

Sri Lanka Health Accounts

National Health Expenditure

1990-2008



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Sri Lanka Health Accounts: National Health Expenditure 1990-2008

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Colombo, Sri Lanka**

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Institute for Health Policy

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About the IHP Health Accounts Unit

IHP's Health Accounts Unit is recognized as the leading centre in the region for health accounts development and estimation. Its staff were responsible for designing and developing Sri Lanka's health accounts system starting in 1998, and in addition to maintaining that system ever since, have provided technical advice and support to the development of health accounts systems in a range of other countries throughout Asia and Europe. The core activities of the unit include maintenance and updating of the Sri Lanka Health Accounts system, and development of new analytical extensions and applications of the main system.

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Preface

Regular tracking and reporting of health expenditure flows is vital to understanding and monitoring Sri Lanka's health system. Such statistics need to show the level and changes in the volume and proportion of economic resources allocated to the production and consumption of health goods and services which, in turn, contribute to the health and well being of the nation.

This publication presents estimates of health expenditure in Sri Lanka from the Sri Lanka Health Accounts (SLHA) compiled by the IHP. The SLHA is designed to meet and is compliant with the WHO-endorsed international standard for reporting of health accounts statistics, the Organization for Economic Cooperation and Development's System of Health Accounts. The original SLHA system was designed by IHP staff, led by Ravi P. Rannan-Eliya, in collaboration with the Ministry of Health during 1998-1999, and has been updated on a continuous basis since then to ensure that the SLHA system remains compliant with evolving national needs and the latest international thinking.

National Health Expenditure Sri Lanka 1990–2008 is the third major revision of the SLHA estimates, updating the previous IHP publication (*National Health Expenditures Sri Lanka 1990–2006*) by the same authors, which in turn updated the original Sri Lanka Health Accounts Report published in 2003. This update incorporates a number of major improvements and enhancements compared with the earlier reports. The improvements include changes in the underlying data sources used for major items of expenditure, such as by the provincial councils and donor agencies, and several revisions to estimation methods to increase accuracy and to ensure greater compliance with relevant international standards.

With the refinement and improvement of methods and data sources, estimates of expenditure for all previously reported years have been updated to ensure consistency. This publication thus provides new, updated estimates for all years since 1990, to ensure full comparability of the SLHA estimates across different years. Comparisons of Sri Lankan health expenditure over time should accordingly be based on this publication, rather than on earlier published estimates.

The statistics published in this report as well as the previous report and additional detailed data are available online at <http://www.ihp.lk/slha>.

As the SLHA estimates are continuously updated, there is potential for revisions of data after publication of this report, and readers are advised to refer to the online version for the most up to date statistics. The IHP website also provides information and results from the other analyses linked to the Sri Lanka Health Accounts.

Acknowledgements

The development of Sri Lanka Health Accounts has only been possible with the support of countless individuals and agencies over many years. Without being exhaustive, we would wish to express our sincere thanks to several, who have made significant contributions. For the overall development and compilation of the accounts, we would mention the support and guidance in particular of Dr. K.C.S. Dalpatadu (formerly Deputy Director-General Planning, Ministry of Health, presently Senior Fellow at IHP), Dr. Sarath Samarage (formerly Deputy Director-General Planning), the staff in the Management, Planning and Development Unit at the Ministry of Health, the directors and staff of the Provincial Departments of Health, Local Government Bodies, colleagues in the Department of Census and Statistics (DCS), Central Bank of Sri Lanka (CBSL), Finance Commission and other government agencies. A special note of appreciation to the many individuals and organisations in the private sector who have cooperated over the years in providing data when requested including the management of the insurance companies in Sri Lanka, respondents in private hospitals, laboratories, ambulance companies, and other private sector companies including banks and other statutory bodies. We would also like to thank Dr. Wimal Jayantha (Deputy Director-General Planning, Ministry of Health), for his continued support of the work of IHP, which greatly assisted this particular activity.

Development and sustaining of the Sri Lanka health accounts effort would not have been possible without the financial and material support of many sponsors. We wish to thank the many agencies that have funded and continued to provide funds for components of this work, including the Ministry of Health, World Health Organization, World Bank, International Labour Organization and AusAID.

We remain grateful for the assistance and collaboration over many years of colleagues, who have contributed to development of the Sri Lanka health accounts, including Aparnaa Somanathan, Varuni Sumathiratne and Sermal Karunaratne. Special mention must be made of Mr. M. Balasubramaniam, Senior Fellow at IHP, who passed away during the preparation of the most recent SLHA estimates and whose contribution over many years to the SLHA's development will always be remembered. Finally, the authors wish to thank Dr. Reggie Perera (former Secretary, Ministry of Health and Senior Fellow, IHP) for his valuable advice, J.M.H. Jayasundara, Ruwanthi Elwelegedara, Ahalya Balasundaram, Anna Glynn-Robinson, Shanaz Saleem, Chamara Anuranga, Shiyam Mohammed, Peter Christian, Ruwani Wickremasinghe, Radhika Wickramanayake, Sarasi Amarasinghe and the other support staff at IHP for their contribution to the process of data collection, analysis and reporting. We also wish to thank our editor Prof. Neluka Silva for her editorial support.

The collection and analysis of the data and the writing of this publication was done by Sanil De Alwis, Tharanga Fernando and Ravi P. Rannan-Eliya. The graphic design and desktop layout was by Harees Hashim.

Abbreviations and symbols

AIDS	Acquired Immune Deficiency Syndrome
APNHAN	Asia-Pacific National Health Accounts Network
CBSL	Central Bank of Sri Lanka
CIGAS	Computer Integrated Government Accounting System
DCS	Department of Census and Statistics
DAC	Development Assistance Committee
ETF	Employees Trust Fund
FHB	Family Health Bureau
GDP	Gross Domestic Product
HIV	Human Immunodeficiency Virus
IHP	Institute for Health Policy
MOH	Ministry of Health
MOOH	Medical Officer of Health
OECD	Organization for Economic Cooperation and Development
PC	Provincial Council
PDOH	Provincial Department of Health
PDHS	Provincial Directors of Health Services
PPP	Purchasing Power Parity
SHA	System of Health Accounts
SLHA	Sri Lanka Health Accounts
SLPA	Sri Lanka Pharmaceutical Audit
THE	Total Health Expenditure
UN	United Nations
Unicef	United Nations Children's Fund
WHO	World Health Organization

Highlights

- **Total health expenditure in Sri Lanka in 2008 was an estimated Rs. 154.3 billion** (Table 1). This was equivalent to Rs. 7,633 per person, or US\$70 per capita (Table 3).
- **Health expenditure as a proportion of Gross Domestic Product (GDP) is estimated at 3.5% in 2008**, down from 3.8% in 1990.
- **Public sector financing accounted for 47% of total expenditure**, while private sector sources financed 52% in 2008. Donor funding channelled directly to providers were estimated at 1%, while the funds channelled through the Treasury are included under public financing. The public share of financing has fluctuated between 43% and 49% throughout the period of 1990-2008, with some increase in the most recent years.
- **Real growth in health expenditure averaged at 5% between 1991 and 2008** with the highest growth rate (17%) occurring in 1998.
- **Central government financing share of total public spending increased from 57% in 1990 to 65% in 2008**, with fluctuations in the intervening years. This increase in its share was accompanied by a drop in the provincial and local government funding shares. The local government financing has dropped by two thirds over time, and the social security expenditure share fluctuates between 0.1 and 0.4% (Table 5).
- **Private sector financing of health expenditure was dominated by household spending**. This ranged from 82% to 88% during the 1990 to 2008 period, while employer sponsored insurance made the next largest contribution (ranging from 6% to 8%). Overall the relative spending shares of all the private sector financing sources have not changed significantly over time (Table 7).
- **The share of current expenditure that is for inpatient care increased over time from 22% to 32%**, and the share of expenditure on outpatient care has dropped from 25% to 20%, while preventive spending dropped from 9% to 5% (Table 9).
- **Spending on inpatient care surpasses that on outpatient care in 2008, reversing the situation in 1990** (Table 8).
- **Inpatient care and prevention and public health services are predominantly publicly financed**, while outpatient care and medical goods dispensed to outpatients are mostly privately financed. This pattern did not change significantly during the most recent years covered by these estimates (Table 10).
- **Hospitals account for the largest amount of spending (46%)**, followed by providers of ambulatory care (26%) and retail sale and other providers of medical goods (21%), in 2008. The trends over time show that the hospital share of spending has increased, while spending on ambulatory care has decreased (Table 11).
- **Public sector financing accounted for 86% of total hospital expenditure in 1990, but dropped to 79% in 2008**, while private sector financing increased from 14% in 1990 to 21% in 2008 (Table 12).
- **Total health expenditure was highest in the Western Province and lowest in the Northern Province in 2008** (Table 15). Western, Southern and North-Western Provinces have the highest contributions from private financing, but the Southern Province shows a drop in the private share of financing from 1990 to 2008 (Table 17).
- **Per capita health spending by government in the Western Province was Rs. 2,794 in 2008, while the highest level of government spending was in the Central Province at Rs. 3,346 per capita** (Table 16).

1. Background

About this report

This report presents estimates of health spending in Sri Lanka for the period 1990-2008. This extends our previously published estimates, which covered 1990-2006, by two years.

Expenditure is reported by sources of funding, function of care and type of provider, according to the World Health Organization (WHO) endorsed System of Health Accounts (OECD SHA), published by the Organization of Economic Cooperation and Development (OECD 2000). Further disaggregation by province and district is also presented for certain components of expenditure. The report also presents estimates on the level of spending and cross tabulates expenditure by source, function and provider to give the reader an idea of the financing mix of services.

The tables and figures in this publication present expenditure in terms of current and constant prices. Constant price expenditure adjusts for the effects of inflation using, wherever possible the implicit GDP deflator provided by the Central Bank of Sri Lanka, and the constant price estimates indicate what expenditure would have been if the 2008 prices applied in all years.

The section on international comparisons of expenditure is made with a selection of territories in the Asia-Pacific region, drawing on the work of Asia-Pacific National Health Accounts Network (APNHAN), WHO and OECD.

The final chapter provides technical details on how the estimates were produced. These cover definitions, data sources and methods used. The appendix then presents more detailed estimates and statistical tables. These include selected tables in OECD SHA format for selected years, so as to aid international comparison. Tables for all other years are made available at IHP's website.

Structure of the health sector and flow of funds

Health care in Sri Lanka is provided by the government, private sector and to a limited extent by the non-profit sector. The government sector is predominantly financed from general revenue taxation,

while private sector financing is through out-of-pocket spending, private insurance, enterprise direct payments, insurance paid for by enterprises, and contributions from non-profit organizations. Donor financing is largely channelled through the government sector, and in certain instances through non-profit organisations. See Figure 1 for a diagrammed presentation of the flow of funds discussed above.

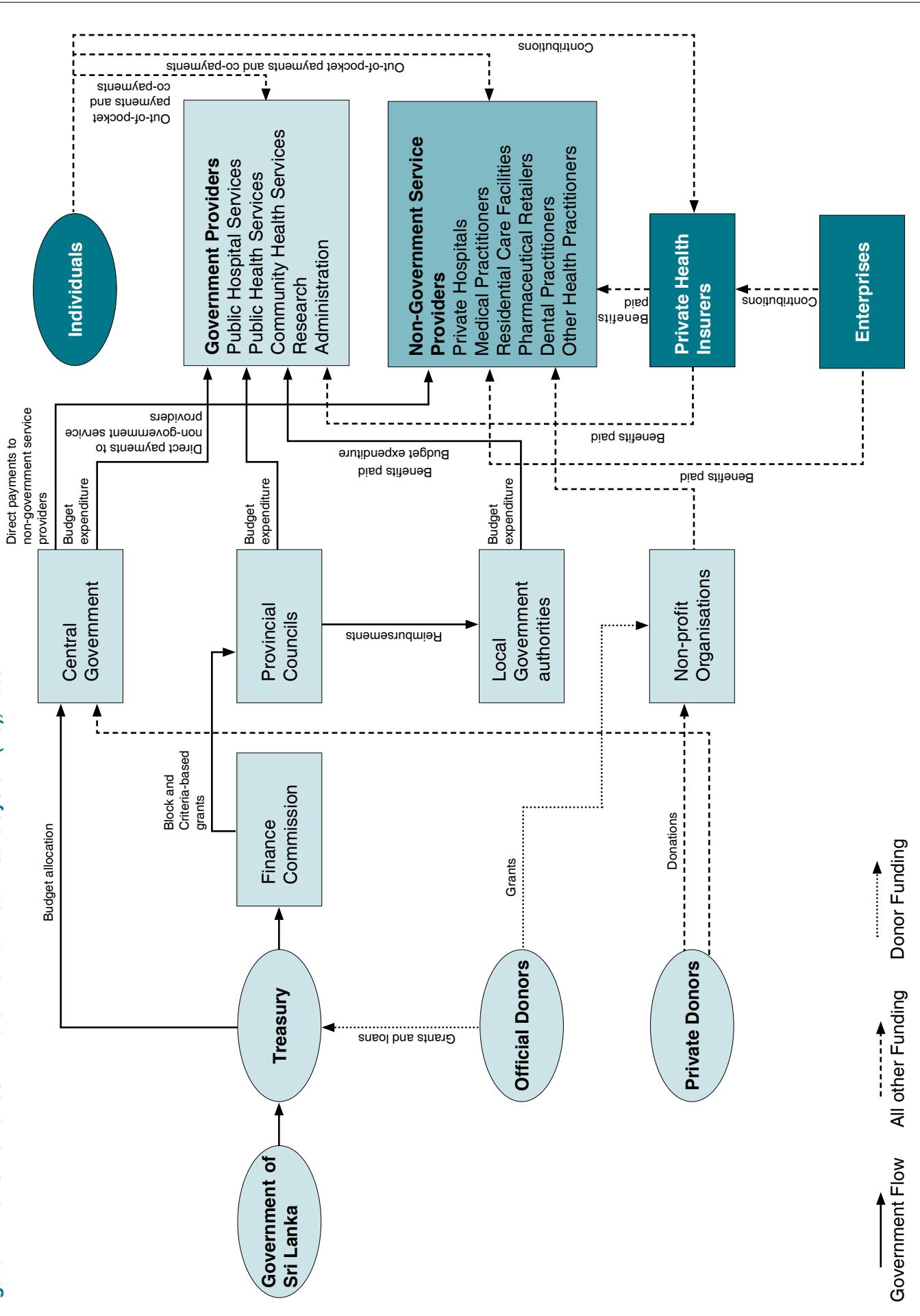
Public sector healthcare is universally accessible to the entire population of Sri Lanka and is almost wholly free of charge. A few public hospitals accommodate one or two pay wards, where patients are charged additional fees, but their turnover is negligible in comparison to the rest of public sector delivery. Two revenue-generating, public sector hospitals also operate autonomously under the supervision of their own boards, namely the Sri Jayewardenepura Hospital and the Vijaya Kumaratunga Hospital. In mid 2008, the controlling stake in the private-sector Apollo Hospital in Colombo was transferred to a government-owned commercial enterprise. However, as the hospital continued to operate as a market enterprise, the SLHA continues to treat this as a private sector entity.

The government sector comprises the central government, the Provincial Councils, and local governments, consisting of municipal councils, urban councils and Pradeshiya Sabhas. The central government provides budgetary funding to the Ministry of Healthcare and Nutrition, which delivers services directly through its own programmes and hospitals that are under the purview of the ministry. The bulk of donor funding is channelled through the Treasury, while some donor funds are disbursed directly through the relevant programmes or projects.

The provincial government financing and services are administered by the Provincial Directors of Health Services (PDHS) offices, which in turn deliver services through the provincial, base, district, rural hospitals, maternity homes, central dispensaries and Medical Officer of Health (MOOH) units. Most Provincial Council funds are sourced from the Treasury, and channelled through the Finance Commission.

The expenditure of local governments is mainly financed from their own revenue, but approximately 70% or more of salary costs is reimbursed by Provincial Councils. Local governments have their own service mandates, and mainly deal with preventive and outpatient care.

Figure 1: The flow of funds in the Sri Lankan health care system (Rs), 2008



Government Flow
 All other Funding
 Donor Funding

Revision process

IHP updates the SLHA estimates on a continuous basis, and the results presented in this publication involve revisions to the previous set of estimates by the authors that were published in 2007 (Fernando, Rannan-Eliya et al. 2007) and 2009 (Fernando, Rannan-Eliya et al. 2009) respectively. The statistics presented here are current as of December 2010.

Several significant revisions were carried out in this version of the estimates, as a result of new data sources or the development of new methods. A major one was the revision of the estimates of the functional composition of expenditure at government hospitals. This estimation is based on data obtained in the 1997 Public Facility Survey and the IHP-Ministry of Health (MOH) Public Facility Survey, which was carried out in 2006. In the present revision, the two surveys were re-analysed, to yield more accurate estimations, as well as estimates for the first time of the share of hospital spending going to dental care, patient transport and provision of medicines to outpatients.

In an IHP study done during 2009-10, analysis of prior estimates and data collected from local government authorities indicated considerable discrepancies and inconsistencies in the expenditure data reported in previous surveys of these authorities. To respond to this, the survey methodology for collect-

ing such data was improved, and the full time series of estimates of local government expenditure since 1990 was substantially revised to ensure overall consistency with the newer and better data collected.

The primary data source used to estimate expenditure by PDHSs has been changed to make use of the electronic financial accounts data generated by the Provincial Councils (PCs). This new data source is more accurate than the previously used published financial statements of the PCs.

The methodology used to estimate funding from external donors has been substantially revised and improved, following a special study of the available data sources. This has been used to generate a new time series on external financing flows since 1990. The new methodology depends on direct data collection from donor agencies, supplemented by cross-validation using databases maintained by the Finance and Health Ministries, and the data reported annually by major donor countries to the Development Assistance Committee (DAC) of the OECD. This change in methods identified several new items of expenditure that had not been previously included, and increases our confidence in the overall comprehensives of the SLHA estimates.

Revised estimates of current expenditure and capital formation at private hospitals have been generated using more recent survey data.

2. Total Health Expenditure

2.1 Trends in total health expenditure

Total expenditure on health goods and services and capital formation in Sri Lanka in 2008 is estimated as Rs. 154 billion (Table 1). This represented an increase of Rs. 21 billion over the preceding year, which is a 15.7% increase in nominal terms. In real terms this was equivalent to a decrease of 0.6%.

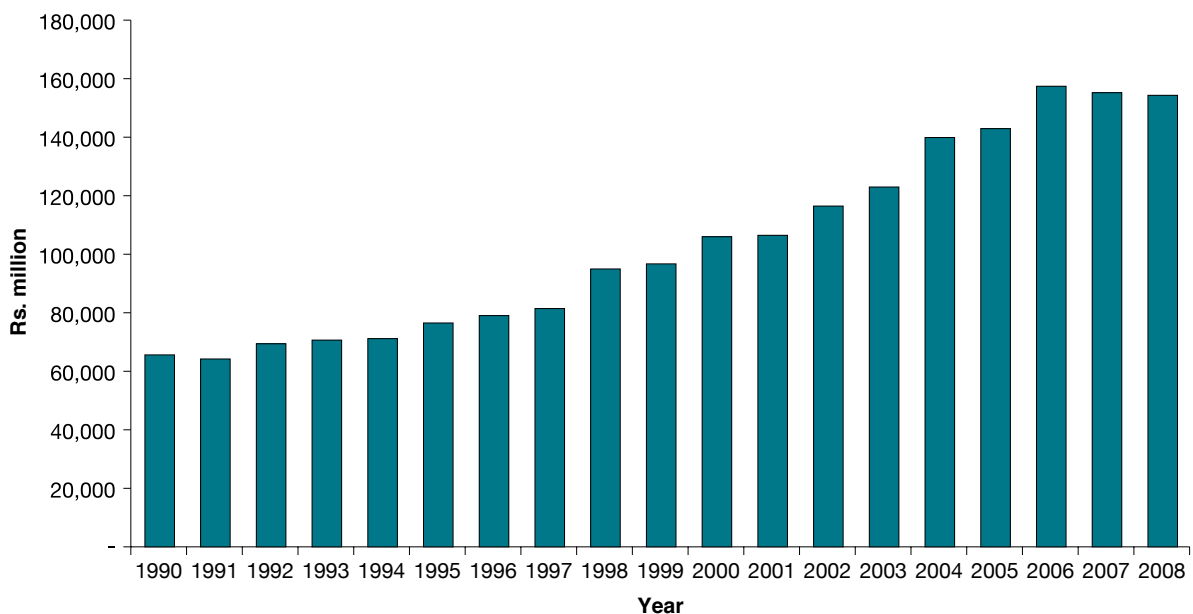
The annual increase in real terms of -0.6% in 2007-2008 was below the average real annual growth rate for health expenditure for the 1991–2008 time period, which was 5%. Overall, total health expenditure more than doubled in real terms between 1990 and 2008 (Figure 2).

Both GDP and health expenditure grew in nominal terms in each year from 1990 to 2008. From 1997 to 2003, excluding 1998, both GDP and health expenditure grew at similar rates. However, in 2007 and 2008 GDP grew at a far higher rate than health expenditure. Consequently, the trend in the ratio of health spending to GDP has not been smooth, as seen in Figure 3. It fluctuated between 3.3% and 3.8% pre-2001, then stabilizing at approximately 4% till 2006, after which it declined in 2007 and 2008 to 3.7% and 3.5%.

2.2 Health expenditure in relation to GDP

The ratio of Sri Lanka's health expenditure to GDP (health to GDP ratio) provides an indication of the proportion of overall economic activity contributed by the health sector. It is estimated that spending on health accounted for 3.5% of GDP in 2008, which is a drop from the level of 3.8% of GDP in 1990 (Table 2). In the years 2002-2006 the health to GDP ratio reached its highest levels ever, peaking at slightly above 4%.

Figure 2: Total health expenditure in constant prices, 1990-2008



Note: Constant price health expenditure is expressed in terms of 2008 prices.

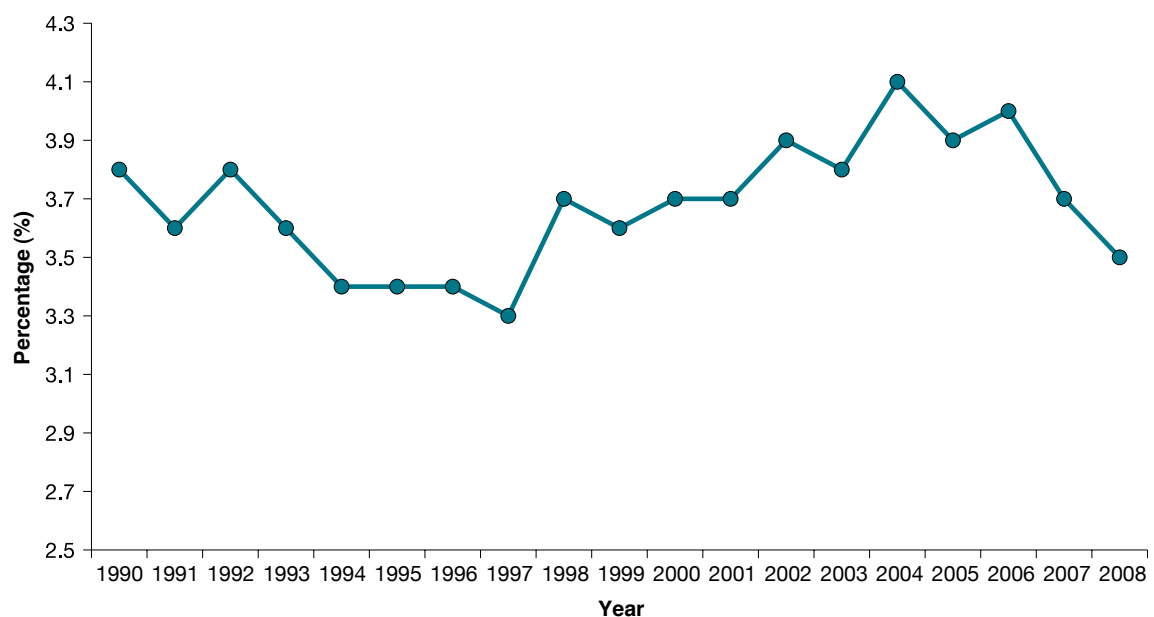
Source: Table 1.

Table 1: Total health expenditure, current and constant prices (2008), and annual growth rates, 1990-2008

Year	Amount (Rs. million)		Growth rate over previous year (%)	
	Current	Constant ^(a)	Current	Constant
1990	12,384	65,604	-	-
1991	13,451	64,207	8.6	-2.1
1992	15,988	69,391	18.9	8.1
1993	17,821	70,658	11.5	1.8
1994	19,625	71,156	10.1	0.7
1995	22,881	76,511	16.6	7.5
1996	26,490	79,019	15.8	3.3
1997	29,648	81,436	11.9	3.1
1998	37,504	94,969	26.5	16.6
1999	39,909	96,710	6.4	1.8
2000	46,646	105,974	16.9	9.6
2001	52,682	106,470	12.9	0.5
2002	62,468	116,464	18.6	9.4
2003	69,342	122,977	11.0	5.6
2004	85,817	139,887	23.8	13.8
2005	96,834	142,927	12.8	2.2
2006	118,679	157,412	22.6	10.1
2007	133,401	155,201	12.4	-1.4
2008	154,311	154,311	15.7	-0.6
Average annual growth rate				
1991-2000			14.3	5.0
2001-2008			16.2	4.9
1991-2008			15.2	5.0

(a) Constant price health expenditure is expressed in terms of 2008 prices.

Source: IHP Sri Lanka Health Accounts Database.

Figure 3: Ratio of health expenditure to GDP (%), 1990-2008

Source: Table 2.

Table 2: Total health expenditure, GDP, annual growth rates and share of health on GDP, 1990-2008

Year	Total health expenditure		GDP		Ratio of health expenditure to GDP (%)
	Amount (Rs. million)	Nominal Growth rate (%)	Amount (Rs. million)	Nominal Growth rate (%)	
1990	12,384	-	321,784	-	3.8
1991	13,451	9	372,345	16	3.6
1992	15,988	19	425,283	14	3.8
1993	17,821	11	499,565	17	3.6
1994	19,625	10	579,084	16	3.4
1995	22,881	17	667,772	15	3.4
1996	26,490	16	768,128	15	3.4
1997	29,648	12	890,272	16	3.3
1998	37,504	26	1,017,986	14	3.7
1999	39,909	6	1,105,963	9	3.6
2000	46,646	17	1,257,636	14	3.7
2001	52,682	13	1,407,398	12	3.7
2002	62,468	19	1,581,885	12	3.9
2003	69,342	11	1,822,468	15	3.8
2004	85,817	24	2,090,841	15	4.1
2005	96,834	13	2,454,782	17	3.9
2006	118,679	23	2,938,680	20	4.0
2007	133,401	12	3,578,688	22	3.7
2008	154,311	16	4,410,682	23	3.5
Average annual growth rate					
1991-2000		14.3		14.6	
2001-2008		16.2		17.0	
1991-2008		15.2		15.7	

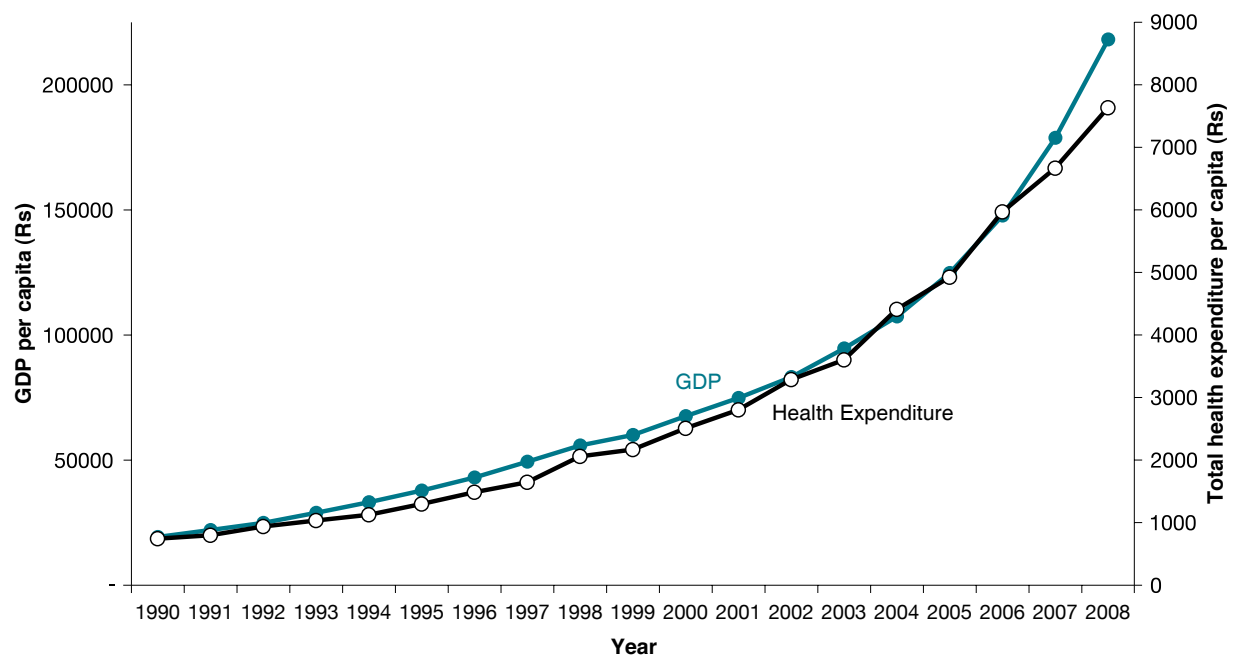
Source: IHP Sri Lanka Health Accounts Database.

2.3 Health expenditure per person

As the population grows, health expenditure will also increase at the same rate, if the average expenditure on healthcare for each person in the community remains constant. So it is better to also examine health expenditure on a per person basis. This removes the influence of changes in the overall size of the population from the analysis.

During 2008, the estimated per person health expenditure was Rs. 7,633 or US\$ 70 (Table 3). Real growth in per person health expenditure between 1990 and 2008 averaged 3.9% per year, compared with 5% for aggregate national health expenditure (table 1 and 3). The difference between these two growth rates is the result of growth in the overall size of the Sri Lankan population. Per capita health expenditure and per capita GDP over time follows a similar pattern as seen in Figure 4.

Figure 4: Per capita health expenditure and per capita GDP (Rs.), 1990-2008



Source: Table 3.

Table 3: Per capita health expenditure and GDP, 1990-2008

Year	Total health expenditure per capita				GDP per capita		
	Current (Rs.)	Constant (Rs.) ^(a)	Current (USD)	Real growth rate (%)	Current (Rs.)	Constant (Rs.) ^(a)	Current (USD)
1990	743	3,934	19	-	19,297	102,228	482
1991	797	3,806	19	-3.2	22,074	105,366	534
1992	937	4,067	21	6.9	24,927	108,192	569
1993	1,033	4,095	21	0.7	28,954	114,795	600
1994	1,125	4,078	23	-0.4	33,192	120,343	672
1995	1,297	4,337	25	6.4	37,856	126,586	739
1996	1,485	4,431	27	2.2	43,075	128,492	779
1997	1,645	4,518	28	2.0	49,390	135,663	837
1998	2,059	5,213	32	15.4	55,877	141,495	865
1999	2,168	5,253	31	0.8	60,070	145,564	853
2000	2,507	5,696	33	8.4	67,600	153,580	892
2001	2,803	5,664	31	-0.6	74,874	151,320	838
2002	3,287	6,127	34	8.2	83,226	155,165	870
2003	3,602	6,388	37	4.2	94,664	167,885	981
2004	4,409	7,188	44	12.5	107,432	175,120	1,062
2005	4,923	7,267	49	1.1	124,811	184,221	1,242
2006	5,968	7,916	57	8.9	147,776	196,006	1,421
2007	6,667	7,756	60	-2.0	178,845	208,071	1,617
2008	7,633	7,633	70	-1.6	218,167	218,167	2,014
Average annual growth rate							
1991-2000				3.9			
2001-2008				3.9			
1991-2008				3.9			

(a) Constant price health expenditure is expressed in terms of 2008 prices.

Source: IHP Sri Lanka Health Accounts Database.

3. Financing of health expenditure



3.1 General trends

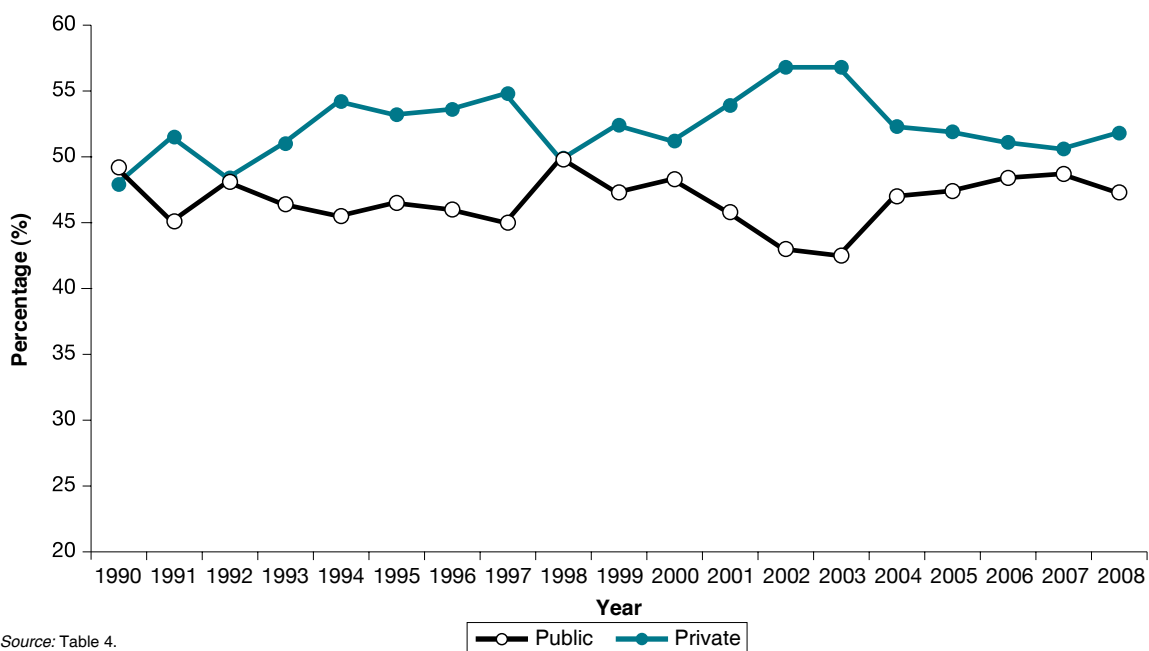
In 2008, government financing of health expenditure was Rs. 73 billion, compared with Rs. 80 billion from private sources (Table 4). This represented 47.3% of total financing in the health sector in that year.

It is apparent that the relative shares of public and private financing have remained similar (Figure 5). Private financing was consistently, but modestly, higher than the public contribution over the entire

time period, with the highest share seen in 2002-2003, when public financing of health expenditure dropped to 43% of the total.

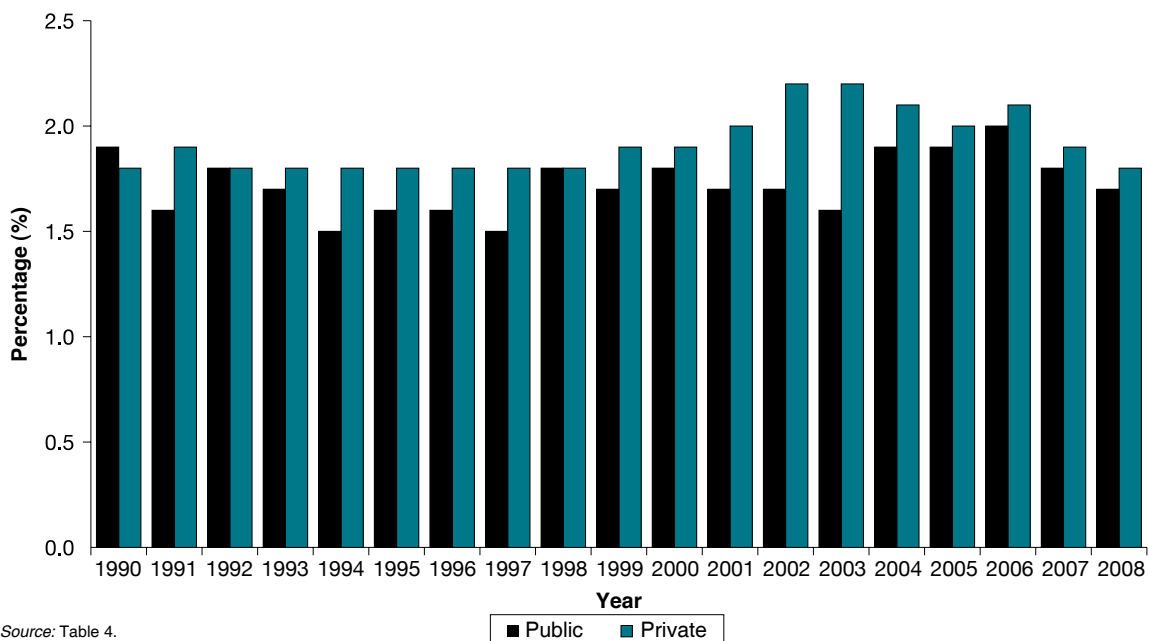
Public sector financing of health was 1.9% of GDP in 1990 while private sector financing was also 1.8%. However, by 2008 the public sector had dropped to 1.7%. It can also be seen in the period 2002-2003 that the private sector was about 0.5% higher than the public sector in terms of the ratio of health spending to GDP (Figure 6).

Figure 5: Share of public and private funding (%), 1990-2008



Source: Table 4.

Figure 6: Public and Private funding as a share of GDP (%), 1990-2008



Source: Table 4.

Table 4: Health expenditure by financing source, 1990-2008

Year	Total health expenditure (Rs. million)			Share of total health expenditure (%)			Total health expenditure as a share of GDP (%)			
	Public	Private	Donors	Public	Private	Donors	Public	Private	Donors	Total
1990	6,097	5,935	352	49.2	47.9	2.8	1.9	1.8	0.1	3.8
1991	6,061	6,932	458	45.1	51.5	3.4	1.6	1.9	0.1	3.6
1992	7,682	7,743	562	48.1	48.4	3.5	1.8	1.8	0.1	3.8
1993	8,275	9,092	455	46.4	51.0	2.6	1.7	1.8	0.1	3.6
1994	8,920	10,645	60	45.5	54.2	0.3	1.5	1.8	0.0	3.4
1995	10,641	12,174	66	46.5	53.2	0.3	1.6	1.8	0.0	3.4
1996	12,191	14,198	101	46.0	53.6	0.4	1.6	1.8	0.0	3.4
1997	13,347	16,238	63	45.0	54.8	0.2	1.5	1.8	0.0	3.3
1998	18,732	18,660	111	49.9	49.8	0.3	1.8	1.8	0.0	3.7
1999	18,896	20,911	103	47.3	52.4	0.3	1.7	1.9	0.0	3.6
2000	22,520	23,879	247	48.3	51.2	0.5	1.8	1.9	0.0	3.7
2001	24,149	28,416	116	45.8	53.9	0.2	1.7	2.0	0.0	3.7
2002	26,864	35,464	141	43.0	56.8	0.2	1.7	2.2	0.0	3.9
2003	29,452	39,354	536	42.5	56.8	0.8	1.6	2.2	0.0	3.8
2004	40,343	44,878	596	47.0	52.3	0.7	1.9	2.1	0.0	4.1
2005	45,927	50,229	679	47.4	51.9	0.7	1.9	2.0	0.0	3.9
2006	57,458	60,600	620	48.4	51.1	0.5	2.0	2.1	0.0	4.0
2007	64,912	67,563	926	48.7	50.6	0.7	1.8	1.9	0.0	3.7
2008	73,040	79,977	1,294	47.3	51.8	0.8	1.7	1.8	0.0	3.5

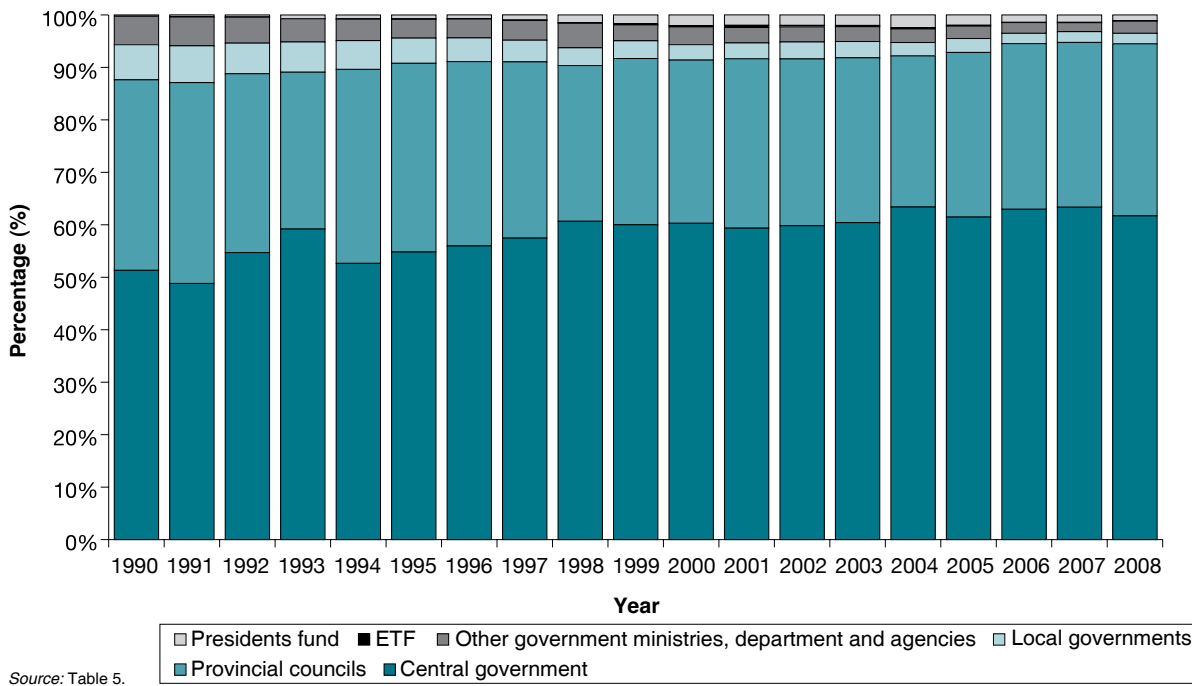
Source: IHP Sri Lanka Health Accounts Database.

3.2 Government financing

Table 5 and Figure 7 show that the central government share of total government financing has increased from around 55% in the early 1990s to reach 67% during the latter part of the decade. The central government share was at its highest in 2004 at 68%. However, during 2005-2008 the provincial council share of funding rose slightly and the central government share dropped slightly. In 2008, the central government share of public sector financing was 65%, while the provincial governments financed 33%. Local government financing was 2% and the Employees Trust Fund, which is a form of social security, contributed 0.1% (Figure 8).

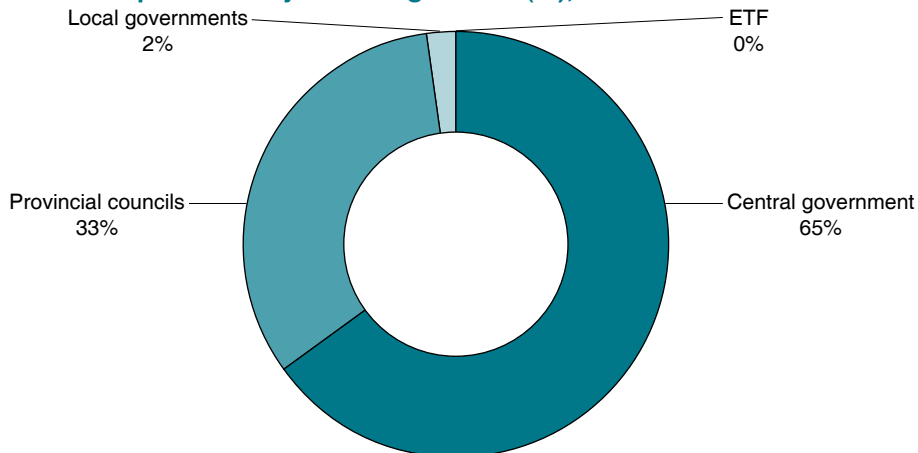
Table 6 provides a more detailed breakdown of government financing. As can be seen, the Ministry of Health accounts for almost all central government expenditure, with only small additional contributions from other government departments and agencies. Of these other central government financing sources, the President’s Fund is the most substantial, and its share in total government financing increased significantly from less than 0.3% of government financing in 1990 to 2.5% in 2004, when it reached Rs. 993 million. It has since declined in importance to 1% in 2008.

Figure 7: Government expenditure by financing source (%), 1990 to 2008



Source: Table 5.

Figure 8: Government expenditure by financing source (%), 2008



Source: Table 5.

Table 5: Government health expenditure by financing source, 1990-2008

Year	Central government		Provincial councils		Local governments		ETF ^(a)		Total public spending		Ratio of total public spending to THE (%)
	Amount (Rs. million)	Share of total public health spending (%)	Amount (Rs. million)	Share of total public health spending (%)	Amount (Rs. million)	Share of total public health spending (%)	Amount (Rs. million)	Share of total public health spending (%)	Amount (Rs. million)	Share of total public health spending (%)	
1990	3,475	57.0	2,214	36.3	408	6.7	0	0.0	6,097	6.0	49.2
1991	3,315	54.7	2,320	38.3	425	7.0	1	0.0	6,061	6.0	45.1
1992	4,613	60.1	2,619	34.1	448	5.8	2	0.0	7,682	7.7	48.1
1993	5,323	64.3	2,473	29.9	477	5.8	1	0.0	8,275	8.3	46.4
1994	5,129	57.5	3,298	37.0	489	5.5	4	0.0	8,920	9.0	45.5
1995	6,293	59.1	3,828	36.0	511	4.8	10	0.1	10,641	10.7	46.5
1996	7,349	60.3	4,283	35.1	551	4.5	8	0.1	12,191	12.2	46.0
1997	8,298	62.2	4,483	33.6	551	4.1	15	0.1	13,347	13.4	45.0
1998	12,516	66.8	5,559	29.7	633	3.4	25	0.1	18,732	18.8	49.9
1999	12,228	64.7	5,988	31.7	639	3.4	42	0.2	18,896	18.9	47.3
2000	14,795	65.7	7,004	31.1	662	2.9	58	0.3	22,520	22.6	48.3
2001	15,525	64.3	7,794	32.3	729	3.0	101	0.4	24,149	24.2	45.8
2002	17,377	64.7	8,539	31.8	869	3.2	78	0.3	26,864	26.9	43.0
2003	19,212	65.2	9,255	31.4	912	3.1	72	0.2	29,452	29.5	42.5
2004	27,609	68.4	11,618	28.8	1,029	2.6	87	0.2	40,343	40.4	47.0
2005	30,224	65.8	14,412	31.4	1,215	2.6	75	0.2	45,927	46.0	47.4
2006	38,164	66.4	18,138	31.6	1,126	2.0	30	0.1	57,458	57.5	48.4
2007	43,141	66.5	20,392	31.4	1,333	2.1	46	0.1	64,912	65.0	48.7
2008	47,579	65.1	23,952	32.8	1,458	2.0	52	0.1	73,040	73.1	47.3

(a) The only form of social security financing in Sri Lanka was the Employees Trust Fund.

Source: IHP Sri Lanka Health Accounts Database.

3.3 Private financing

Figure 9 and Table 7 show that the bulk of the private sector financing consists of household out-of-pocket expenditure, which has remained over 82% of private expenditure throughout the entire period under review. Expenditure by companies to provide healthcare and medical benefits to their employees has been the next largest (8%) source of private financing. This expenditure has shown a slight decline of about 1–2% from 2002 to 2006, but increased to 8% by 2008.

The contribution from private health insurance as a share of private financing has significantly increased, albeit from a very low level. From a level far less than 1% in 1990, it reached 5% by 2008, making it one of the most rapidly increasing sources of healthcare financing. The non-profit sector has maintained its share of private financing at 2% throughout.

A small share of private financing is by healthcare providers themselves, from their own resources, principally for new capital investment in hospital services. This funding by providers' own resources remained between 2–3% during 1990–2008 with significant increases in 2002 and 2003 to 5% and 6%.

Figure 10 shows the overall composition of private financing in 2008. Out-of-pocket spending by households remains the predominant element at 82% of total private financing, followed by employers at 8% and insurance with 5%.

3.4 External donor financing

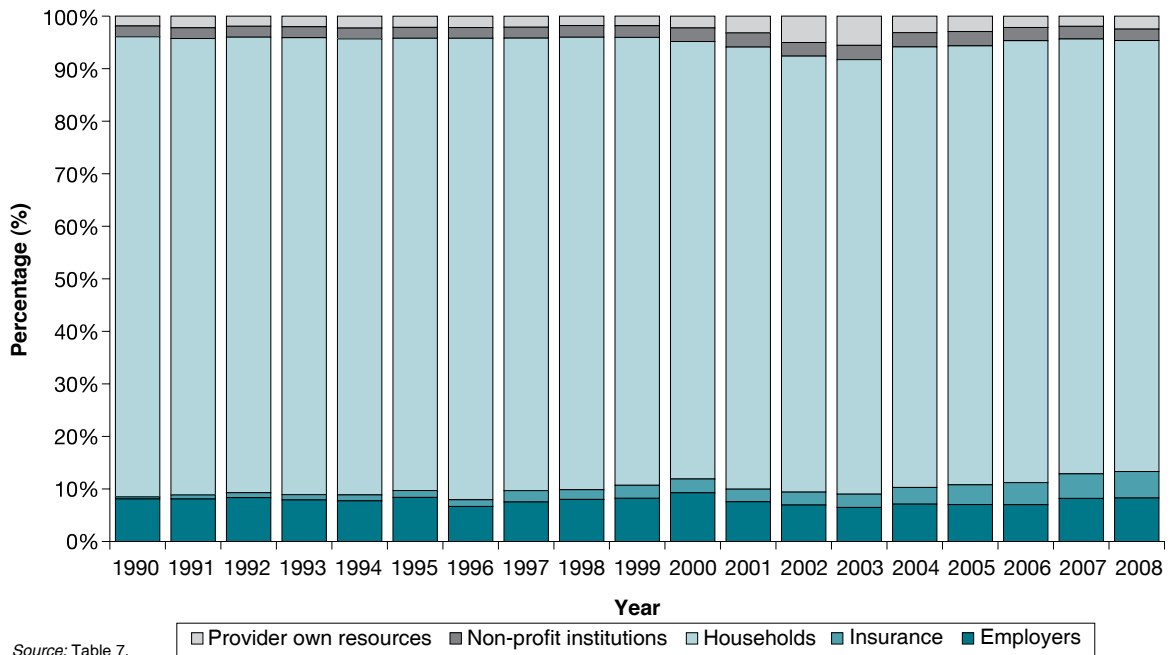
External donors in Sri Lanka largely comprise official multilateral or United Nations' (UN) agencies, such as the World Bank, WHO and the Global Fund to Fight AIDS, Tuberculosis and Malaria, and official bilateral agencies from countries such as Japan and Korea. Much smaller flows of external financing are also contributed by non-governmental and other private organizations.

Health sector financing from external donors in Sri Lanka consists mostly of grants and to a lesser extent of loans, and is channelled in two ways. Funds from most major donors, such as World Bank and the Japanese International Corporation Agency, are passed through the Treasury, while the rest is

sent directly to the programme or institution that administers the funds. Financing from donors that is channelled through the Treasury is not classified as external financing in the SLHA estimates, and is reported instead as government financing. This reflects the fact that this expenditure is incorporated into the government budget and are reported as such by the government. It is also important to note that foreign loans from agencies, such as the World Bank, must ultimately be paid back from general revenue taxation, and so the ultimate source of financing remains the government, and by extension Sri Lankan households who finally pay all taxes.

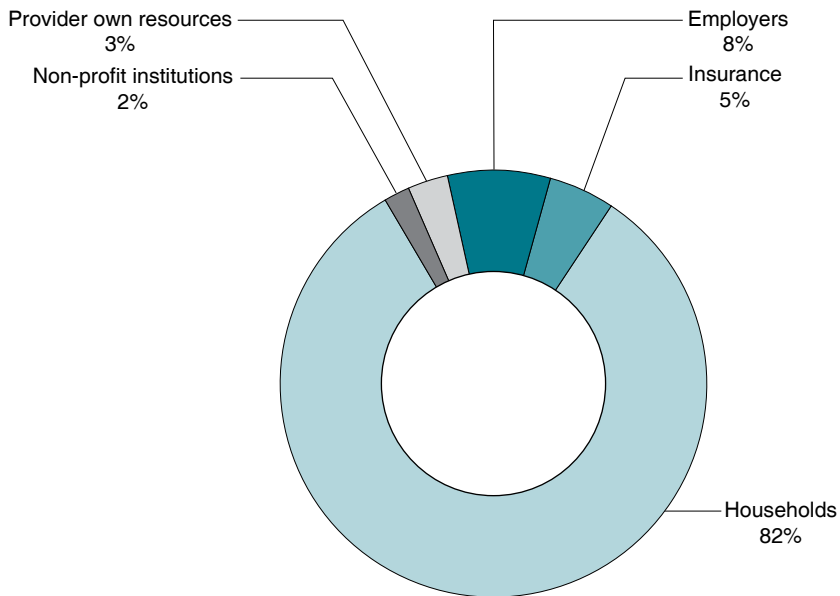
The external donor financing reported in the SLHA estimates consists only of amounts that have not been channelled through the Treasury, and instead have been transferred directly from external donor agencies to the actual healthcare providers. These have remained less than 1% of total health expenditure during much of the time period covered in the SLHA (Table 4). These funds are mostly the financing coming from agencies such as WHO and United Nations Children's Fund (Unicef). However, even if external donor financing channelled through the Treasury is included, total donor funding has typically accounted for less than 7% of total public spending (Fernando, Rannan-Eliya et al. 2007).

Figure 9: Private expenditure by financing source (%), 1990-2008



Source: Table 7.

Figure 10: Private expenditure by financing source (%), 2008



Source: Table 7.

Table 6: Government health expenditure by financing source in detail, 1990-2008

Year	Central MOH		Provincial DOHs		Local governments		Other government ministries, departments and agencies		President's Fund		ETF ^(a)		Total public spending Amount (Rs. million)
	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	
1990	3,129	51.3	2,214	36.3	408	6.7	330	5.4	16	0.3	0	0.0	6,097
1991	2,959	48.8	2,320	38.3	425	7.0	333	5.5	23	0.4	1	0.0	6,061
1992	4,202	54.7	2,619	34.1	448	5.8	379	4.9	32	0.4	2	0.0	7,682
1993	4,898	59.2	2,473	29.9	477	5.8	366	4.4	59	0.7	1	0.0	8,275
1994	4,696	52.6	3,298	37.0	489	5.5	365	4.1	68	0.8	4	0.0	8,920
1995	5,833	54.8	3,828	36.0	511	4.8	381	3.6	79	0.7	10	0.1	10,641
1996	6,823	56.0	4,283	35.1	551	4.5	439	3.6	87	0.7	8	0.1	12,191
1997	7,669	57.5	4,483	33.6	551	4.1	500	3.7	129	1.0	15	0.1	13,347
1998	11,365	60.7	5,559	29.7	633	3.4	876	4.7	275	1.5	25	0.1	18,732
1999	11,337	60.0	5,988	31.7	639	3.4	573	3.0	318	1.7	42	0.2	18,896
2000	13,576	60.3	7,004	31.1	662	2.9	765	3.4	454	2.0	58	0.3	22,520
2001	14,334	59.4	7,794	32.3	729	3.0	711	2.9	480	2.0	101	0.4	24,149
2002	16,071	59.8	8,539	31.8	869	3.2	772	2.9	535	2.0	78	0.3	26,864
2003	17,791	60.4	9,255	31.4	912	3.1	834	2.8	587	2.0	72	0.2	29,452
2004	25,573	63.4	11,618	28.8	1,029	2.6	1,043	2.6	993	2.5	87	0.2	40,343
2005	28,230	61.5	14,412	31.4	1,215	2.6	1,086	2.4	908	2.0	75	0.2	45,927
2006	36,174	63.0	18,138	31.6	1,126	2.0	1,177	2.0	812	1.4	30	0.1	57,458
2007	41,123	63.4	20,392	31.4	1,333	2.1	1,108	1.7	909	1.4	46	0.1	64,912
2008	45,068	61.7	23,952	32.8	1,458	2.0	1,696	2.3	815	1.1	52	0.1	73,040

(a) The only form of social security financing in Sri Lanka was the Employees Trust Fund.
Source: IHP Sri Lanka Health Accounts Database.

Table 7: Private health expenditure by financing source, 1990-2008

Year	Employers		Insurance		Households		Non-profit institutions		Provider own resources		Total private spending	
	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Ratio ^(a) (%)
1990	481	8	23	0	5,198	88	122	2	112	2	5,935	47.9
1991	561	8	53	1	6,023	87	141	2	155	2	6,932	51.5
1992	646	8	73	1	6,713	87	161	2	149	2	7,743	48.4
1993	719	8	92	1	7,907	87	189	2	183	2	9,092	51.0
1994	824	8	120	1	9,240	87	220	2	242	2	10,645	54.2
1995	1,021	8	160	1	10,480	86	253	2	260	2	12,174	53.2
1996	947	7	182	1	12,470	88	291	2	307	2	14,198	53.6
1997	1,221	8	351	2	13,987	86	338	2	342	2	16,238	54.8
1998	1,494	8	345	2	16,069	86	417	2	335	2	18,660	49.8
1999	1,718	8	520	2	17,826	85	465	2	382	2	20,911	52.4
2000	2,217	9	626	3	19,884	83	615	3	537	2	23,879	51.2
2001	2,151	8	679	2	23,912	84	767	3	907	3	28,416	53.9
2002	2,460	7	872	2	29,430	83	918	3	1,783	5	35,464	56.8
2003	2,548	6	998	3	32,550	83	1,070	3	2,188	6	39,354	56.8
2004	3,189	7	1,428	3	37,632	84	1,220	3	1,408	3	44,878	52.3
2005	3,529	7	1,889	4	41,968	84	1,372	3	1,471	3	50,229	51.9
2006	4,249	7	2,548	4	50,979	84	1,523	3	1,301	2	60,600	51.1
2007	5,538	8	3,165	5	55,920	83	1,626	2	1,314	2	67,563	50.6
2008	6,624	8	4,027	5	65,616	82	1,734	2	1,976	2	79,977	51.8

(a) Ratio of total private spending to Total Health Expenditure (THE).

Source: IHP Sri Lanka Health Accounts Database.

4. Health expenditure by function

4.1 Current expenditure

The SLHA systematically classifies the purposes or functional uses of health expenditure (Table 8). THE in Sri Lanka consists of both current and capital expenditure. Current expenditure is used for a range of functional purposes, whilst capital expenditure is used to invest in new capital infrastructure and equipment. For the most part current expenditure as reported by government is equivalent to what SLHA terms current expenditure.

Inpatient and outpatient care services

The largest part of health spending is for curative care (that is the combination of inpatient and outpatient care services). This was around 46% of THE in 1990, and rose to over 52% by 2008 (Table 9 and Figure 11). Of the curative care expenditure of 46% of THE in 1990, 24.5% of it was outpatient care and 21.6% inpatient care. During the subsequent years, the inpatient share has increased steadily. By 2008, inpatient spending accounted for 32% of THE, and outpatient spending 20% (Figure 12).

Inpatient care is mainly financed by the public sector, which accounted for 84% in 1990 (Table 10). In 2008 the public share had dropped to 76%. Outpatient care was mainly financed by the private sector, which was around 83% in 1990, but by 2008 the private share had decreased to 74%.

Distribution of medicines and medical goods to outpatients

The second major component of spending on personal medical services is on medical goods dispensed to outpatients, which was around 23% of THE in 2008. This category mainly comprises not only sales of medicines and other medical goods from pharmacies and other retailers, but also includes medicines and other medical goods provided to outpatients in the public sector. Overall, about 84% of the expenditure to supply medicines and other medical goods to outpatients was privately financed, and mostly by household out-of-pocket spending.

This category accounts only for a portion of overall expenditure on medicines in Sri Lanka's health sector. Following international reporting standards, the SLHA reports expenditure on medicines and medical supplies used for inpatient care at hospitals within inpatients care.

Prevention and public health services

Prevention and public health service expenditure decreased as a share from about 9% of THE in 1990 to about 5% in 2008. The decline in the share of preventive care in THE was due solely to a decline in central MOH expenditure. This in turn was largely explained by a decline of more than 80% in malaria control expenditure, and a more modest reduction in Family Health Bureau (FHB) expenditure during the late 1990s. The decline in malaria control expenditure was due to adoption by the health ministry of a more efficient vector-control strategy in accordance with WHO recommendations, and thus represents a productivity improvement. Overall performance of the malaria control programme was maintained, reflected in declining caseloads throughout the decade. The reasons for the decline in FHB spending are unclear, but again available data on outcomes do not indicate that this resulted in deterioration in performance. Despite the declining share, it must be noted that overall expenditure in rupee terms did not fall.

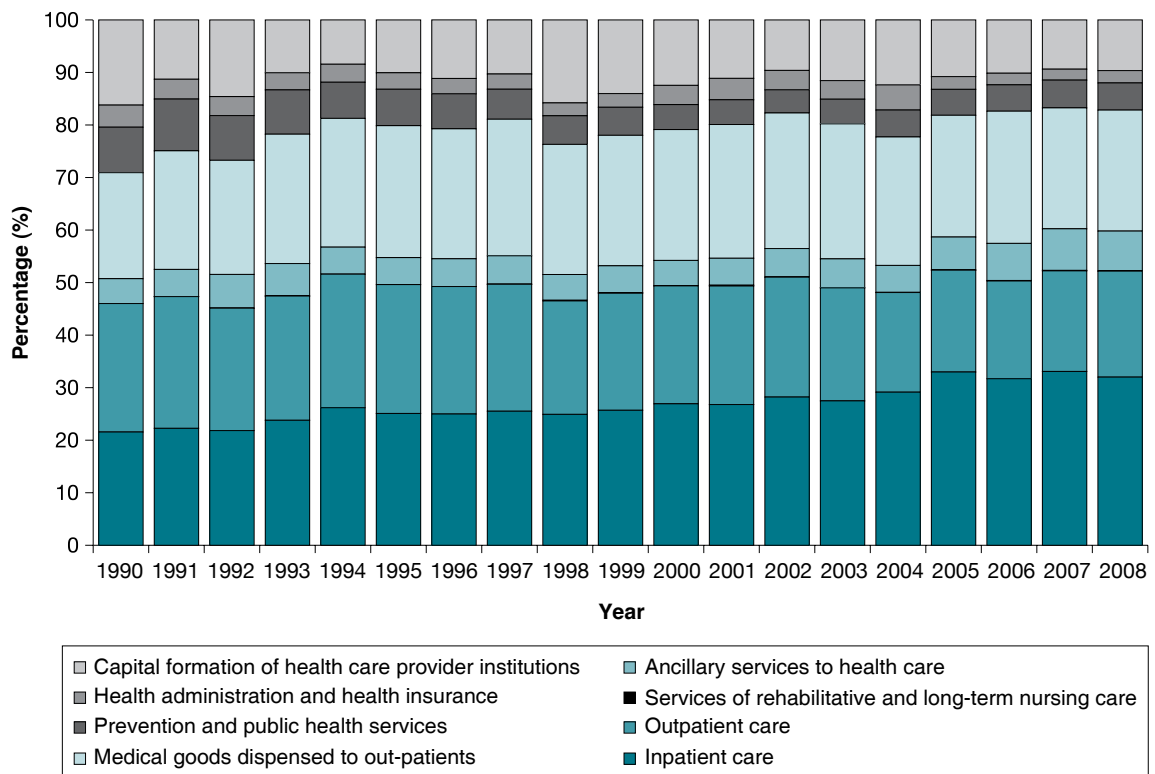
Preventive care is mainly financed by the public sector, but its share fluctuated between 91% and 84% during 1990 to 2008.

4.2 Capital expenditure

Expenditure for capital formation is allocated largely to building and improving hospitals, and purchasing plant and equipment. Its overall level has fluctuated, but has typically been in the range of 9-16% of THE (Table 9).

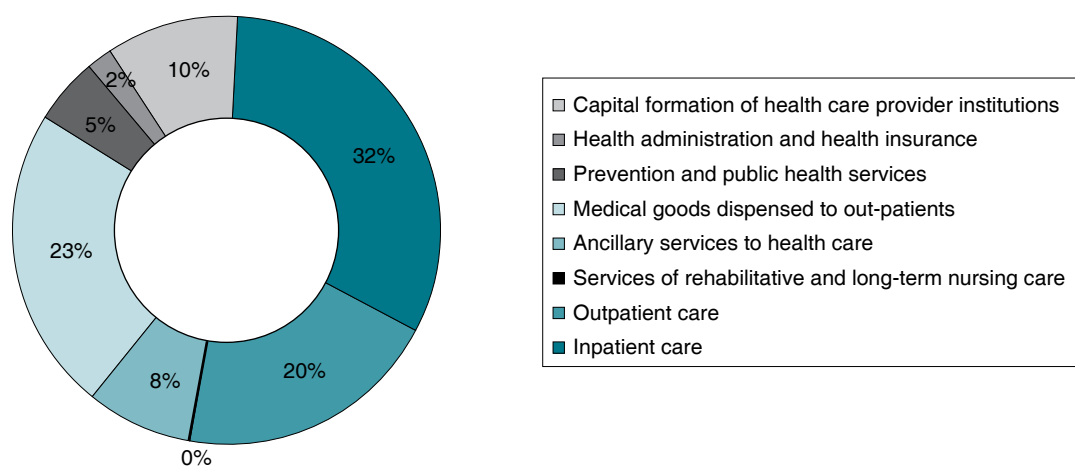
Much of the expenditure in the health sector is by the government, and a significant part of this is financed by donor funding that is channelled through the Treasury on infrastructure projects in the health sector. However, there has been a growing level of spending by private hospitals, with overall private spending on capital investments in the health sector growing faster in recent years than public spending. As a result of this, the private sector share of capital expenditure increased from 15% to 36% from 2000 to 2002 and has since decreased to an average 18% in the last couple of years but is still higher than the 1990s share. This is accounted for mainly by a number of large, new private hospital investments, and extensions of existing private hospitals (Table 10).

Figure 11: Total health expenditure by function (%), 1990-2008



Source: Table 9.

Figure 12: Total health expenditure by function (%), 2008



Source: Table 9.

Table 8: Total health expenditure by function (Rs. million), 1990-2008

Year	Inpatient care	Outpatient care	Services of rehabilitative and long-term nursing care ^(a)	Ancillary services to health care ^(b)	Medical goods dispensed to out-patients	Prevention and public health services	Health administration and health insurance	Capital formation of health care provider institutions	Total
1990	2,670	3,028	-	586	2,499	1,072	521	2008	12,384
1991	2,994	3,373	1	695	3,037	1,325	507	1520	13,451
1992	3,490	3,725	1	1,026	3,473	1,361	578	2333	15,988
1993	4,240	4,215	1	1,101	4,388	1,503	581	1792	17,821
1994	5,139	4,988	-	1,010	4,810	1,350	672	1657	19,625
1995	5,741	5,613	-	1,175	5,746	1,586	718	2302	22,881
1996	6,619	6,427	2	1,398	6,553	1,766	773	2954	26,490
1997	7,565	7,164	6	1,602	7,706	1,694	859	3052	29,648
1998	9,345	8,098	48	1,839	9,287	2,044	918	5925	37,504
1999	10,255	8,892	41	2,043	9,911	2,131	1,040	5596	39,909
2000	12,562	10,469	11	2,249	11,618	2,218	1,707	5812	46,646
2001	14,112	11,887	80	2,701	13,413	2,481	2,146	5862	52,682
2002	17,625	14,253	22	3,381	16,123	2,755	2,305	6003	62,468
2003	19,060	14,916	11	3,816	17,819	3,254	2,455	8011	69,342
2004	25,010	16,274	34	4,395	20,986	4,398	4,102	10618	85,817
2005	31,938	18,769	42	6,068	22,437	4,781	2,350	10449	96,834
2006	37,626	22,074	118	8,377	29,863	5,957	2,622	12042	118,679
2007	44,138	25,540	121	10,561	30,706	7,050	2,777	12507	133,401
2008	49,396	31,125	73	11,697	35,534	7,977	3,624	14886	154,311

(a) Zero expenditure is reported for long-term nursing care, as insufficient data exists to make estimations.

(b) Ancillary services to health care include provision of laboratory and imaging services, as well as patient transport.

Source: IHP Sri Lanka Health Accounts Database.

Table 9: Share of health expenditure by function (%), 1990-2008

Year	Inpatient care	Outpatient care	Services of rehabilitative and long-term nursing care ^(a)	Ancillary services to health care ^(b)	Medical goods dispensed to out-patients	Prevention and public health services	Health administration and health insurance	Capital formation of health care provider institutions	Total
1990	21.6	24.5	-	4.7	20.2	8.7	4.2	16.2	100
1991	22.3	25.1	0.0	5.2	22.6	9.8	3.8	11.3	100
1992	21.8	23.3	0.0	6.4	21.7	8.5	3.6	14.6	100
1993	23.8	23.7	0.0	6.2	24.6	8.4	3.3	10.1	100
1994	26.2	25.4	-	5.1	24.5	6.9	3.4	8.4	100
1995	25.1	24.5	-	5.1	25.1	6.9	3.1	10.1	100
1996	25.0	24.3	0.0	5.3	24.7	6.7	2.9	11.2	100
1997	25.5	24.2	0.0	5.4	26.0	5.7	2.9	10.3	100
1998	24.9	21.6	0.1	4.9	24.8	5.4	2.4	15.8	100
1999	25.7	22.3	0.1	5.1	24.8	5.3	2.6	14.0	100
2000	26.9	22.4	0.0	4.8	24.9	4.8	3.7	12.5	100
2001	26.8	22.6	0.2	5.1	25.5	4.7	4.1	11.1	100
2002	28.2	22.8	0.0	5.4	25.8	4.4	3.7	9.6	100
2003	27.5	21.5	0.0	5.5	25.7	4.7	3.5	11.6	100
2004	29.1	19.0	0.0	5.1	24.5	5.1	4.8	12.4	100
2005	33.0	19.4	0.0	6.3	23.2	4.9	2.4	10.8	100
2006	31.7	18.6	0.1	7.1	25.2	5.0	2.2	10.1	100
2007	33.1	19.1	0.1	7.9	23.0	5.3	2.1	9.4	100
2008	32.0	20.2	0.0	7.6	23.0	5.2	2.3	9.6	100

(a) Zero expenditure are reported for long-term nursing care, as insufficient data exists to make estimations.

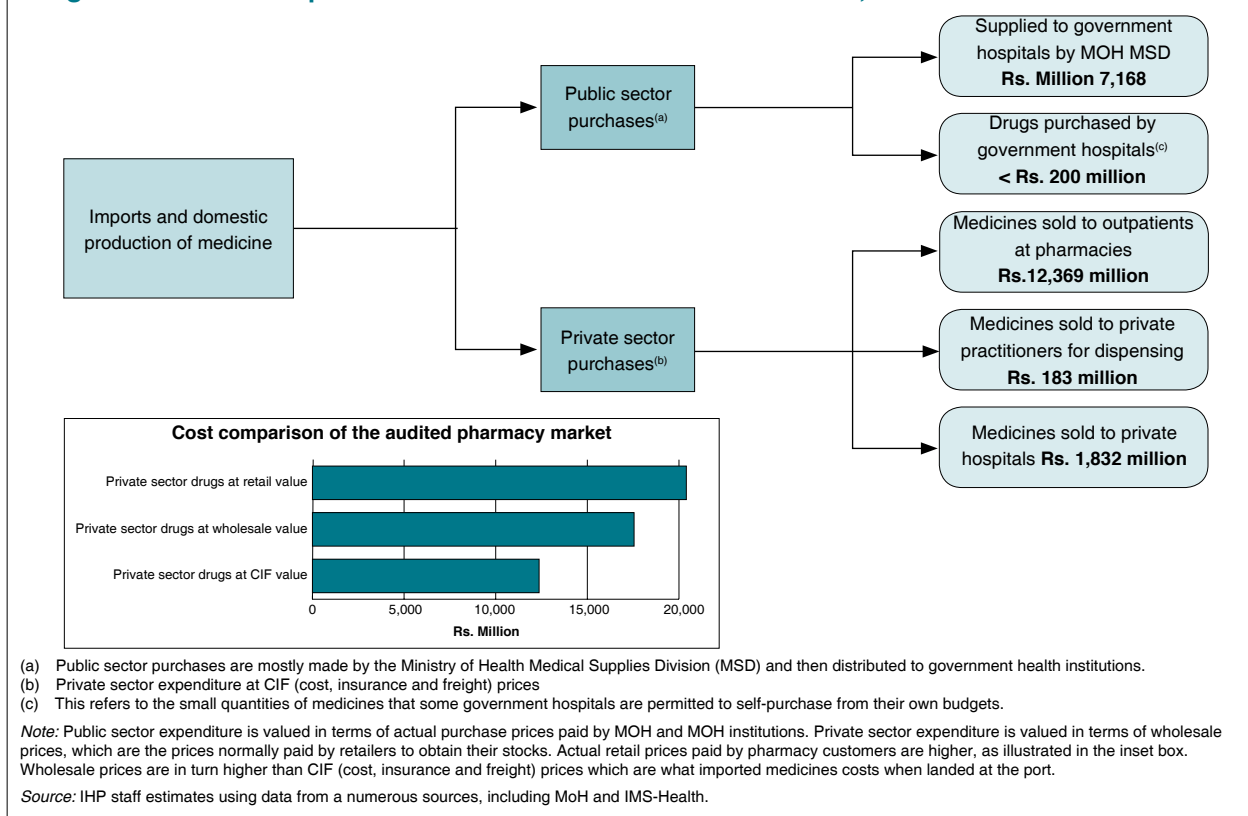
(b) Ancillary services to health care include provision of laboratory and imaging services, as well as patient transport.

Source: IHP Sri Lanka Health Accounts Database.

Table 10: Shares of health expenditure for each function by source of finance (%), 1990-2008

Year	Inpatient care		Outpatient care		Medical goods dispensed to out-patients		Prevention and public health services		Capital formation of health care provider institutions		All other functions of health care	
	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private
1990	84	16	17	83	9	91	91	9	93	7	52	48
1991	83	17	17	83	10	90	91	9	87	13	46	54
1992	82	18	17	83	12	88	91	9	92	8	45	55
1993	82	18	15	85	19	81	90	10	87	13	40	60
1994	82	18	17	83	14	86	87	13	85	15	39	61
1995	81	19	16	84	19	81	87	13	88	12	37	63
1996	80	20	15	85	16	84	87	13	89	11	36	64
1997	78	22	16	84	18	82	84	16	88	12	34	66
1998	79	21	18	82	19	81	84	16	94	6	33	67
1999	77	23	18	82	16	84	92	8	89	11	32	68
2000	77	23	19	81	20	80	90	10	85	15	44	56
2001	76	24	20	80	15	85	88	12	78	22	45	55
2002	73	27	21	79	15	85	87	13	64	36	41	59
2003	71	29	22	78	14	86	86	14	67	33	40	60
2004	69	31	24	76	14	86	89	11	82	18	46	54
2005	71	29	27	73	16	84	89	11	80	20	28	72
2006	76	24	27	73	18	82	90	10	83	17	24	76
2007	76	24	28	72	16	84	91	9	84	16	22	78
2008	76	24	26	74	16	84	91	9	81	19	23	77

Source: IHP Sri Lanka Health Accounts Database.

Figure 13: Flow of expenditure on medicines in the health sector, 2008

4.3 Pharmaceutical expenditure

The category of expenditure reported by the SLHA as “Medical goods dispensed to outpatients” includes expenditure on providing medicines to outpatients, as well as expenditure on providing other medical goods, such as eye glasses or wheel-chairs to patients. Much of these reported expenditure involve purchases by households at pharmacies and other retail outlets. In the government sector, they include mostly spending on providing medicines distributed at outpatient dispensaries, and some other medical goods and supplies distributed from outpatient facilities. They should not be interpreted as being equivalent only to expenditure for medicines.

Furthermore, it is important to note that the expenditure on medicines included in this category only accounts for a proportion of overall expenditure on medicines in Sri Lanka’s health sector. Following international reporting standards, the SLHA does not separate out expenditure on medicines and medical supplies used for inpatient care in public and private hospitals, and this expenditure is included in the category of inpatient expenditure.

This is illustrated in Figure 13, which provides an

overview of the overall expenditure on medicines in Sri Lanka’s health sector in 2008. As can be seen, other than the supplies of medicines to outpatients by pharmacies and government outpatient departments, the use of medicines by public and private hospitals and dispensing doctors is substantial. Public financing dominates the financing of medicines used in inpatient care. The expenditure by government on supplying medicines to inpatients is far greater than the amount it spends on outpatient medicines, and also greater than the amount spent on inpatients in the private sector. In considering expenditure on medicines in the private sector, it is worth noting that the flow of medicines in the private sector can be valued in different ways, depending on whether the cost is taken at the point of importation, or at the wholesalers, or at the point of sale to patients (see inset chart in Figure 13). The latter price in the case of pharmacies also includes the mark-up on medicines to cover the operating costs of running pharmacies. When making comparisons between public sector and private sector purchases, it is probably better to use the values of expenditure at wholesale prices in the private sector. The SLHA itself reports pharmacy sales at retail prices, in the functional category referred to as “pharmaceuticals and other medical non-durables”.

5. Health expenditure by providers



5.1 Current expenditure

The institutions and organizations where current health expenditure is incurred in order to deliver healthcare services and goods are systematically classified by provider type in the SLHA (Figure 14). This classification is based on that prescribed in the SHA system, with appropriate modification to the Sri Lankan context.

Three major categories of providers accounted for much of the current expenditure in 2008: hospitals (46%), providers of ambulatory health care (26%), and retailers involved in the sale and distributors of medical goods (21%). Ambulatory care providers consist mainly of the clinics of private physicians and dentists, and government outpatient facilities, such as MOOH units and dispensaries. Retail distributors are predominantly private pharmacies.

Expenditure at hospitals has become the largest spending component, with its share increasing from 33% in 1990 to 46% in 2008 (Figure 15 and Table 11). The trend was largely at the expense of spending at ambulatory care providers, where the share decreased from 32% to 26%. Spending at pharmacies ranged between 21% to 25% and lies at 21% in 2008.

5.2 Hospital spending

Hospital spending by source of financing

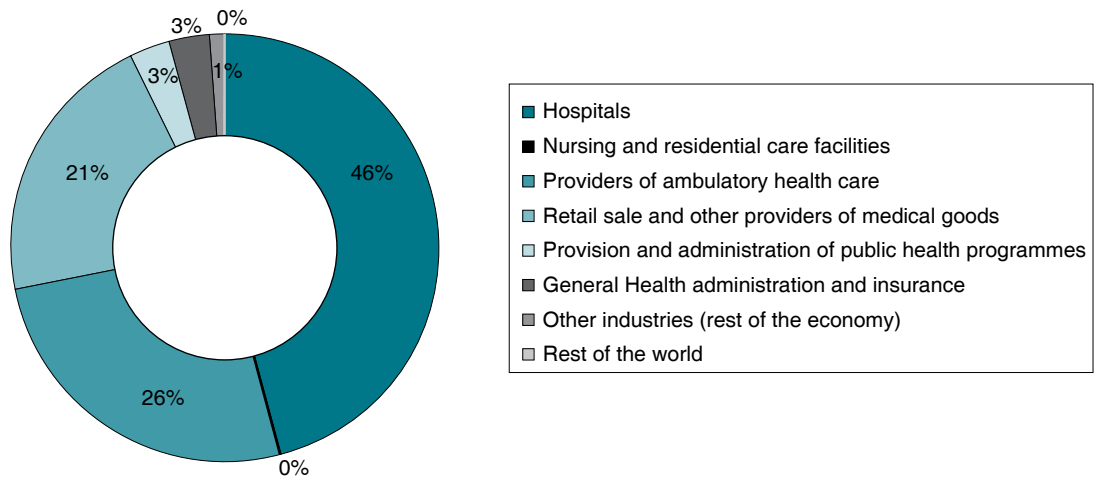
Hospital expenditure is mostly financed by public sources, but public sector financing of hospitals has shown some reduction from 86% in 1990 to 79% of the total by 2008 (Table 12 and Figure 16). Private sector financing, on the other, hand has increased from 14% to 21% during the same time period, largely owing to increases in the turnover at private hospitals, which are exclusively financed by private expenditure (household out-of-pocket spending and private health insurance).

Government expenditure at hospitals is almost exclusively by MOH and Provincial Departments of Health, and are spent at hospitals operated by them. Over time, an increasing proportion of government hospital spending has come from MOH (table 13 and 14). This is partly due to transfers of hospitals from PDOH control to MOH control, and partly owing to faster rates of increase in spending at higher-level government hospitals, which are more likely to fall under MOH responsibility.

5.3 Non-hospital spending

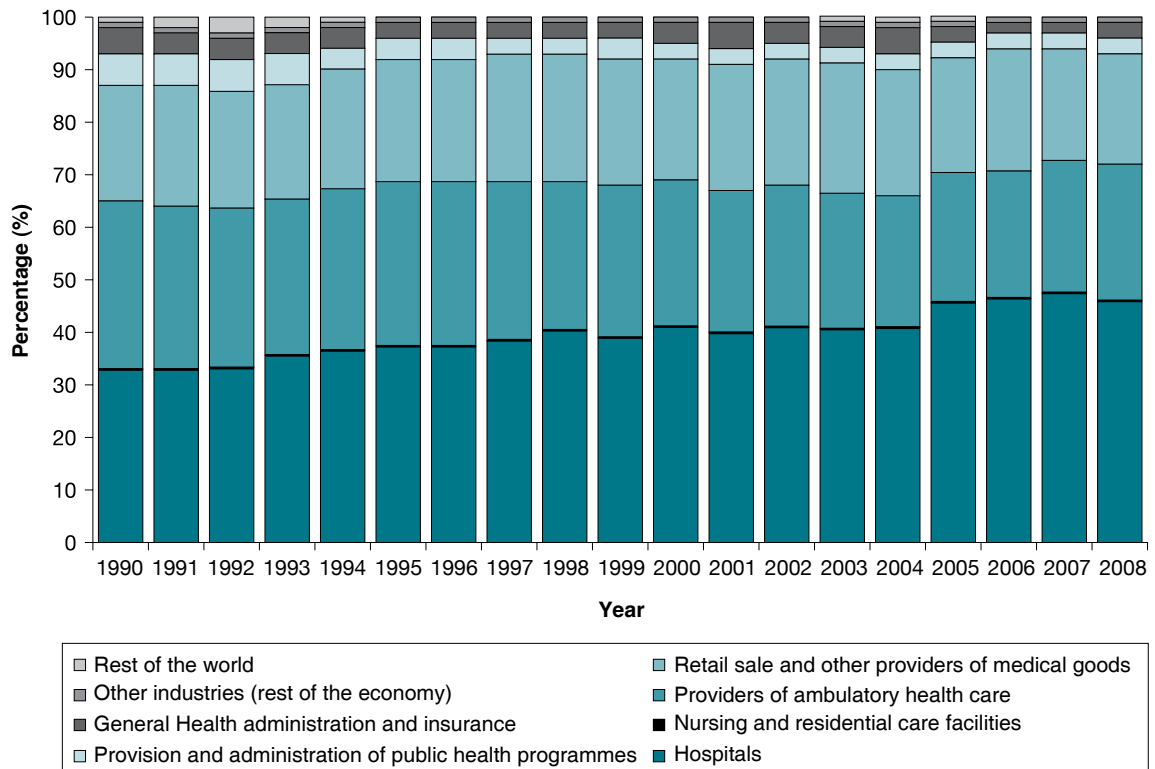
Much non-hospital spending occurs at ambulatory providers, such as physician clinics and pharmacies. Both of these have shown some decline in share, as spending on curative services has shifted to hospitals (Table 11). Of the remaining non-hospital spending, the largest components are spending by agencies involved in providing and administering public health services, which are almost exclusively MOH programmes and units (3% in 2008), and those involved in health administration (3%). Spending by agencies providing public health services has more than halved as a share of total current spending (from 6% in 1990 to 3% in 2008), in line with the overall slow increase in spending on public and preventive health services by the government. Government departments account for the large part of those agencies providing health administration, but this category also includes a significant amount of expenditure by private health insurance companies to administer private health insurance firms.

Figure 14: Current expenditure by provider (%), 2008



Source: Table 11.

Figure 15: Current expenditure by provider (%), 1990-2008



Source: Table 11.

Table 11: Current health expenditure by provider, 1990-2008

Year	Hospitals		Nursing and residential care facilities		Providers of ambulatory health care		Retail sale and other providers of medical goods		Provision and administration of public health programmes		General health administration and insurance		Other industries (rest of the economy)		Rest of the world		Total current health expenditure (Rs. Million)
	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	Amount (Rs. million)	Share (%)	
1990	3,399	33	10	0	3,293	32	2,272	22	610	6	539	5	111	1	141	1	10,376
1991	3,881	33	11	0	3,745	31	2,694	23	713	6	527	4	129	1	232	2	11,931
1992	4,543	33	11	0	4,149	30	3,011	22	775	6	595	4	153	1	418	3	13,655
1993	5,699	36	13	0	4,804	30	3,531	22	886	6	577	4	176	1	345	2	16,029
1994	6,620	37	18	0	5,584	31	4,131	23	634	4	668	4	204	1	111	1	17,968
1995	7,701	37	18	0	6,383	31	4,672	23	768	4	712	3	234	1	90	0	20,579
1996	8,690	37	24	0	7,311	31	5,473	23	909	4	758	3	276	1	95	0	23,536
1997	10,089	38	23	0	8,035	30	6,321	24	891	3	828	3	335	1	71	0	26,595
1998	12,586	40	24	0	8,975	28	7,499	24	1,088	3	899	3	397	1	111	0	31,579
1999	13,485	39	30	0	9,837	29	8,340	24	1,210	4	1,013	3	277	1	120	0	34,313
2000	16,816	41	29	0	11,252	28	9,340	23	1,273	3	1,685	4	389	1	51	0	40,834
2001	18,668	40	36	0	12,667	27	11,357	24	1,354	3	2,123	5	472	1	141	0	46,820
2002	23,015	41	46	0	15,220	27	13,701	24	1,447	3	2,280	4	567	1	188	0	56,465
2003	24,917	41	54	0	15,774	26	15,373	25	1,559	3	2,431	4	677	1	546	1	61,331
2004	31,068	41	50	0	18,718	25	18,004	24	2,099	3	4,083	5	770	1	408	1	75,199
2005	39,780	46	70	0	21,783	25	18,876	22	2,208	3	2,324	3	874	1	470	1	86,385
2006	49,356	46	105	0	25,839	24	24,470	23	2,986	3	2,591	2	1,007	1	283	0	106,637
2007	56,951	47	164	0	30,573	25	25,665	21	3,369	3	2,755	2	1,184	1	232	0	120,894
2008	63,991	46	184	0	36,369	26	29,824	21	3,764	3	3,601	3	1,110	1	581	0	139,426

Source: IHP Sri Lanka Health Accounts Database.

Table 12: Current health expenditure at hospitals by financing source (%), 1990-2008

Year	Public			Private			Total
	Central MOH	Provincial DOHs	Other Government	Employers	Insurance	Households	
1990	35	42	9	2	0	12	100
1991	38	38	8	3	1	12	100
1992	41	37	7	3	1	12	100
1993	51	28	6	3	1	11	100
1994	48	32	5	3	1	12	100
1995	49	31	5	3	1	12	100
1996	50	29	4	2	1	13	100
1997	51	27	4	3	2	13	100
1998	49	26	7	3	2	13	100
1999	50	26	5	3	2	15	100
2000	50	25	6	3	3	13	100
2001	50	25	6	2	2	15	100
2002	49	25	5	2	2	17	100
2003	46	25	5	2	2	19	100
2004	46	25	6	2	2	19	100
2005	48	24	5	2	3	18	100
2006	52	24	3	2	3	15	100
2007	51	25	3	2	4	15	100
2008	50	25	4	2	4	15	100

Source: IHP Sri Lanka Health Accounts Database.

Table 13: MOH and PDOH current expenditure on institutions (Rs. million), 1990-2008

Year	MOH expenditure					PDOH expenditure				
	Teaching and special hospitals	Provincial and base hospitals	District hospitals	Peripheral units, rural hospitals, central dispensaries and maternity homes	MOOH units	Provincial and base hospitals	District hospitals	Peripheral units, rural hospitals, central dispensaries and maternity homes	MOOH units	
1990	1,177	6	-	5	98	496	437	495	183	
1991	1,465	33	-	5	138	513	451	527	191	
1992	1,809	32	6	6	146	608	496	581	216	
1993	2,167	438	194	141	181	596	479	537	207	
1994	2,493	387	169	114	173	802	637	701	287	
1995	3,042	406	192	121	218	888	729	766	305	
1996	3,565	454	206	141	197	973	732	807	338	
1997	4,294	383	318	217	123	798	921	988	361	
1998	5,052	541	378	249	147	1,135	1,066	1,133	438	
1999	5,621	521	368	212	234	1,281	1,098	1,086	455	
2000	6,865	801	505	271	160	1,721	1,289	1,260	529	
2001	7,720	757	533	271	197	1,874	1,442	1,337	612	
2002	9,557	779	564	281	154	2,340	1,734	1,559	712	
2003	9,721	785	591	315	118	2,578	1,984	1,701	776	
2004	12,535	833	587	303	601	3,465	2,318	2,017	1,056	
2005	17,655	879	533	227	630	4,353	2,788	2,369	1,233	
2006	20,825	2,725	1,450	679	710	5,573	3,323	2,939	1,418	
2007	25,609	1,985	1,163	521	1,030	6,448	3,988	3,506	1,634	
2008	27,479	2,550	1,419	723	961	7,720	4,185	4,165	1,810	

Note: Excludes all military health provider institutions.

Source: IHP Sri Lanka Health Accounts Database.

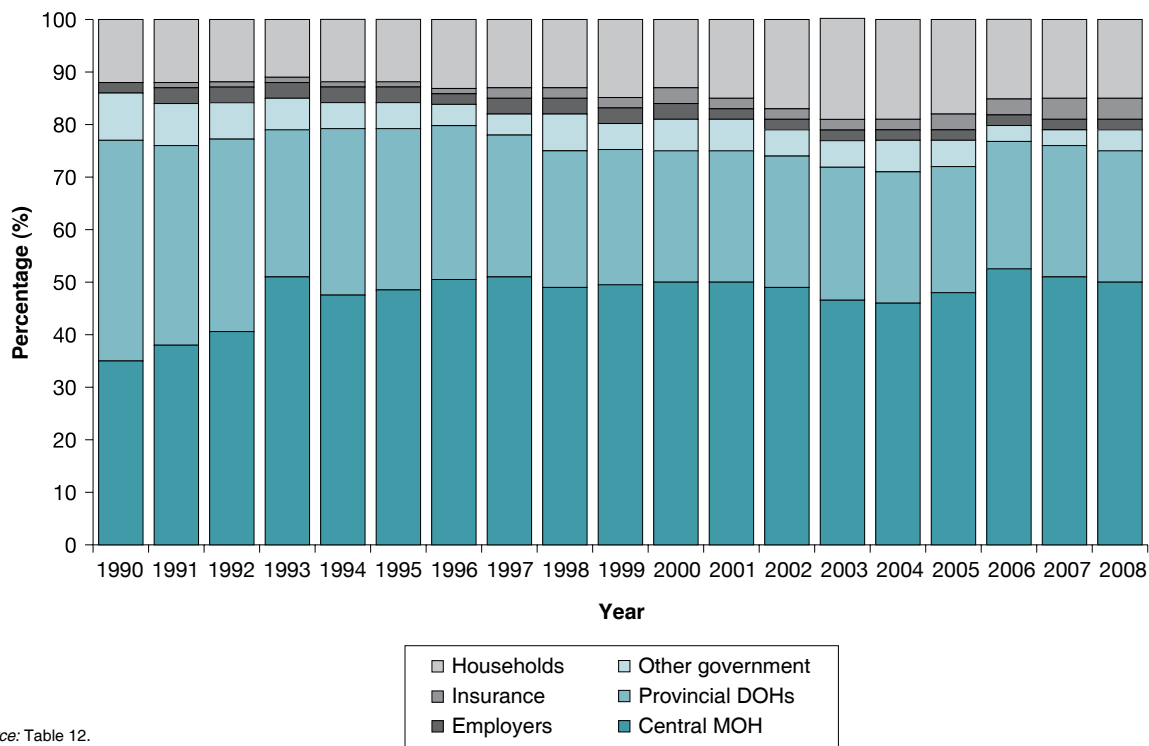
Table 14: MOH and PDOH current expenditure on institutions (%), 1990-2008

Year	Total (Rs.million)	Teaching and special hospitals	Provincial and base hospitals	District hospitals	Peripheral units, rural hospitals, central dispensaries and maternity homes	MOOH units
1990	2,896	41	17	15	17	10
1991	3,323	44	16	14	16	10
1992	3,900	46	16	13	15	9
1993	4,940	44	21	14	14	8
1994	5,763	43	21	14	14	8
1995	6,667	46	19	14	13	8
1996	7,413	48	19	13	13	7
1997	8,403	51	14	15	14	6
1998	10,139	50	17	14	14	6
1999	10,876	52	17	13	12	6
2000	13,401	51	19	13	11	5
2001	14,743	52	18	13	11	5
2002	17,680	54	18	13	10	5
2003	18,569	52	18	14	11	5
2004	23,715	53	18	12	10	7
2005	30,667	58	17	11	8	6
2006	39,642	53	21	12	9	5
2007	45,884	56	18	11	9	6
2008	51,012	54	20	11	10	5

Note: Excludes all military health provider institutions.

Source: IHP Sri Lanka Health Accounts Database.

Figure 16: Current health expenditure at hospitals by financing source (%), 1990-2008



Source: Table 12.

6. Health expenditure by province and district



6.1 Trends in total and government provincial spending

The Sri Lanka health accounts disaggregate to the extent possible health expenditure by province, for all years since 1990. In the previous publication, district level spending was given for 2005. This report provides a revised set of estimates for 2005 by district and the first set of district estimates for 2008. The basis on which expenditure is assigned to a province or a district are given in the box below, and users should apply appropriate caution when interpreting or using these statistics.

Excluding expenditure spent on national collective services and all-island wide personal medical services, 87% of total expenditure in 2008 can be located by province. Of these, the Western Province incurred the highest volume of expenditure, while the Northern Province incurred the lowest (Table 15). For years prior to 2005, the Eastern and Northern Provinces are treated as one unit for reporting purposes, but as indicated by the statistics for 2005-2008, spending in the Eastern Province was greater in those years than in the Northern Province.

Much of these differences in the volume of spending by province can be explained by the differences in population of each province. Table 16 presents the trends in per capita government health expenditure by province. This shows that the public per capita health expenditure was higher in the Central, Western, Eastern and North-Central Provinces than in the rest of the country. However, it should be noted that much of the government expenditure in the Western Province is at teaching and specialized hospitals, where a significant, but unquantifiable percentage of patients are referred from other provinces.

Owing to deterioration in the availability and quality of data from conflict areas during previous years, the estimates of public per capita spending in the Northern and Eastern Provinces are subject to considerable uncertainty and lack of reliability. The major reason for this is the lack of reliable and accurate population estimates for most districts in these two provinces in the past two decades. These statistics, especially those for per capita spending, should be used with caution.

Basis for geographical distribution of expenditure

In the SLHA framework, expenditure is allocated geographically according to the area in which the benefiting individuals reside. If a person receives healthcare treatment in a district outside the one where he/she normally lives, the expenditure should be allocated to the district where he/she originates. However, only for a few expenditure does the available data readily identify the area of residence of those receiving the healthcare services. In practice, for most of the expenditure assumptions are necessary in order to estimate the relevant areas, and in many cases owing to the scarcity of data, the expenditure can only be allocated to the district in which the services are provided. The latter is particularly the case with expenditure at government health facilities, where the current SLHA estimates assume that those using the services at any facility reside in the same district. This is an approximation, since for example many patients at government hospitals in Colombo come from other districts. Such limitations in the methods should be borne in mind when using these statistics.

Sometimes, not all health expenditure can be directly or usefully assigned to a province or district. This is particularly the case for expenditure on public or collective health services, which benefit large numbers of people, and not specific individuals, and for expenditure to treat patients from certain populations, such as the military. Consequently, the SLHA geographical estimates are based on the following principles:

- (i). Expenditure that is for the benefit of individuals or the population residing in a specific province is classified as expenditure in that province.
- (ii). Expenditure for programmes with the specific purpose of providing personal medical services to individuals employed in the armed forces or police, or individuals resident in prison institutions is classified as national level expenditure, as these individuals cannot be regarded as part of the normal population of a province, and because it is not practical to make such disaggregation.
- (iii). Expenditure that is for the collective benefit of national or provincial populations is classified as national or provincial-level collective expenditure. Examples include the cost of maintaining the MOH headquarters and certain national or provincial-level public health programmes, such as health education for HIV/AIDS.

Table 15: Total health expenditure by province (Rs. million), 1990-2008

Year	Western	Central	Southern	Northern ^(a)	Eastern ^(a)	North-Western	North-Central	Uva	Sabaragamuwa
1990	3,981	1,066	1,190	682		894	574	445	753
1991	4,697	1,218	1,346	776		1,004	642	495	848
1992	5,449	1,386	1,482	872		1,117	689	546	931
1993	6,452	1,574	1,759	1076		1,302	823	644	1,094
1994	7,399	1,876	2,074	1192		1,567	997	787	1,308
1995	8,560	2,214	2,337	1395		1,783	1,163	875	1,585
1996	9,827	2,512	2,770	1660		2,024	1,312	1,005	1,773
1997	11,147	2,818	3,195	1850		2,292	1,402	1,106	2,018
1998	13,444	3,390	3,674	2381		2,795	1,864	1,494	2,393
1999	15,156	3,704	4,024	2658		3,194	1,996	1,622	2,551
2000	17,028	4,594	4,444	3398		3,480	2,049	1,574	2,745
2001	20,019	5,136	4,927	3611		4,055	2,286	1,913	3,058
2002	25,017	6,053	5,717	4533		4,838	2,454	2,311	3,581
2003	28,424	6,237	6,045	4757		5,701	2,546	2,379	3,613
2004	32,785	9,209	6,951	5284		6,452	2,829	2,725	3,825
2005	38,394	9,409	8,431	3,056	3,825	7,779	2,927	3,366	4,865
2006	45,941	11,461	10,520	3,808	5,321	10,077	4,057	4,381	6,107
2007	51,724	13,127	12,003	4,195	6,025	11,064	4,897	5,031	6,761
2008	60,128	15,155	13,849	5,001	7,388	12,914	5,668	5,597	8,055

(a) Prior to 2007, the Eastern and Northern Provinces were administered as one unit, with a single provincial council administration. Consequently, many administrative data sources only reported expenditure for the two provinces combined, and it is not currently feasible to estimate the distribution of spending between the two provinces for earlier years. Consequently, the table displays the expenditure as estimated for both provinces combined for years prior to 2005.

(b) The total of all the provincial spending reported in this table does not sum to THE, as spending on national collective services are not included.

Source: IHP Sri Lanka Health Accounts Database.

Table 16: Total public health expenditure per capita by province (Rs.), 1990-2008

Year	Western	Central	Southern	Northern (a)	Eastern (a)	North-Western	North-Central	Uva	Sabaragamuwa
1990	285	219	219	177		193	290	226	165
1991	327	247	238	191		205	306	239	175
1992	397	280	256	214		225	313	258	184
1993	475	303	306	279		256	376	303	216
1994	512	368	364	296		320	472	382	268
1995	594	446	395	350		359	557	411	357
1996	652	487	476	407		388	600	458	369
1997	706	531	557	448		436	592	477	418
1998	891	687	670	579		558	954	750	568
1999	938	753	747	640		642	1,029	806	621
2000	972	997	821	774		634	1,007	690	675
2001	1,013	1,107	859	814		698	1,115	878	759
2002	1,098	1,313	972	982		793	1,132	1,080	939
2003	1,225	1,298	1,010	947		1,021	1,180	1,063	939
2004	1,452	2,311	1,176	977		1,072	1,322	1,216	967
2005	1,851	2,226	1,602	1,716	1,282	1,460	1,281	1,619	1,418
2006	2,260	2,633	2,033	2,116	1,831	1,979	1,928	2,135	1,761
2007	2,574	2,991	2,294	2,261	2,335	2,127	2,423	2,476	1,926
2008	2,794	3,346	2,606	2,706	2,899	2,420	2,730	2,616	2,252

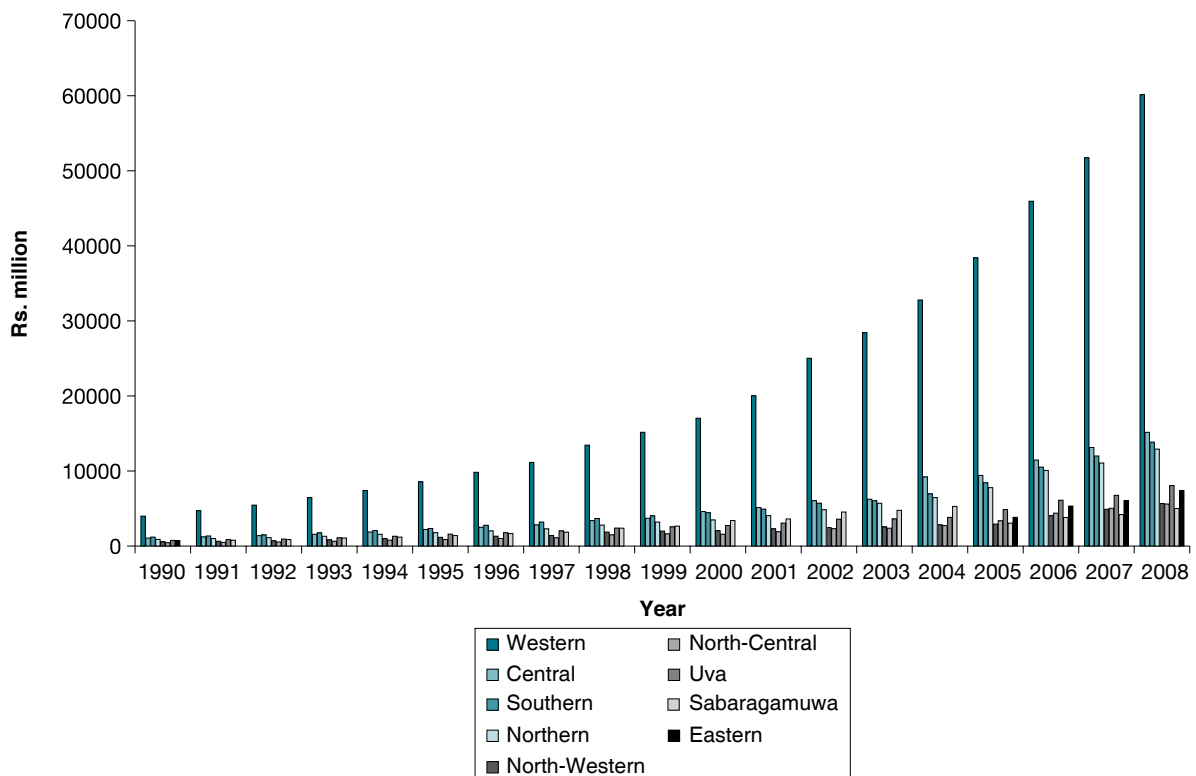
(a) Prior to 2007, the Eastern and Northern Provinces were administered as one unit, with a single provincial council administration. Consequently, many administrative data sources only reported expenditure for the two provinces combined, and it is not currently feasible to estimate the distribution of spending between the two provinces for earlier years. Consequently, the table displays the expenditure as estimated for both provinces combined for years prior to 2005.

(b) Population figures used for provincial calculations were derived as follows: 2001-2006 statistics for provincial populations are from the Central Bank of Sri Lanka Annual Report whose numbers are based on the 2001 National Population Census, and projected forwards using the natural increase in population and net migration statistics in 2002 for each district. The provincial population statistics for years prior to 2001 were estimated by simple linear interpolation between the 1981 and 2001 Census estimates.

(c) The total of all the provincial spending reported in this table does not sum to THE, as spending on national collective services are not included.

(d) Per capita estimates for the Eastern and Northern provinces are not reliable due to large uncertainties in the statistics for provincial populations.

Source: IHP Sri Lanka Health Accounts Database

Figure 17: Total health expenditure by province (Rs.million), 1990 to 2008

Note: Pre - 2005 the Northern and Eastern provinces are represented as a merged province in the figure. Therefore, the bar represented as the Northern Province pre - 2005 is in fact the merged province of North and East.

Source: Table 15.

6.2 Provincial expenditure by source

Private sources of financing account for the bulk of expenditure in the Western, Southern and North-Western Provinces (Table 17 and Figure 18). Most of this variation is explained by private spending for outpatient care, and medical goods dispensed to outpatients, and in the Western Province on capital formation. Spending in the Uva Province is mostly public, while in the Central, North-Central and Sabaragamuwa Provinces it was mostly private in the early 1990s, and became more public towards the end of the time period under review.

In the Western Province, the share of private spending increased over time and reached 73% by 2008, while the share of private spending fell from 62% in 1990 in the Southern Province to 54%. A similar decline is observed in the Central Province, where the private share decreased from 55% to 42%, a drop from 51% to 42% in the North-Central Province and a drop from 64% to 46% in the Sabaragamuwa Province during the same period.

It can be seen from Figure 19 that per capita spending by private sources is comparatively high in the Western, North-Western and Southern Provinces. Other than in the Western, Central and Southern Provinces, spending by the provincial and local governments is higher than the central government for the remaining provinces. The highest total per capita private spending in 2008 was estimated at Rs. 7,648 in the Western Province. Figure 20 shows that public sector health expenditure on a per capita basis is highest in the Central, Western and Eastern Provinces, while the Sabaragamuwa Province displays the lowest level of spending.

Table 17: Shares of total health expenditure by province and financing source (%), 1990-2008

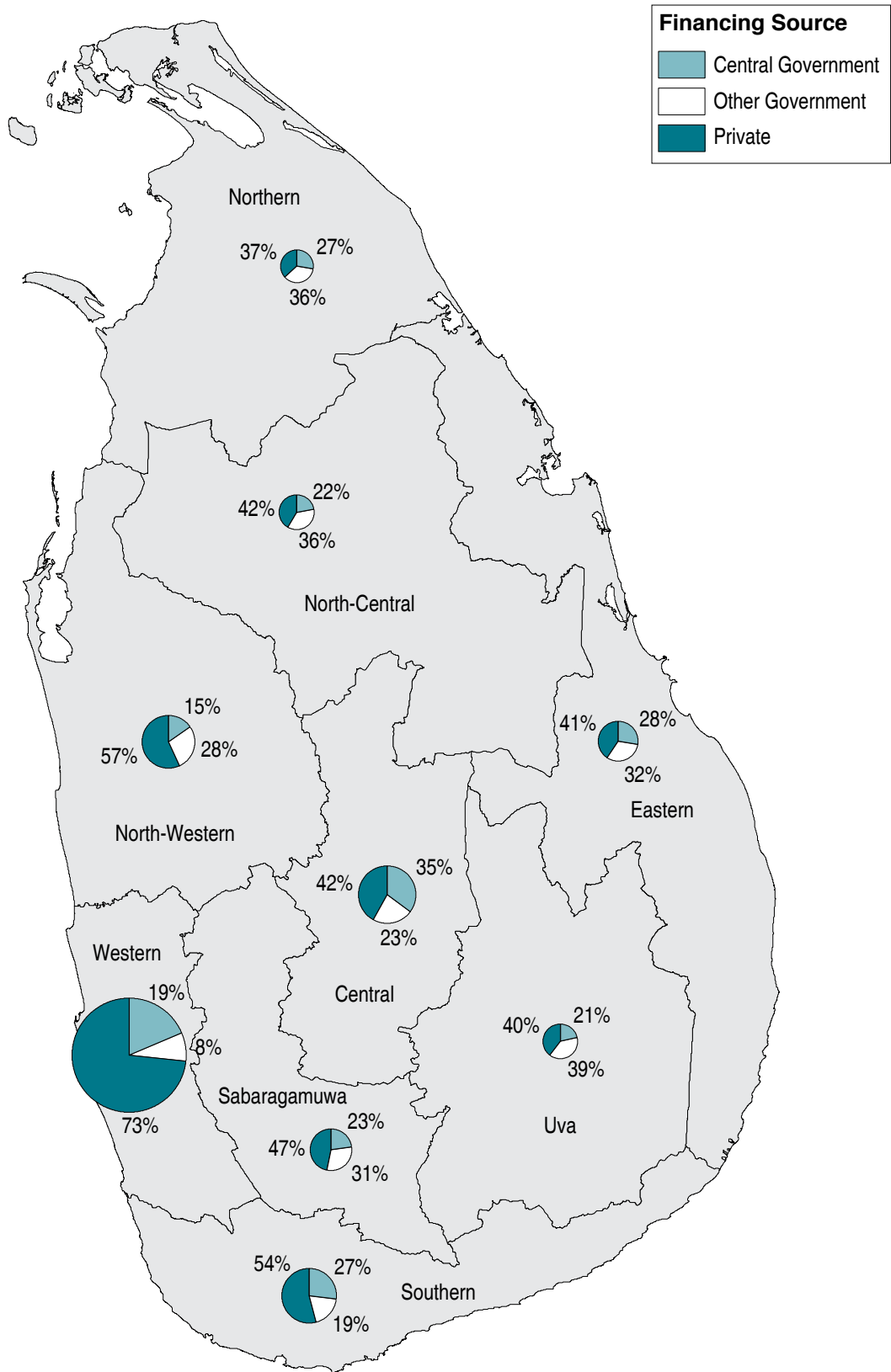
Year	Western		Central		Southern		Northern ^(a)		Eastern ^(a)		North-Western		North-Central		Uva		Sabaragamuwa	
	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private
1990	33	67	45	55	38	62	58	58	42	42	41	59	49	51	52	48	36	64
1991	32	68	45	55	37	63	57	57	43	43	40	60	47	53	51	49	34	66
1992	35	65	45	55	36	64	57	57	43	43	40	60	45	55	50	50	33	67
1993	35	65	43	57	37	63	60	60	40	40	39	61	46	54	51	49	33	67
1994	34	66	45	55	38	62	58	58	42	42	41	59	48	52	53	47	35	65
1995	34	66	46	54	36	64	59	59	41	41	41	59	49	51	52	48	38	62
1996	33	67	45	55	37	63	58	58	42	42	39	61	48	52	51	49	36	64
1997	32	68	44	56	38	62	58	58	42	42	39	61	45	55	49	51	36	64
1998	34	66	48	52	40	60	60	60	40	40	42	58	55	45	57	43	42	58
1999	32	68	48	52	42	58	59	59	41	41	43	57	56	44	57	43	43	57
2000	30	70	52	48	42	58	60	60	40	40	39	61	54	46	51	49	44	56
2001	27	73	52	48	40	60	56	56	44	44	37	63	54	46	54	46	45	55
2002	24	76	53	47	39	61	56	56	44	44	36	64	52	48	55	45	47	53
2003	24	76	52	48	39	61	53	53	47	47	39	61	52	48	54	46	47	53
2004	24	76	63	37	40	60	49	49	51	51	37	63	54	46	55	45	46	54
2005	27	73	60	40	45	55	64	64	52	48	42	58	51	49	60	40	54	46
2006	28	72	59	41	46	54	64	64	56	44	44	56	56	44	61	39	54	46
2007	28	72	59	41	47	53	63	63	58	42	44	56	59	41	63	37	54	46
2008	27	73	58	42	46	54	63	63	59	41	43	57	58	42	60	40	54	46

(a) Prior to 2007, the Eastern and Northern Provinces were administered as one unit, with a single provincial council administration. Consequently, many administrative data sources only reported expenditure for the two provinces combined, and it is not currently feasible to estimate the distribution of spending between the two provinces for earlier years. Consequently, the table displays the expenditure as estimated for both provinces combined for years prior to 2005.

(b) Shares computed excluding donor spending.

Source: IHP Sri Lanka Health Accounts Database.

Figure 18: Total health expenditure by financing source by province (% of total), 2008



Notes: (1) Excludes expenditure on all-island wide personal medical services and national collective services. See text: Section 6.1
 (2) The size of the pies are representative of the value of THE.

6.3 Hospital expenditure by province

Figure 21 presents expenditure on hospitals in public and private sectors for each province. Expenditure at private hospitals is highest in the Western Province (as would be expected due to the high concentration of hospitals in Colombo), followed by the Central, North-Western and Southern Provinces.

Estimates of public expenditure by district are presented in total in Table 18, and on a per capita basis for 2008 in Figure 22. On a per capita basis, the highest levels of government spending are in Kandy and Colombo. The next highest levels of spending are in Hambantota, Anuradhapura, Badulla, and Galle, with the lowest levels in Nuwara Eliya.

6.4 District expenditure

On an experimental basis, district-level expenditure estimates have been prepared for 2005 and 2008. At the current time, these are only partial (excludes disaggregation of districts in the Northern and Eastern Provinces) and limited mostly to public expenditure, given significant data limitations.

Table 18: Total public health expenditure per capita by district (Rs.), 2005 and 2008

District	Per capita health expenditure		District	Per capita health expenditure	
	2005	2008		2005	2008
Colombo	2,557	3,662	Killinochchi	1,716	2,706
Gampaha	1,110	1,767	Batticaloa	1,282	2,899
Kalutara	1,274	2,180	Ampara	1,282	2,899
Kandy	3,289	4,773	Trincomalee	1,282	2,899
Matale	1,381	2,238	Kurunegala	1,570	2,559
Nuwara Eliya	809	1,400	Puttalam	1,235	2,138
Galle	1,792	2,691	Anuradhapura	1,336	2,809
Matara	1,495	2,234	Polonnaruwa	1,166	2,572
Hambantota	1,397	2,994	Badulla	1,653	2,735
Jaffna	1,716	2,706	Moneragala	1,551	2,377
Mannar	1,716	2,706	Ratnapura	1,434	2,153
Vavuniya	1,716	2,706	Kegalle	1,408	2,388
Mullaitivu	1,716	2,706			

(a) Population figures used for district calculations were derived as follows: 2005 numbers are from the Central Bank of Sri Lanka Annual Report, with adjustments and extrapolations as required.

(b) The total of all the district spending reported in this table does not sum to THE, as spending on national collective services are not included.

(c) Per capita numbers for districts in the Eastern and Northern Provinces are not reliable due to unreliable population estimates. These limitations mean that it is not possible to provide per capita expenditure estimates for individual districts in the Northern Province.

Source: IHP Sri Lanka Health Accounts Database

Figure 20: Total public health expenditure per capita by province (Rs.), 2008

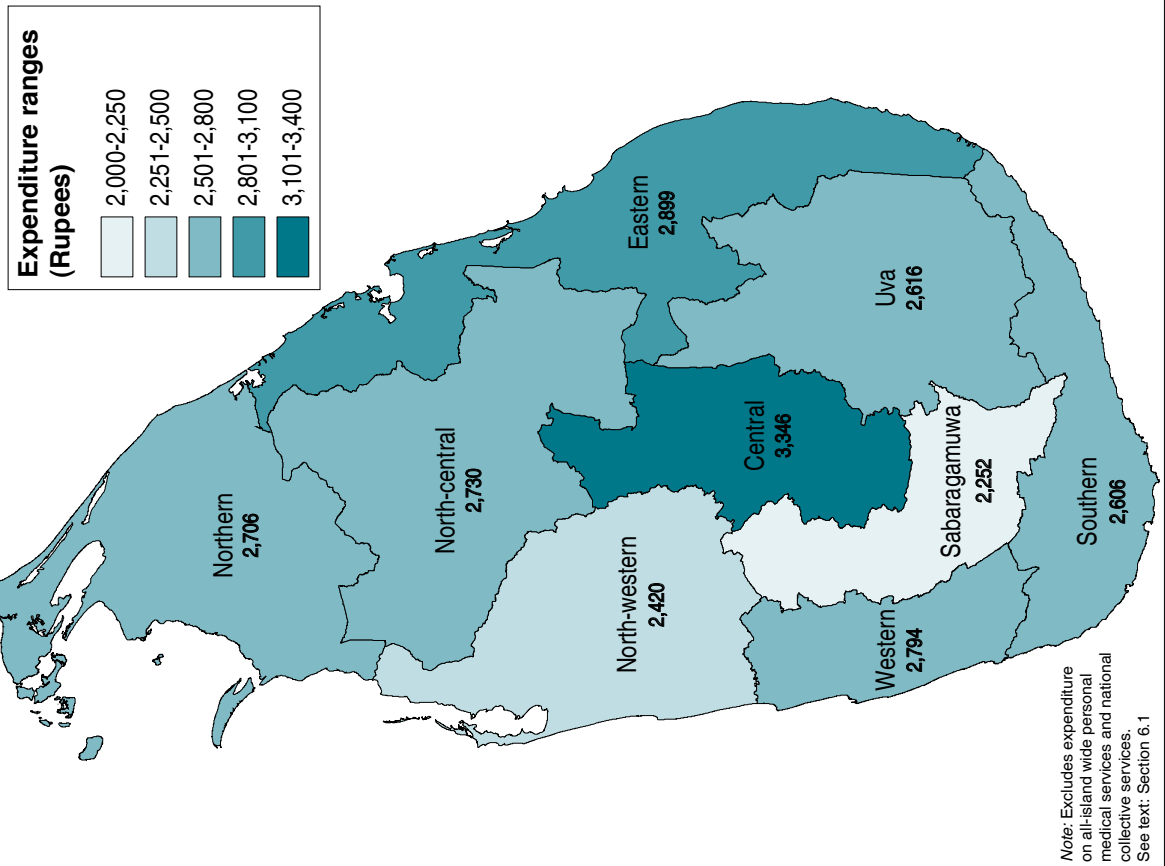


Figure 19: Per capita health expenditure by financing source (Rs.), 2008

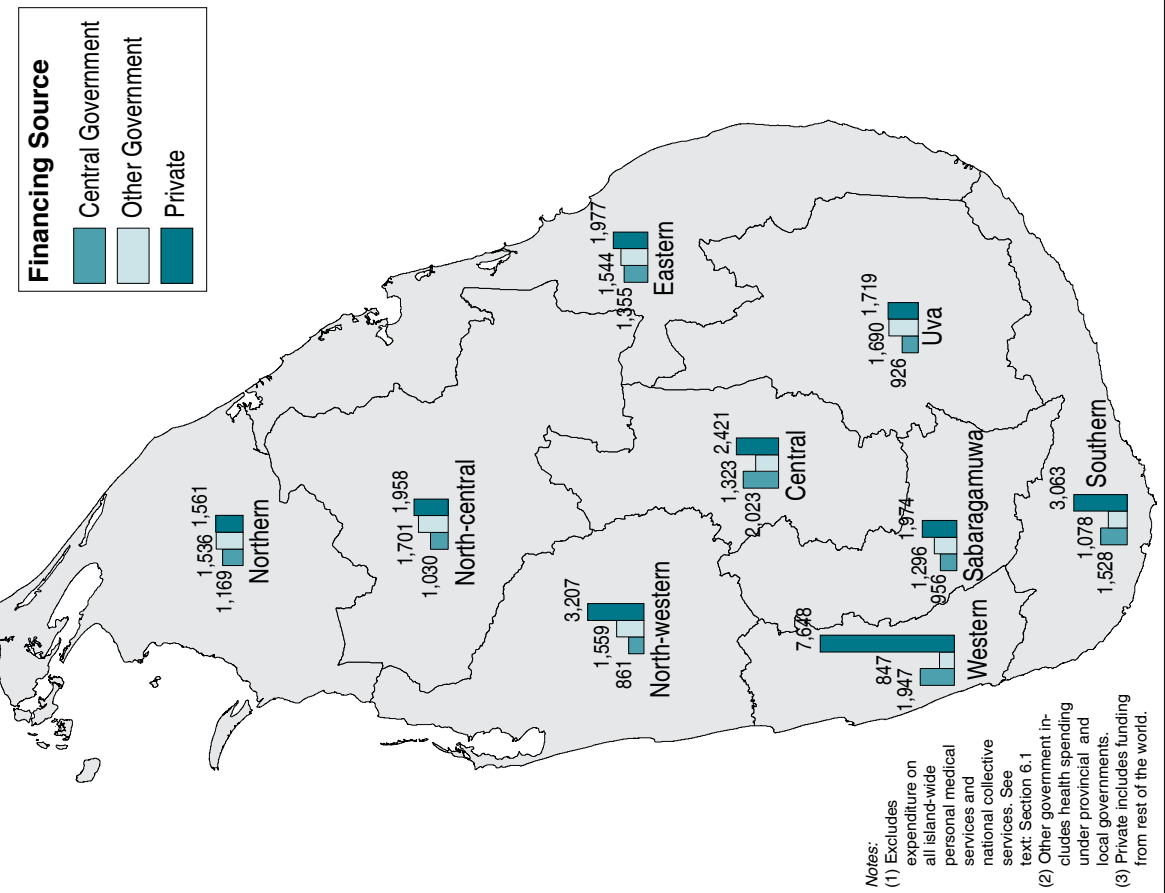


Figure 22: Total public health expenditure per capita by district (Rs.), 2008

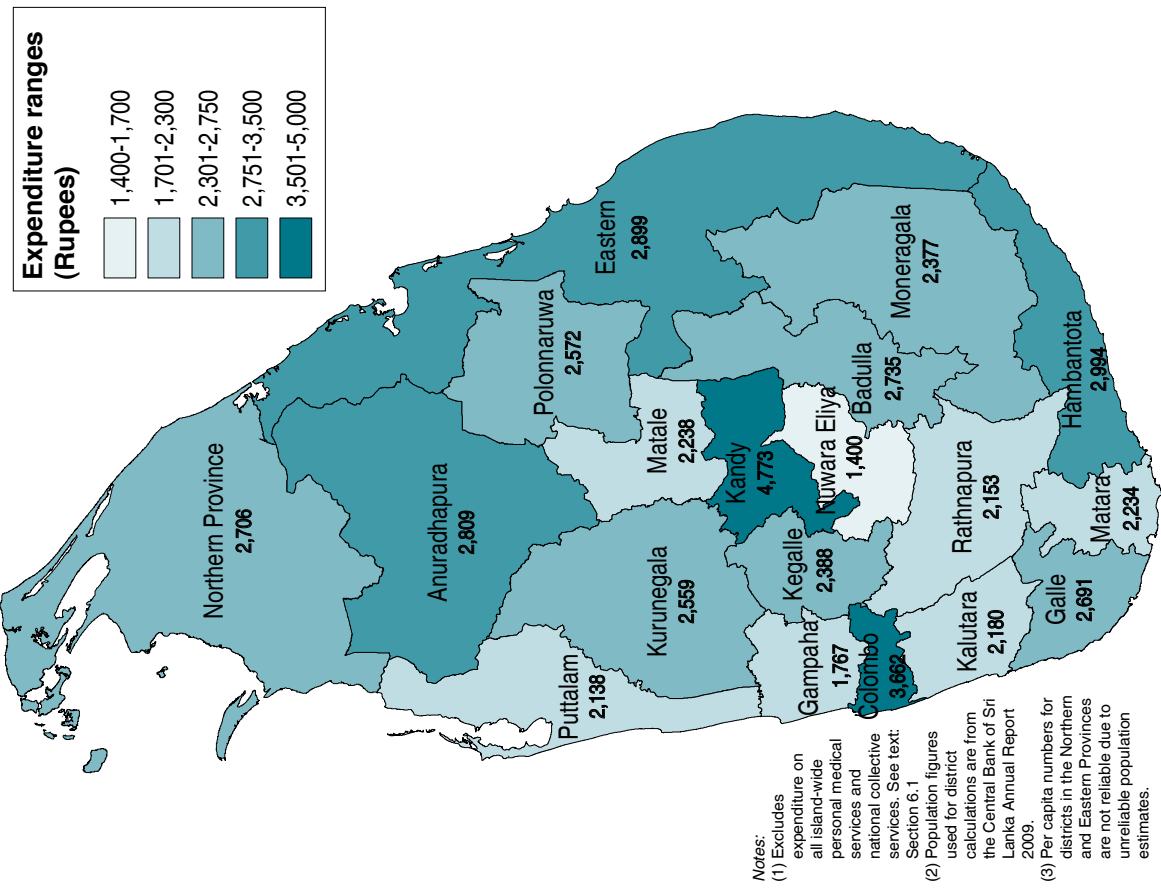
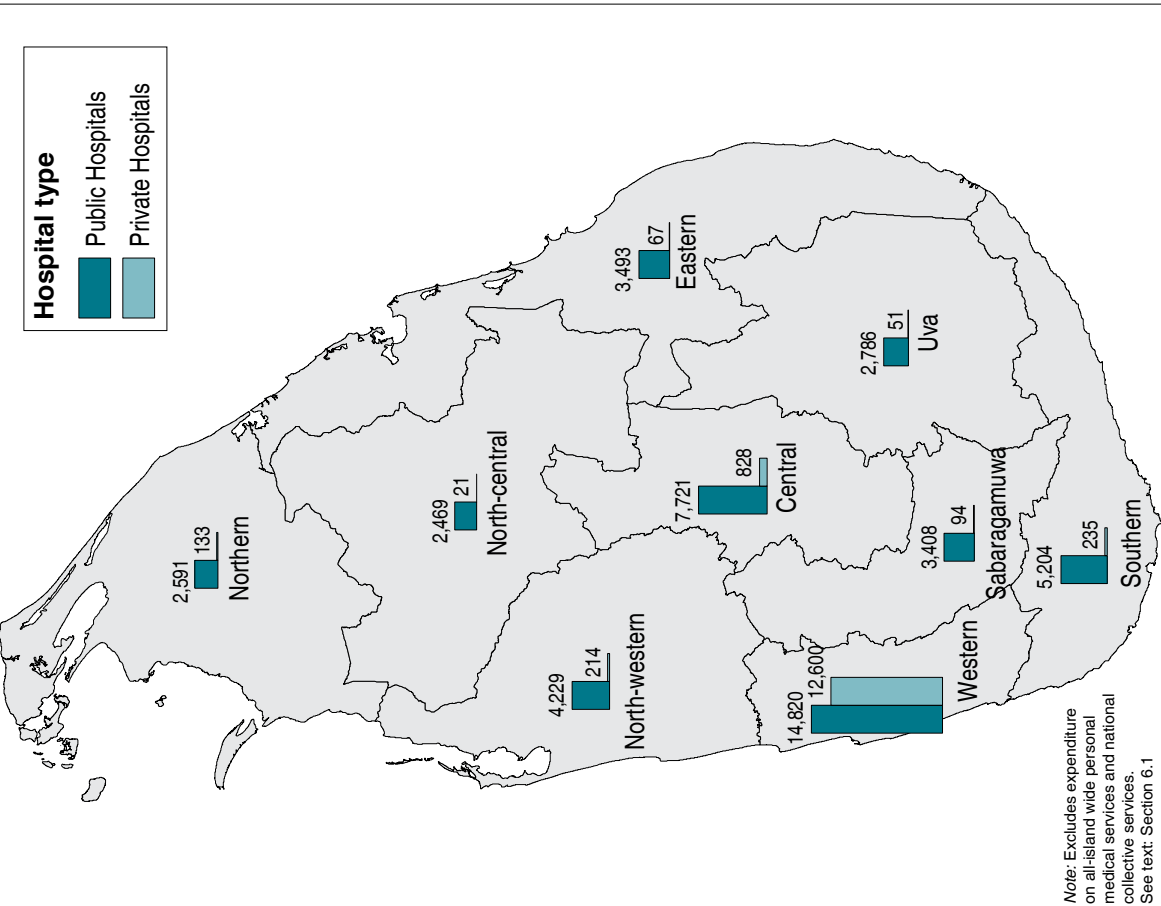


Figure 21: Expenditure at public and private hospitals (Rs. million), 2008



7. International comparisons



7.1 Comparability of Sri Lanka health accounts estimates

The Sri Lanka health accounts framework is designed to be consistent with the OECD SHA standard, and so the SLHA expenditure estimates are directly comparable with other SHA-based estimates of spending in other countries and territories. The Institute for Health Policy is a member of APNHAN, and through that network, IHP collaborates with OECD, WHO and other similar agencies in the region to compile comparable data on health spending in regional countries and territories. This section uses such data to compare health spending in Sri Lanka with other economies. In all the tables and figures, Sri Lanka and other economies are arranged in order of increasing per capita GDP so as to further aid comparisons.

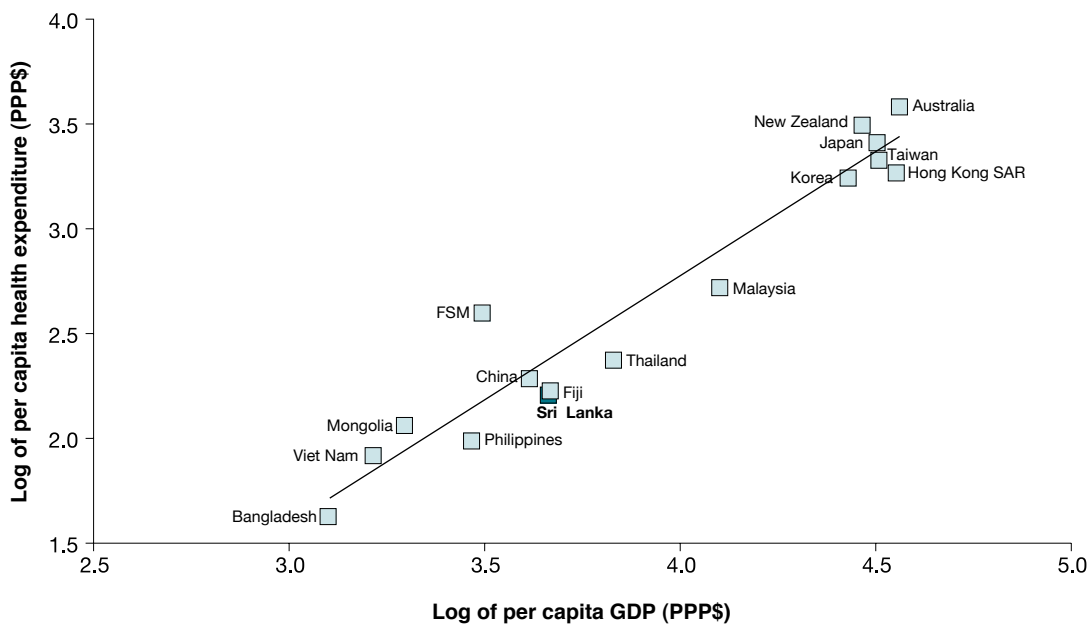
7.2 Total health expenditure and sources of financing

Total expenditure on health in Sri Lanka at 3.5% of GDP in 2008 is comparable to spending levels in other lower-middle income economies in the region (Table 19). It is slightly higher than in Bangladesh (3.4%) and the Philippines (3.3%), equal to Thai-

land, but lower than in countries like China (4.7%) and Malaysia (4.1%). In general, levels of aggregate health spending in economies are closely linked to income levels, with spending per capita increasing with income levels. Figure 23 shows how the relationship between log of per capita health spending and log of per capita GDP is quite consistent and linear between economies at different income levels in Asia. The figure also indicates that spending in Sri Lanka is actually a little less than might be predicted for its income level.

In general, the share of public financing in total financing increases with increasing income (Table 20). The 47% share in Sri Lanka is much higher than in poorer Asian economies, such as Bangladesh (25%), but at the same time much less than in more developed economies such as Thailand (64%), Japan (81%) and Australia (68%). However, the sources of public financing differ between economies such as Japan, Korea and Taiwan relying significantly on social insurance in addition to general government financing, which is essentially from taxation. It is worth noting that the overall pattern of financing in Sri Lanka, with its predominant reliance on general government financing with no social insurance, and a mix of out-of-pocket and employer spending most resembles that in Malaysia and Hong Kong (Figure 24).

Figure 23: Log of per capita health expenditure Purchasing Power Parity (PPP\$) vs Log of per capita GDP (PPP\$) for selected Asia-Pacific countries and territories



Source: Table 19.

Table 19: General economic indicators and health expenditure for selected countries and territories in the Asia-Pacific region

Territory	Year	GDP per capita (US\$)	GDP per capita (PPP\$)	THE (US\$ million)	Per cap health expenditure (US\$)	Per cap health expenditure (PPP\$)	Health expenditure (% GDP)
Bangladesh	2007	434	1,258	2,304	15	42	3.4
Viet Nam	2002	440	1,640	1,768	22	83	5.0
Mongolia	2002	519	1,972	74	30	115	5.8
Philippines	2005	1,156	2,927	3,282	38	97	3.3
China	2005	1,731	4,115	105,682	81	193	4.7
Sri Lanka	2008	2,020	4,600	1,424	71	161	3.5
FSM	2008	2,334	3,115	33	297	396	12.7
Thailand	2005	2,674	6,751	6,168	94	236	3.5
Fiji	2008	4,224	4,652	129	153	168	3.6
Malaysia	2006	5,998	12,620	6,495	249	524	4.1
Taiwan	2008	16,353	32,215	24,824	1,078	2,123	6.6
Korea	2008	19,162	26,875	60,513	1,245	1,746	6.5
Hong Kong SAR	2005	26,092	35,678	9,201	1,350	1,847	5.2
New Zealand	2008	27,599	29,176	12,596	2,951	3,119	9.7
Japan	2006	34,148	31,861	352,505	2,759	2,574	8.1
Australia	2007	40,660	36,357	89,885	4,265	3,814	9.2

Note: Data for all subsequent tables in this section refer to the year mentioned in the above table for each country.

Source: OECD Korea Policy Centre-APNHAN regional health accounts data collections 2006-2010 and World Bank Development Indicators 2010

Table 20: Total health expenditure by financing agent for selected countries and territories in the Asia-Pacific region (%)

Territory	Total health expenditure (US\$ million)	HF.1.1	HF.1.2	HF.2.1 + HF.2.2	HF.2.3	Total health expenditure	
		General government (excl. social insurance)	Social Insurance	Private insurance	Private household out-of-pocket payments		Other
Bangladesh	2,304	25.0	-	0.2	64.8	9.9	100.0
Viet Nam	1,768	20.1	4.4	1.6	57.6	16.1	100.0
Mongolia	74	45.0	26.1	-	15.3	13.6	100.0
Philippines	3,282	28.7	11.0	6.3	48.4	5.5	100.0
China	105,682	15.0	26.9	3.7	53.9	0.5	100.0
Sri Lanka	1,424	47.3	0.0	6.9	42.5	3.2	100.0
FSM	33	74.2	18.9	-	6.6	0.3	100.0
Thailand	6,168	55.7	8.0	5.6	27.6	3.1	100.0
Fiji	129	69.6	-	7.2	15.5	7.7	100.0
Malaysia	6,495	43.4	0.4	26.2	23.2	6.7	100.0
Taiwan	24,824	4.9	54.0	0.6	36.5	4.0	100.0
Korea	60,513	12.9	42.5	4.4	35.0	5.3	100.0
Hong Kong SAR	9,201	47.7	-	16.5	34.5	1.3	100.0
New Zealand	12,596	70.4	10.1	4.8	13.9	0.9	100.0
Japan	352,505	15.7	65.2	2.6	15.4	1.1	100.0
Australia	89,885	67.5	-	7.8	18.0	6.6	100.0

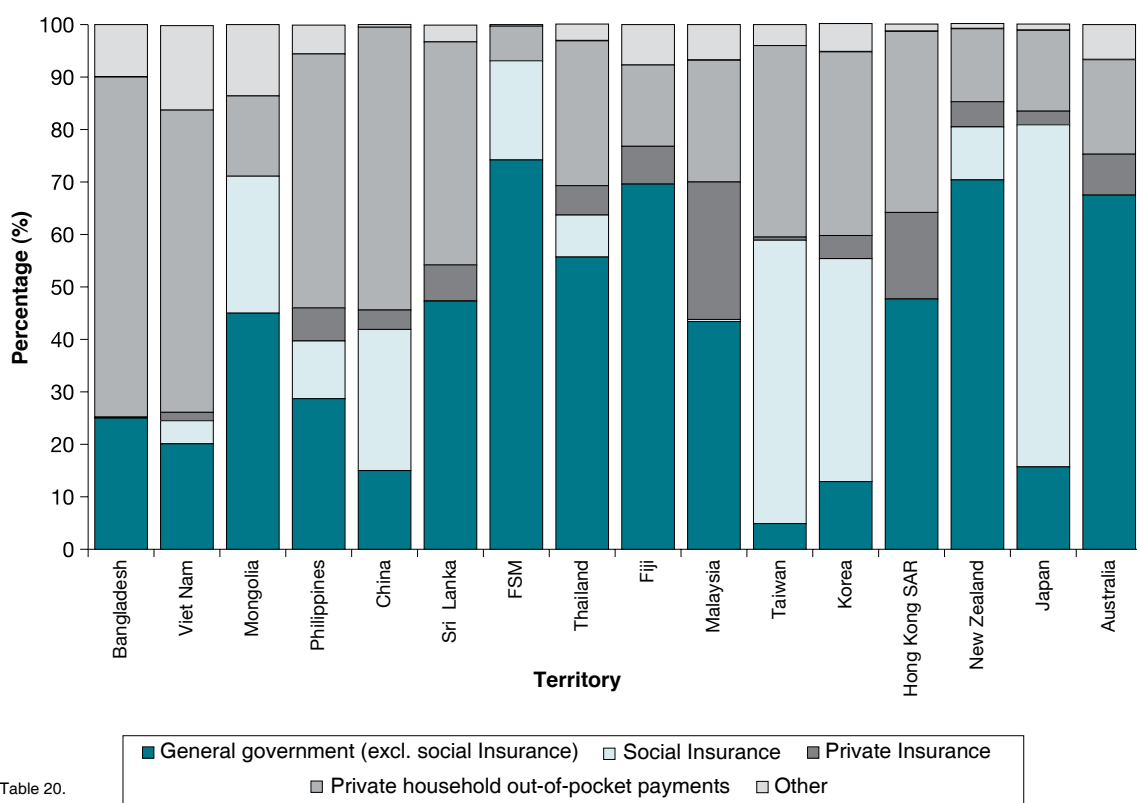
Source: OECD Korea Policy Centre-APNHAN regional health accounts data collections 2006-2010 and World Bank Development Indicators 2010

7.3 Composition of spending by function and providers

Figure 25 and Table 21 provide details of the distribution of spending by functions in Sri Lanka compared with other regional economies. The share of spending for inpatient care in Sri Lanka is higher than in Bangladesh, Taiwan and Viet Nam, but otherwise similar to the proportions seen in wealthier economies, such as Australia, Thailand and Hong Kong. The share of spending accounted for by sales of medicines by pharmacies is significantly less than in Bangladesh and Viet Nam, but comparable to the levels seen in countries, such as Japan and Australia. However, it must be noted that in economies, such as Hong Kong and Taiwan, a much larger volume of medicines are distributed by dispensing physicians than in the case in Sri Lanka. In the case of preventive health spending, the share in Sri Lanka of 5.7% is again somewhere in between the poorer economies, such as Bangladesh, where it is 12% and more developed economies such as Korea and Australia, where it is around 2% of total spending.

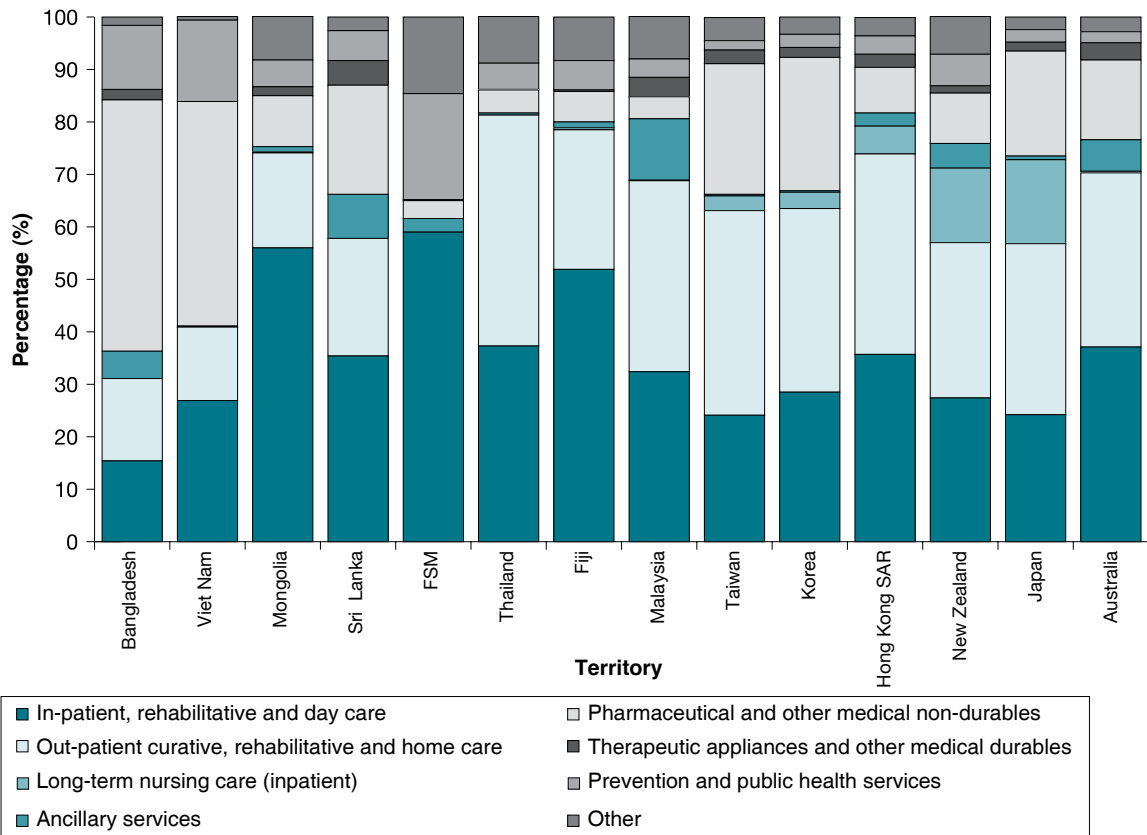
Figure 26 and Table 22 provide details of the distribution of spending by providers in Sri Lanka compared with other regional economies. Again here, the spending patterns in Sri Lanka resemble more the more developed economies in the region such as Korea, New Zealand and Hong Kong, with comparable proportions of spending taking place in hospitals, outpatient and ambulatory care providers, and retailers of medical goods.

Figure 24: Total health expenditure by financing agent for selected Asia-Pacific countries and territories (%)



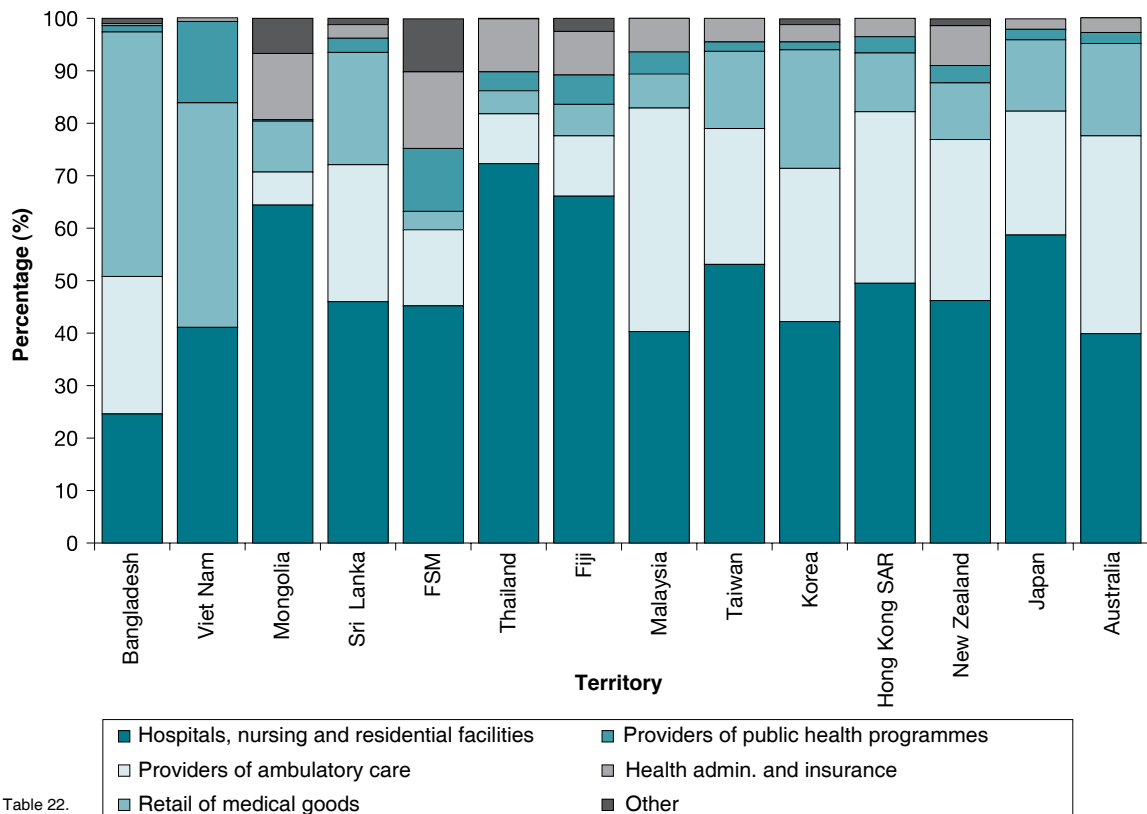
Source: Table 20.

Figure 25: Current health expenditure by function for selected Asia-Pacific countries and territories (%)



Source: Table 21.

Figure 26: Current health expenditure by provider for selected Asia-Pacific countries and territories (%)



Source: Table 22.

Table 21: Current expenditure by function (mode of production) for selected countries and territories in the Asia-Pacific region (%)

Territory	Current expenditure on health care (US\$ million)	HC.1.1;2.1+ HC.1.2;2.2	HC.1.3;2.3+ HC.1.4;2.4	HC.3	HC.4	HC.5.1	HC.5.2	HC.6	Other	Total
		In-patient, rehabilitative and day care	Out-patient curative, rehabilitative and home care	Long-term nursing care (inpatient)	Ancillary services	Pharmaceutical and other medical non-durables	Therapeutic appliances and other medical durables	Prevention and public health services		
Bangladesh	2,157	15.4	15.7	-	5.2	47.9	2.0	12.2	1.6	100.0
Viet Nam	1,768	26.9	14.0	0.2	-	42.8	-	15.5	0.7	100.0
Mongolia	70	56.0	18.1	0.2	1.0	9.7	1.7	5.1	8.3	100.0
Sri Lanka	1,287	35.4	22.4	-	8.4	20.8	4.7	5.7	2.6	100.0
FSM	32	59.0	-	-	2.6	3.4	0.2	20.2	14.6	100.0
Thailand	5,926	37.3	44.0	-	0.4	4.4	0.1	5.0	8.9	100.0
Fiji	123	51.9	26.6	0.4	1.1	5.8	0.3	5.6	8.3	100.0
Malaysia	6,178	32.4	36.4	0.1	11.7	4.2	3.7	3.5	8.1	100.0
Taiwan	23,748	24.1	39.0	2.8	0.3	24.9	2.6	1.8	4.4	100.0
Korea	56,929	28.5	35.0	3.1	0.3	25.4	1.9	2.5	3.3	100.0
Hong Kong SAR	8,848	35.7	38.2	5.3	2.5	8.7	2.5	3.5	3.5	100.0
New Zealand	12,596	27.4	29.6	14.2	4.7	9.6	1.4	6.0	7.2	100.0
Japan	345,822	24.2	32.6	16.0	0.7	20.0	1.7	2.4	2.4	100.0
Australia	84,925	37.1	33.2	0.3	6.0	15.2	3.3	2.1	2.8	100.0

Source: OECD Korea Policy Centre-APNHAN regional health accounts data collections 2006-2010 and World Bank Development Indicators 2010

Table 22: Current expenditure by provider for selected countries and territories in the Asia-Pacific region (%)

Territory	Current expenditure on health care (US\$ million)	HP.1+ HP.2	HP.3	HP.4	HP.5	HP.6	HP.7+HP.9	Other	Total
		Hospitals, nursing and residential facilities	Providers of ambulatory care	Retail of medical goods	Providers of public health programmes	Health admin. and insurance			
Bangladesh	2,157	24.6	26.2	46.6	1.2	0.4	1.0	100.0	
Viet Nam	1,768	41.1	-	42.8	15.5	0.7	-	100.0	
Mongolia	70	64.4	6.3	9.7	0.3	12.6	6.7	100.0	
Sri Lanka	1,287	46.0	26.1	21.4	2.7	2.6	1.2	100.0	
FSM	32	45.2	14.5	3.5	12.0	14.6	10.1	100.0	
Thailand	5,926	72.3	9.5	4.4	3.6	10.1	0.1	100.0	
Fiji	123	66.1	11.5	6.0	5.6	8.3	2.5	100.0	
Malaysia	6,178	40.3	42.6	6.5	4.2	6.4	0.0	100.0	
Taiwan	23,748	53.1	25.9	14.7	1.8	4.5	-	100.0	
Korea	56,929	42.2	29.2	22.6	1.5	3.3	1.1	100.0	
Hong Kong SAR	8,848	49.5	32.7	11.2	3.1	3.5	-	100.0	
New Zealand	12,596	46.2	30.7	10.8	3.3	7.6	1.3	100.0	
Japan	345,822	58.7	23.6	13.6	2.0	2.0	-	100.0	
Australia	84,925	39.9	37.7	17.6	2.1	2.8	0.0	100.0	

Source: OECD Korea Policy Centre-APNHAN regional health accounts data collections 2006-2010 and World Bank Development Indicators 2010

8. Technical notes

8.1 General

The Institute for Health Policy reports health expenditure domestically using the Sri Lanka Health Accounts (SLHA) framework. The first version of this framework was originally developed during 1998-99 for the Ministry of Health by a team lead by Rannan-Eliya and Somanathan, and it was designed to be compliant with pre-publication versions of the OECD SHA. The SHA was later published in 2000, and since then the health accounts team at IHP has continuously revised and updated the framework to ensure compliance with the SHA standards, which is the approach endorsed by WHO for international reporting of health expenditure statistics. The second version of the SHA manual is in its development phase and is expected to be released in 2011. This report is a sequel to the SLHA report published in 2009 by IHP and both reports are based on the 2000 version of the SHA.

The SLHA framework consistent with the SHA approach classifies all health spending according to three dimensions: sources of financing, providers and functions. In addition, the most recent version of the SLHA framework also classifies expenditure geographically, both by province and by district. For the three core dimensions, SLHA categorizes all spending according to classification systems, which are based on the relevant SHA classifications, but with appropriate modification and revisions to ensure relevance and applicability to the country's health system. When revisions to the SLHA framework are made, IHP always revises earlier estimates to be compliant with the revised framework, so as to ensure consistency in reporting of expenditure for different years.

A key design element of the SLHA framework and its classifications is that they correspond in a defined way to the parallel elements of the SHA framework. This means that IHP is able to report health expenditure in Sri Lanka simultaneously using both the national SLHA framework and also according to the OECD SHA framework. In the main part of this report, expenditure has been reported according to the SLHA framework and classifications. However, to aid international comparison, the statistics used in Section 7 for Sri Lanka are based on the SHA definitions so as to ensure overall comparability, and in the Appendix of this report provides a full set of tables showing health expenditure in Sri Lanka using the SHA format for selected years between 1990 and 2008. Tables for all years during 1990-2008, are made available online at www.ihp.lk.

8.2 Definitions

Total health expenditure (THE)

The term 'health expenditure' refers to expenditure on health goods and services and health-related investment. Health goods and services expenditure includes expenditure on health services (medical treatments and diagnosis), health goods (medications, aids and appliances), and other health services such as expenditure on public health, research and administration. This expenditure is collectively termed current expenditure. Health-related investment is also referred to as capital formation or capital expenditure. The SLHA definition of health expenditure is fully consistent and comparable with that in the OECD SHA standard.

THE, as reported in the SLHA estimates, is equivalent to THE as defined by the SHA, and is only a subset of all health and health-related expenditure. THE consists of current health expenditure and capital expenditure. Current health expenditure includes only direct health expenditure, and excludes health-related expenditure such as research and training.

Total health expenditure for Sri Lanka as currently estimated and reported in the SLHA estimates are slightly underestimated, as certain categories of spending are not currently measured in full. These principally consist of expenditure by non-profit institutions, for which there are no comprehensive data sources and so are partially estimated, and expenditure by households on long-term care, which are not estimated at all. This expenditure, which is not included, may represent 1-2% of total health spending.

The SLHA framework requires that health expenditure be measured on an accrual basis, consistent with the recommendations of the SHA. However, in practice data limitations mean that several major elements of spending are in fact measured and reported on a cash base. These include all government health expenditure, and some parts of household out-of-pocket expenditure.

Financing sources

Institutions that pool health resources collected from different sources, as well as entities (such as households and firms) that pay directly for health

care using these resources are called financing sources. They are classified in the SLHA into public and private financing sources, and those which are outside the country. The major financing source categories are:

- Government - comprising central government, provincial councils, local governments and social security institutions, such as the Employees Trust Fund (ETF)
- Employers - who directly finance or reimburse healthcare services for their employees
- Insurance schemes that pay for healthcare
- Households that pay directly out-of-pocket for healthcare goods and services
- Non-profit institutions (both domestic and foreign)
- Providers who use their own resources to finance healthcare activities.

Functions

Functions are the purposes for which healthcare expenditure are used. The SLHA classifies expenditure according to function, distinguishing between direct health expenditure, and health-related expenditure. Health-related expenditure includes capital expenditure, as well as expenditure on training, environmental health and research. Direct health expenditure and capital expenditure are the only functions included in the definition of THE.

The major functional categories of direct health expenditure consist of:

- Inpatient and day care
- Outpatient curative
- Services of rehabilitative and long-term nursing care
- Ancillary services to health care, comprising laboratory and other diagnostic services and patient transport
- Medical goods dispensed to outpatients, comprising medicines and other medical goods and supplies
- Prevention and public health services, which are services intended to improve or promote the health of the population or groups within the population, including maternal and child health programmes, immunization programmes and health education activities
- Health administration and health insurance administration.

Providers

Providers are the entities that engage in the production and delivery of healthcare goods, services and activities.

The major provider categories used in the SLHA framework consist of:

- Hospitals, which are institutions that treat inpatients
- Nursing and residential care facilities
- Providers of ambulatory care, comprising facilities of physicians, dentists and other health professionals which deliver care only on an outpatient basis
- Retail sale and other providers of medical goods, comprising retail pharmacies, shops and other providers who distribute medicines and other medical goods and supplies
- Provision and administration of public health programmes, comprising agencies involved in delivering public health functions and activities
- General health administration and insurance, comprising agencies responsible for health administration, and administration of health insurance schemes.

8.3 Data sources

General

IHP continuously collects information from a wide range of government and private sources in order to compile the SLHA estimates. IHP also conducts regular surveys of the health sector in order to augment these data sources. The information collected is then analysed in assisting the development of the final estimates that are published. A variety of estimation techniques are used to do this, with different methods being used to estimate different elements of spending.

Central government

Overall spending by central government ministries and departments is based on the audited actual accounts of the Government of Sri Lanka, as reported by the government's Computer Integrated Government Accounting System (CIGAS). Data on expenditure by other central agencies, including the armed

forces, ETF, President's Fund, and the Plantation Trust Fund, are obtained directly by contact with the relevant authority.

Provincial and local governments

Earlier the spending of provincial councils was estimated from the Financial Statements of each provincial council and other data provided by the Finance Commission. These provided information on actual expenditure with a two-year delay, so the relevant statistics reported in the previous SLHA report were based on provisional estimates of spending. With the adoption by the provincial councils of CIGAS-type electronic accounts systems, IHP has been able to make use of electronic accounts data. This has made it possible to reduce the previous time lag of 2-3 years in reporting provincial council expenditure to 1-2 years. Expenditure by local governments are based on data collected by IHP in an annual survey of local government health expenditure. The methodology and design of this survey was substantially revised during 2009-10.

Private sector spending

Private expenditure is estimated using the best practice methods recommended by OECD, in its Guidelines for improving the comparability and availability of private health expenditure under the system of health accounts framework (Rannan-Eliya and Lorenzoni 2010). These guidelines were, in fact, based on work done in Sri Lanka, and have been adopted by OECD statisticians. A variety of data sources are used to estimate private spending, with different sources being used for specific elements of spending. Major data sources include national surveys of household expenditure by the Department of Census and Statistics and by the Central Bank, surveys of private hospitals and other providers conducted on a regular basis by IHP, and data obtained from various industries.

8.4 Methods used

Government spending

Data on aggregate government spending is obtained from CIGAS. These differentiate expenditure by different departments and ministry programs. However, for the detailed analysis of expenditure by

institutions and functions, a variety of other data sources and methods are necessary. These include:

- The detailed allocation of spending on activities of central programmes is based on additional data and information provided by the directors and staff of each programme, for example, the Family Health Bureau.
- The allocation of hospital expenditure by type of hospital and by function is principally based on analysis of data from cost surveys of government hospitals, which were conducted in 1991, 1997 and 2006. The most recent of these was the IHP-MOH Public Health Facility Survey 2006, which collected detailed data on costs and activities in a representative sample of over 70 government health institutions.
- The allocation of expenditure on medicines and supplies to different institutions and regions, and functions within hospitals, is based partly on data collected in hospitals by the IHP-MOH Public Health Facility Survey 2006, and partly on data provided by the Medical Supplies Division of MOH.

Fees paid to government healthcare institutions

Collections of official fees paid to government hospitals and facilities are reported in the CIGAS accounts and provincial council financial statements. In addition, the revenues of autonomous board-run hospitals are obtained from their annual reports.

Private hospital spending

The estimates of private hospital spending are based on data obtained in regular surveys of private hospital institutions conducted by IHP, supplemented with information extracted from the published financial accounts of a number of hospitals.

Sales of medicines from pharmacies

Expenditure on the distribution of medicines by retail outlets, primarily pharmacies, is based on data reported in the Sri Lanka Pharmaceutical Audit (SLPA), conducted by IMS-Health Sri Lanka. Adjustments are made to these data to account for gaps in the survey coverage of SLPA.

Private dental practitioners

Estimates of spending at private dental practitioners

are based on the national accounts estimates of the Department of Census and Statistics and the National Oral Health Surveys. These are considered to be under-estimates, but data are currently lacking to improve the numbers.

Employer medical benefits

This expenditure is estimated using data from occasional sample surveys of large employers in the country. The survey data used distinguishes between employer direct financing of medical benefits for their employees and payments to insurance companies to provide medical insurance. The latter is deducted in order to arrive at the final estimates.

Private health insurance expenditure

This expenditure is based on regular IHP surveys conducted on the activities of commercial health insurance schemes. These provide data on aggregate expenditure, as well as their allocation to different types of healthcare goods and services.

Private practitioners and other miscellaneous items of household expenditure

Payments to private practitioners are estimated from a variety of data sources. These include occasional surveys of private doctors, including the Sri Lanka Private Clinic Survey 2000, and household surveys of out-of-pocket expenditure, including the Central Bank Consumer Finance Surveys 1996/97 and 2003/2004, and the Department of Census and Statistics Household Income and Expenditure Surveys. Various adjustments are made to these data in order to derive estimates that are consistent with all the available information.

Other items of household expenditure are estimated mainly from data of various national household surveys. Such items include household expenditure at indigenous medical practitioners, for laboratory and diagnostic services, and purchases of optical glasses and other medical durables. These data are adjusted during estimation for known biases in survey reporting.

9. Appendix:

SHA standard tables showing health expenditure in Sri Lanka, by financing source, provider and function for selected years

Table A1. Current expenditure on health by function of care and provider industry (Rs. million), 1990

Health care by function	ICHA-HC code	Health care provider industry																						
		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	
In-patient care																								
Curative and rehabilitative care	HC.1.1;2.1	2,478	7	179	179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.1.3;2.3	625	2	2,387	2,295	44	48	-	-	-	-	-	-	-	-	0	0	-	-	-	-	12	2	
Out-patient care																								
Out-patient curative and rehabilitative care	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.2	44	0	44	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care																								
Home care																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care																								
Ancillary services to health care	HC.4	102	0	415	-	-	378	-	-	37	-	-	-	-	-	19	19	-	-	-	-	-	-	50
Medical goods dispensed to out-patients	HC.5	188	0	31	-	-	-	-	-	31	2,272	1,676	597	-	-	-	-	-	-	-	-	6	2	
Pharmaceut. and other medical non-durables	HC.5.1	188	0	31	-	-	-	-	-	31	1,851	1,676	175	-	-	-	-	-	-	-	-	6	-	
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	421	-	421	-	-	-	-	-	-	-	-	-	2	
Total expenditure on personal health care		3,393	10	3,011	2,474	44	48	378	-	68	2,272	1,676	597	-	19	19	-	-	-	-	-	17	59	
Prevention and public health services	HC.6	6	0	282	-	-	282	-	-	-	-	-	-	610	-	-	-	-	-	-	-	93	81	
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	520	512	-	-	8	-	-	1	-	
Total current health expenditure		10,376	10	3,293	2,474	44	330	378	-	68	2,272	1,676	597	610	531	531	-	-	8	-	111	141		

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A2. Current expenditure on health by function of care and provider industry (Rs. million), 1995

Health care by function	ICHA-HC code	Health care provider industry																						
		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	
In-patient care																								
Curative and rehabilitative care	HC.1.1;2.1	5,251	14	458	458																			18
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.1.3;2.3	1,158	3	4,421	4,268	88	65																	6
Out-patient care																								
Out-patient curative and rehabilitative care	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.2	75	0	88		88																		-
Out-patient dental care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care																								
Ancillary services to health care	HC.4	244	0	931			836			95														
Medical goods dispensed to out-patients	HC.5	1,010	1	48						48	4,672	3,551	1,122											1
Pharmaceut. and other medical non-durables	HC.5.1	1,010	1	48						48	3,828	3,551	278											1
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	844	-	844											-
Total expenditure on personal health care		7,663	18	5,859	4,727	88	65	836	143	4,672	3,551	1,122	768	712	671	40	40	37	25	193	4	234	90	
Prevention and public health services	HC.6	38	0	524		524																		62
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	712	671	40	40	1						3
Total current health expenditure		7,701	18	6,383	4,727	88	588	836	143	4,672	3,551	1,122	768	712	671	40	40	37	25	193	4	234	90	

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A3. Current expenditure on health by function of care and provider industry (Rs. million), 2000

Health care by function	ICHA-HC code	Health care provider industry																						
		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	
In-patient care																								
Curative and rehabilitative care	HC.1.1;2.1	11,360	21	1,153	1,153	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	-
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.1.3;2.3	2,784	5	7,585	7,585	107	107	-	-	-	-	-	-	-	0	-	-	-	-	-	-	88	6	
Out-patient care																								
Out-patient curative and rehabilitative care	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.2	199	0	241	241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	
Out-patient dental care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	11	-	
All other specialised health care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37	-	
All other out-patient care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	8	
Home care																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ancillary services to health care																								
Ancillary services to health care	HC.4	636	0	1,613	1,613	-	-	1,374	-	239	-	-	-	-	-	-	-	-	-	-	-	0	0	
Medical goods dispensed to out-patients	HC.5	2,034	2	211	211	-	-	-	-	211	9,340	6,728	2,613	-	-	-	-	-	-	-	-	30	-	
Pharmaceut. and other medical non-durables	HC.5.1	2,034	2	211	211	-	-	-	-	211	7,072	6,728	345	-	-	-	-	-	-	-	-	29	-	
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	2,268	-	2,268	-	-	-	-	-	-	-	-	1	-	
Total expenditure on personal health care		16,815	29	10,562	8,389	241	107	1,374	451	9,340	6,728	2,613	0	1,272	1,685	1,660	1,660	24	24	121	42	389	51	
Prevention and public health services	HC.6	2	0	690	-	689	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	245	9	
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	1,685	1,660	-	24	-	-	22	-	-	
Total current health expenditure		16,816	29	11,252	8,389	241	797	1,374	451	9,340	6,728	2,613	1,273	1,685	1,660	1,660	24	24	389	51	389	51	51	

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A4. Current expenditure on health by function of care and provider industry (Rs. million), 2004

Health care by function	ICHA-HC code	Health care provider industry																						
		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	
In-patient care																								
Curative and rehabilitative care	HC.1.1;2.1	21,981	37	2,796	2,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.1.3;2.3	5,013	9	11,076	10,436	467	174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Out-patient care																								
Out-patient curative and rehabilitative care	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.2	449	0	467	-	467	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care																								
Medical goods dispensed to out-patients	HC.4	1,303	0	3,062	-	-	-	2,482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pharmaceut. and other medical non-durables	HC.5	2,768	3	125	-	-	-	-	-	-	-	18,004	12,505	5,499	-	-	-	-	-	-	-	-	-	-
Therap. appliances and other med. durables	HC.5.1	2,768	3	125	-	-	-	-	-	-	-	12,904	12,505	399	-	-	-	-	-	-	-	-	-	-
	HC.5.2	-	-	-	-	-	-	-	-	-	-	5,100	-	5,100	-	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care		31,066	50	17,060	13,232	467	174	2,482	-	705	18,004	12,505	5,499	0	-	-	-	-	-	-	-	258	261	
Prevention and public health services	HC.6	2	0	1,658	-	1,658	-	-	-	0	-	-	-	2,099	13	-	-	-	-	-	-	478	147	
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	4,069	-	-	351	-	-	-	33	-	
Total current health expenditure		31,068	50	18,718	13,232	467	1,832	2,482	-	705	18,004	12,505	5,499	2,099	4,083	-	-	351	-	-	-	770	408	

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A5. Current expenditure on health by function of care and provider industry (Rs. million), 2005

Health care by function	ICHA-HC code	Health care provider industry																						
		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	
In-patient care																								
Curative and rehabilitative care	HC.1.1;2.1	28,471	53	3,385	3,385	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
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																								
Out-patient curative and rehabilitative care	HC.1.3;2.3	6,617	13	11,942	538	194	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	196	2
Basic medical and diagnostic services	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	449	1	538	538	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	24	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81	-
Home care																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	7	35
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care																								
Medical goods dispensed to out-patients	HC.5	1,778	0	4,044	-	3,343	-	-	-	702	-	-	-	-	-	-	-	-	-	-	-	-	-	246
Pharmaceut. and other medical non-durables	HC.5.1	2,911	5	548	548	-	-	-	-	548	-	18,876	13,839	5,037	-	-	-	-	-	-	-	-	91	7
Therap. appliances and other med. durables	HC.5.2	2,911	5	548	548	-	-	-	-	548	-	14,314	13,839	475	-	-	-	-	-	-	-	-	90	7
		-	-	-	-	-	-	-	-	-	-	4,562	4,562	-	-	-	-	-	-	-	-	-	1	-
Total expenditure on personal health care		39,776	70	19,919	14,595	538	194	3,343	-	1,250	-	18,876	13,839	5,037	0	-	-	-	-	-	-	-	293	319
Prevention and public health services	HC.6	4	0	1,864	-	1,864	-	-	-	0	-	-	-	-	2,207	12	-	-	-	-	-	-	543	151
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,312	2,028	-	284	-	-	-	38	-
Total current health expenditure		39,780	70	21,783	14,595	538	2,058	3,343	-	1,250	-	18,876	13,839	5,037	2,208	2,324	2,039	-	284	-	-	874	470	

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A6. Current expenditure on health by function of care and provider industry (Rs. million), 2006

Health care by function	ICHA-HC code	Health care provider industry																						
		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	
In-patient care																								
Curative and rehabilitative care	HC.1.1;2.1	33,516	64	4,036	4,036	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	10
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care																								
Out-patient curative and rehabilitative care	HC.1.3;2.3	8,536	21	13,296	12,514	637	145	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	5
Basic medical and diagnostic services	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	553	1	637	-	637	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care																								
Curative and rehabilitative care	HC.1.4;2.4	-	18	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	79
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care																								
Medical goods dispensed to out-patients	HC.5	2,616	0	5,758	-	-	4,921	-	-	-	837	-	-	-	-	-	-	-	-	-	-	-	-	-
Pharmaceut. and other medical non-durables	HC.5.1	4,684	1	620	-	-	-	-	-	-	620	24,470	18,909	5,561	-	-	-	-	-	-	-	-	-	-
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	-	5,002	18,909	558	-	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care		49,351	105	23,709	16,550	637	145	4,921	-	1,457	24,470	18,909	5,561	0	-	-	-	-	-	-	-	326	97	
Prevention and public health services	HC.6	5	0	2,129	-	2,129	-	-	-	0	-	-	-	2,986	20	-	-	-	-	-	-	630	186	
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,571	2,374	-	197	-	-	51	-	
Total current health expenditure		49,356	105	25,839	16,550	637	2,274	4,921	-	1,457	24,470	18,909	5,561	2,986	2,394	2,591	2,394	197	-	-	1,007	283		

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A7. Current expenditure on health by function of care and provider industry (Rs. million), 2007

Health care by function	ICHA-HC code	Health care provider industry																						
		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	
In-patient care																								
Curative and rehabilitative care	HC.1.1;2.1	39,456	76	4,595	4,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care																								
Out-patient care																								
Out-patient curative and rehabilitative care	HC.1.3;2.3	10,173	24	15,106	14,143	780	183	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	232	5
Basic medical and diagnostic services	HC.1.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	669	1	780	-	780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	28	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96	-
Home care																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care																								
Medical goods dispensed to out-patients	HC.5	4,277	1	754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pharmaceut. and other medical non-durables	HC.5.1	4,277	1	754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care		56,945	164	27,907	18,739	780	183	6,499	-	1,707	25,665	19,687	5,979	0	-	-	-	-	-	-	-	254	130	
Prevention and public health services	HC.6	6	0	2,666	-	-	2,666	-	-	0	-	-	-	3,369	24	-	-	-	-	-	-	883	102	
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	2,730	-	105	-	-	-	-	47	-	
Total current health expenditure		56,951	164	30,573	18,739	780	2,848	6,499	-	1,707	25,665	19,687	5,979	3,369	2,755	-	105	-	-	-	1,184	232		

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A8. Current expenditure on health by function of care and provider industry (Rs. million), 2008

Health care by function	ICHA-HC code	Health care provider industry																	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	
In-patient care																									
Curative and rehabilitative care	HC.1.1;2.1	44,107	92	5,177	5,176	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	19
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.1.3;2.3	11,726	29	19,095	17,902	1,001	192	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	27
Out-patient care																									
Out-patient curative and rehabilitative care	HC.1.3.1	-	-	-	5,176	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.2	752	2	1,001	-	1,001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
Out-patient dental care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care																									
Curative and rehabilitative care	HC.1.4;2.4	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care																									
Ancillary services to health care	HC.4	3,257	1	8,399	-	-	-	-	-	-	7,326	-	1,073	-	-	-	-	-	-	-	-	-	-	-	-
Medical goods dispensed to out-patients	HC.5	4,894	2	796	-	-	4	-	-	-	792	22,440	7,364	-	-	-	-	-	-	-	-	-	-	-	-
Pharmaceut. and other medical non-durables	HC.5.1	4,894	2	792	-	-	-	-	-	-	792	22,440	866	-	-	-	-	-	-	-	-	-	-	-	-
Therap. appliances and other med. durables	HC.5.2	-	-	4	-	-	4	-	-	-	-	-	6,518	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care		63,985	184	33,467	23,078	1,001	196	7,326	-	1,865	29,824	22,440	7,364	-	1	-	-	-	-	-	-	-	-	-	79
Prevention and public health services	HC.6	7	0	2,902	-	2,902	-	-	0	-	-	-	-	-	3,761	29	-	-	-	-	-	-	-	-	502
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	2	3,573	3,074	-	499	-	-	-	-	-	-
Total current health expenditure		63,991	184	36,369	23,078	1,001	3,098	7,326	-	1,865	29,824	22,440	7,364	-	3,764	3,601	3,103	-	499	-	-	-	-	-	581

Notes

1. Zero values represent decimal points.

2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A9. Current expenditure on health by provider industry and source of funding (Rs. million), 1990

Health care goods and services by provider industry	ICHA-HP code	Total current health expenditure	Source of funding												
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9	HF.3	
			General Government	General government (excl. social security)	Social security funds	Private Sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world	
Hospitals	HP.1	3,399	2,914	2,914	0	485	81	71	10	403	-	-	-	-	
Nursing and residential care facilities	HP.2	10	10	-	-	-	-	-	-	-	-	-	-	-	
Providers of ambulatory health care	HP.3	3,293	360	-	2,933	361	357	4	4	2,572	-	-	-	-	
Offices of physicians	HP.3.1	2,474	-	-	2,474	326	322	4	4	2,147	-	-	-	-	
Offices of dentists	HP.3.2	44	-	-	44	-	-	-	-	44	-	-	-	-	
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Out-patient care centres	HP.3.4	330	330	-	-	-	-	-	-	-	-	-	-	-	
Medical and diagnostic laboratories	HP.3.5	378	-	-	378	35	35	-	-	343	-	-	-	-	
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other providers of ambulatory health care	HP.3.9	68	31	-	37	-	-	-	-	37	-	-	-	-	
Retail sale and other providers of medical goods	HP.4	2,272	0	0	2,272	52	52	0	0	2,220	-	-	-	-	
Dispensing chemists	HP.4.1	1,676	0	0	1,676	52	52	0	0	1,624	-	-	-	-	
All other sales of medical goods	HP.4.2-4.9	597	-	-	597	0	0	0	0	597	-	-	-	-	
Provision and administration of public health programmes	HP.5	610	610	-	-	-	-	-	-	-	-	-	-	-	
General health administration and insurance	HP.6	539	528	-	11	8	-	8	3	3	-	-	-	-	
Government (excluding social insurance)	HP.6.1	531	528	-	3	-	-	-	3	-	-	-	-	-	
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other (private) insurance	HP.6.4	8	-	-	8	8	-	8	-	-	-	-	-	-	
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other industries (rest of the economy)	HP.7	111	2	-	109	-	-	-	-	109	-	-	-	-	
Occupational health care	HP.7.1	0	0	-	-	-	-	-	-	-	-	-	-	-	
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
All other secondary producers	HP.7.9	111	2	-	109	-	-	-	-	109	-	-	-	-	
Rest of the world	HP.9	141	8	-	-	-	-	-	-	-	-	-	-	132	
Total current health expenditure		10,376	4,433	0	5,810	503	480	23	5,198	109	-	-	-	132	

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A10. Current expenditure on health by provider industry and source of funding (Rs. million), 1995

Health care goods and services by provider industry	ICHA-HP code	Total current health expenditure	Source of funding													HF.3
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9	HF.3		
			General Government	6,500	6,493	7	1,202	283	200	83	914	-	-	-	4	Rest of the world
Hospitals	HP.1	7,701														
Nursing and residential care facilities	HP.2	18		18												
Providers of ambulatory health care	HP.3	6,383		637		5,746	666	633	33	5,080						
Offices of physicians	HP.3.1	4,727				4,727	542	509	33	4,185						
Offices of dentists	HP.3.2	88				88				88						
Offices of other health practitioners	HP.3.3	-				-				-						
Out-patient care centres	HP.3.4	588		588		-				-						
Medical and diagnostic laboratories	HP.3.5	836				836	124	124		712						
Providers of home health care services	HP.3.6	-				-				-						
Other providers of ambulatory health care	HP.3.9	143		48		95				95						
Retail sale and other providers of medical goods	HP.4	4,672	3	-	3	4,670	190	187	3	4,480						
Dispensing chemists	HP.4.1	3,551	3	-	3	3,548	190	187	3	3,358						
All other sales of medical goods	HP.4.2-4.9	1,122	-	-	-	1,122	0	-	0	1,122						
Provision and administration of public health programmes	HP.5	768	768	768		-				-						
General health administration and insurance	HP.6	712	666	666		45	40		40	5						
Government (excluding social insurance)	HP.6.1	671	666	666		5				5						
Social security funds	HP.6.2	-				-				-						
Other social insurance	HP.6.3	-				-				-						
Other (private) insurance	HP.6.4	40				40	40		40							
All other providers of health administration	HP.6.9	-				-				-						
Other industries (rest of the economy)	HP.7	234	8	8		227				227			227			
Occupational health care	HP.7.1	1	1	1		-				-						
Private households	HP.7.2	-				-				-						
All other secondary producers	HP.7.9	233	7	7		227				227			227			
Rest of the world	HP.9	90	27	27		-				-						63
Total current health expenditure		20,579	8,626	8,617	10	11,890	1,179	1,020	160	10,480	227	-	4	63		

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A11. Current expenditure on health by provider industry and source of funding (Rs. million), 2000

Health care goods and services by provider industry	ICHA-HP code	Total current health expenditure	Source of funding													HF3
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9			
			General Government	General government (excl. social security)	Social security funds	Private Sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world		
Hospitals	HP.1	16,816	13,702	13,645	57	3,114	861	437	424	2,250	-	-	4	-	-	-
Nursing and residential care facilities	HP.2	29	29	-	-	-	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	11,252	1,008	-	10,244	1,432	1,260	171	8,812	-	-	-	-	-	-	-
Offices of physicians	HP.3.1	8,389	-	-	8,389	1,138	967	171	7,251	-	-	-	-	-	-	-
Offices of dentists	HP.3.2	241	-	-	241	-	-	-	241	-	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	797	796	-	1	-	-	-	1	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	1,374	-	-	1,374	294	294	-	1,080	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	451	212	-	239	-	-	-	239	-	-	-	-	-	-	-
Retail sale and other providers of medical goods	HP.4	9,340	1	-	9,340	496	490	6	8,843	-	-	-	-	-	-	-
Dispensing chemists	HP.4.1	6,728	1	-	6,727	446	440	6	6,281	-	-	-	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	2,613	-	-	2,613	50	50	0	2,563	-	-	-	-	-	-	-
Provision and administration of public health programmes	HP.5	1,273	1,273	-	-	-	-	-	-	-	-	-	-	-	-	-
General health administration and insurance	HP.6	1,655	1,655	-	29	50	26	24	(21)	-	-	-	-	-	-	-
Government (excluding social insurance)	HP.6.1	1,655	1,655	-	5	-	-	-	5	-	-	-	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	24	-	-	24	50	26	24	(26)	-	-	-	-	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	389	69	-	319	-	-	-	-	319	-	-	-	-	-	-
Occupational health care	HP.7.1	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	369	50	-	319	-	-	-	-	319	-	-	-	-	-	-
Rest of the world	HP.9	51	34	-	-	-	-	-	-	-	-	-	-	-	17	-
Total current health expenditure		40,834	17,770	17,712	58	23,047	2,839	2,213	626	19,884	319	-	4	17	-	17

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A12. Current expenditure on health by provider industry and source of funding (Rs. million), 2004

Health care goods and services by provider industry	ICHA-HP code	Total current health expenditure	Source of funding													HF.3
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9			
			General Government	General government (excl. social security)	Social security funds	Private Sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world		
Hospitals	HP.1	31,068	23,791	23,705	86	7,277	1,427	667	760	5,732	-	-	-	119	-	
Nursing and residential care facilities	HP.2	50	50	-	-	-	-	-	-	-	-	-	-	-	-	
Providers of ambulatory health care	HP.3	18,718	2,006	2,006	-	16,712	2,094	1,788	306	14,618	-	-	-	-	-	
Offices of physicians	HP.3.1	13,232	50	50	-	13,182	1,670	1,363	306	11,513	-	-	-	-	-	
Offices of dentists	HP.3.2	467	-	-	-	467	-	-	-	467	-	-	-	-	-	
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Out-patient care centres	HP.3.4	1,832	1,831	1,831	-	1	-	-	-	1	-	-	-	-	-	
Medical and diagnostic laboratories	HP.3.5	2,482	-	-	-	2,482	425	425	-	2,058	-	-	-	-	-	
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other providers of ambulatory health care	HP.3.9	705	125	125	-	580	-	-	-	580	-	-	-	-	-	
Retail sale and other providers of medical goods	HP.4	18,004	1	-	1	18,003	696	685	11	17,307	-	-	-	-	-	
Dispensing chemists	HP.4.1	12,505	1	-	1	12,504	648	637	11	11,856	-	-	-	-	-	
All other sales of medical goods	HP.4.2-4.9	5,499	-	-	-	5,499	48	48	0	5,450	-	-	-	-	-	
Provision and administration of public health programmes	HP.5	2,099	2,099	2,099	-	-	-	-	-	-	-	-	-	-	-	
General health administration and insurance	HP.6	4,083	3,713	3,713	-	369	393	42	351	(24)	-	-	-	-	-	
Government (excluding social insurance)	HP.6.1	3,731	3,713	3,713	-	18	-	-	-	18	-	-	-	-	-	
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other (private) insurance	HP.6.4	351	-	-	-	351	393	42	351	(42)	-	-	-	-	-	
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other industries (rest of the economy)	HP.7	770	132	132	-	633	-	-	-	-	633	-	-	-	5	
Occupational health care	HP.7.1	29	29	29	-	-	-	-	-	-	-	-	-	-	-	
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
All other secondary producers	HP.7.9	741	103	103	-	633	-	-	-	-	633	-	-	-	5	
Rest of the world	HP.9	408	196	196	-	-	-	-	-	-	-	-	-	-	211	
Total current health expenditure		75,199	31,988	31,901	87	42,995	4,610	3,182	1,428	37,632	633	-	119	-	216	

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP, Sri Lanka Health Accounts Database.

Table A13. Current expenditure on health by provider industry and source of funding (Rs. million), 2005

	ICHA-HP code	Total current health expenditure	Source of funding													HF:3	
			HF:1	HF:1.1	HF:1.2	HF:2	HF:2.1 + HF:2.2	HF:2.1	HF:2.2	HF:2.3	HF:2.4	HF:2.5	HF:2.9				
			General Government	30,507	74	9,198	1,886	754	1,132	7,193	-	-	-	119	-	-	Rest of the world
			Private Sector	-	-	-	-	-	-	-	-	-	-	-	-	-	Provider Own Resources
			Social security funds	-	-	-	-	-	-	-	-	-	-	-	-	-	Corporations (other than health insurance)
			Social security (excl. general government)	-	-	-	-	-	-	-	-	-	-	-	-	-	Non-profit organisations (other than social ins.)
			Private insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	Private household out-of-pocket payments
			Other private insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	Other private insurance
			Private social insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	Private social insurance
			Private insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	Private insurance
			General Government	30,582	70	21,783	14,595	538	2,057	3,343	1,250	18,876	13,839	5,037	2,208	2,324	2,039
			Hospitals	30,582	70	21,783	14,595	538	2,057	3,343	1,250	18,876	13,839	5,037	2,208	2,324	2,039
			Nursing and residential care facilities	70	70	70	70	70	70	70	70	70	70	70	70	70	70
			Providers of ambulatory health care	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659	2,659
			Offices of physicians	54	54	54	54	54	54	54	54	54	54	54	54	54	54
			Offices of dentists	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Offices of other health practitioners	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Out-patient care centres	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057	2,057
			Medical and diagnostic laboratories	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Providers of home health care services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Other providers of ambulatory health care	548	548	548	548	548	548	548	548	548	548	548	548	548	548
			Retail sale and other providers of medical goods	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			Dispensing chemists	1	1	1	1	1	1	1	1	1	1	1	1	1	1
			All other sales of medical goods	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Provision and administration of public health programmes	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208	2,208
			General health administration and insurance	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021
			Government (excluding social insurance)	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021
			Social security funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Other social insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Other (private) insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			All other providers of health administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Other industries (rest of the economy)	152	152	152	152	152	152	152	152	152	152	152	152	152	152
			Occupational health care	38	38	38	38	38	38	38	38	38	38	38	38	38	38
			Private households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			All other secondary producers	114	114	114	114	114	114	114	114	114	114	114	114	114	114
			Rest of the world	31	31	31	31	31	31	31	31	31	31	31	31	31	31
			Total current health expenditure	37,723	37,723	37,723	37,723	37,723	37,723	37,723	37,723	37,723	37,723	37,723	37,723	37,723	37,723

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A14. Current expenditure on health by provider industry and source of funding (Rs. million), 2006

	ICHA-HP code	Total current health expenditure	Source of funding													HF.3				
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9							
Health care goods and services by provider industry			General Government				Private Sector													Rest of the world
Hospitals	HP.1	49,356	39,154	39,124	30	10,202	2,557	899	1,659	7,639	-	-	-	6	-	-	-	-	18	
Nursing and residential care facilities	HP.2	105	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Providers of ambulatory health care	HP.3	25,839	2,957	2,957	-	22,882	2,877	2,208	668	20,005	-	-	-	-	-	-	-	-	-	
Offices of physicians	HP.3.1	16,550	64	64	-	16,486	2,286	1,617	668	14,200	-	-	-	-	-	-	-	-	-	
Offices of dentists	HP.3.2	637	-	-	-	637	-	-	-	637	-	-	-	-	-	-	-	-	-	
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Out-patient care centres	HP.3.4	2,274	2,273	2,273	-	1	-	-	-	1	-	-	-	-	-	-	-	-	-	
Medical and diagnostic laboratories	HP.3.5	4,921	-	-	-	4,921	591	-	-	4,330	-	-	-	-	-	-	-	-	-	
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other providers of ambulatory health care	HP.3.9	1,457	620	620	-	837	-	-	-	837	-	-	-	-	-	-	-	-	-	
Retail sale and other providers of medical goods	HP.4	24,470	1	-	1	24,469	953	929	24	23,516	-	-	-	-	-	-	-	-	-	
Dispensing chemists	HP.4.1	18,909	1	-	1	18,908	910	887	24	17,998	-	-	-	-	-	-	-	-	-	
All other sales of medical goods	HP.4.2-4.9	5,561	-	-	-	5,561	43	43	0	5,518	-	-	-	-	-	-	-	-	-	
Provision and administration of public health programmes	HP.5	2,986	2,986	2,986	-	0	-	-	-	0	-	-	-	-	-	-	-	-	-	
General health administration and insurance	HP.6	2,591	2,367	2,367	-	224	405	208	197	181	-	-	-	-	-	-	-	-	-	
Government (excluding social insurance)	HP.6.1	2,394	2,367	2,367	-	27	-	-	-	27	-	-	-	-	-	-	-	-	-	
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other (private) insurance	HP.6.4	197	-	-	-	197	405	208	197	(208)	-	-	-	-	-	-	-	-	-	
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other industries (rest of the economy)	HP.7	1,007	168	168	-	790	-	-	-	-	790	-	-	-	-	-	-	-	50	
Occupational health care	HP.7.1	59	53	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
All other secondary producers	HP.7.9	948	114	114	-	790	-	-	-	-	790	-	-	-	-	-	-	-	44	
Rest of the world	HP.9	283	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	268	
Total current health expenditure		106,637	47,734	47,704	30	58,566	6,792	4,244	2,548	50,979	790	-	-	6	-	-	-	-	337	

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A15. Current expenditure on health by provider industry and source of funding (Rs. million), 2007

	ICHA-HP code	Total current health expenditure	Source of funding											HF3
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9	
Health care goods and services by provider industry			General Government	General government (excl. social security)	Social security funds	Private Sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world
Hospitals	HP.1	56,951	44,985	44,940	45	11,966	3,271	1,112	2,159	8,586	-	-	110	-
Nursing and residential care facilities	HP.2	164	102	102	-	-	-	-	-	-	-	-	-	62
Providers of ambulatory health care	HP.3	30,573	3,601	3,601	-	26,972	3,606	2,736	870	23,366	-	-	-	-
Offices of physicians	HP.3.1	18,739	-	-	-	18,739	2,869	1,999	870	15,870	-	-	-	-
Offices of dentists	HP.3.2	780	-	-	-	780	-	-	-	780	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	2,848	2,847	2,847	-	1	-	-	-	1	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	6,499	-	-	-	6,499	737	737	-	5,762	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	1,707	754	754	-	953	-	-	-	953	-	-	-	-
Retail sale and other providers of medical goods	HP.4	25,665	1	-	1	25,664	1,276	1,245	31	24,388	-	-	-	-
Dispensing chemists	HP.4.1	19,687	1	-	1	19,686	1,137	1,106	31	18,549	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	5,979	-	-	-	5,979	140	139	0	5,839	-	-	-	-
Provision and administration of public health programmes	HP.5	3,369	3,369	3,369	-	0	-	-	-	0	-	-	-	-
General health administration and insurance	HP.6	2,755	2,631	2,631	-	124	544	439	105	(419)	-	-	-	-
Government (excluding social insurance)	HP.6.1	2,631	2,631	2,631	-	19	-	-	-	19	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	105	-	-	-	105	544	439	105	(439)	-	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	1,184	56	56	-	843	-	-	-	-	843	-	-	285
Occupational health care	HP.7.1	37	21	21	-	-	-	-	-	-	-	-	-	15
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	1,147	34	34	-	843	-	-	-	-	843	-	-	270
Rest of the world	HP.9	232	14	14	-	-	-	-	-	-	-	-	-	218
Total current health expenditure		120,894	54,759	54,713	46	65,570	8,697	5,632	3,165	55,920	843	-	110	565

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A16. Current expenditure on health by provider industry and source of funding (Rs. million), 2008

Health care goods and services by provider industry	ICHA-HP code	Total current health expenditure	Source of funding												
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9	HF.3	
			General Government	General government (excl. social security)	Social security funds	Private Sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Provider Own Resources	Rest of the world	
Hospitals	HP.1	63,991	50,547	50,496	51	13,444	3,907	1,417	2,490	9,532	-	-	6	-	
Nursing and residential care facilities	HP.2	184	123	-	-	-	-	-	-	-	-	-	-	60	
Providers of ambulatory health care	HP.3	36,369	3,755	3,755	-	32,480	4,492	3,489	1,003	27,988	-	-	-	133	
Offices of physicians	HP.3.1	23,078	-	-	-	23,078	3,537	2,534	1,003	19,541	-	-	-	-	
Offices of dentists	HP.3.2	1,001	-	-	-	1,001	-	-	-	1,001	-	-	-	-	
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Out-patient care centres	HP.3.4	3,098	2,963	2,963	-	1	-	-	-	1	-	-	-	133	
Medical and diagnostic laboratories	HP.3.5	7,326	-	-	-	7,326	955	955	-	6,371	-	-	-	-	
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other providers of ambulatory health care	HP.3.9	1,865	792	792	-	1,073	-	-	-	1,073	-	-	-	-	
Retail sale and other providers of medical goods	HP.4	29,824	1	-	1	29,823	1,639	1,603	36	28,185	-	-	-	-	
Dispensing chemists	HP.4.1	22,440	1	-	1	22,439	1,468	1,433	35	20,971	-	-	-	-	
All other sales of medical goods	HP.4.2-4.9	7,384	-	-	-	7,384	170	170	0	7,214	-	-	-	-	
Provision and administration of public health programmes	HP.5	3,764	3,764	3,764	-	0	-	-	-	0	-	-	-	-	
General health administration and insurance	HP.6	3,601	3,084	3,084	-	517	606	108	499	(89)	-	-	-	-	
Government (excluding social insurance)	HP.6.1	3,103	3,084	3,084	-	19	-	-	-	19	-	-	-	-	
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other (private) insurance	HP.6.4	499	-	-	-	499	606	108	499	(108)	-	-	-	-	
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other industries (rest of the economy)	HP.7	1,110	68	68	-	900	-	-	-	-	-	-	-	142	
Occupational health care	HP.7.1	40	28	28	-	-	-	-	-	-	-	-	-	12	
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
All other secondary producers	HP.7.9	1,070	41	41	-	900	-	-	-	-	-	-	-	130	
Rest of the world	HP.9	581	27	27	-	-	-	-	-	-	-	-	-	554	
Total current health expenditure		139,426	61,371	61,319	52	77,165	10,644	6,617	4,027	65,616	900	-	6	890	

Notes

- 1. Zero values represent decimal points.
- 2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A17: Current expenditure on health by function of care and source of funding (Rs.million), 1990

	ICHA-HC CODE	Total current health expenditure	Source of funding										HF.3				
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + 2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5		HF.2.9			
Current expenditure on health care																	
Personal health care services	HC.1-HC.3	5,698	2,766	2,766	0	2,933	408	393	14	2,513	12	-	-	-	-	-	-
In-patient services		2,670	2,240	2,240	0	429	56	43	13	373	-	-	-	-	-	-	-
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient services		3,028	525	525	-	2,503	352	351	1	2,140	12	-	-	-	-	-	-
Home care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care	HC.4	586	40	40	0	496	35	35	-	462	-	-	-	-	-	-	50
Medical goods dispensed to out-patients	HC.5	2,499	220	220	0	2,277	52	52	0	2,220	5	-	-	-	-	-	2
Pharmaceuticals and other medical non-durables	HC.5.1	2,075	220	220	0	1,856	52	52	0	1,799	5	-	-	-	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	423	-	-	-	421	0	-	0	421	-	-	-	-	-	-	2
Personal health care services and goods	HC.1 - HC.5	8,782	3,026	3,025	0	5,706	495	480	15	5,195	16	-	-	-	-	-	51
Prevention and public health services	HC.6	1,072	898	898	-	93	-	-	-	-	93	-	-	-	-	-	81
Health administration and health insurance	HC.7	521	510	510	-	11	8	-	8	3	-	-	-	-	-	-	-
Total current health expenditure		10,376	4,434	4,433	0	5,810	503	480	23	5,198	109	-	-	-	-	-	132

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A19: Current expenditure on health by function of care and source of funding (Rs.million), 2000

	ICHA-HC CODE	Total current health expenditure	Source of funding										HF.3									
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + 2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5		HF.2.9								
Current expenditure on health care																						
Personal health care services	HC.1-HC.3	23,042	11,751	11,694	57	11,282	1,999	1,403	595	9,189	91	-	-	4	8							
In-patient services		12,562	9,711	9,654	57	2,851	951	378	573	1,898	-	-	-	2	-							
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-							
Out-patient services		10,469	2,040	2,040	-	8,429	1,048	1,025	22	7,291	88	-	-	2	-							
Home care services		11	0	0	-	3	-	-	-	-	3	-	-	-	8							
Ancillary services to health care	HC.4	2,249	83	83	-	2,166	294	294	-	1,872	-	-	-	-	0							
Medical goods dispensed to out-patients	HC.5	11,618	2,278	2,277	1	9,340	496	490	6	8,843	0	-	-	-	-							
Pharmaceuticals and other medical non-durables	HC.5.1	9,349	2,277	2,277	1	7,072	446	440	6	6,625	-	-	-	-	-							
Therapeutic appliances and other medical durables	HC.5.2	2,269	1	1	-	2,268	50	50	0	2,218	0	-	-	-	-							
Personal health care services and goods	HC.1 - HC.5	36,909	14,112	14,054	58	22,788	2,789	2,187	601	19,905	91	-	-	4	8							
Prevention and public health services	HC.6	2,218	1,980	1,980	-	229	-	-	-	1	229	-	-	-	9							
Health administration and health insurance	HC.7	1,707	1,678	1,678	-	29	50	26	24	(21)	-	-	-	-	-							
Total current health expenditure		40,834	17,770	17,712	58	23,047	2,839	2,213	626	19,884	319	-	-	4	17							

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A20: Current expenditure on health by function of care and source of funding (Rs.million), 2004

	ICHA-HC CODE	Total current health expenditure	Source of funding										HF.3				
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + 2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5		HF.2.9			
Current expenditure on health care																	
Personal health care services	HC.1-HC.3	41,318	21,323	21,236	86	19,967	3,096	2,030	1,066	16,572	180	-	-	119	28		
In-patient services		25,010	17,337	17,250	86	7,673	1,628	602	1,026	5,943	-	-	-	102	-		
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Out-patient services		16,274	3,986	3,986	-	12,288	1,468	1,428	40	10,629	174	-	-	17	-		
Home care services		34	0	0	-	6	-	-	-	-	6	-	-	-	28		
Ancillary services to health care	HC.4	4,395	164	164	-	4,201	425	425	-	3,777	-	-	-	-	30		
Medical goods dispensed to out-patients	HC.5	20,986	2,976	2,975	1	18,003	696	685	11	17,307	0	-	-	-	7		
Pharmaceuticals and other medical non-durables	HC.5.1	15,886	2,975	2,975	1	12,903	648	637	11	12,256	-	-	-	-	7		
Therapeutic appliances and other medical durables	HC.5.2	5,100	0	0	-	5,100	48	48	0	5,051	0	-	-	-	-		
Personal health care services and goods	HC.1 - HC.5	66,699	24,463	24,375	87	42,171	4,217	3,140	1,077	37,656	180	-	-	119	65		
Prevention and public health services	HC.6	4,398	3,793	3,793	-	454	-	-	-	1	453	-	-	-	152		
Health administration and health insurance	HC.7	4,102	3,733	3,733	-	369	393	42	351	(24)	-	-	-	-	-		
Total current health expenditure		75,199	31,988	31,901	87	42,995	4,610	3,182	1,428	37,632	633	-	-	119	216		

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A21 : Current expenditure on health by function of care and source of funding (Rs.million), 2005

	ICHA-HC CODE	Total current health expenditure	Source of funding											HF.3										
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + 2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.2.9											
Current expenditure on health care																								
Personal health care services	HC.1-HC.3	50,749	27,800	27,726	74	22,913	3,699	2,111	1,588	18,893	202	-	-	119	35									
In-patient services		31,938	22,812	22,798	74	9,126	2,245	716	1,529	6,778	-	-	-	103	-									
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Out-patient services		18,769	4,988	4,988	-	13,781	1,455	1,395	60	12,115	196	-	-	16	-									
Home care services		42	0	0	-	7	-	-	-	-	7	-	-	-	35									
Ancillary services to health care	HC.4	6,068	212	212	-	5,611	497	497	-	5,114	-	-	-	-	246									
Medical goods dispensed to out-patients	HC.5	22,437	3,555	3,554	1	18,875	808	792	16	18,067	0	-	-	-	7									
Pharmaceuticals and other medical non-durables	HC.5.1	17,874	3,554	3,553	1	14,313	761	745	16	13,552	-	-	-	-	7									
Therapeutic appliances and other medical durables	HC.5.2	4,563	0	0	-	4,563	47	47	0	4,515	0	-	-	-	-									
Personal health care services and goods	HC.1 - HC.5	79,254	31,567	31,492	75	47,399	5,005	3,400	1,605	42,073	203	-	-	119	288									
Prevention and public health services	HC.6	4,781	4,109	4,109	-	510	-	-	-	1	509	-	-	-	162									
Health administration and health insurance	HC.7	2,350	2,047	2,047	-	303	410	125	284	(106)	-	-	-	-	-									
Total current health expenditure		86,385	37,723	37,648	75	48,212	5,414	3,525	1,889	41,968	712	-	-	119	449									

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A22: Current expenditure on health by function of care and source of funding (Rs.million), 2006

	ICHA-HC CODE	Total current health expenditure	Source of funding										HF.3							
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + 2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5		HF.2.9						
Current expenditure on health care																				
Personal health care services	HC.1-HC.3	59,818	34,509	34,479	30	25,199	4,843	2,516	2,327	20,125	225	-	-	6	111					
In-patient services		37,626	28,482	28,452	30	9,144	3,092	852	2,240	6,049	-	-	-	3	-					
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Out-patient services		22,074	6,027	6,027	-	16,047	1,751	1,664	87	14,076	217	-	-	3	-					
Home care services		118	0	0	-	7	-	-	-	-	7	-	-	-	111					
Ancillary services to health care	HC.4	8,377	265	265	-	8,108	591	591	-	7,517	-	-	-	-	4					
Medical goods dispensed to out-patients	HC.5	29,863	5,393	5,392	1	24,469	953	929	24	23,516	0	-	-	-	-					
Pharmaceuticals and other medical non-durables	HC.5.1	24,859	5,393	5,392	1	19,466	910	887	24	18,556	-	-	-	-	-					
Therapeutic appliances and other medical durables	HC.5.2	5,003	0	0	-	5,003	43	43	0	4,960	0	-	-	-	-					
Personal health care services and goods	HC.1 - HC.5	98,058	40,167	40,137	30	57,776	6,387	4,036	2,351	51,159	225	-	-	6	115					
Prevention and public health services	HC.6	5,957	5,168	5,168	-	566	-	-	-	1	565	-	-	-	222					
Health administration and health insurance	HC.7	2,622	2,398	2,398	-	224	405	208	197	(181)	-	-	-	-	-					
Total current health expenditure		106,637	47,734	47,704	30	58,566	6,792	4,244	2,548	50,979	790	-	-	6	337					

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A23: Current expenditure on health by function of care and source of funding (Rs.million), 2007

	ICHA-HC CODE	Total current health expenditure	Source of funding										HF.3											
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + 2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5		HF.2.9										
Current expenditure on health care																								
Personal health care services	HC.1-HC.3	69,800	40,682	40,637	45	29,004	6,140	3,111	3,029	22,514	240	-	-	110	114									
In-patient services		44,138	33,470	33,425	45	10,668	3,978	1,063	2,915	6,597	-	-	-	92	-									
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Out-patient services		25,540	7,212	7,212	-	18,328	2,161	2,047	114	15,917	232	-	-	18	-									
Home care services		121	0	0	-	8	-	-	-	-	8	-	-	-	114									
Ancillary services to health care	HC.4	10,561	318	318	-	10,173	737	737	-	9,436	-	-	-	-	69									
Medical goods dispensed to out-patients	HC.5	30,706	5,041	5,040	1	25,665	1,276	1,245	31	24,388	0	-	-	-	-									
Pharmaceuticals and other medical non-durables	HC.5.1	25,400	5,040	5,039	1	20,360	1,137	1,106	31	19,224	-	-	-	-	-									
Therapeutic appliances and other medical durables	HC.5.2	5,305	1	1	-	5,305	140	139	0	5,164	0	-	-	-	-									
Personal health care services and goods	HC.1 - HC.5	111,066	46,041	45,996	46	64,842	8,153	5,093	3,060	56,338	240	-	-	110	183									
Prevention and public health services	HC.6	7,050	6,064	6,064	-	604	-	-	-	1	603	-	-	-	382									
Health administration and health insurance	HC.7	2,777	2,653	2,653	-	124	544	439	105	(419)	-	-	-	-	-									
Total current health expenditure		120,894	54,759	54,713	46	65,570	8,697	5,532	3,165	55,920	843	-	-	110	565									

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

Table A24: Current expenditure on health by function of care and source of funding (Rs.million), 2008

Current expenditure on health care	ICHA-HC CODE	Total current health expenditure	Source of funding										HF.3		
			HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + 2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5		HF.2.9	
			General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance scheme	Other private insurance scheme	Private household out-of-pocket payments	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)		Provider Own Resources	Rest of the world
Personal health care services	HC.1-HC.3	80,593	45,617	45,566	51	34,893	7,444	3,951	3,493	27,188	255	-	-	6	83
In-patient services		49,396	37,449	37,398	51	11,947	4,735	1,374	3,362	7,209	-	-	-	3	-
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient services		31,125	8,168	8,168	-	22,938	2,708	2,577	131	19,979	247	-	-	3	19
Home care services		73	0	0	-	8	-	-	-	-	8	-	-	-	64
Ancillary services to health care	HC.4	11,697	372	372	-	11,286	955	955	-	10,331	-	-	-	-	39
Medical goods dispensed to out-patients	HC.5	35,534	5,707	5,706	1	29,824	1,639	1,603	36	28,185	1	-	-	-	4
Pharmaceuticals and other medical non-durables	HC.5.1	29,011	5,706	5,705	1	23,305	1,468	1,433	35	21,837	-	-	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	6,524	1	1	-	6,519	170	170	0	6,348	1	-	-	-	4
Personal health care services and goods	HC.1 - HC.5	127,825	51,695	51,643	52	76,003	10,038	6,509	3,529	65,704	256	-	-	6	127
Prevention and public health services	HC.6	7,977	6,569	6,569	-	645	-	-	-	1	644	-	-	-	763
Health administration and health insurance	HC.7	3,624	3,107	3,107	-	517	606	108	499	(89)	-	-	-	-	-
Total current health expenditure		139,426	61,371	61,319	52	77,165	10,644	6,617	4,027	65,616	900	-	-	6	890

Notes

1. Zero values represent decimal points.
2. Hyphen represents a zero value.

Source: IHP Sri Lanka Health Accounts Database.

10. Glossary

All-island wide personal medical services	Expenditure for programmes providing personal medical services benefiting individuals employed in the armed forces, police or resident in prison institutions. These individuals are not regarded as part of the normal population in each province. Furthermore, it is not practical to make such disaggregation.
Capital formation	The sum of expenditure on fixed assets (e.g., new buildings and equipment with a useful life extending over a number of years).
Current Expenditure	Please refer Recurrent expenditure
Employer medical benefits	Health expenditure paid for/reimbursed directly by the employer to the employee.
Employees Trust Fund (ETF)	A form of social security for persons in paid employment, where the employer pays 3% of the gross salary to the fund on behalf of the employee, which can be withdrawn by the beneficiaries at retirement or prematurely for specific reasons, including some types of medical expense.
Gross domestic product	A statistic that refers to the total market value of goods and services produced within a given period, after deducting the cost of goods and services used up in the process of production, but before deducting allowances for consumption of fixed capital.
Implicit price deflator	A GDP price deflator that is calculated by dividing its nominal GDP component by the chain volume measure of real GDP.
Inflation	The increase in the price level of goods and services in the economy
Inpatient	Care for a patient who is formally admitted (or 'hospitalised') to an institution for treatment and/or care, and stays for a minimum of one night in the hospital or other institution providing in-patient care.
Medical goods dispensed to out-patients	This item comprises medical goods dispensed to outpatients and the services connects with dispensing, such as retail trade, fitting, maintaining, renting of medical goods and appliances. Services of public pharmacies, opticians, sanitary shops, and other specialized or non-specialised retail traders are included here. For the most part, this item consists of the retail sale of medicines by pharmacies.
Outpatient	A patient who is not an inpatient (not hospitalized), but instead is cared for elsewhere – as in a doctor's office, clinic, or day surgery centre. Outpatient care is also called ambulatory care.
Public health	Services that are aimed at protecting and promoting the health of the whole population or specified population subgroups, and/or preventing illness, injury and disability in the whole population or specified population subgroups. Public health services do not include treatment services. In the SLHA, public health services include: maternal and child health programmes, family planning, preventive health programmes, school health services and nutritional activities with a primary health purpose.
Real expenditure	Expenditure expressed in terms which have been adjusted for inflation. This enables comparisons to be made between expenditure in different years.
Recurrent expenditure	Expenditure incurred by organisations on a recurring basis, for the provision of health services, excluding capital expenditure, but including indirect expenditure.
System of health accounts (SHA)	A standardized framework for reporting and classifying health expenditure developed by the OECD and endorsed by WHO for the purposes of international reporting by countries.

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