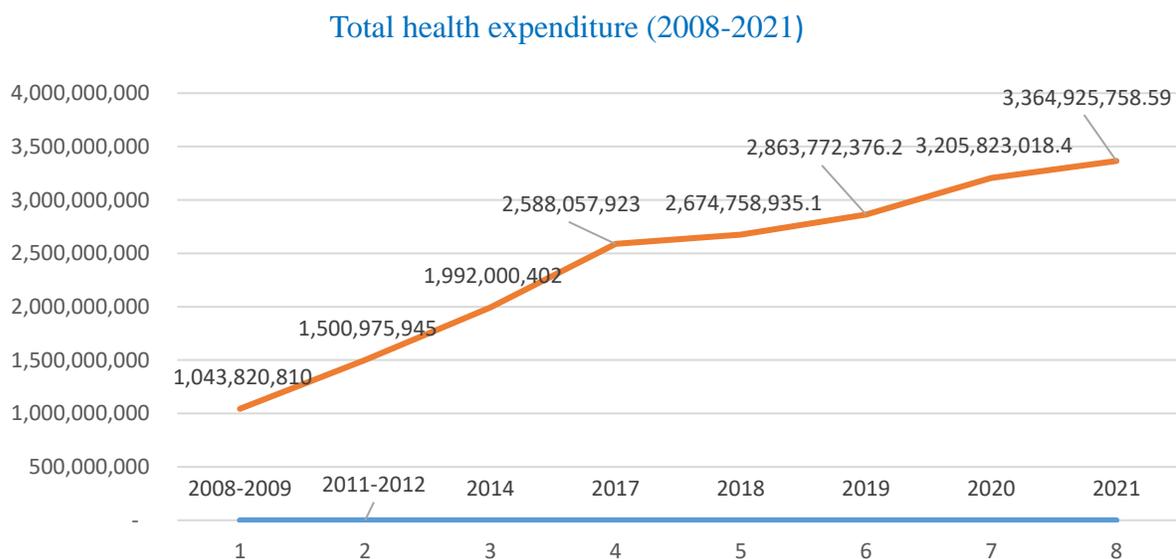


Figure 4: Trend of the total health expenditure from 2008 -2021

5.2 Summary of Health Expenditure across eight rounds of NHAs

Below table 1 shows the key findings of National Health Accounts across eight rounds; in the first two rounds SHA.1 were used and in the last six rounds 2014 , 2017 ,2018, 2019,2020 and 2021, SHA2011 are used, therefore, cautions need to be taken while comparing across years.

Table 1: Summary of Health Expenditure across eight rounds of NHAs

General NHA Indicators	2008-2009	2011-2012	2014	2017	2018	2019	2020	2021
Total population	25,011,400	27,000,000	28,100,000	29,724,323	31,575,018	32,225,560	32,890,171	33,569,160
Total real GDP (USD)	10,843,340,000	8,952,000,000	21,010,912,250	20,300,000,000	20,500,000,000	17,800,000,000	16,809,870,130	15,035,243,902
Average exchange rate (USD: AFN)	1:50	1:47	1:57	1:67	1:73	1:77.8	1:77	1:82
Total government CHE	63,892,239	84,148,093	97,128,992	123,391,485	101,159,998.46	93,890,950.23	238,365,389.85	108,388,718.35
Current Health Expenditure			1,958,143,950	2,421,426,142	2,601,982,855	2,801,548,543.3	3,121,427,266.7	3,281,800,326.2
CHE as percentage of GDP			9.3%	11.9%	13%	15.7%	18.6%	21.8%
Total health expenditure	1,043,820,810	1,500,975,945	1,992,000,402	2,588,057,923	2,674,758,935.1	2,863,772,376.2	3,205,823,018.4	3,364,925,758.6
THE as % of real GDP	10.0%	8.0%	9.5%	12.7%	13%	16.1%	19.1%	22.4%
THE per capita (USD)	42 \$	56 \$	71 \$	87 \$	84.7 \$	88.9 \$	97.5 \$	100.2 \$
Financing Source as a % of THE 2008-9 / 2011-12 and CHE in 2014 , 2017, 2018, 2019,2020 and 2021								
Central government	6%	5.6%	5%	5.1%	3.9%	3.4%	7.6%	3.3%
Private	76%	73.6%	72%	75.5%	76.4%	77%	74.8%	77.2%
Rest of the World	18%	20.8%	23%	19.4%	19.7%	19.6%	16.1%	19.3%
Provider Distribution as a % of THE 2008-9 / 2011-12 and CHE in 2014 , 2017, 2018, 2019,2020 and 2021								
Hospitals	29%	24%	40%	7.9%	17.2%	12.7%	9.9%	6.2%
Outpatient care centers	32%	25%	26%	14.6%	14.0%	14.6%	12.6%	13.9%
Retail sale and other providers of medical goods	28%	26%	24%	41%	36.4%	41.8%	40.9%	41.9%
Providers of Ancillary Services				26.2%	26.7%	26.7%	26.1%	26.7%
Other	11%	25%	10%	10.3%	13.1%	15.1%	0.3%	0.0%
Function Distribution as a % of THE in 2008-9 / 2011-12 and CHE in 2014 , 2017, 2018, 2019,2020 and 2021								
Curative care	59%	37%	32.9%	21%	23.02%	19.19%	20.23%	17.1%
Pharmaceuticals	28%	26%	41.6%	41%	36.36%	41.8%	40.9%	41.9%
Prevention and public health programs	5%	5%	6.7%	8%	9.84%	6.45%	8.40%	11.2%
Health administration	5%	6%	4.3%	3%	3.50%	2.67%	4.12%	2.7%
Ancillary Services	-	24%	12.6%	26%	26.41%	26.62%	26.07%	26.8%
Rehabilitive care					0.17%	0.11%	0.20%	0.3%
Other	1%	1%	0.2%	1%	0.69%	3.21%	0.07%	0.0%

5.3 Trend of health financing schemes across eight rounds of NHAs

The trends across eight rounds of NHA shows how much was financed by each financier in the health sector of Afghanistan. Figure 5 shows the trend of health expenditure by financing scheme, which includes household out of pocket expenditure, government contribution from domestic revenue, transfer distributed by government from foreign origin, and direct foreign transfer. In all financing schemes, the increase is visible. The highest increase was in household out of pocket expenditure, increasing from USD 787 million in 2008/2009 to USD 2.5 billion in 2021 while transfers from government domestic revenue changed, from less than USD 63 million in 2008/2009 to USD 108 million in 2021. The rest of the world financing scheme shows an increase, from USD 190,710,857 in 2008/2009 to USD 634,963,571.8 in 2021.

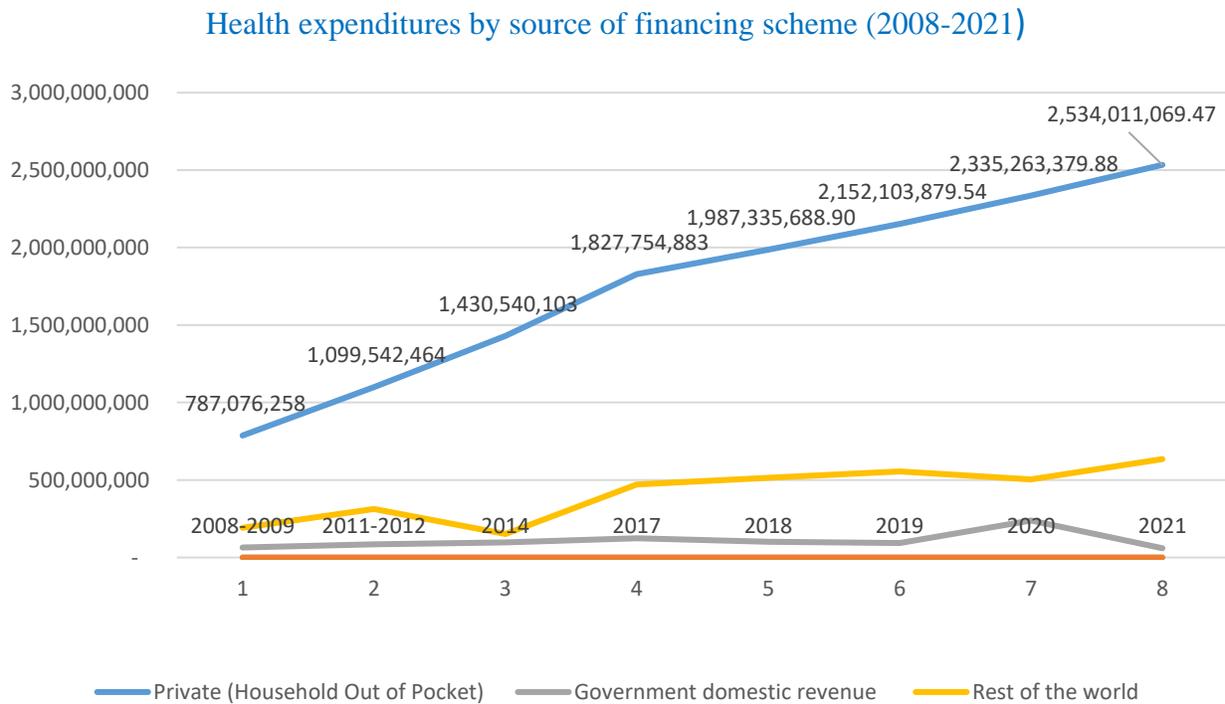


Figure 5: Trend of health expenditures by source of financing scheme across eight round

5.4 Sources of funds across the eight rounds of NHAs

Table 2 shows the percentage of sources of funds across eight rounds of NHA. The first two rounds used the method of SHA1.0 and in the last six rounds from 2014, 2017, 2018, 2019, 2020 and 2021 the approach of SHA 2011 was used. The overall pattern on the source of health financing does not change. Household OOP spending accounted for the largest share of the CHE, 77.2%. The government spending on health is relatively small and Afghanistan remains dependent on donor’s financial support for its health in 2021 as well.

Table 2. Summary of percentage of sources of funds across eight rounds of NHAs in Afghanistan

Financing Source as a % of CHE	2008-2009	2011-2012	2014	2017	2018	2019	2020	2021
Household	76%	73%	72%	75.5%	76.4%	77%	74.8 %	77.2%
Rest of the World	18%	21%	23%	19.4%	19.7%	19.6%	16.1 %	19.3%
Central government	6%	6%	5%	5.1%	3.9%	3.4%	7.6 %	3.3%

5.5 Financing Schemes

Health expenditure by financing schemes identifies the main health schemes and how much financing provided by each of them compared to the total. Main health schemes are general government domestic revenue, international development partners funding channeled through government, direct foreign finance, and household OOP health expenditure.

Findings shows that financing schemes for health in Afghanistan are: (1) transferred from the government domestic revenue, (2) donors [including transferred distributed by government from foreign origin and director foreign transfers], (3) nonprofit institution serving individuals and (4) private households' OOP health expenditure.

Government domestic revenue made up 3.3 % of CHE, and government spending funded by donors counted for 1.8 % of CHE. International donors' spending on health accounted for 17.5 % of the CHE. Households' OOP expenditures accounted for the highest share of CHE (77.2 %), which was slightly increased in 2021 than in 2020 (74.8%) (Table 3 and Figure 6).

Table 3: Breakdown of CHE by revenue of financing schemes in 2021

Revenues of health care financing schemes	Amount (USD)	Percentage (%)
Transfers from government domestic revenue	108,388,718.35	3.3 %
Transfers distributed by government from foreign origin	59,503,253.00	1.8 %
Private (Household OOP expenditure)	2,534,011,069.47	77.2 %
Non Profit Institution Serving individuals	4,436,966.61	0.2 %
Direct foreign transfers	575,460,318.78	17.5 %
Total CHE	3,281,800,326.2	100%

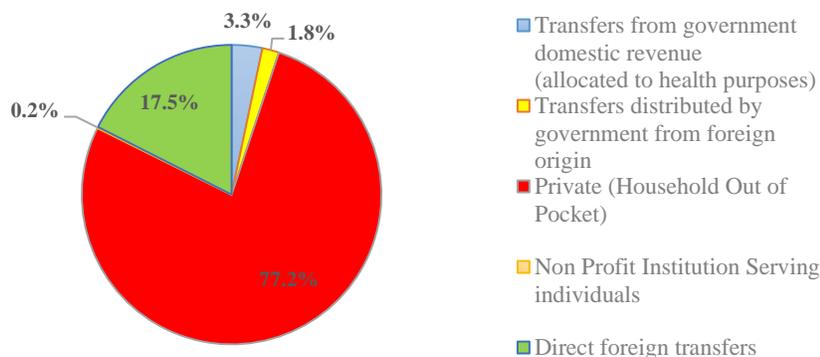


Figure 6: Health expenditure by financing scheme

5.6 Healthcare Providers

Like other countries, health care in Afghanistan is provided by different providers, including hospitals, ambulatory health centers, retail sellers and pharmacies, providers of administration of public health programs, providers of ancillary services, and providers of preventive care. The retail sales and other providers of medical goods incurred the highest health expenditure of 41.9 % of CHE in 2021. The second-largest providers were providers of ancillary services with 26.7 % of the CHE. Providers of hospital care, providers of ambulatory health care, providers of preventive care and providers of administration of public health programs incurred 6.2 %, 13.9 %, 8.5% and 2.7%, of the CHE, respectively (Table 4 and Figure7).

Table 4: Health expenditure by health care providers in 2021

Health Providers	Amount (USD)	Percentage (%)
Hospitals	203,907,547	6.2%
Providers of ambulatory health care	454,852,921	13.9%
Retail sale and other providers of medical goods	1,376,082,560.95	41.9%
Provision and administration of public health programs	88,883,050	2.7%
Providers of ancillary services	877,528,033	26.7%
Providers of preventive care	279,162,296	8.5%
All others	1,383,918	0.1%
Total CHE	3,281,800,326.2	100%

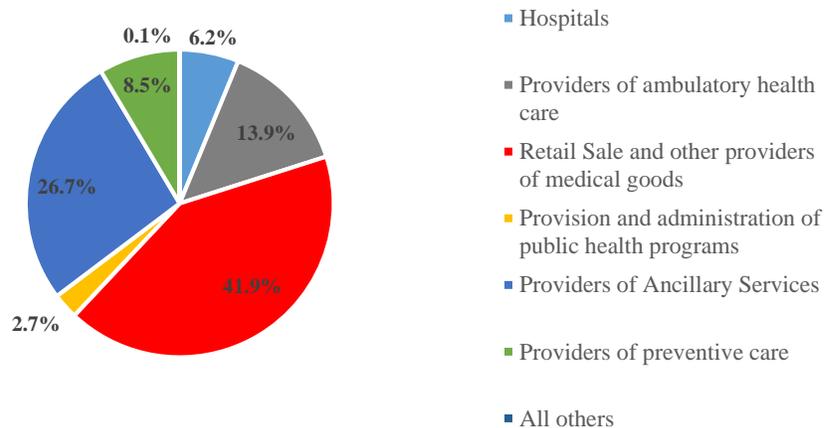


Figure 7: Health Care Providers at the National Level

5.7 Health Expenditure by Functions

The expenditure on curative care including both inpatient and outpatient curative care was estimated to be 17.1% of the CHE in 2021. Out of this percentage, 5.4% was spent on inpatient care and 11.7% on outpatient care. The highest share of the CHE was on medicine and medical goods, accounting for 41.9% followed by 26.8% on ancillary services, 11.2% on prevention and public health programs, 0.3 % for rehabilitative care and 2.7% on health system administration and public health programs (Table 5 and Figure 8).

Table 5: Breakdown of the CHE by health function in 2021

Health functions	Amount (USD)	Percentage (%)
Curative	560,331,024.3	17.1%
Inpatient curative care	176,129,794.7	5.4%
Outpatient curative care	384,201,229.7	11.7%
Ancillary services	877,908,090.3	26.8%
Medical goods dispensed to outpatients	1,376,082,560.9	41.9%
Prevention and public health services	367,137,482.1	11.2%
Health administration of public health programs	89,994,413.9	2.7%
Rehabilitative care	10,342,820.6	0.3%
All others	3,934.0	0.0 %
Total CHE	3,281,800,326.2	100%

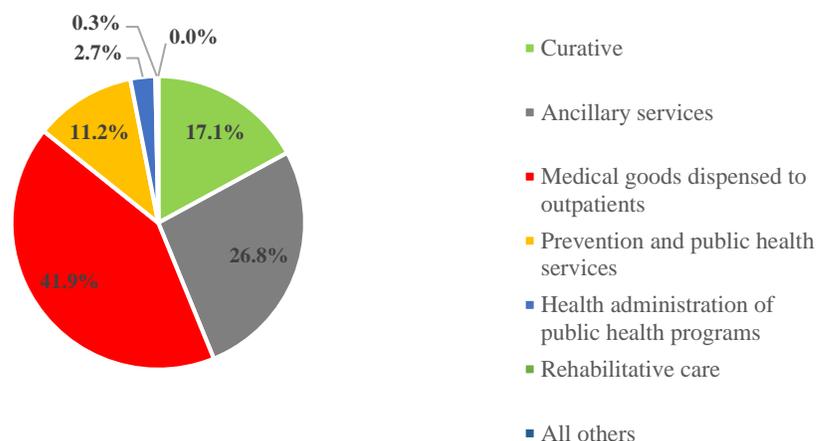


Figure 8: Health Expenditure by Function

5.8 Health Expenditure by Diseases

Diseases that have been included in this round of NHA are: infectious and parasitic diseases, vaccine-preventable diseases, reproductive health, nutritional deficiencies, non-communicable diseases, injuries, and non-specific diseases. The complete list of the diseases is provided in the annex (D). Almost 29.9% of the CHE was spent on infectious and parasitic diseases; 27.6% on reproductive health; 14.0% on non-communicable diseases; 4.6% on vaccine preventable diseases, 2.9% CHE on COVID-19, 6.3% on nutrition deficiencies; 6.0% on injuries; and 16.2% on non-specified diseases (Table 6 Figure 9).

Table 6: Health expenditure by category of diseases in 2021

Disease Category	Amount (USD)	Percentage (%)
Infectious and parasitic diseases	981,705,749.3	29.9%
Vaccine preventable diseases	150,696,891.2	4.6%
Disease from coronavirus SARS (COVID-19)	93,790,880.8	2.9%
Reproductive health	904,996,380.2	27.6%
Nutritional deficiencies	206,518,424.4	6.3%
Non-communicable diseases	457,845,915.8	14.0%
Injuries	198,460,378.0	6.0%
Non-specified diseases	532,273,478.5	16.2%
Total CHE	3,281,800,326.2	100%

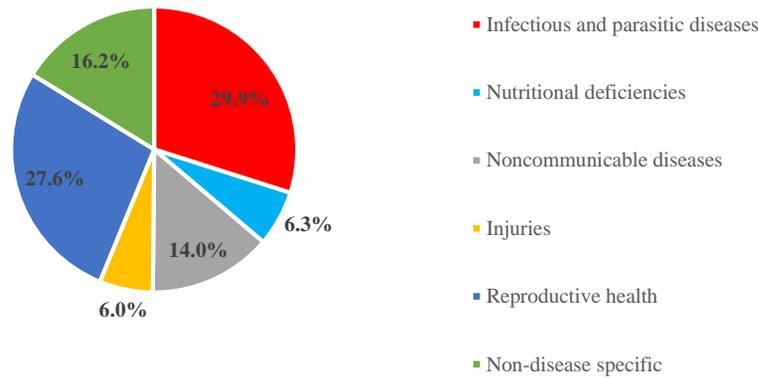


Figure 9: Health Expenditure by Disease

5.9 Expenditure by Age Groups

Afghanistan has a large young population with potential for economic development. Due to unavailability of expenditure and health utilization data by detailed age groups, here we report the health expenditure for the population under and over five years of age. Below table shows that in 2021, USD 2,479,076,986 (76 % of the CHE) was spent on population over five years old and USD 802,723,340 (24%) was spent on children under five, (Table 7 and Figure 10).

Table 7: Health expenditure by age groups in 2021

Population	Amount (USD)	Percentage (%)
Under 5 years of age	802,723,340	24%
Over 5 years of age	2,479,076,986	76%
Total	3,281,800,326.2	100%

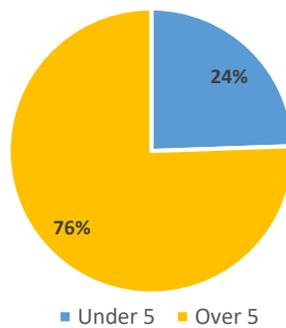


Figure 10: Percentage Expenditure by Age Category

5.10 Expenditure by Gender

In 2021, the health expenditures by gender (male and female) shows that USD 1,687,200,634 (51.4% of CHE) was spent on female and approximately USD 1,594,599,692 (48.6% of CHE) was spent on male populations (Table 8 and Figure 11).

Table 8: Health expenditure by gender (Male and Female) in 2021

Gender	Amount (USD)	Percentage (%)
Female	1,687,200,634	51.4%
Male	1,594,599,692	48.6%
Total	3,281,800,326.2	100%

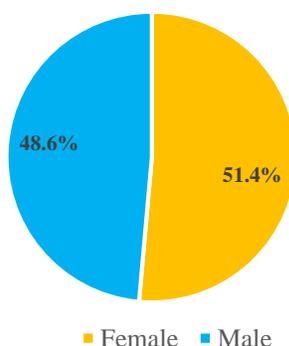


Figure 11: Detailed Expenditure by Gender

5.11 Health Expenditure by Factor of Provision

Understanding how much is spent by health care providers as inputs into the system in order to produce health care services has many policy indications. Information on factors of provision is typically tracked at the national aggregated level to ensure efficient and appropriate allocation of resources to provide health care services.

Table 9 provides the breakdown of public health expenditure by factor of provision, which shows that 24.4% of public health expenditure was spent on compensation of employees (salary), 66.5% on material and services in 2021 and 9.1% was spent on all unspecified factors of health care provision.(Table 9, Figure 12)

Table 9: Health Expenditure by Factor of Provision

Factor of Provision of public health expenditure	Amount (USD)	Percentage (%)
Compensation of employees	182,601,479.31	24.4%
Materials and services used	497,201,345.77	66.5%
All unspecified factors of health care provision	67,986,431.66	9.1%
Total	747,789,256.74	100%

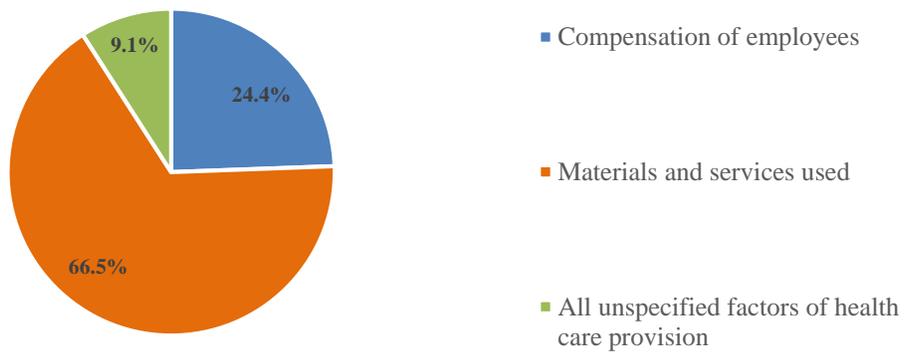


Figure 12 : Health Expenditure by Factor of Provision

6 Recommendations

NHA has been used as a health financing diagnostic tool for evidence-based policy making in Afghanistan for the previous years. It has become an essential tool for health policy analyses and the policy making process. Thus, it is critical to update and sustain the series of NHA. Compared to the previous seven rounds of the NHA, this round of NHA methodology provides health expenditure for more disease categories and breaks down the expenditure by age and gender.

Although health expenditure has increased substantially from the previous rounds, the composition of health expenditure follows almost the same pattern of previous rounds of NHA. Various factors including inflation, higher demand for health services and technology advancements may have contributed to higher health expenditure in this round.

Based on detailed analysis and findings of this round of NHA, the following recommendations are made:

- Increase government investment in health. In order to improve sustainability of spending in health, government should increase its investment in health.
- Design and implement context customized financial risk protection mechanisms to reduce OOP spending of households on health.
- Since a significant portion of the OOP expenditure was spent on medicines, implementing a program to cover the costs of the pharmaceuticals with the government subsidies on medicines is highly recommended to reduce OOP.
- Improve investments in preventive care. In order to produce good value for money, investment in preventive health services should be examined and increased.
- Leverage and regulate the private sector through the implementation of the MoPH Private Sector Strategy.
- Suggest building capacity of producing NHA for broader interested groups within the MOPH.

7 Annex. National Health Accounts Tables, extracted from the NHA Production Tool

7.1 Financing Schemes by Revenues of Health Care Financing Schemes at (HF X FS) US Dollars, 2021

Financing schemes	FS.1	FS.2	FS.6	FS.6.1		FS.6.3	FS.7	All FS
	Transfers from government domestic revenue (allocated to health purposes)	Transfers distributed by government from foreign origin	Other domestic revenues n.e.c.	Other revenues from households n.e.c.	Other revenues from NPISH n.e.c.	Direct foreign transfers		
Revenues of health care financing schemes								
HF.1 Government schemes and compulsory contributory health care financing schemes	108,388,718.35	57,049,297.01						165,438,015.36
HF.1.1 Government schemes	108,388,718.35	57,049,297.01						165,438,015.36
HF.1.1.1.1 MOPH	46,440,641.22	57,049,297.01						103,489,938.23
HF.1.1.1.2 MOD	51,602,007.90							51,602,007.90
HF.1.1.1.3 MOI	2,986,069.05							2,986,069.05
HF.1.1.1.4 MOHE	7,219,366.77							7,219,366.77
HF.1.1.1.5 MOE	140,633.41							140,633.41
HF.2 Voluntary health care payment schemes		2,453,955.99	4,436,966.61		4,436,966.61	575,460,318.78		582,351,241.38
HF.2.2 NPISH financing schemes (including development agencies)		2,453,955.99	4,436,966.61		4,436,966.61	575,460,318.78		582,351,241.38
HF.2.2.1 NPISH financing schemes (excluding HF.2.2.2)						117,582.74		117,582.74
HF.2.2.nec Unspecified NPISH financing schemes (n.e.c.)		2,453,955.99	4,436,966.61		4,436,966.61	575,342,736.04		582,233,658.63
HF.3 Household out-of-pocket payment			2,534,011,069.47	2,534,011,069.47				2,534,011,069.47
HF.3.nec Unspecified household out-of-pocket payment (n.e.c.)			2,534,011,069.47	2,534,011,069.47				2,534,011,069.47
All HF	108,388,718.35	59,503,253.00	2,538,448,036.08	2,534,011,069.47	4,436,966.61	575,460,318.78		3,281,800,326.21

7.2 Health Care Providers by Financing Schemes (HP X HF) US Dollars, 2021

Financing schemes			HF.1	HF.2	HF.3	All HF
Health care providers			Government schemes and compulsory contributory health care financing schemes	Voluntary health care payment schemes	Household out-of-pocket payment	
HP.1	Hospitals		87,650,795.67	89,396,233.69	26,860,517.34	203,907,546.69
	HP.1.1	General hospitals	87,650,795.67	89,380,547.69	26,860,517.34	203,891,860.69
	HP.1.1.1	Public Hospital	87,650,795.67	88,973,152.57	26,860,517.34	203,484,465.57
	HP.1.1.2	Private Hospital		407,395.12		407,395.12
	HP.1.1.2.nec	Other Private Hospital		407,395.12		407,395.12
	HP.1.2	Mental health hospitals		15,686.00		15,686.00
HP.3	Providers of ambulatory health care		32,772,247.40	167,919,363.82	254,161,310.27	454,852,921.48
	HP.3.4	Ambulatory health care centers	32,772,247.40	167,919,363.82	254,161,310.27	454,852,921.48
	HP.3.4.5	Non-specialized ambulatory health care centers		17,333,732.79		17,333,732.79
	HP.3.4.9	All Other ambulatory centers	32,772,247.40	150,585,631.03	254,161,310.27	437,519,188.69
HP.4	Providers of ancillary services				877,528,033.36	877,528,033.36

HP.4.9	Other providers of ancillary services			877,528,033.36	877,528,033.36
HP.5	Retailers and Other providers of medical goods	621,352.44		1,375,461,208.51	1,376,082,560.95
HP.5.1 HP.5.2	Pharmacies Retail sellers and Other suppliers of durable medical goods and medical appliances	621,352.44		1,375,461,208.51	1,375,461,208.51 621,352.44
HP.6	Providers of preventive care	1,427,746.59	277,734,548.98		279,162,295.57
HP.7	Providers of health care system administration and financing	42,965,873.27	45,917,176.71		88,883,049.98
HP.7.1	Government health administration agencies	42,947,580.59	37,786,038.65		80,733,619.24
HP.7.9	Other administration agencies	18,292.68	8,131,138.06		8,149,430.74
HP.nec	Unspecified health care providers (n.e.c.)		1,383,918.18		1,383,918.18
All HP		165,438,015.36	582,351,241.38	2,534,011,069.47	3,281,800,326.21

7.3 Financing Scheme by Health Care Functions (HF X HC), 2021

health care functions			HF.1 Government schemes and compulsory contributory health care financing schemes	HF.2 Voluntary health care payment schemes	HF.3 Household out-of- pocket payment	HF.4 Rest of the world financing schemes (non-resident)	All HF
HC.1	Curative care		120,062,206.53	159,246,990.21	281,021,827.60		560,331,024.34
HC.1.1	Inpatient curative care		80,241,264.67	74,668,721.32	21,219,808.70		176,129,794.68
	HC.1.1.1	General inpatient curative care	80,205,076.18	74,492,406.32	21,219,808.70		175,917,291.19
	HC.1.1.nec	Unspecified inpatient curative care (n.e.c.)	36,188.49	176,315.00			212,503.49
HC.1.3	Outpatient curative care		39,820,941.86	84,578,268.89	259,802,018.91		384,201,229.66
	HC.1.3.1	General outpatient curative care	39,039,009.76	72,765,949.11	259,802,018.91		371,606,977.78
	HC.1.3.3	Specialized outpatient curative care	71,048.56				71,048.56
	HC.1.3.nec	Unspecified outpatient curative care (n.e.c.)	710,883.54	11,812,319.78			12,523,203.32
HC.2	Rehabilitative care		84,043.54	10,258,777.10			10,342,820.64

HC.2.3	Outpatient rehabilitative care	84,043.54				84,043.54
HC.2.nec	Unspecified rehabilitative care (n.e.c.)		10,258,777.10			10,258,777.10
HC.1+HC.2	Curative care and rehabilitative care	120,146,250.07	169,505,767.31	281,021,827.60		570,673,844.98
HC.1.1+HC.2.1	Inpatient curative and rehabilitative care	80,241,264.67	74,668,721.32	21,219,808.70		176,129,794.68
HC.1.3+HC.2.3	Outpatient curative and rehabilitative care	39,904,985.40	84,578,268.89	259,802,018.91		384,285,273.20
HC.1.nec + HC.2.nec	Other curative and rehabilitative care		10,258,777.10			10,258,777.10
HC.4	Ancillary services (non-specified by function)		380,056.98	877,528,033.36		877,908,090.34
HC.4.1	Laboratory services		380,056.98			380,056.98
HC.4.nec	Unspecified ancillary services (n.e.c.)			877,528,033.36		877,528,033.36

HC.5	Medical goods (non-specified by function)	621,352.44		1,375,461,208.51		1,376,082,560.95
HC.5.nec	Unspecified medical goods (n.e.c.)	621,352.44		1,375,461,208.51		1,376,082,560.95
HC.6	Preventive care	1,704,539.59	365,432,942.51			367,137,482.10
HC.6.2	Immunization programs	663,596.07	111,500,692.26			112,164,288.33
HC.6.5	Epidemiological surveillance and risk and disease control programs		2,646,511.18			2,646,511.18
HC.6.5.2	Monitoring & Evaluation (M&E)		116,241.34			116,241.34
HC.6.5.nec	Unspecified epidemiological surveillance and risk and disease control programs (n.e.c.)		2,530,269.84			2,530,269.84
HC.6.6	Preparing for disaster and emergency response programs		1,614,367.00			1,614,367.00
HC.6.nec	Unspecified preventive care (n.e.c.)	1,040,943.51	249,671,372.07			250,712,315.59

HC.7	Governance, and health system and financing administration	42,965,873.27	47,028,540.58			89,994,413.85
HC.7.1	Governance and Health system administration	140,633.41	3,934,222.76			4,074,856.17
HC.7.1.nec	Other governance and Health system administration (n.e.c.)	140,633.41	3,934,222.76			4,074,856.17
HC.7.nec	Unspecified governance, and health system and financing administration (n.e.c.)	42,825,239.86	43,094,317.82			85,919,557.68

HC.9	Other health care services not elsewhere classified (n.e.c.)		3,934.00			3,934.00
All HC		165,438,015.36	582,351,241.38	2,534,011,069.47		3,281,800,326.21

7.4 Health Expenditure by Disease, 2021

Financing agents			All FA
Classification of diseases / conditions			
DIS.1		Infectious and parasitic diseases	981,705,749.34
DIS.1.1		HIV/AIDS and Other Sexually Transmitted Diseases (STDs)	39,487,969.15
	DIS.1.1.1	HIV/AIDS and Opportunistic Infections (OIs)	1,759,573.90
		DIS.1.1.1.1 HIV/AIDS	1,759,573.90
	DIS.1.1.2	STDs Other than HIV/AIDS	37,726,774.27
	DIS.1.1.nec	Unspecified HIV/AIDS and Other STDs (n.e.c.)	1,620.99
DIS.1.2		Tuberculosis (TB)	77,167,550.10
	DIS.1.2.nec	Unspecified tuberculosis (n.e.c.)	77,167,550.10
DIS.1.3		Malaria	23,939,098.09
DIS.1.4		Respiratory infections	286,231,338.79
	DIS.1.4.1	Pneumonia	78,531,425.86
	DIS.1.4.2	Upper Respiratory	139,411,716.53
	DIS.1.4.3	Cough and Cold	68,288,196.40
DIS.1.5		Diarrheal diseases	82,545,859.78
	DIS.1.5.1	Acute Bloody Diarrhea	29,022,483.47
	DIS.1.5.2	Acute Watery Diarrhea	44,387,327.66
	DIS.1.5.3	Diarrhea with dehydration	4,780,173.75
	DIS.1.5.nec	Other Diarrheal diseases	4,355,874.90
DIS.1.7		Vaccine preventable diseases	150,696,891.17
	DIS.1.7.1	Immunizations	45,293,921.87
	DIS.1.7.2	Measles	45,582,371.10
	DIS.1.7.3	TT Immunization	6,828,819.64
	DIS.1.7.nec	Other Vaccine preventable diseases	52,991,778.56
DIS.1.8		Hepatitis	687,937.96
DIS.1.9		Public Health Emergency of International Concern (PHEIC)	93,790,880.79
	DIS.1.9.2	Disease from coronavirus SARS-CoV-2 (COVID-19)	93,790,880.79
DIS.1.nec		Other and unspecified infectious and parasitic diseases (n.e.c.)	227,158,223.52
DIS.2		Reproductive health	904,996,380.22
DIS.2.1		Maternal conditions	441,461,180.77
	DIS.2.1.1	First Postnatal Care	126,339,898.59
	DIS.2.1.2	Other Postnatal Care	16,218,446.64
	DIS.2.1.4	Normal Delivery Facility	158,912,032.91
		DIS.2.1.4.1 normal facility deliveries	109,267,613.16
		DIS.2.1.4.2 home deliveries	13,657,639.28
		DIS.2.1.4.3 caesarean deliveries	35,986,780.47
	DIS.2.1.7	New Anemia	139,990,802.62
DIS.2.2		Perinatal conditions	310,719,564.98
	DIS.2.2.1	First Antenatal Care	247,552,983.31
	DIS.2.2.2	Other Antenatal Care	63,166,581.67

DIS.2.3	Contraceptive management (family planning)	13,904,579.84
DIS.2.3.1	Oral Contraceptive	2,048,764.05
DIS.2.3.2	Injectable	3,585,327.25
DIS.2.3.3	IUD	4,268,248.60
DIS.2.3.4	Condom	1,878,043.56
DIS.2.3.5	Permanent	1,707,283.68
DIS.2.3.nec	Other Contraceptive management (family planning)	416,912.69
DIS.2.nec	Unspecified reproductive health conditions (n.e.c.)	138,911,054.64
DIS.3	Nutritional deficiencies	206,518,424.37
DIS.3.1	Micronutrient Disorder	17,072,049.10
DIS.3.2	Moderate Acute Malnutrition	17,072,049.10
DIS.3.3	Severe Acute Malnutrition	35,851,303.11
DIS.3.nec	Other Nutritional deficiencies	136,523,023.06
DIS.4	Non-communicable diseases	457,845,915.78
DIS.4.1	Neoplasms	274,634.09
DIS.4.2	Endocrine and metabolic disorders	29,733,580.83
DIS.4.3	Diabetes	29,733,580.83
DIS.4.3	Cardiovascular diseases	46,135,200.01
DIS.4.3.1	Hypertensive diseases	6,828,819.64
DIS.4.3.2	Ischemic Heart Disease	18,749,200.65
DIS.4.3.nec	Other and unspecified cardiovascular diseases (n.e.c.)	20,557,179.72
DIS.4.4	Mental & behavioral disorders, and Neurological conditions	48,450,597.16
DIS.4.4.1	Mental (psychiatric) disorders	15,364,844.19
DIS.4.4.3	Neurological conditions	34,144.10
DIS.4.4.nec	Unspecified mental & behavioral disorders and neurological conditions (n.e.c.)	33,051,608.87
DIS.4.5	Respiratory diseases	137,778,216.89
DIS.4.6	Diseases of the digestive	122,401,574.88
DIS.4.6.5	peptic disorders	95,603,474.96
DIS.4.6.nec	Other Diseases of the digestive	26,798,099.92
DIS.4.7	Diseases of the genitor-urinary system	3,714,976.90
DIS.4.8	Sense organ disorders	46,636,313.67
DIS.4.9	Oral diseases	22,193,663.83
DIS.4.11	Rehabilitation Care	344,274.54
DIS.4.nec	Other and unspecified Non-communicable diseases (n.e.c.)	182,883.00
DIS.5	Injuries	198,460,378.01
DIS.5.nec	Other Injuries	198,460,378.01
DIS.nec	Other and unspecified diseases/conditions (n.e.c.)	532,273,478.49
All DIS		3,281,800,326.21

8 References

1. (2019). *Afghanistan_Statistical-Yearbook-2018-19_compressed*. Kabul/Afghanistan : National statistic and information authority.
2. Authority, N. S. (2018-19). *Afghanistan Statistical YearBook*. Kabul: July 2019.
3. *Da Afghanistan Bank*. (2021, December 31). Retrieved from Government of Afghanistan: <https://www.dab.gov.af/exchange-rates>
4. Health, M. o. (08/06 2021). *National Health Strategy 2021-2025*. Kabul : Ministry of Public Health .
5. MOPH. (2010). *Basis Package of Health Services* . Kabul: Minisrty of Public Health .
6. MoPH. (2018). *Afghanistan Demographic Health Survey* .
7. NSIA. (2018-19). *Afghanistan Statistical Yearbook*. Kabul: July 2019.
8. NSIA. (2021-2022). *Afghanistan-Statistical-Yearbook*. Kabul: NSIA.
9. OECD, E. W. (2011). *A System of HHealth Accounts*,. OECD.
10. WHO. (2022). *Global spending on health*. World Health Organization.

