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# SHA-Based Health Accounts in the Asia/Pacific Region
# **: Sri Lanka** 1990-2004

Tharanga Fernando, Ravi P. Rannan-Eliya
and JMH Jayasundara

7

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# SHA-BASED HEALTH ACCOUNTS IN THE ASIA/PACIFIC REGION : SRI LANKA 1990-2004

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*JEL Classification : I10, H51*

# THE JOINT OECD/KOREA RCHSP SHA TECHNICAL PAPERS

This series is designed to make available to a wider readership Health and Social Policy studies with a focus on the Asia/Pacific region. The papers are generally available only in English, and principal authors are named.

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The opinions expressed here are the authors' and do not necessarily reflect those of the Government of Sri Lanka, or any of the participating institutions and organisations.

# ABSTRACT

The first efforts to estimate Sri Lanka's health spending using a health accounts approach were by Abel-Smith in the early 1980s, and Rannan-Eliya and De Mel in 1997. Subsequently, the first formal set of accounts were prepared for the health ministry by Rannan-Eliya and others during 1998-2002. These first set of official estimates covered the time period 1990-1999. Since then, these estimates have been continuously updated by the Institute for Health Policy, the most recent series covering the period 1990 -2005. Sri Lanka's health accounts are fully compatible with the SHA framework for health accounts, with a parallel national classification used to format results for local users. Data sources are principally the government's treasury accounting system for central government spending, provincial council financial statements, and surveys of private hospitals, insurance, and employers. Two additional sources are national household surveys and pharmaceutical industry sales data. For the most part, estimation of private spending relies on a production approach.

Total health spending in 2004 was SLRs 86 billion, (4.2% of GDP), with per capita spending SLRs 4,441 (44 USD PPP). In the 1990s total health spending averaged 3.5% of GDP, increasing to over 4.0% by 2003. The public share of spending has remained slightly below 50% throughout the time period, and two-thirds of this is by central government. Most private spending is by households with smaller contributions from employers and private insurance. In 2004, services of curative and rehabilitative care accounted for 49% of health spending of which 21% was outpatient care and 29% inpatient care. The next largest share of 25% was spent on medical goods dispensed to outpatients. Throughout the period covered, there has been a gradual shift of spending away from ambulatory care providers to hospitals, with hospitals accounting for more than 45% by 2005, whilst retailers of medical goods have accounted for a stable share of about 20-23% of current expenditures.

# ABBREVIATIONS

CEO – Chief Executive Officer
GDP – Gross Domestic Product
HCR – Health Care Related
ICHA – International Classification of Health Accounts
IHP – Institute for Health Policy
IMS – International Medical Statistics
MoH – Ministry of Health
NGO – Non Governmental Organisation
OECD – Organisation for Economic Co-operation and Development
SHA – System of Health Accounts
SLHA – Sri Lanka Health Accounts
TCE – Total Current Expenditure
THE – Total Expenditure on Health
SLR – Sri Lanka Rupee
WHO – World Health Organisation

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# INTRODUCTION

## Health financing system

1. Sri Lanka has achieved high levels of access to health services through a dual system of parallel public and private sector provision. The public sector is funded solely by government general revenue, whilst the private sector is funded from private sources of financing.

2. The major source of general revenue is indirect taxation, which contributes approximately 72% of total revenues. Indirect taxes consist mainly of VAT and excise taxes. Direct taxes in the form of income taxation is limited (12% of total revenues), and only a small percentage of the population pays these taxes. Sri Lanka receives a modest amount of international donor funding for its health services, but this is usually less than 7% of public expenditures.

**Table 1: Health financing overview, 2004**

| | |
|---|---|
| Population (million) | 19.5 [a] |
| Gross domestic product (GDP) per capita (SLRs[b]) | 120,282 [c] |
| Total health spending per capita (SLRs) | 4,441 [d] |
| *funded by:* | |
| Government general revenue | 2,012 [e] |
| Private health insurance | 219 |
| Out-of-pocket payments | 2,077 |
| Total health spending as % of GDP | 4.2% |
| General government health spending as % of total government spending | 8.2% [d] |
| Pharmaceuticals as share of total health spending | 20.6% [d] |

*Notes:*
a. IHP population estimates based on results of National Population Census 2001
b. Average period exchange rate (USD 1.00 = SLRs 101.2)
c. Central Bank of Sri Lanka Annual Reports
d. Sri Lanka Health Accounts estimates as of December 2006 revision
e. Does not sum to total as excludes funding from minor sources including such as non-profit institutions, etc

3. Private sector financing consists largely of household out-of-pocket spending, supplemented by expenditures by employers for their employees (private social insurance), private health insurance and expenditures by non-profit institutions.

4. The public and private sectors operate separately and in parallel. Public provision is dominated by hospitals, and is made available with almost no user charges. Public sector services are provided by the national Ministry of Health (MoH), nine provincial councils and

local government authorities. The central ministry focuses on provision of tertiary and secondary services, whilst most primary and secondary care is provided by the departments of health of each provincial council. In practice, this means that teaching hospitals and regional referral hospitals are run by the central ministry, whilst district hospitals and lower level facilities are run by the provincial health departments. Public outpatient services are provided mostly by hospital outpatient departments, but supplemented by a range of ambulatory facilities and services. Most inpatient provision is by the public sector.

5. Private sector provision consists mainly of outpatient services and the sale of medicines by pharmacies. There is a limited private sector inpatient provision, which is concentrated in the district of Colombo. Plantation companies in central Sri Lanka also directly provide medical services to their workers, although these are mostly outpatient and maternity services. Most private providers are paid on a fee-for-service basis directly by households. Three-quarters of private sector physicians are government doctors who are allowed to undertake private practice in their off-duty hours. Half the ambulatory care physicians dispense medicines, and the cost of the medicines is typically bundled with the cost of consultation in a single flat fee. There is a small but growing financing from private health insurance and employer medical benefit schemes.

6. Tables 1 and 2 summarise Sri Lanka's health financing statistics and arrangements.

**Sri Lanka health accounts**

7. In Sri Lanka, the first health expenditure matrices showing sources of financing and providers were produced in a consultancy report to the government by Abel-Smith (1980), and in an academic study by Rannan-Eliya and de Mel (1997). Subsequently, a team led by Rannan-Eliya, working with the Ministry of Health developed the first comprehensive health accounts (Ministry of Health and Institute of Policy Studies, 2002). These health accounts were based on the methodology proposed in the System of Health Accounts, and covered the period 1990-1999. Since 2005, this work has been extended by the Institute for Health Policy on a regular basis with revisions as necessary to the previous years' estimates. The current set of estimates cover the full period of 1990-2005, although the 2005 estimates are considered preliminary as they are based on un-audited estimates of government spending (Institute for Health Policy, Forthcoming). For this reason, the 2004 estimates were selected for use in this report.

**Table 2: Health financing arrangements**

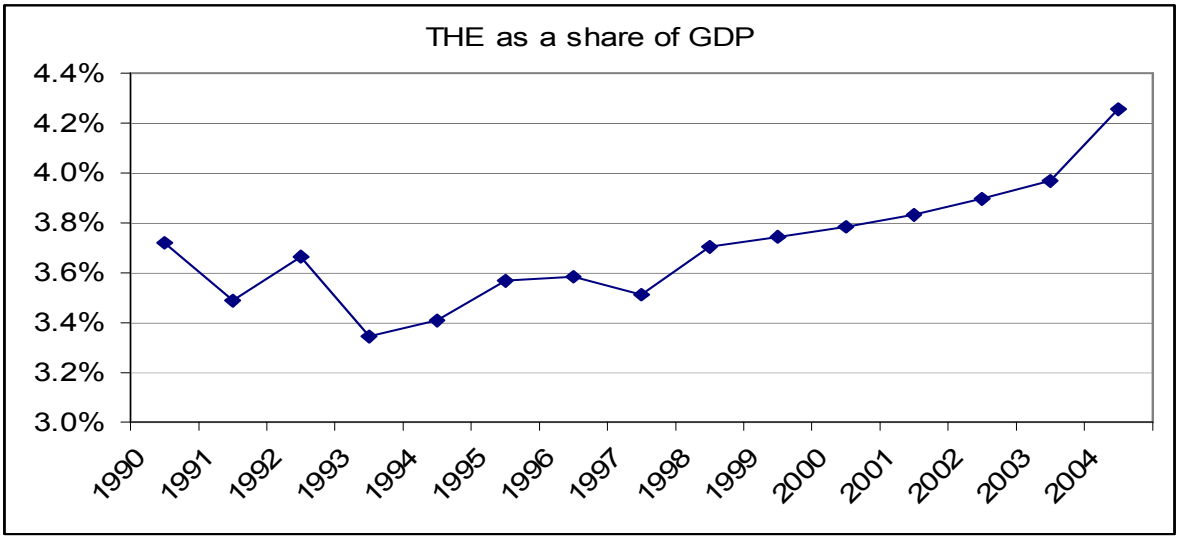
| | |
|---|---|
| Health care coverage | Through a Government-financed system, all residents are entitled to free access to all public hospitals and clinics, without user charges. The public sector accounts for over 95% of total admissions and 45-47% of ambulatory visits. Supplementary private insurance, whether provided by employers or self purchased, generally covers only individuals in higher income groups. However, as the benefits available are usually inadequate for treatment of serious or chronic illnesses these conditions are predominantly provided by the public sector. |
| Risk pool structure / fragmentation | The Government-financed public sector covers the entire population, whereas private services are funded by household out-of-pocket payments and mostly employer-provided insurance policies. |
| Health insurance contributions | Public services are funded from government general revenue. Private supplementary schemes such as employer-provided medical benefits for private care typically form part of the employees' remuneration packages. Only a small proportion of insurance policies are purchased by individuals. |
| Benefits package and co-payments | The public sector provides a wide range of health care services, although the most recent and most expensive technologies and medicines often become available only after a delay, or are only available on a limited basis. Necessary pharmaceuticals are provided with health care services and are not separately billed. However, owing to inadequate drug budgets, patients may be asked to purchase their own medicines from private retail pharmacies. |
| Special arrangements for the poor | Sri Lanka does not have special arrangements for the poor, as its public sector services are operated on the basis of universal access. |

## STRUCTURE AND TRENDS OF HEALTH EXPENDITURE

### Heath expenditure by financing source

8. Prior to the development of Sri Lanka's health accounts, there were no routine statistics on overall healthcare financing available for Sri Lanka. Thus, the SHA-based estimates represent the first such estimates of national health expenditure for Sri Lanka. While other estimates of public sector health expenditure have been routinely published in the past by government departments, these estimates have mainly referred to expenditures by the health ministry and provincial health departments. They did not include health expenditures by other government departments. In addition, such data might include healthcare-related expenditures that fall outside the THE scope, such as sanitation and nutrition expenditures.

9. Total expenditure on health (T) was estimated to be SLRs 86,439 million (854 million USD PPP) in 2004, with per capita spending at SLRs 4,441 (44 USD PPP). As a share of GDP this was equivalent to 4.2%. As a share of GDP, THE was relatively stable between 1990 and 1997, when it averaged 3.5%, but has since been gradually increasing.



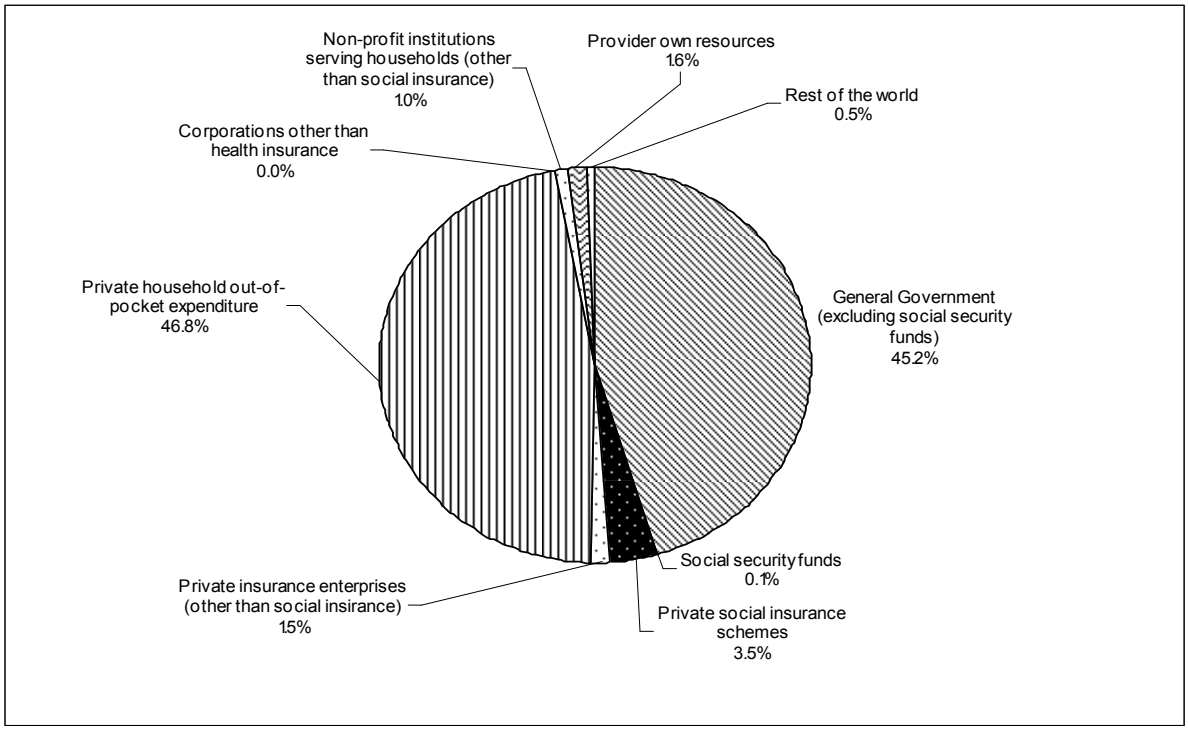

10. Of the SLRs 86,439 million total health expenditure, SLRs 76,994 million (89.1%) was recurrent spending while SLRs 9,444 million (10.9%) was capital expenditure. (Table A2)

11. The public share of expenditure has averaged slightly less than half of total health expenditure between 1990 and 2004. The largest component of this spending in 2004 is by the central Ministry of Health (MoH), which accounted for 64% of public spending, and

provincial health departments which account for 34%. Small contributions are also made by local government authorities and other central ministries. The MoH's share of government health spending has gradually increased since 1990, when it was 57%. This trend appears to have been due to continuous upgrading of many secondary hospitals to teaching hospital facilities, which in general leads to them being placed under the MoH instead of under local government authorities.

12. The private share of expenditure averaged just over half of total expenditure during the 1990-2004 period. Most of this was accounted for by household out-of-pocket expenditure (46.8%) in 2004 (Figure 1), with this share reasonably constant during the 1990-2004 period. The remaining sources of private health financing were private insurance (5.0% of total funding), employer direct expenditures on medical benefits for their employees (1.6% of total funding) and non-profit institutions (1.0% of total funding). More than 80% of private health insurance premiums are paid by employers as a benefit for their employees, so most of this third-party financing is by employers. The tendency of employers to pay for health insurance instead of directly paying for medical benefits appears to have been increasing (Table A1).

**Figure 1: Total health expenditure by financing source (Total health expenditure = 100%) in Sri Lanka, 2004**

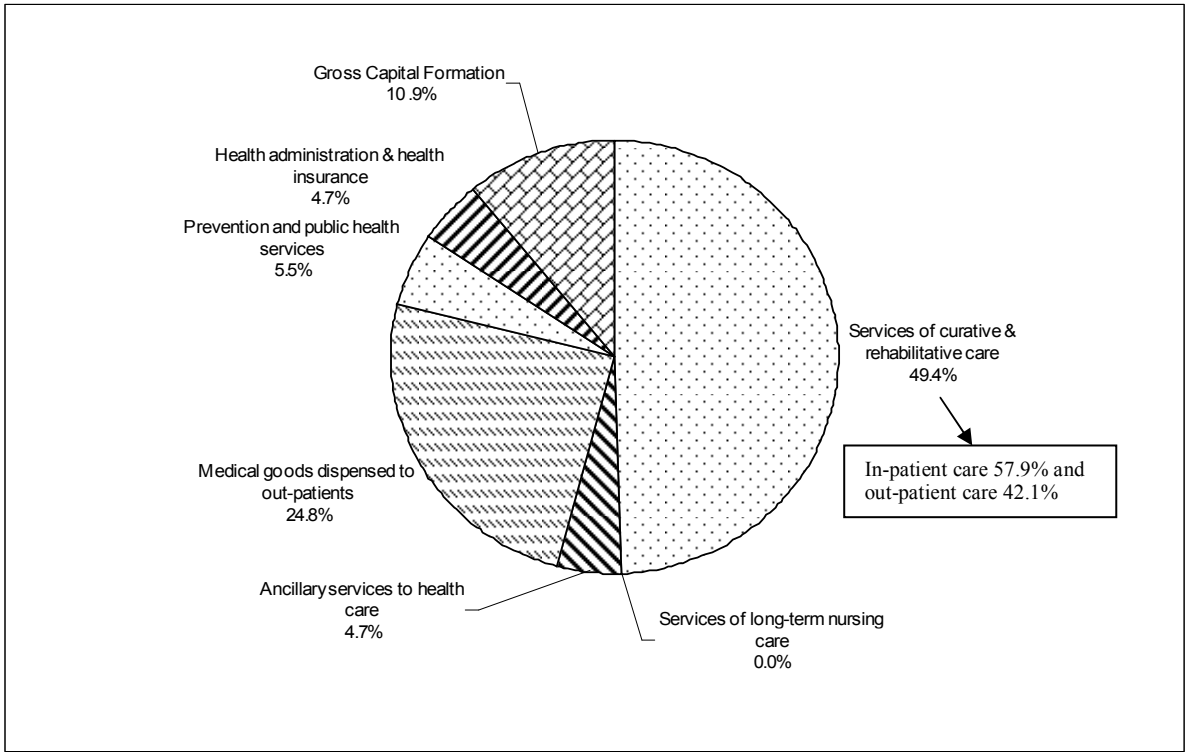


**Health expenditure by function**

13. In 2004, services of curative and rehabilitative care accounted for the largest share of total health spending (49.0% of THE) which were made up of out-patient care (21.0% of THE), and in-patient care (29.0% of THE) (Figure 2 and Table A2). The next largest share of total health expenditure was spent on medical goods dispensed to out-patients (25.0%) comprising pharmaceuticals and other medical non-durables (21.0% of THE) and therapeutic appliances and other medical durables (4.2% of THE). Prevention and public health services, which are mostly government financed and provided, accounted for 5.5% of THE. Administration represents a relatively small share of overall expenditures (4.7% of THE), and capital formation accounted for (11%).

14. After the early 1990s, capital formation expenditures declined, and so curative and rehabilitative care expenditures increased to about [90.0]% of THE. A significant trend during the 1990s was the decline of prevention and public health services expenditures, which declined from 10.0% of total health spending in 1990 to 5.0-6.0% after 1997.

**Figure 2: Total health expenditure by function (Total health expenditure = 100%) in Sri Lanka, 2004**



**Current health expenditure by mode of production**

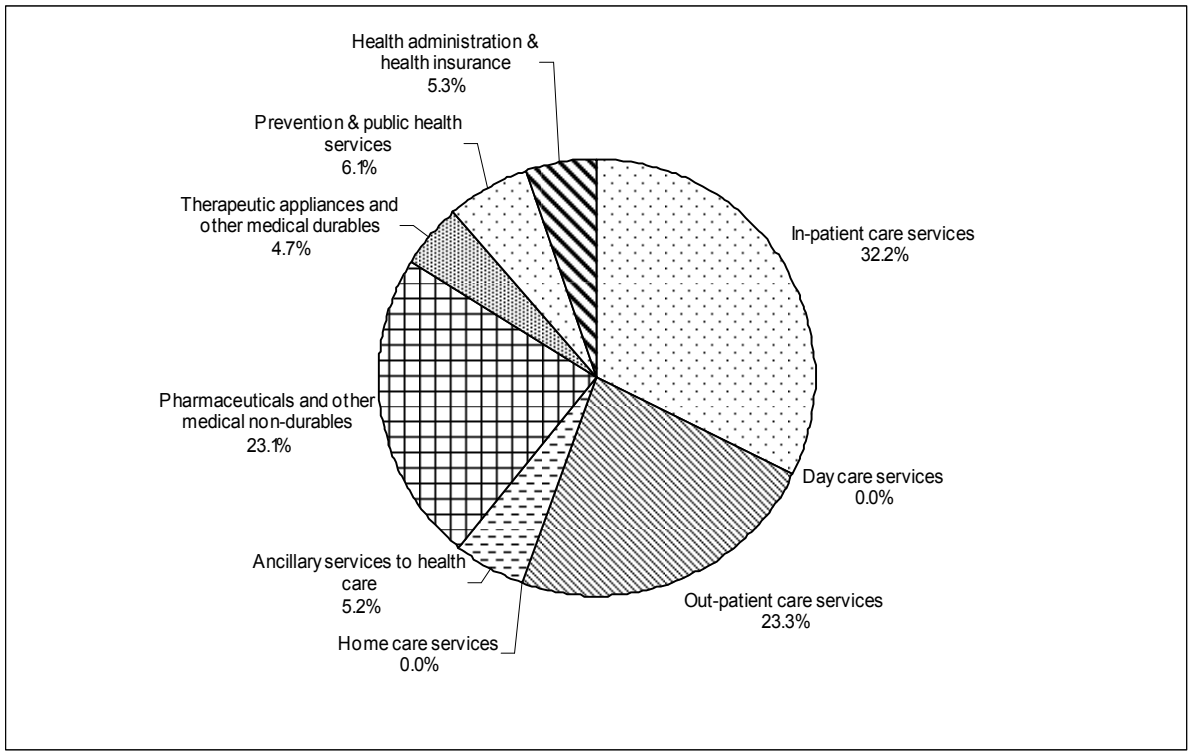
15. In 2004, 88.6% of total current health expenditure (TCE) was spent on personal health care. The three major modes of production were in-patient care (32.2% of TCE), medical goods dispensed to out-patients (27.8% of TCE) and out-patient care (23.3% of TCE). Day-care and home care expenditures are considered negligible and are not currently measured owing to lack of available data sources (Figure 3 and Table A3).

16. Between 1990 and 2004, the proportion of expenditure on in-patient care increased by more than 10 percentage points (from 21.8% of TCE to 32.2% of TCE), while out-patient care decreased by a smaller amount (from 29.6% of TCE to 23.3% of TCE). The increase in the in-patient share of expenditures was driven by increasing allocations of public sector funding to hospitals, and within public hospitals a shift of resources to inpatient care, as well as rapid growth in privately financed inpatient services from the mid-1990s.

17. During the same time period, the relative expenditure on prevention and public health services declined, from 11.7% of TCE in 1990 to 6.6% by 1997, after which it stabilized. This was due mostly to substantial reductions in the budget for mosquito spraying as more efficient and environmentally clean approaches of targeted spraying were adopted. Some of the decline was also due to the declining number of births as the consequent need for infant immunizations and pre and post-natal care reduced (Fernando *et al.*, 2004).

18. Other modes of production including ancillary services to health care and medical goods dispensed to out-patients stayed at relatively constant levels during the period (Table A3). The relative expenditure on health administration and health insurance increased from 2.6% of TCE in 1990 to 5.3% of TCE in 2004 due to expansion in central and provincial ministry administrative functions, and some increase in private health insurance administration.

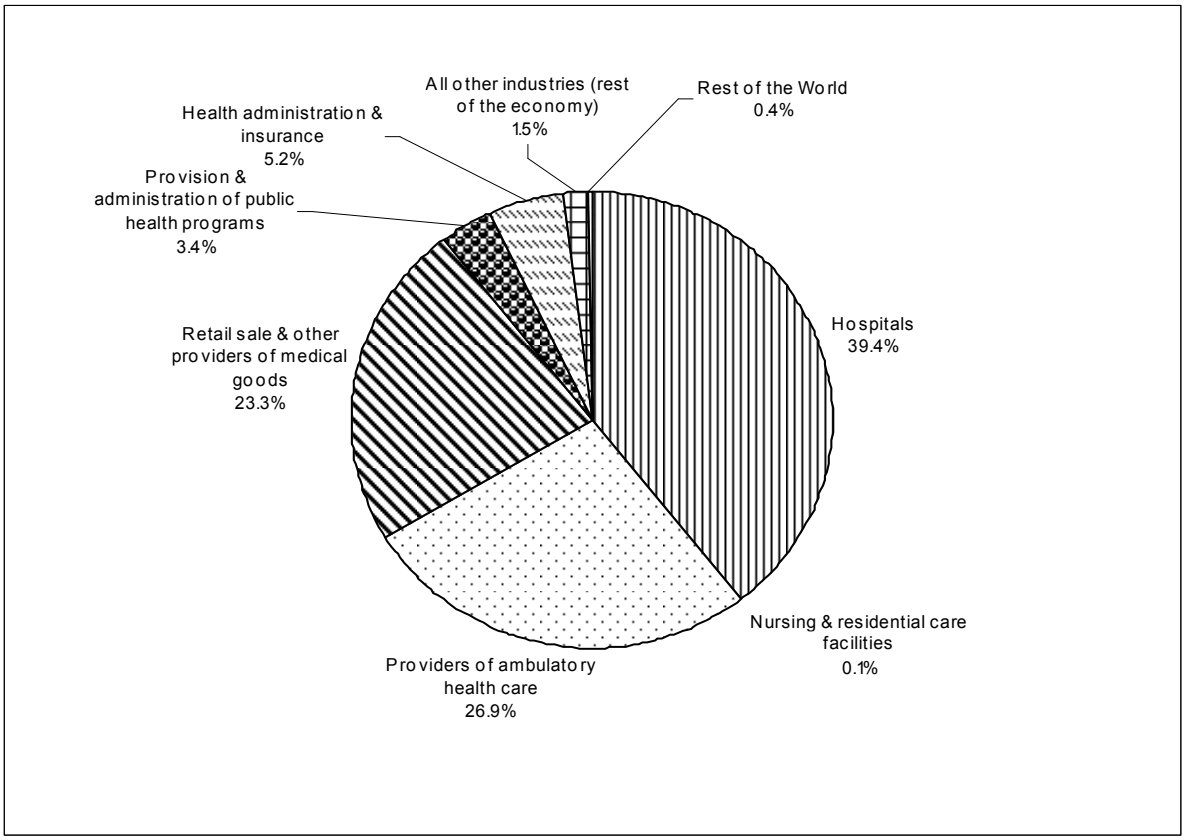
**Figure 3: Current health expenditure by mode of production (Current health expenditure = 100%) in Sri Lanka, 2004**



**Current health expenditure by provider**

19. The largest share of current expenditure in 1990 was spent by ambulatory providers (33.6%), and the second largest by hospitals (29.9%). Pharmacies and other retail outlets accounted for 23.7% of TCE. During subsequent years, there has been a gradual shift of spending away from ambulatory care providers to hospitals (as explained in the previous section), as a result of which, hospitals accounted for an increased share (39.4% of TCE) and providers of ambulatory a reduced share (26.9% of TCE) of total current health spending by 2004 (Figure 4 and Table A4). There were no other significant changes in the expenditure shares of major provider types, and the share accounted for by retailers of medical goods remained stable at about 23-24% of current expenditures.

**Figure 4: Current health expenditure by provider (Current health expenditure = 100%) in Sri Lanka, 2004**



**Current health expenditure by function and provider (SHA Tables 2.1, 2.2 and 2.3)**

20. In 2004, expenditure on in-patient care was SLRs 24,758 million (32.2% of TCE). All of this was accounted for by hospitals (86.2% of total in-patient care), physicians providing services to inpatients (13.1% of total in-patient care), or rest of the world (0.8% of total in-patient care) Provision of inpatient care by nursing and residential care facilities is limited in Sri Lanka, and is not currently measured owing to lack of data.

21. Expenditures on day-care and home care are not currently reported in Sri Lanka's health accounts owing to lack of data, but they are considered negligible.

22. Expenditure on out-patient care was SLRs 17,968 million (23.3% of total current expenditure), which was mainly distributed between providers of ambulatory care and hospitals in the ratio of 65.1% to 34.1%. Amongst providers of ambulatory care, offices of physicians accounted for 74.8%, hospital outpatient departments 7.5%, and offices of dentists 2.4%.

23. Expenditure on ancillary services to health care was SLRs 4,027 million (5.2% of TCE), of which 75.0% was paid to providers of ambulatory health care (58.2% medical and diagnostic laboratories; 16.8% all other providers of ambulatory health care).

24. Services provided by hospitals included in-patient care and out-patient care that collectively accounted for SLRs 27,465 million (35.7% of TCE). The distribution of this expenditure by health care function was 77.6% (in-patient care) and 22.4% (out-patient care).

**Current health expenditure by provider and financing agent (SHA Tables 3.1, 3.2 and 3.3)**

*Spending structure of the financing agents*

25. Sri Lanka does not have social insurance financing, so general government revenue is the only mode of funding public expenditure on health and health care. However, there is a small amount of financing from individual compulsory provident fund accounts. This financing does not fit in any of the current ICHA categories and is shown for now as social security funds (HF.1.2), and included in public expenditures.

26. In 2004, general government current expenditure on health amounted to SLRs 31,064 million (40.4% of total current expenditure), which was mostly incurred at hospitals (73.1%). Private expenditure (SLRs 45,495 million) was mostly incurred at providers of ambulatory

health care (41.6%). This reflects the mixed health care economy of Sri Lanka where public hospitals generally accounts for about 92-95% of total inpatient admissions and private doctors (including government medical officers engaged in private practice) provide 50-55% of out-patient care.

27. The other significant providers financed by general government expenditure included providers of ambulatory health care (5.5%), provision and administration of public health programmes (7.2%), and health administration (11.8%). Almost none of the public sector budget for health care is used to pay private providers.

28. Most private spending is used to fund services by providers of ambulatory health care and goods (41.6%) and services provided by retail sales and other providers of medical goods (39.3%). Hospitals account for an increasing share of private spending, having increased from 7.7% in 1990 to 16.7% in 2004.

29. Private insurance (including private social insurance) contribution was distributed as follows; providers of ambulatory health care (46.5%), hospitals (32.1%) to fund retail sales and other providers of ancillary services (15.1%), and for their administration costs (6.3%).

30. Private out-of-pocket payments funded a wide range of providers, the largest share being paid to providers of ambulatory care (42.0%), the second to retail sale and other providers of medical goods (42.7%) and the third to hospitals (15.2%), mostly for private care but a very small share also went to public hospitals as co-payments.

*How different providers are financed*

31. Of the SLRs 29,381million spent on hospital care, 74.1% came from general government revenue, 4.6% from private insurance (including private social insurance) and 21.0% from private household out-of-pocket payments.

32. Expenditures for nursing and residential care facilities are currently not measured in Sri Lanka's health accounts, but are considered to be negligible.

33. Providers of ambulatory health care had a wider mix of financing sources which included private household out-of-pocket payments (78.3%), general government revenue (12.6%) and private insurance (including private social insurance) (9.1%).

**Current health expenditure by function and financing agent (SHA Tables 4.1, 4.2 and 4.3)**

*Functional structure of spending by financing agents*

34. While both public and private spending were mostly expended on personal health care services and goods (55.4%), the distributional patterns among different functional categories were different. Public expenditure was targeted for in-patient care (53.0%) and out-patient care (18.7%). The rest of public funding was mostly distributed among day care (negligible), prevention and public health services (11.9%) and health administration and health insurance (12.1%) and medical goods dispensed to out-patients (4.3%). By comparison, private spending was mostly concentrated on out-patient care (26.7%), medical goods dispensed to out-patients (44.2%), in-patient care (18.2%), and ancillary services to health care (8.9%).

35. In 2004, private insurance (including private social insurance) funded in-patient care (36.2%), out-patient care (30.1%), medical goods dispensed to out-patients (17.5%) and ancillary services to health care (9.9%), with the rest of expenditure (6.3%) being administration cost.

36. Private out-of-pocket payments were expended on various functions. The largest share was for medical goods dispensed to out-patients (47.8%), the second largest share was for out-patient care (26.5%), followed by in-patient care (16.5%) and ancillary services (8.9%).

*How the different functions are financed*

37. Expenditure on in-patient care was predominantly (66.5%) funded by general government with the remainder being shared between household out-of-pocket payments (26.9%) and private insurance (6.2%)

38. Private financing played the larger role in the case of expenditure for out-patient care. Of total current expenditure on out-patient services, 32.3% was from general government, 60.0% from private household out-of-pocket payments and.7.1% from private insurance,

39. Ancillary services were totally funded by the private sector with household out-of-pocket payments (89.5%) and private insurance contributing 10.5%. However, this underestimates the actual general government sector contribution, as the available methods and data do not currently permit reliable estimation of government expenditures on these services.

40. Medical goods dispensed to out-patients in the current Sri Lanka health accounts

estimates refer only to sales from private pharmacies and retail outlets, and medicines distributed from government hospitals. Private doctors, who dispense, also distribute substantial volumes of medicines but are not included, since valuation of these expenditures is not straightforward owing to uncertainty over the measurement rules and lack of data. This provision was predominantly funded by private household out-of-pocket payments (90.1%), whilst general government expenditures accounted for 6.2%, and private insurance for another 3.5% of spending on such. Since pharmaceuticals made up two-thirds of medical goods dispensed to out-patients, the distribution of funds was similar, 88.2% from private household out-of-pocket payments, 7.5% from general government, and 4.2% from private insurance.

# CONCLUSIONS

*Summary of findings*

41. According to the WHO estimates of national health expenditure published in its annual World Health Reports, compared to other developing countries, particularly India, Sri Lanka has devoted only an average or less-than-average percentage of its GDP to health expenditure, increasing from 3.7% in 1990 to 4.2% in 2004.

42. Sri Lanka spent 3.7% of its GDP on health expenditure in 1990 rising to 4.2% in 2004. Although expenditures as a share of GDP remained relatively stable during the early 1990s, overall health expenditures have been growing faster than GDP since the late 1990s. The reasons for this appear to be increased Government and private sector expenditures on hospital services.

43. The share of public spending in total expenditure on health has remained relatively stable in the range of 40.8% to 47.7% between 1990 and 2004. This share is relatively high compared with other low-income and lower-middle income economies, but considerably lower than in the developed market economies of the OECD (World Health Organization, 2005).

44. Private insurance enterprises have played a small but increasing role in private financing (from 0.2% in 1990 to 1.6% in 2004 as a share of private spending). This growth appears to be due to increasing formal sector employment, since most private insurance is purchased by employers for their employees.

45. Public sector sources of funding and of provision dominate expenditures for inpatient care, whilst private sector funding and provision increasingly dominate outpatient services.

46. In relative terms, expenditure at hospitals has increased while expenditure at providers of ambulatory health care has modestly decreased over the period 1990 to 2004. This observed service consolidation at institutions (as opposed to free-standing ambulatory clinics, most of which are staffed by solo providers) is similar across both the public and private sectors. There has been a long-run reduction in overall expenditures on preventive and public health services during the period covered, which primarily reflects changes in anti-malaria strategies and a falling birth rate.

47. Expenditures for in-patient services have been gradually increasing in both public and private sectors, as patients increasingly use hospitals at the expense of ambulatory providers, and owing to a shift towards allocating resources to in-patient care within public hospitals.

*Main issues encountered in implementing SHA*

48. In the estimation process, we encountered several classificational and methodological challenges that bear mention, in order to share best practice with other jurisdictions which may be facing similar difficulties and thus jointly develop solutions in future iterations of the OECD standards.

49. First, we encountered the need to create two new categories in the classification of financing sources to account for sources of financing not currently described in the ICHA: (i) provider own resources; (ii) mandatory provident fund accounts.

50. **Provider own resources** refers to health expenditures by healthcare providers which are funded by their own assets or other non-patient care related revenues. This would include, for example, expenses funded from non-patient revenue such as rental income and bank interest, or from provider's own retained earnings, and is clearly necessary when private investors engage in capital formation activities such as constructing a hospital, before that hospital actually opens. To accommodate this source of financing we assigned a new temporary HFS code, HFS 2.9, and to distinguish between public sector and private sector cases, we created two subcategories, HFS.2.9.1 (public sector), and HFS 2.9.2 (private sector). How this should be handled consistently in future should be determined in the planned SHA revision process.

51. **Mandatory provident fund accounts** refers to a form of social security arrangement that is found in Sri Lanka, and also in some other countries such as Malaysia and Singapore. In Sri Lanka, all employees in the formal private sector make a mandatory contribution from their wages to individual savings accounts maintained by the Central Bank of Sri Lanka, which is a government agency. Two such schemes are applicable to all such workers. Although the primary intent of these accounts is to provide the worker with cash lump sum on retirement, workers are permitted to make limited withdrawals from their accounts at one of these schemes (Employees Trust Fund, ETF) for a number of reasons, which include payment of specified medical expenses. Although this is considered a form of social security in Sri Lanka, and is a substitute for social insurance, this scheme does not involve any risk pooling, so cannot be considered to be a form of insurance. In addition, it cannot be considered fully private, as the payroll deductions are mandatory by statute, and since the accumulated funds are controlled by a government body. As we were not sure how to characterise this type of funding, we assigned a new HFS code for this type of funding, HFS 1.2.8, which categorizes it as a form of social security funding, although for the reasons explained above we do not think it fully fits this categorization. How this should be handled appropriately in future should be determined in the planned SHA revision process.

52. Second, although it is theoretically ideal to measure health expenditures on an accrual basis, it was not possible to fully implement this for most types of spending. The government maintains its accounts on a cash basis, and it is not feasible to estimate government expenditures on an accrual basis. Similarly, most of the data on household expenditure collected are actual cash expenditures in a defined time period, and so do not correspond to the accrual concept. The only data that are routinely available on an accrual basis are survey data on expenditures at private hospitals, but this represents only a small fraction of total expenditure on health.

53. The measurement of HCR.1, capital formation, was not comparable across public and private sectors, or complete. In the private sector depreciation and new investment expenditure are being captured for most providers, but not in the case of the public sector, where depreciation of the health facilities stock is not tracked as the government accounting system is cash-based and not accrual.

54. Finally, there are still limited local data available on medical laboratories and diagnostic imaging facilities, employer-provided group medical benefits, ambulance services, home care, private sector nursing services, and medical goods outside the patient care setting. More routine data gathering exercises, as opposed to ad hoc surveys, to better inform future rounds of estimations should be instituted.

*Future work*

55. We are currently working on methods to estimate the category medical goods dispensed in the public sector hospitals. This estimation process will use new data sources that have recently become available on the cost structure of government hospitals. We are also exploring options for developing new survey-based data sources for tracking home care and ambulance services provided by the private sector.

56. Expenditures for long-term nursing care, home care and day-care are not currently measured in Sri Lanka's health accounts, as they are considered negligible, but they have probably been increasing rapidly, albeit from a low base. This reflects the rapid ageing of Sri Lanka's population, and given its future policy importance, it is planned to initiate data collection for this type of spending in future.

57. During the initial development of the SHA approach in Sri Lanka, estimates of expenditures at the provincial level were also developed. We are currently at an advanced stage of developing disaggregations of expenditures at the district level (there are 25 districts in Sri Lanka).

58. In addition, a first set of disease/condition-specific sub-accounts and a new set of spending projections will be published in 2007 by the Institute for Health Policy, as extensions to the main health accounts.

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# ANNEX 1: METHODOLOGY

**Data sources**

59. Sri Lanka's health accounts are compiled by the Institute for Health Policy based on the following information sources.

***Public sector***

Government ministries, provincial councils and local government authorities
- Ministry of Finance budgetary data on government expenditures (by all ministries)
- Ministry of Health financial administrative data (for more detailed analysis of MoH expenditures)
- Provincial departments of health
- Finance Commission
- President's Fund
- Employees Provident Fund and Employee Trust Fund administrators
- Local government authorities
- Public facility cost surveys in 1992, 1998, 2006 (for functional classification of government hospital expenditures)

Government publications
- Annual Statistical Abstract
- Central Bank Annual Reports
- Central Bank Consumer Finance Survey (household survey reports and data)
- Census and Statistics Department Household Income and Expenditure Survey (household survey reports and data)
- Sri Lanka National Accounts reports (Census and Statistics Department)

***Private sector***

Financial statements
- Private hospitals
- Non-governmental organisations (NGOs)

Other private data sources
- IMS-Health (Sri Lanka)'s data on pharmaceutical sales by pharmacies
- Surveys of private health insurance companies
- Surveys of private hospitals

*Ad hoc surveys*

- Specialised surveys of health care use
- Employer health and medical benefit expenditures
- Medical laboratories and diagnostic imagining facilities
- Private medical insurance claims
- Private general practitioners

**Differences between classification of health expenditure in national practice and the International Classification for Health Accounts**

60. Sri Lanka's health accounts have been implemented using a **dual-coding** approach that was developed to allow use of a nationally-specific classification alongside the ICHA. In this approach, parallel classifications of sources of financing, providers and functions were developed for national use in 2000. To facilitate mapping to the ICHA, these national classifications were developed by modifying the ICHA where necessary to meet national needs and requirements. Care was taken to ensure that all national classification categories map to only one ICHA category, so it is straightforward to reclassify the estimates using the ICHA when needed. Consequently, there are almost no differences in the classifications used in the ICHA-based results presented here and the ICHA itself, with the following exceptions.

61. As noted, two codes were created under sources of funding to accommodate the classification of financing sources as below:

i) Provider own resources – refers to expenditures by public and private institutions which are funded from their own resources, including retained earnings, sale of assets and investments, and other non-patient care related revenues.

ii) Mandatory provident fund accounts – refers to expenditures financed by withdrawals from the mandatory personal savings accounts held at the national provident funds on behalf of workers.

62. Sri Lanka's health accounts include in the definition of health expenditure, spending on services and goods provided by traditional or non-allopathic providers, and by unqualified providers. Although this is technically excluded from the scope of the SHA, we received guidance from the OECD Secretariat that the original intention was never to exclude them, and that they should be included for the THE boundary.

63. Except for above, there were no definitional differences in the classifications provided by the ICHA and the Sri Lankan implementation of the ICHA. Any other differences that exist are of a practical nature, and involve methodological problems in estimation or lack of data. However, the Sri Lankan national classifications do differ to some extent from the

ICHA. For the most part they involve a more detailed disaggregation of respective ICHA classifications to meet national purposes, and in other cases some rearrangements of the ordering of categories. The major ones of note are as follows:

i) Sri Lanka's national classification explicitly includes and separates out expenditures for, and providers of, traditional medical goods and services.
ii) The HC.6 functional category prevention and public health services is disaggregated in greater detail for national policy use, separately identifying items such as immunizations, family planning and antenatal and postnatal care.
iii) The provider classification is more detailed to allow assignation of separate codes to different types of government providers, especially hospitals, as well as private providers. For example, acute general hospitals are sub-divided into more than six different levels, reflecting their level of services.

**Estimates on total expenditure**

64. There were no routine statistics on national health spending prior to the development of Sri Lanka's health accounts, so the implementation of the SHA did not have any impact on the amount of measured expenditure.

65. Methodological difficulties, principally lack of reliable data sources, prevent separate estimation of the following items of expenditure. These may result in an underestimation of aggregate national health expenditure, but because these services are currently thought to be insignificant in Sri Lanka, any impact this will have on international comparability is likely to be small:

i) Day care.
ii) Home nursing care.
iii) Long-term care.
iv) Capital formation by private sector ambulatory providers.

**Other methodological issues**

***Preventive health expenditure***

66. In Sri Lanka, the Ministry of Health and other government departments at provincial and local level are the main agencies providing prevention and public health services (ICHA category HC 6). These expenditures are generally funded from designated budget lines reserved for such services. Therefore, expenditure on specific programmes carried out by these agencies was classified and included in the SHA estimates. The only additional work

that was required was to further disaggregate these expenditures by HC.6 subcategory. If this was not clear from the budget data, estimations were made using administrative reports and interviews of relevant programme managers.

67. We did not make any effort to estimate HC.6 expenditures incurred for such activities provided through general medical consultations, although it is known that both private general practitioners and physicians in government outpatient settings provide these services, as we lack data sources for estimating the expenditures involved. Such services include immunizations, family planning services and health education.

***Capital depreciation***

68. Gross capital formation is included in HC.R.1 for Sri Lanka's health accounts for both the public and private sectors, whereas capital depreciation is excluded for the public sector and distributed within HC.1-7 for the private sector.

69. Since the Government operates its accounts on a cash basis, none of the available data on government expenditure on health includes depreciation.

70. For private providers, capital formation is only currently estimated for private hospitals, and is not estimated for other private providers owing to lack of data. For these same private hospitals, estimates of depreciation are available, but it is not clear how this expenditure should be distributed by source of funding or separated from other functional categories. For example, a patient who pays for an inpatient episode at a private hospital implicitly pays for a small proportion of the cost of depreciation of the hospital in their bill, but this is not explicitly stated either by the hospital or by the patient. We believe that the existing estimates do capture such depreciation costs based on the prices paid by private sector patients, but we make no attempt to separate out these expenditures from the patient treatment functions, as no agreed rule on this has been published. In effect, in the Sri Lankan estimates, capital depreciation for the private sector is distributed within various health care functions (HC.1-7).

***Functional distribution of public hospital services***

71. Government budgetary data in Sri Lanka do not track how expenditures are spent within government hospitals, so estimations must be used in order to determine the functional distribution of spending within such institutions. These are based on three cost surveys of public facilities that were carried out in 1992, 1998 and 2006. Each of these surveys sampled a large number of institutions, ranging from 80 to 250, and each used step-down cost-accounting techniques to estimate the cost of inpatient and outpatient services. Most

major inputs, including wage costs of physicians, wage costs of nurses, medicines and medical supplies and utilities were analyzed separately in these surveys. These surveys were used to develop estimates of the inpatient and outpatient cost shares for each type of government hospital, and then shares were used to estimate the overall cost distribution in the country taking into account other data on the distribution and numbers of each type of government hospital, as well as any regional differences in the cost shares that were revealed by the cost surveys.

***Private social insurance and private insurance***

72. The definitions in the ICHA for these categories were not easily interpreted. Expenditures by employers to purchase insurance policies for their employees were treated as expenditures by private insurance schemes. However, direct expenditures by employers to reimburse employees for medical expenses and expenditures for direct provision of services as in the case of the plantation companies were treated as private social insurance. Consequently, the gross amount of employer expenditures is closer to the combined amounts reported for private social insurance and private insurance.

***Distribution of medical goods to outpatients***

73. The cost of medical goods distributed to outpatients by private physicians who dispense is not separately estimated. This is because the cost of these drugs is usually included in a lump-sum fee charged by the physician, which also includes the cost of the consultation. As there is uncertainty how this type of expenditure should be disaggregated, and owing to lack of reliable data sources, all revenues at private dispensing doctors are currently counted as being expenditures for outpatient physician services.

***Prescribed and over-the-counter medicines***

74. Although most medicines in Sri Lanka are legally only to be distributed from pharmacies by prescription, these regulations are for the most part not enforced, and most medicines can be obtained from pharmacies without prescription. For this reason, we do not make any distinction between prescribed medicines and over-the-counter medicines in the SLHA estimates.

***General practitioners versus specialists***

75. Although general practitioners and specialists do exist in Sri Lanka, the separation between the two is in practice not clear, nor is there any clear separation of roles. This is because general practitioners do not have an exclusive right to see patients in primary care

and do not perform any gatekeeper role with respect to access to specialist services, and thus patients can attend specialists in the private sector for primary care problems as well. In addition, there is limited public understanding/perception of the separation between general practitioners and specialists, so these categories cannot be used when undertaking population surveys of healthcare use. For this reason, both types of care and provider are both merged in the SLHA.

# ANNEX 2: TABLES

**Table A1: Total health expenditure by financing agent**

| | | 1990 | | 2004 | |
|---|---|---|---|---|---|
| | | **SLRs million** | **Percent** | **SLRs million** | **Percent** |
| HF.1 | General government | 5,703 | 47.6% | 39,155 | 45.3% |
| HF.1.1 | General government excluding social security funds | 5,702 | 47.6% | 39,065 | 45.2% |
| HF.1.2 | Social security funds | 0.15 (a) | 0.0% | 90 | 0.1% |
| HF.2 | Private sector | 6,192 | 51.7% | 46,841 | 54.2% |
| HF.2.1 | Private social insurance | 507 (b) | 4..2%(c) | 2,997 | 3.5% |
| HF.2.2 | Private insurance enterprises (other than social insurance) | 23 | 0.2% | 1,257 | 1.5% |
| HF.2.3 | Private household out-of-pocket expenditure | 5,456 | 45.5% | 40,411 | 46.8% |
| HF.2.4 | Non-profit institutions serving households (other than social insurance) | 122 | 1.0% | 832 | 1.0% |
| HF.2.5 | Corporations (other than health insurance) | 0 | 0 | 0 | 0 |
| HF.2.9 | Provider own resources | 84 | 0.7% | 1,344 | 1.6% |
| HF.3 | Rest of the world | 85 | 0.7% | 443 | 0.5% |
| | Total health expenditure | 11,979 | 100.0% | 86,439 | 100.0% |

**Table A2: Health expenditure by function of care**

| | | 1990 | | 2004 | |
|---|---|---|---|---|---|
| | | SLRs million | Percent | SLRs million | Percent |
| HC.1;2 | Services of curative and rehabilitative care | 5,224 | 43.6% | 42,726 | 49.4% |
| HC.1.1; 2.1 | In-patient curative and rehabilitative care | 2,216 | 18.5% | 24,758 | 28.6% |
| HC.1.2; 2.2 | Day cases of curative and rehabilitative care | 0 | 0.0% | 0 | 0.0% |
| HC.1.3; 2.3 | Out-patient curative and rehabilitative care | 3,009 | 25.1% | 17,968 | 20.8% |
| HC.1.4; 2.4 | Home care (curative and rehabilitative) | 0 | 0.0% | 0.03 | 0.0% |
| HC.3 | Services of long-term nursing care | 0 | 0.0% | 0 | 0.0% |
| HC.3.1 | In-patient long-term nursing care | 0 | 0.0% | 0 | 0.0% |
| HC.3.2 | Day cases of long-term nursing care | 0 | 0.0% | 0 | 0.0% |
| HC.3.3 | Long-term nursing care: home care | 0 | 0.0% | 0 | 0.0% |
| HC.4 | Ancillary services to health care | 516 | 4.3% | 4,027 | 4.7% |
| HC.4.1 | Clinical laboratory | 478 | 4.0% | 3,350 | 3.9% |
| HC.4.2 | Diagnostic imaging | 0 | 0.0% | 0 | 0.0% |
| HC.4.3 | Patient transport and emergency rescue | 38 | 0.3% | 677 | 0.8% |
| HC.4.9 | All other miscellaneous ancillary services | 0 | 0.0% | 0 | 0.0% |
| HC.5 | Medical goods dispensed to out-patients | 2,939 | 24.5% | 21,434 | 24.8% |
| HC.5.1 | Pharmaceuticals and other medical non-durables | 2,637 | 22.0% | 17,814 | 20.6% |
| HC.5.2 | Therapeutic appliances and other medical durables | 302 | 2.5% | 3,620 | 4.2% |
| HC.6 | Prevention and public health services | 1,231 | 10.3% | 4,718 | 5.5% |
| HC.7 | Health administration and health insurance | 265 | 2.2% | 4,090 | 4.7% |
| HC.R.1 | Capital formation of health care provider institutions | 1,804 | 15.1% | 9,444 | 10.9% |
| | Total health expenditure | 11,979 | 100.0% | 86,439 | 100.0% |

**Table A3: Current health expenditure by mode of production**

| | | 1990 | | 2004 | |
|---|---|---|---|---|---|
| | | **SLRs million** | **Percent** | **SLRs million** | **Percent** |
| | In-patient care | 2,216 | 21.8% | 24,758 | 32.2% |
| HC.1.1; 2.1 | Curative and rehabilitative care | 2,216 | 21.8% | 24,758 | 32.2% |
| HC.3.1 | Long-term nursing care | 0 | 0% | 0 | 0% |
| | Services of day-care | 0 | 0% | 0 | 0% |
| HC.1.2; 2.2 | Day cases of curative and rehabilitative care | 0 | 0% | 0 | 0% |
| HC.3.2 | Day cases of long-term nursing care | 0 | 0% | 0 | 0% |
| | Out-patient care | 3,009 | 29.6% | 17,968 | 23.3% |
| HC.1.3; 2.3 | Out-patient curative and rehabilitative care | 3,009 | 29.6% | 17,968 | 23.3% |
| HC.1.3.1 | Basic medical and diagnostic services | 2,870 | 28.2% | 16,336 | 21.2% |
| HC.1.3.2 | Out-patient dental care | 85 | 0.8% | 688 | 0.9% |
| HC.1.3.3 | All other specialised health care | 52 | 0.5% | 939 | 1.2% |
| HC.1.3.9; 2.3 | All other out-patient curative care | 1 | 0% | 5 (a) | 0%(b) |
| | Home care | 0 | 0% | 0.03 | 0% |
| HC.1.4; 2.4 | Home care (curative and rehabilitative) | 0 | 0% | 0.03 | 0% |
| HC.3.3 | Long-term nursing care: home care | 0 | 0% | 0 | 0% |
| HC.4 | Ancillary services to health care | 516 | 5.1% | 4,027 | 5.2% |
| HC.5 | Medical goods dispensed to out-patients | 2,939 | 28.9% | 21,434 | 27.8% |
| HC.5.1 | Pharmaceuticals and other medical non-durables | 2,637 | 25.9% | 17,814 | 23.1% |
| HC.5.2 | Therapeutic appliances and other medical durables | 302 | 3.0% | 3,620 | 4.7% |
| | Total expenditure on personal health care | 8,679 | 85.3% | 68,186 | 88.6% |
| HC.6 | Prevention and public health services | 1,231 | 12.1% | 4,718 | 6.1% |
| HC.7 | Health administration and health insurance | 265 | 2.6% | 4,090 | 5.3% |
| | Total current expenditure on health | 10,175 | 100.0% | 76,994 | 100.0% |

**Table A4: Current health expenditure by provider**

| | | 1990 | | 2004 | |
|---|---|---|---|---|---|
| | | SLRs million | Percent | SLRs million | Percent |
| HP.1 | Hospitals | 3,050 | 30.0% | 29,381 | 38.2% |
| HP.2 | Nursing and residential care facilities | 0 | 0.0% | 0.0 | 0.0% |
| HP.3 | Providers of ambulatory health care | 3423 | 33.6% | 21,681 | 28.2% |
| HP.3.1 | Offices of physicians | 2,610 | 25.7% | 15,483 | 20.1% |
| HP.3.2 | Offices of dentists | 47 | 0.5% | 503 | 0.7% |
| HP.3.3-3.9 | All other providers of ambulatory health care | 766 | 7.5% | 5,696 | 7.4% |
| HP.4 | Retail sale and other providers of medical goods | 2,409 | 23.7% | 17,907 | 23.3% |
| HP.5 | Provision and administration of public health programmes | 706 | 6.9% | 2,616 | 3.4% |
| HP.6 | Health administration and insurance | 271 | 2.7% | 3,971 | 5.2% |
| HP.6.1 | Government administration of health | 263 | 2.6% | 3,705 | 4.8% |
| HP.6.2 | Social security funds | 0 | 0.0% | 0 | 0.0% |
| HP.6.3;6.4 | Other insurance | 8 | 0.1% | 266 | 0.3% |
| HP.7 | Other industries (rest of the economy) | 300 | 3.0% | 1,169 | 1.5% |
| HP.7.1 | Establishments as providers of occupational health care services | 0 | 0.0% | 0 | 0.0% |
| HP.7.2 | Private households as providers of home care | 0 | 0.0% | 1169 | 1.5% |
| HP.7.9 | All other industries as secondary producers of health care | 300 | 2.9% | 270 | 0.4% |
| HP.9 | Rest of the world | 15 | 0.1% | 270 | 0.4% |
| | Total current expenditure on health | 10,175 | 100.0% | 76,994 | 100.0% |

# ANNEX 3: SRI LANKA 2004 SHA TABLES

## SHA Table 2.1 Current expenditure on health by function of care and provider industry (SLRs, millions)

| Health care by function | ICHA-HC code | Total current health expenditure | HP.1 | HP.2 | HP.3 | HP.3.1 | HP.3.2 | HP.3.3 | HP.3.4 | HP.3.5 | HP.3.6 | HP.3.9 | HP.4 | HP.4.1 | HP.4.2-4.9 | HP.5 | HP.6 | HP.6.1 | HP.6.2 | HP.6.3 | HP.6.4 | HP.6.9 | HP.7 | HP.9 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Hospitals | Nursing and residential care facilities | Providers of ambulatory health care | Offices of physicians | Offices of dentists | Offices of other health practitioners | Out-patient care centres | Medical and diagnostic laboratories | Providers of home health care services | All other providers of ambulatory health care | Retail sale and other providers of medical goods | Dispensing chemists | All other sales of medical goods | Provision and administration of public health programmes | General health administration and insurance | Government administration of health | Social security funds | Other social insurance | Other (private) insurance | All other health administration | All other industries | Rest of the world | Non consumption |
| *In-patient care* | | 24,758 | 21,328 | - | 3,234 | 3,234 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 196 | - |
| Curative and rehabilitative care | HC.1.1; 2.1 | 24,758 | 21,328 | - | 3,234 | 3,234 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 196 | - |
| Long-term nursing care | HC.3.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Services of day-care | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | HC.1.2; 2.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | HC.3.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care | | 17,968 | 6,137 | - | 11,695 | 10,080 | 503 | - | 1,113 | - | - | - | - | - | - | - | - | - | - | - | - | - | 135 | 1 | - |
| Out-patient curative and rehabilitative care | HC.1.3; 2.3 | 17,968 | 6,137 | - | 11,695 | 10,080 | 503 | - | 1,113 | - | - | - | - | - | - | - | - | - | - | - | - | - | 135 | 1 | - |
| Basic medical and diagnostic services | HC.1.3.1 | 16,336 | 5,946 | - | 10,253 | 9,141 | - | - | 1,112 | - | - | - | - | - | - | - | - | - | - | - | - | - | 135 | 1 | - |
| Out-patient dental care | HC.1.3.2 | 688 | 186 | - | 503 | - | 503 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other specialised health care | HC.1.3.3 | 939 | - | - | 939 | 939 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other out-patient care | HC.1.3.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Home care | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | HC.1.4; 2.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | HC.3.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 4,027 | 1,006 | - | 3,020 | - | - | - | - | 2,343 | - | 677 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical goods dispensed to out-patients | HC.5 | 21,434 | 882 | - | 2,294 | 2,169 | - | - | - | - | - | 125 | 17,907 | 13,013 | 4,894 | - | - | - | - | - | - | - | 351 | - | - |
| Pharmaceut. and other medical non-durables | HC.5.1 | 17,814 | 882 | - | 2,294 | 2,169 | - | - | - | - | - | 125 | 14,287 | 13,013 | 1,274 | - | - | - | - | - | - | - | 351 | - | - |
| Therap. appliances and other med. durables | HC.5.2 | 3,620 | - | - | - | - | - | - | - | - | - | - | 3,620 | - | 1,805 | - | - | - | - | - | - | - | - | - | - |
| **Total expenditure on personal health care** | | 68,187 | 29,354 | - | 20,243 | 15,483 | 503 | - | 1,113 | 2,343 | - | 802 | 17,907 | 13,013 | 4,894 | - | - | - | - | - | - | - | 486 | 196 | - |
| Prevention and public health services | HC.6 | 4,718 | - | - | 1,438 | - | - | - | 1,438 | - | - | - | - | - | - | 2,616 | - | - | - | - | - | - | 634 | 30 | - |
| Health administration and health insurance | HC.7 | 4,090 | 28 | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,971 | 3,705 | - | - | 266 | - | 48 | 44 | - |
| Undistributed | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total current expenditure on health care** | | 76,994 | 29,381 | - | 21,681 | 15,483 | 503 | - | 2,550 | 2,343 | - | 802 | 17,907 | 13,013 | 4,894 | 2,616 | 3,971 | 3,705 | - | - | 266 | - | 1,169 | 270 | - |

# SHA Table 2.2 Current expenditure on health by function of care and provider industry (% of expenditure on functional categories)

| Health care by function | ICHA-HC code | Total current health expenditure | HP.1 Hospitals | HP.2 Nursing and residential care facilities | HP.3 Providers of ambulatory health care | HP.3.1 Offices of physicians | HP.3.2 Offices of dentists | HP.3.3 Offices of other health practitioners | HP.3.4 Out-patient care centres | HP.3.5 Medical and diagnostic laboratories | HP.3.6 Providers of home health care services | HP.3.9 All other providers of ambulatory health care | HP.4 Retail sale and other providers of medical goods | HP.4.1 Dispensing chemists | HP.4.2-4.9 All other sales of medical goods | HP.5 Provision and administration of public health programmes | HP.6 General health administration and insurance | HP.6.1 Government administration of health | HP.6.2 Social security funds | HP.6.3 Other social insurance | HP.6.4 Other (private) insurance | HP.6.9 All other health administration | HP.7 All other industries | HP.9 Rest of the world | Non consumption |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *In-patient care* | | 100.0 | 86.1 | - | 13.1 | 13.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.8 | - |
| Curative and rehabilitative care | HC.1.1; 2.1 | 100.0 | 86.1 | - | 13.1 | 13.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.8 | - |
| Long-term nursing care | HC.3.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Services of day-care | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | HC.1.2; 2.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | HC.3.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care | | 100.0 | 34.2 | - | 65.1 | 56.1 | 2.8 | - | 6.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.8 | 0.0 | - |
| Out-patient curative and rehabilitative care | HC.1.3; 2.3 | 100.0 | 34.2 | - | 65.1 | 56.1 | 2.8 | - | 6.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.8 | 0.0 | - |
| Basic medical and diagnostic services | HC.1.3.1 | 100.0 | 36.4 | - | 62.8 | 56.0 | - | - | 6.8 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.8 | 0.0 | - |
| Out-patient dental care | HC.1.3.2 | 100.0 | 27.0 | - | 73.0 | - | 73.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other specialised health care | HC.1.3.3 | 100.0 | - | - | 100.0 | 100.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other out-patient care | HC.1.3.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Home care | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | HC.1.4; 2.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | HC.3.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 100.0 | 25.0 | - | 75.0 | - | - | - | - | 58.2 | - | 16.8 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical goods dispensed to out-patients | HC.5 | 100.0 | 4.1 | - | 10.7 | 10.1 | - | - | - | - | - | 0.6 | 83.5 | 60.7 | 22.8 | - | - | - | - | - | - | - | 1.6 | - | - |
| Pharmaceut. and other medical non-durables | HC.5.1 | 100.0 | 5.0 | - | 12.9 | 12.2 | - | - | - | - | - | 0.7 | 80.2 | 73.0 | 7.2 | - | - | - | - | - | - | - | 2.0 | - | - |
| Therap. appliances and other med. durables | HC.5.2 | 100.0 | - | - | - | - | - | - | - | - | - | - | 100.0 | - | 49.9 | - | - | - | - | - | - | - | - | - | - |
| Total expenditure on personal health care | | 100.0 | 43.0 | - | 29.7 | 22.7 | 0.7 | - | 1.6 | 3.4 | - | 1.2 | 26.3 | 19.1 | 7.2 | - | - | - | - | - | - | - | 0.7 | 0.3 | - |
| Prevention and public health services | HC.6 | 100.0 | - | - | 30.5 | - | - | - | 30.5 | - | - | - | - | - | - | 55.4 | - | - | - | - | - | - | 13.4 | 0.6 | - |
| Health administration and health insurance | HC.7 | 100.0 | 0.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | 97.1 | 90.6 | - | - | 6.5 | - | 1.2 | 1.1 | - |
| Undistributed | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total current expenditure on health care | | 100.0 | 38.2 | - | 28.2 | 20.1 | 0.7 | - | 3.3 | 3.0 | - | 1.0 | 23.3 | 16.9 | 6.4 | 3.4 | 5.2 | 4.8 | - | - | 0.3 | - | 1.5 | 0.4 | - |

# SHA Table 2.3 Current expenditure on health by function of care and provider industry (% of provider category expenditure)

| Health care by function | ICHA-HC code | Total current health expenditure | HP.1 Hospitals | HP.2 Nursing and residential care facilities | HP.3 Providers of ambulatory health care | HP.3.1 Offices of physicians | HP.3.2 Offices of dentists | HP.3.3 Offices of other health practitioners | HP.3.4 Out-patient care centres | HP.3.5 Medical and diagnostic laboratories | HP.3.6 Providers of home health care services | HP.3.9 All other providers of ambulatory health care | HP.4 Retail sale and other providers of medical goods | HP.4.1 Dispensing chemists | HP.4.2-4.9 All other sales of medical goods | HP.5 Provision and administration of public health programmes | HP.6 General health administration and insurance | HP.6.1 Government administration of health | HP.6.2 Social security funds | HP.6.3 Other social insurance | HP.6.4 Other (private) insurance | HP.6.9 All other health administration | HP.7 All other industries | HP.9 Rest of the world | Non consumption |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *In-patient care* | | 32.2 | 72.6 | - | 14.9 | 20.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 72.5 | - |
| Curative and rehabilitative care | HC.1.1; 2.1 | 32.2 | 72.6 | - | 14.9 | 20.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 72.5 | - |
| Long-term nursing care | HC.3.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Services of day-care | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | HC.1.2; 2.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | HC.3.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care | | 23.3 | 20.9 | - | 53.9 | 65.1 | 100.0 | - | 43.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | 11.6 | 0.3 | - |
| Out-patient curative and rehabilitative care | HC.1.3; 2.3 | 23.3 | 20.9 | - | 53.9 | 65.1 | 100.0 | - | 43.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | 11.6 | 0.3 | - |
| Basic medical and diagnostic services | HC.1.3.1 | 21.2 | 20.2 | - | 47.3 | 59.0 | - | - | 43.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | 11.6 | 0.3 | - |
| Out-patient dental care | HC.1.3.2 | 0.9 | 0.6 | - | 2.3 | - | 100.0 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other specialised health care | HC.1.3.3 | 1.2 | - | - | 4.3 | 6.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other out-patient care | HC.1.3.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Home care | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Curative and rehabilitative care | HC.1.4; 2.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Long-term nursing care | HC.3.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 5.2 | 3.4 | - | 13.9 | - | - | - | - | 100.0 | - | 84.4 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical goods dispensed to out-patients | HC.5 | 27.8 | 3.0 | - | 10.6 | 14.0 | - | - | - | - | - | 15.6 | 100.0 | 100.0 | 100.0 | - | - | - | - | - | - | - | 30.0 | - | - |
| Pharmaceut. and other medical non-durables | HC.5.1 | 23.1 | 3.0 | - | 10.6 | 14.0 | - | - | - | - | - | 15.6 | 79.8 | 100.0 | 26.0 | - | - | - | - | - | - | - | 30.0 | - | - |
| Therap. appliances and other med. durables | HC.5.2 | 4.7 | - | - | - | - | - | - | - | - | - | - | 20.2 | - | 36.9 | - | - | - | - | - | - | - | - | - | - |
| **Total expenditure on personal health care** | | 88.6 | 99.9 | - | 93.4 | 100.0 | 100.0 | - | 43.6 | 100.0 | - | 100.0 | 100.0 | 100.0 | 100.0 | - | - | - | - | - | - | - | 41.6 | 72.8 | - |
| Prevention and public health services | HC.6 | 6.1 | - | - | 6.6 | - | - | - | 56.4 | - | - | - | - | - | - | 100.0 | - | - | - | - | - | - | 54.3 | 11.1 | - |
| Health administration and health insurance | HC.7 | 5.3 | 0.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | 100.0 | 100.0 | - | - | 100.0 | - | 4.1 | 16.1 | - |
| Undistributed | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total current expenditure on health care** | | 100.0 | 100.0 | - | 100.0 | 100.0 | 100.0 | - | 100.0 | 100.0 | - | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | - | - | 100.0 | - | 100.0 | 100.0 | - |

## SHA Table 3.1 Current expenditure on health by provider industry and source of funding (SLRs, millions)

| Health care provider category | | Total current expenditure on health | HF.1 General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | HF.2 Private sector | HF.2.1 + HF.2.2 Private insurance | HF.2.1 Private social insurance | HF.2.2 Other private insurance | HF.2.3 Private household out-of-pocket payments | HF.2.4 Non-profit organisations (other than social ins.) | HF.2.5 Corporations (other than health insurance) | 2.9 Provider Own Resources | HF.3 Rest of the world | Non-consumption |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hospitals | HP.1 | 29,381 | 21,764 | 21,678 | 86 | 7,617 | 1,364 | 664 | 700 | 6,160 | - | - | 93 | - | - |
| Nursing and residential care facilities | HP.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Providers of ambulatory health care | HP.3 | 21,681 | 2,725 | 2,725 | - | 18,956 | 1,974 | 1,692 | 282 | 16,982 | - | - | - | - | - |
| Offices of physicians | HP.3.1 | 15,483 | 50 | 50 | - | 15,433 | 1,552 | 1,270 | 282 | 13,881 | - | - | - | - | - |
| Offices of dentists | HP.3.2 | 503 | - | - | - | 503 | - | - | - | 503 | - | - | - | - | - |
| Offices of other health practitioners | HP.3.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | 2,550 | 2,550 | 2,550 | - | - | - | - | - | - | - | - | - | - | - |
| Medical and diagnostic laboratories | HP.3.5 | 2,343 | - | - | - | 2,343 | 422 | 422 | - | 1,921 | - | - | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory health care | HP.3.9 | 802 | 125 | 125 | - | 677 | - | - | - | 677 | - | - | - | - | - |
| Retail sale and other providers of medical goods | HP.4 | 17,907 | 7 | 4 | 4 | 17,900 | 643 | 633 | 10 | 17,257 | - | - | - | - | - |
| Dispensing chemists | HP.4.1 | 13,013 | 7 | 4 | 4 | 13,006 | 643 | 633 | 10 | 12,363 | - | - | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | 4,894 | - | - | - | 4,894 | 0 | - | 0 | 4,894 | - | - | - | - | - |
| Provision and administration of public health programmes | HP.5 | 2,616 | 2,254 | 2,254 | - | - | - | - | - | - | - | - | - | 362 | - |
| General health administration and insurance | HP.6 | 3,971 | 3,692 | 3,692 | - | 279 | 266 | - | 266 | 13 | - | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | 3,705 | 3,692 | 3,692 | - | 13 | - | - | - | 13 | - | - | - | - | - |
| Social security funds | HP.6.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | 266 | - | - | - | 266 | 266 | - | 266 | - | - | - | - | - | - |
| All other providers of health administration | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | 1,169 | 425 | 425 | - | 744 | - | - | - | - | 744 | - | - | - | - |
| Occupational health care | HP.7.1 | 12 | 12 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | 1,156 | 413 | 413 | - | 744 | - | - | - | - | 744 | - | - | - | - |
| Rest of the world | HP.9 | 270 | 196 | 196 | - | - | - | - | - | - | - | - | - | 73 | - |
| Undistributed | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Current Expenditure on Health** | | 76,994 | 31,064 | 30,974 | 90 | 45,495 | 4,247 | 2,989 | 1,257 | 40,411 | 744 | - | 93 | 436 | - |

## SHA Table 3.2 Current expenditure on health by provider industry and source of funding (% of provider category expenditure)

| Health care provider category | | Total current expenditure on health | HF.1 General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | HF.2 Private sector | HF.2.1 + HF.2.2 Private insurance | HF.2.1 Private social insurance | HF.2.2 Other private insurance | HF.2.3 Private household out-of-pocket payments | HF.2.4 Non-profit organisations (other than social ins.) | HF.2.5 Corporations (other than health insurance) | 2.9 Provider Own Resources | HF.3 Rest of the world | Non-consumption |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hospitals | HP.1 | 100.0 | 74.1 | 73.8 | 0.3 | 25.9 | 4.6 | 2.3 | 2.4 | 21.0 | - | - | 0.3 | - | - |
| Nursing and residential care facilities | HP.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Providers of ambulatory health care | HP.3 | 100.0 | 12.6 | 12.6 | - | 87.4 | 9.1 | 7.8 | 1.3 | 78.3 | - | - | - | - | - |
| Offices of physicians | HP.3.1 | 100.0 | 0.3 | 0.3 | - | 99.7 | 10.0 | 8.2 | 1.8 | 89.7 | - | - | - | - | - |
| Offices of dentists | HP.3.2 | 100.0 | - | - | - | 100.0 | - | - | - | 100.0 | - | - | - | - | - |
| Offices of other health practitioners | HP.3.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | 100.0 | 100.0 | 100.0 | - | - | - | - | - | - | - | - | - | - | - |
| Medical and diagnostic laboratories | HP.3.5 | 100.0 | - | - | - | 100.0 | 18.0 | 18.0 | - | 82.0 | - | - | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory health care | HP.3.9 | 100.0 | 15.6 | 15.6 | - | 84.4 | - | - | - | 84.4 | - | - | - | - | - |
| Retail sale and other providers of medical goods | HP.4 | 100.0 | - | - | - | 100.0 | 3.6 | 3.5 | 0.1 | 96.4 | - | - | - | - | - |
| Dispensing chemists | HP.4.1 | 100.0 | 0.1 | - | - | 99.9 | 4.9 | 4.9 | 0.1 | 95.0 | - | - | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | 100.0 | - | - | - | 100.0 | 0.0 | - | - | 100.0 | - | - | - | - | - |
| Provision and administration of public health programmes | HP.5 | 100.0 | 86.2 | 86.2 | - | - | - | - | - | - | - | - | - | 13.8 | - |
| General health administration and insurance | HP.6 | 100.0 | 93.0 | 93.0 | - | 7.0 | 6.7 | - | 6.7 | 0.3 | - | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | 100.0 | 99.7 | 99.7 | - | 0.3 | - | - | - | 0.3 | - | - | - | - | - |
| Social security funds | HP.6.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | 100.0 | - | - | - | 100.0 | 100.0 | - | 100.0 | - | - | - | - | - | - |
| All other providers of health administration | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | 100.0 | 36.4 | 36.4 | - | 63.6 | - | - | - | - | 63.6 | - | - | - | - |
| Occupational health care | HP.7.1 | 100.0 | 100.0 | 100.0 | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | 100.0 | 35.7 | 35.7 | - | 64.3 | - | - | - | - | 64.3 | - | - | - | - |
| Rest of the world | HP.9 | 100.0 | 72.8 | 72.8 | - | - | - | - | - | - | - | - | - | 27.2 | - |
| Undistributed | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Current Expenditure on Health** | | 100.0 | 40.3 | 40.2 | 0.1 | 59.1 | 5.5 | 3.9 | 1.6 | 52.5 | 1.0 | - | 0.1 | 0.6 | - |

## SHA Table 3.3 Current expenditure on health by provider industry and source of funding (% of expenditure by financing agent category)

| Health care provider category | | Total current expenditure on health | HF.1 General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | HF.2 Private sector | HF.2.1 + HF.2.2 Private insurance | HF.2.1 Private social insurance | HF.2.2 Other private insurance | HF.2.3 Private household out-of-pocket payments | HF.2.4 Non-profit organisations (other than social ins.) | HF.2.5 Corporations (other than health insurance) | 2.9 Provider Own Resources | HF.3 Rest of the world | Non-consumption |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hospitals | HP.1 | 38.2 | 70.1 | 70.0 | 96.1 | 16.7 | 32.1 | 22.2 | 55.6 | 15.2 | - | - | 100.0 | - | - |
| Nursing and residential care facilities | HP.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Providers of ambulatory health care | HP.3 | 28.2 | 8.8 | 8.8 | - | 41.7 | 46.5 | 56.6 | 22.4 | 42.0 | - | - | - | - | - |
| Offices of physicians | HP.3.1 | 20.1 | 0.2 | 0.2 | - | 33.9 | 36.5 | 42.5 | 22.4 | 34.3 | - | - | - | - | - |
| Offices of dentists | HP.3.2 | 0.7 | - | - | - | 1.1 | - | - | - | 1.2 | - | - | - | - | - |
| Offices of other health practitioners | HP.3.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | 3.3 | 8.2 | 8.2 | - | - | - | - | - | - | - | - | - | - | - |
| Medical and diagnostic laboratories | HP.3.5 | 3.0 | - | - | - | 5.2 | 9.9 | 14.1 | - | 4.8 | - | - | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory health care | HP.3.9 | 1.0 | 0.4 | 0.4 | - | 1.5 | - | - | - | 1.7 | - | - | - | - | - |
| Retail sale and other providers of medical goods | HP.4 | 23.3 | - | - | 3.9 | 39.3 | 15.1 | 21.2 | 0.8 | 42.7 | - | - | - | - | - |
| Dispensing chemists | HP.4.1 | 16.9 | - | - | 3.9 | 28.6 | 15.1 | 21.2 | 0.8 | 30.6 | - | - | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | 6.4 | - | - | - | 10.8 | - | - | - | 12.1 | - | - | - | - | - |
| Provision and administration of public health programmes | HP.5 | 3.4 | 7.3 | 7.3 | - | - | - | - | - | - | - | - | - | 83.2 | - |
| General health administration and insurance | HP.6 | 5.2 | 11.9 | 11.9 | - | 0.6 | 6.3 | - | 21.1 | - | - | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | 4.8 | 11.9 | 11.9 | - | - | - | - | - | - | - | - | - | - | - |
| Social security funds | HP.6.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | 0.3 | - | - | - | 0.6 | 6.3 | - | 21.1 | - | - | - | - | - | - |
| All other providers of health administration | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | 1.5 | 1.4 | 1.4 | - | 1.6 | - | - | - | - | 100.0 | - | - | - | - |
| Occupational health care | HP.7.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | 1.5 | 1.3 | 1.3 | - | 1.6 | - | - | - | - | 100.0 | - | - | - | - |
| Rest of the world | HP.9 | 0.4 | 0.6 | 0.6 | - | - | - | - | - | - | - | - | - | 16.8 | - |
| *Undistributed* | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Current Expenditure on Health** | | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | - | 100.0 | 100.0 | - |

## SHA Table 4.1 Current expenditure on health by function of care and source of funding (SLRs, millions)

| | | Total current exp | **HF.1** General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | **HF.2** Private sector | Private insurance | HF.2.1 + HF.2.2 HF.2.1 Private social insurance schemes | HF.2.2 Other private insurance | HF.2.3 Private household out-of-pocket payments | HF.2.4 Non-profit institutions (other than social insurance) | HF.2.5 Corporations (other than health insurance) | HF.2.9 Provider Own Resources | **HF.3** Rest of the world | Non Consumption |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Current expenditure on health care* | | | | | | | | | | | | | | | |
| Personal health care services | HC.1-HC.3 | 42,726 | 22,270 | 22,183 | 86 | 20,456 | 2,816 | 1,835 | 981 | 17,466 | 81 | - | 93 | - | - |
| In-patient services | | 24,758 | 16,469 | 16,382 | 86 | 8,289 | 1,537 | 593 | 945 | 6,675 | - | - | 77 | - | - |
| Day care services | | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Out-patient services | | 17,968 | 5,801 | 5,801 | - | 12,167 | 1,279 | 1,242 | 37 | 10,791 | 81 | - | 16 | - | - |
| Home care services | | 0.03 | 0.03 | 0.03 | - | - | - | - | - | - | - | - | | - | - |
| Ancillary services to health care | HC.4 | 4,027 | - | - | - | 4,026 | 422 | 422 | - | 3,604 | - | - | | - | - |
| Medical goods dispensed to out-patients | HC.5 | 21,434 | 1,332 | 1,328 | 4 | 20,103 | 742 | 732 | 10 | 19,328 | 32 | - | | - | - |
| Pharmaceuticals and other medical non-durables | HC.5.1 | 17,814 | 1,332 | 1,328 | 4 | 16,482 | 742 | 732 | 10 | 15,708 | 32 | - | | - | - |
| Therapeutic appliances and other medical durables | HC.5.2 | 3,620 | - | - | - | 3,620 | 0.10 | - | 0.1 | 3,620 | - | - | | - | - |
| Personal health care services and goods | HC.1 - HC.5 | 68,187 | 23,601 | 23,511 | 90 | 44,585 | 3,981 | 2,989 | 991 | 40,399 | 113 | - | 93 | - | - |
| Prevention and public health services | HC.6 | 4,718 | 3,695 | 3,695 | - | 631 | - | - | - | - | 631 | - | | 392 | - |
| Health administration and health insurance | HC.7 | 4,090 | 3,768 | 3,768 | - | 279 | 266 | - | 266 | 13 | - | - | | 44 | - |
| *Undistributed* | | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| **Total current expenditure on health** | | 76,994 | 31,064 | 30,974 | 90 | 45,495 | 4,247 | 2,989 | 1,257 | 40,411 | 744 | - | 93 | 436 | - |

## SHA Table 4.2 Current expenditure on health by function of care and source of funding (% of expenditure on functional category (mode of production)

| | | Total current exp | **HF.1** General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | **HF.2** Private sector | Private insurance | HF.2.1 + HF.2.2 HF.2.1 Private social insurance schemes | HF.2.2 Other private insurance | HF.2.3 Private household out-of-pocket payments | HF.2.4 Non-profit institutions (other than social insurance) | HF.2.5 Corporations (other than health insurance) | HF.2.9 Provider Own Resources | **HF.3** Rest of the world | Non Consumption |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Current expenditure on health care* | | | | | | | | | | | | | | | |
| Personal health care services | HC.1-HC.3 | 100.0 | 52.1 | 51.9 | 0.2 | 47.9 | 6.6 | 4.3 | 2.3 | 40.9 | 0.2 | - | 0.2 | - | - |
| In-patient services | | 100.0 | 66.5 | 66.2 | 0.3 | 33.5 | 6.2 | 2.4 | 3.8 | 27.0 | - | - | 0.3 | - | - |
| Day care services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient services | | 100.0 | 32.3 | 32.3 | - | 67.7 | 7.1 | 6.9 | 0.2 | 60.1 | 0.5 | - | 0.1 | - | - |
| Home care services | | 100.0 | 100.0 | 100.0 | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical goods dispensed to out-patients | HC.5 | 100.0 | - | - | - | 100.0 | 10.5 | 10.5 | - | 89.5 | - | - | - | - | - |
| Pharmaceuticals and other medical non-durables | HC.5.1 | 100.0 | 6.2 | 6.2 | 0.0 | 93.8 | 3.5 | 3.4 | - | 90.2 | 0.1 | - | - | - | - |
| Therapeutic appliances and other medical durables | HC.5.2 | 100.0 | 7.5 | 7.5 | 0.0 | 92.5 | 4.2 | 4.1 | 0.1 | 88.2 | 0.2 | - | - | - | - |
| Personal health care services and goods | HC.1 - HC.5 | 100.0 | - | - | - | 100.0 | - | - | - | 100.0 | - | - | - | - | - |
| Prevention and public health services | HC.6 | 100.0 | 34.6 | 34.5 | 0.1 | 65.4 | 5.8 | 4.4 | 1.5 | 59.2 | 0.2 | - | 0.1 | - | - |
| Health administration and health insurance | HC.7 | 100.0 | 78.3 | 78.3 | - | 13.4 | - | - | - | - | 13.4 | - | - | 8.3 | - |
| *Undistributed* | | 100.0 | 92.1 | 92.1 | - | 6.8 | 6.5 | - | 6.5 | 0.3 | - | - | - | 1.1 | - |
| **Total current expenditure on health** | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

## SHA Table 4.3 Current expenditure on health by function of care and source of funding (% of expenditure by financing agent category)

| | | Total current exp | **HF.1** General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | **HF.2** Private sector | Private insurance | HF.2.1 + HF.2.2 HF.2.1 Private social insurance schemes | HF.2.2 Other private insurance | HF.2.3 Private household out-of-pocket payments | HF.2.4 Non-profit institutions (other than social insurance) | HF.2.5 Corporations (other than health insurance) | HF.2.9 Provider Own Resources | **HF.3** Rest of the world | Non Consumption |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Current expenditure on health care* | | | | | | | | | | | | | | | |
| Personal health care services | HC.1-HC.3 | 55.5 | 71.7 | 71.6 | 96.1 | 45.0 | 66.3 | 61.4 | 78.1 | 43.2 | 10.9 | - | 100.0 | - | - |
| In-patient services | | 32.2 | 53.0 | 52.9 | 96.1 | 18.2 | 36.2 | 19.8 | 75.1 | 16.5 | - | - | 82.8 | - | - |
| Day care services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient services | | 23.3 | 18.7 | 18.7 | - | 26.7 | 30.1 | 41.6 | 2.9 | 26.7 | 10.9 | - | 17.2 | - | - |
| Home care services | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 5.2 | - | - | - | 8.9 | 9.9 | 14.1 | - | 8.9 | - | - | - | - | - |
| Medical goods dispensed to out-patients | HC.5 | 27.8 | 4.3 | 4.3 | 3.9 | 44.2 | 17.5 | 24.5 | 0.8 | 47.8 | 4.3 | - | - | - | - |
| Pharmaceuticals and other medical non-durables | HC.5.1 | 23.1 | 4.3 | 4.3 | 3.9 | 36.2 | 17.5 | 24.5 | 0.8 | 38.9 | 4.3 | - | - | - | - |
| Therapeutic appliances and other medical durables | HC.5.2 | 4.7 | - | - | - | 8.0 | - | - | - | 9.0 | - | - | - | - | - |
| Personal health care services and goods | HC.1 - HC.5 | 88.6 | 76.0 | 75.9 | 100.0 | 98.0 | 93.7 | 100.0 | 78.9 | 100.0 | 15.2 | - | 100.0 | - | - |
| Prevention and public health services | HC.6 | 6.1 | 11.9 | 11.9 | - | 1.4 | - | - | - | - | 84.8 | - | - | 90.0 | - |
| Health administration and health insurance | HC.7 | 5.3 | 12.1 | 12.2 | - | 0.6 | 6.3 | - | 21.1 | - | - | - | - | 10.0 | - |
| *Undistributed* | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total current expenditure on health** | | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | - | 100.0 | 100.0 | - |

# SHA Table 5.1 Total expenditure on health including health-related functions (SLRs, millions)

| Health care function | ICHA-HC code | **Total expenditure on health** | **HF.1** General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | **HF.2** Private sector | HF.2.1 + HF.2.2 Private insurance | HF.2.1 Private social insurance schemes | HF.2.2 Other private insurance | HF.2.3 Private household out-of pocket payments | HF.2.4 Non-profit institutions (other than social ins.) | HF.2.5 Corporations (other than health insurance) | HF.2.9 Provider Own Resources | **HF.3** Rest of the world | *Non-consumption* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Services of curative and rehabilitative care | HC.1, HC.2 | 42,726 | 22,270 | 22,183 | 86 | 20,456 | 2,816 | 1,835 | 981 | 17,466 | 81 | - | 93 | - | - |
| Services of long-term nursing care | HC.3 | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Ancillary services to health care | HC.4 | 4,027 | - | - | - | 4,026 | 422 | 422 | - | 3,604 | - | - | | - | - |
| Medical goods dispensed to out-patients | HC.5 | 21,434 | 1,332 | 1,328 | 4 | 20,103 | 742 | 732 | 10 | 19,328 | 32 | - | | - | - |
| Pharmaceuticals and other med. non-durables | HC.5.1 | 17,814 | 1,332 | 1,328 | 4 | 16,482 | 742 | 732 | 10 | 15,708 | 32 | - | | - | - |
| Therap. appliances and other med. durables | HC.5.2 | 3,620 | - | - | - | 3,620 | - | - | - | 3,620 | - | - | | - | - |
| Personal medical services and goods | HC.1 - HC.5 | 68,187 | 23,601 | 23,512 | 90 | 44,585 | 3,981 | 2,989 | 991 | 40,399 | 113 | - | 93 | - | - |
| Prevention and public health services | HC.6 | 4,718 | 3,695 | 3,695 | - | 631 | - | - | - | - | 631 | - | | 392 | - |
| Health administration and health insurance | HC.7 | 4,090 | 3,768 | 3,768 | - | 279 | 266 | - | 266 | 13 | - | - | | 44 | - |
| *Undistributed* | | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| **Total current expenditure on health** | | 76,994 | 31,064 | 30,974 | 90 | 45,495 | 4,247 | 2,989 | 1,257 | 40,411 | 744 | - | 93 | 436 | - |
| Gross capital formation | HC.R.1 | 9,444 | 8,091 | 8,091 | - | 1,347 | 7 | 7 | - | - | 88 | | 1,251 | 7 | - |
| **Total expenditure on health** | | 86,439 | 39,155 | 39,065 | 90 | 46,841 | 4,254 | 2,997 | 1,257 | 40,411 | 832 | - | 1,344 | 443 | - |
| Memorandum items: Further health related functions | | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Education and training of health personnel | HC.R.2 | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Research and development in health | HC.R.3 | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Food, hygiene and drinking water control | HC.R.4 | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Environmental health | HC.R.5 | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Administration and provision of social services in kind to assist living with disease and impairment | HC.R.6 | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Administration and provision of health-related cash-benefits | HC.R.7 | - | - | - | - | - | - | - | - | - | - | - | | - | - |

# SHA Table 5.2 Total expenditure on health including health-related functions (% of expenditure on functional category)

| Health care function | ICHA-HC code | **Total expenditure on health** | **HF.1** General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | **HF.2** Private sector | HF.2.1 + HF.2.2 Private insurance | HF.2.1 Private social insurance schemes | HF.2.2 Other private insurance | HF.2.3 Private household out-of pocket payments | HF.2.4 Non-profit institutions (other than social ins.) | HF.2.5 Corporations (other than health insurance) | HF.2.9 Provider Own Resources | **HF.3** Rest of the world | *Non-consumption* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Services of curative and rehabilitative care | HC.1, HC.2 | 100.0 | 52.1 | 51.9 | 0.2 | 47.9 | 6.6 | 4.3 | 2.3 | 40.9 | 0.2 | - | 0.2 | - | - |
| Services of long-term nursing care | HC.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 100.0 | - | - | - | 100.0 | 10.5 | 10.5 | - | 89.5 | - | - | - | - | - |
| Medical goods dispensed to out-patients | HC.5 | 100.0 | 6.2 | 6.2 | - | 93.8 | 3.5 | 3.4 | - | 90.2 | 0.1 | - | - | - | - |
| Pharmaceuticals and other med. non-durables | HC.5.1 | 100.0 | 7.5 | 7.5 | - | 92.5 | 4.2 | 4.1 | 0.1 | 88.2 | 0.2 | - | - | - | - |
| Therap. appliances and other med. durables | HC.5.2 | 100.0 | - | - | - | 100.0 | - | - | - | 100.0 | - | - | - | - | - |
| Personal medical services and goods | HC.1 - HC.5 | 100.0 | 34.6 | 34.5 | 0.1 | 65.4 | 5.8 | 4.4 | 1.5 | 59.2 | 0.2 | - | 0.1 | - | - |
| Prevention and public health services | HC.6 | 100.0 | 78.3 | 78.3 | - | 13.4 | - | - | - | - | 13.4 | - | - | 8.3 | - |
| Health administration and health insurance | HC.7 | 100.0 | 92.1 | 92.1 | - | 6.8 | 6.5 | - | 6.5 | 0.3 | - | - | - | 1.1 | - |
| *Undistributed* | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total current expenditure on health** | | 100.0 | 40.3 | 40.2 | 0.1 | 59.1 | 5.5 | 3.9 | 1.6 | 52.5 | 1.0 | - | 0.1 | 0.6 | - |
| Gross capital formation | HC.R.1 | 100.0 | 85.7 | 85.7 | - | 14.3 | 0.1 | 0.1 | - | - | 0.9 | - | 13.2 | 0.1 | - |
| **Total expenditure on health** | | 100.0 | 45.3 | 45.2 | 0.1 | 54.2 | 4.9 | 3.5 | 1.5 | 46.8 | 1.0 | - | 1.6 | 0.5 | - |
| Memorandum items: Further health related functions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Education and training of health personnel | HC.R.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Research and development in health | HC.R.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Food, hygiene and drinking water control | HC.R.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental health | HC.R.5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Administration and provision of social services in kind to assist living with disease and impairment | HC.R.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Administration and provision of health-related cash-benefits | HC.R.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

# SHA Table 5.3 Total expenditure on health including health-related functions (% of expenditure by financing agent category)

| Health care function | ICHA-HC code | **Total expenditure on health** | **HF.1** General government | HF.1.1 General government (excl. social security) | HF.1.2 Social security funds | **HF.2** Private sector | HF.2.1 + HF.2.2 Private insurance | HF.2.1 Private social insurance schemes | HF.2.2 Other private insurance | HF.2.3 Private household out-of pocket payments | HF.2.4 Non-profit institutions (other than social ins.) | HF.2.5 Corporations (other than health insurance) | HF.2.9 Provider Own Resources | **HF.3** Rest of the world | *Non-consumption* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Services of curative and rehabilitative care | HC.1, HC.2 | 49.4 | 56.9 | 56.8 | 96.1 | 43.7 | 66.2 | 61.2 | 78.1 | 43.2 | 9.7 | - | 6.9 | - | - |
| Services of long-term nursing care | HC.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | HC.4 | 4.7 | - | - | - | 8.6 | 9.9 | 14.1 | - | 8.9 | - | - | - | - | - |
| Medical goods dispensed to out-patients | HC.5 | 24.8 | 3.4 | 3.4 | 3.9 | 42.9 | 17.4 | 24.4 | 0.8 | 47.8 | 3.8 | - | - | - | - |
| Pharmaceuticals and other med. non-durables | HC.5.1 | 20.6 | 3.4 | 3.4 | 3.9 | 35.2 | 17.4 | 24.4 | 0.8 | 38.9 | 3.8 | - | - | - | - |
| Therap. appliances and other med. durables | HC.5.2 | 4.2 | - | - | - | 7.7 | - | - | - | 9.0 | - | - | - | - | - |
| Personal medical services and goods | HC.1 - HC.5 | 78.9 | 60.3 | 60.2 | 100.0 | 95.2 | 93.6 | 99.8 | 78.9 | 100.0 | 13.6 | - | 6.9 | - | - |
| Prevention and public health services | HC.6 | 5.5 | 9.4 | 9.5 | - | 1.3 | - | - | - | - | 75.8 | - | - | 88.6 | - |
| Health administration and health insurance | HC.7 | 4.7 | 9.6 | 9.6 | - | 0.6 | 6.2 | - | 21.1 | - | - | - | - | 9.8 | - |
| *Undistributed* | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total current expenditure on health** | | 89.1 | 79.3 | 79.3 | 100.0 | 97.1 | 99.8 | 99.8 | 100.0 | 100.0 | 89.4 | - | 6.9 | 98.4 | - |
| Gross capital formation | HC.R.1 | 10.9 | 20.7 | 20.7 | - | 2.9 | 0.2 | 0.2 | - | - | 10.6 | - | 93.1 | 1.6 | - |
| **Total expenditure on health** | | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | - | 100.0 | 100.0 | - |
| Memorandum items: Further health related functions | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Education and training of health personnel | HC.R.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Research and development in health | HC.R.3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Food, hygiene and drinking water control | HC.R.4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Environmental health | HC.R.5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Administration and provision of social services in kind to assist living with disease and impairment | HC.R.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Administration and provision of health-related cash-benefits | HC.R.7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

# ANNEX 4: SRI LANKA SHA 1990-2005 TRENDS

## Annex Table A.1: Total health expenditures, Sri Lanka 1990-2005 (%)

| | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total expenditures on health | | | | | | | | | | | | | | | | |
| Rs. Million | 11,979 | 12,973 | 15,593 | 16,712 | 19,713 | 23,819 | 27,529 | 31,287 | 37,709 | 41,451 | 47,552 | 53,976 | 61,614 | 69,866 | 86,439 | 99,356 |
| US$ Million | 299 | 314 | 356 | 346 | 399 | 465 | 498 | 530 | 584 | 589 | 628 | 604 | 644 | 724 | 854 | 989 |
| Ratios | | | | | | | | | | | | | | | | |
| Share of GDP (%) | 3.7% | 3.5% | 3.7% | 3.3% | 3.4% | 3.6% | 3.6% | 3.5% | 3.7% | 3.7% | 3.8% | 3.8% | 3.9% | 4.0% | 4.3% | 4.2% |
| Per capita (US$) | 18 | 19 | 21 | 21 | 23 | 27 | 28 | 30 | 33 | 32 | 34 | 32 | 34 | 38 | 44 | 50 |
| Population (Million) | 16.3 | 16.4 | 16.6 | 16.9 | 17.1 | 17.3 | 17.5 | 17.7 | 17.9 | 18.2 | 18.5 | 18.7 | 19.0 | 19.3 | 19.5 | 19.7 |

Note: 2005 estimates are provisional

## Annex Table A.2: Health expenditures by source, Sri Lanka 1990-2005 (%)

| | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General government | 48.3 | 44.0 | 47.6 | 43.0 | 43.4 | 46.4 | 46.1 | 45.9 | 48.5 | 47.7 | 48.0 | 45.7 | 43.5 | 41.5 | 45.8 | 46.5 |
| Central government | 28.4 | 23.7 | 28.6 | 26.7 | 25.3 | 28.9 | 29.1 | 30.2 | 32.5 | 32.0 | 31.5 | 29.5 | 27.9 | 26.6 | 31.4 | 29.7 |
| Provincial government | 18.4 | 18.5 | 17.4 | 14.5 | 16.4 | 15.5 | 15.1 | 13.8 | 14.3 | 14.0 | 14.8 | 14.5 | 13.9 | 13.3 | 13.2 | 15.1 |
| Local government | 0.9 | 1.0 | 0.9 | 1.1 | 1.0 | 1.2 | 1.2 | 1.1 | 1.0 | 1.1 | 1.0 | 1.1 | 1.0 | 0.9 | 0.8 | 0.9 |
| Private sector | 51.7 | 56.0 | 52.4 | 57.0 | 56.6 | 53.6 | 53.9 | 54.1 | 51.5 | 52.3 | 52.0 | 54.3 | 56.5 | 58.5 | 54.2 | 53.5 |
| Household out-of-pocket | 45.5 | 49.0 | 45.8 | 49.9 | 49.5 | 46.5 | 47.7 | 47.4 | 45.0 | 45.2 | 43.9 | 46.7 | 47.7 | 49.6 | 46.8 | 46.2 |
| Private insurance | 4.4 | 5.0 | 4.8 | 5.1 | 5.0 | 5.2 | 4.3 | 4.8 | 4.8 | 5.4 | 5.8 | 4.9 | 5.0 | 4.7 | 4.9 | 5.0 |
| Employers, donors and others | 2.4 | 2.8 | 2.5 | 2.8 | 2.9 | 2.7 | 2.6 | 2.7 | 2.5 | 2.5 | 3.0 | 3.4 | 4.6 | 4.7 | 3.0 | 3.1 |

Note: 2005 estimates are provisional

## Annex Table A.3: Health expenditures by function, Sri Lanka 1990-2005 (%)

| | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Services of curative care | 43.5 | 46.5 | 44.9 | 46.3 | 49.1 | 50.0 | 48.7 | 49.8 | 45.5 | 47.1 | 49.1 | 48.7 | 49.1 | 49.0 | 49.4 | 52.7 |
| 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 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Service of long-term nursing care | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary services to health care | 4.3 | 4.8 | 4.6 | 5.0 | 5.0 | 4.8 | 4.9 | 4.9 | 4.6 | 4.6 | 4.4 | 4.7 | 4.6 | 4.9 | 4.7 | 4.7 |
| Medical goods dispensed to out patients | 24.5 | 27.0 | 25.5 | 27.6 | 27.8 | 26.4 | 26.6 | 27.1 | 26.7 | 26.9 | 25.8 | 26.9 | 28.0 | 26.8 | 24.8 | 24.5 |
| Prevention and public health services | 10.3 | 10.0 | 9.1 | 9.5 | 7.5 | 6.8 | 6.6 | 5.8 | 5.7 | 5.9 | 5.6 | 5.3 | 5.2 | 5.0 | 5.5 | 5.7 |
| Health administration and health insurance | 2.2 | 2.1 | 2.2 | 2.0 | 2.3 | 2.2 | 2.3 | 2.6 | 1.9 | 2.5 | 3.6 | 4.1 | 3.9 | 3.4 | 4.7 | 2.5 |
| Capital formation of health care providers | 15.1 | 9.6 | 13.6 | 9.6 | 8.3 | 9.8 | 10.9 | 9.7 | 15.5 | 12.9 | 11.4 | 10.3 | 9.1 | 10.9 | 10.9 | 9.7 |

Note: 2005 estimates are provisional

## Annex Table A.4: Health expenditures by provider, Sri Lanka 1990-2005 (%)

| | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Hospitals | 36.8 | 33.7 | 38.0 | 34.3 | 35.8 | 37.7 | 37.6 | 38.4 | 39.0 | 39.1 | 40.6 | 39.8 | 41.2 | 41.7 | 44.3 | 45.7 |
| Nursing and residential facilities | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Ambulatory care facilities | 28.8 | 30.4 | 28.4 | 30.3 | 30.0 | 28.4 | 28.0 | 27.1 | 25.1 | 24.9 | 24.6 | 24.3 | 24.4 | 24.8 | 24.0 | 24.5 |
| Retailers of medical goods | 20.1 | 22.0 | 20.5 | 22.4 | 22.2 | 20.8 | 21.1 | 21.4 | 21.0 | 21.3 | 20.7 | 22.2 | 23.1 | 22.4 | 20.7 | 20.0 |
| Providers of public health services | 6.6 | 7.2 | 6.6 | 6.8 | 5.4 | 5.6 | 5.1 | 5.4 | 5.5 | 4.0 | 3.6 | 3.4 | 3.2 | 3.1 | 3.5 | 4.0 |
| General health administration | 4.5 | 5.0 | 4.3 | 3.6 | 4.0 | 4.9 | 5.5 | 5.1 | 7.0 | 8.4 | 8.2 | 8.3 | 5.8 | 4.9 | 5.5 | 4.1 |
| Others | 3.1 | 1.7 | 2.3 | 2.5 | 2.5 | 2.5 | 2.6 | 2.4 | 2.3 | 2.2 | 2.3 | 1.9 | 2.3 | 3.1 | 2.0 | 1.6 |

Note: 2005 estimates are provisional

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