

# Sri Lanka Health Accounts National Health Expenditure

1990-2012



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# **Sri Lanka Health Accounts: National Health Expenditure 1990–2012**

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**Institute for Health Policy  
Colombo, Sri Lanka**

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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 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 1990–2012* is the fourth printed revision of the SLHA estimates, updating the previous IHP publication (*National Health Expenditure Sri Lanka 1990–2008*). This update incorporates a number of improvements and enhancements compared with the earlier reports. The improvements include several changes in the underlying data sources and 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 revised 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.

Electronic version of this report as well as the previous reports and additional detailed data are available online at <http://www.ihp.lk>

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. 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 many who have made significant contributions towards this endeavour.

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) and Dr. Sarath Samarage (formerly Deputy Director-General Planning). We greatly appreciate the support of Dr. Y.D. Nihal Jayathilaka (Secretary, Ministry of Health), Dr. P.G. Mahipala (Director General Health Services, Ministry of Health), Dr. Kanthi Ariyaratne (Director, Private Health Sector Development, Ministry of Health), Mr. N.G. Dayaratne (Director General, Department of State Accounts, Ministry of Finance and Planning), Mr. Sumith Perera (Director, Department of State Accounts, Ministry of Finance and Planning), Ms. Rukmal Abayawickrema (Additional Director, Department of National Budget, Ministry of Finance and Planning), Mr. Gotabaya Rajapaksa (Secretary, Ministry of Defence and Urban Development), Major General W.P.P. Fernando (Military Liaison Officer for the Secretary of Ministry of Defence and Urban Development), Surgeon Rear Admiral N.E.L.W. Jayasekara (Director General Health Services for Commander of Navy), Brigadier Dr. K.P. Sumanapala (Director Army Medical Services for Commander of Army), Air Commodore D.M.S. Karunaratne (Director General Health Services for Commander of Air Force), Dr. Rohitha Fernando (Chief Medical Officer, Police Medical Services Division), Mr. R.A.A.K. Ranawaka (Secretary, Ministry of Local Government and Provincial Councils) and the staff of Management, Planning and Development Unit at the Ministry of Health, the chief secretaries and staff of Provincial Councils, the directors and staff of Provincial Departments of Health, Local Government Bodies, Chairman and staff of the Finance Commission, Chairman and staff of Insurance Board of Sri Lanka (IBSL), colleagues in the Department of Census and Statistics (DCS), Central Bank of Sri Lanka (CBSL), and other government agencies for facilitating the collection of data. A special note of appreciation is extended 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 also express our appreciation for the support and cooperation given by donor agencies and non-profit organisations.

Development and sustaining of the Sri Lanka health accounts efforts 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 DFAT Australia.

Special mention must be made of Mr. M. Balasubramaniam, Senior Fellow at IHP, who passed away during the preparation of the third publication of 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, Sanil de Alwis, Tharanga Fernando and J.M.H. Jayasundara who made significant contributions in previous publications. We thank Chamara Anuranga, Prasadini Perera, Indika Siriwardana, Ruwanthi Elwelegedara, Peter Christian and the other support staff at IHP for their contribution to the process of data collection, analysis and reporting. We also thank our editor Dr. Prasanna Cooray for his editorial support.

The collection and analysis of data and writing of this publication was done by Sarasi Amarasinghe, Nirmali Sivapragasam, Rehana Thowfeek, Shanaz Saleem, 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 2012 was an estimated Rs. 253 billion** (Table 1). This was equivalent to Rs. 12,388 per person, or US\$97 per capita (Table 3).
- **Health expenditure as a proportion of Gross Domestic Product (GDP) is estimated at 3.4% in 2012**, down from 3.7% in 1990.
- **Public sector financing accounted for 43% of total expenditure**, while private sector sources financed 56% in 2012. Donor funds 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 42% and 50% throughout the period of 1990–2012, with some decrease in the most recent years.
- **Real growth in health expenditure averaged 5% between 1991 and 2012** with the highest growth rate (16%) occurring in 1998.
- **The central government financing share of total public spending increased from 55% in 1990 to 68% in 2012**, 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 share of local governments in financing has dropped by two thirds over time, and the share contributed by social security expenditure remained less than 0.4% throughout the time period concerned (Table 5).
- **Private sector financing of health expenditure is dominated by household spending**. This ranged from 81% to 88% during the 1990 to 2012 period, while employer sponsored insurance made the next largest contribution (ranging from 5% to 7%). 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 has increased over time from 20% to 31%**, and the share of expenditure on outpatient care has fallen from 24% to 21%, while preventive spending fell from 8% to 5% (Table 9).
- **Spending on inpatient care surpasses that on outpatient care in 2012, reversing the pattern 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 has not changed significantly in recent years (Table 10).
- **Hospitals account for the largest amount of spending (44%)**, followed by providers of ambulatory care (27%) and retail sale and other providers of medical goods (22%), in 2012. 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 84% of total hospital expenditure in 1990, but dropped to 76% in 2012**, while private sector financing increased from 16% in 1990 to 24% in 2012 (Table 12).
- **Total health expenditure was highest in the Western Province and lowest in the Northern Province in 2012** (Table 15). Western, Southern, North-Western and Sabaragamuwa Provinces have the highest contributions from private financing, but the Central Province shows a drop in the private share of financing from 1990 to 2012 (Table 17).
- **Per capita health spending by government in the Western Province was Rs. 3,922 in 2012, while the highest level of government spending was in the Northern Province at Rs. 4,555 per capita** (Table 16).

# 1. Background

## About this report

This report presents estimates of health spending in Sri Lanka for the period 1990–2012. This extends our previously published estimates, which covered 1990–2008, by four 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 2012 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 diagrammatic representation of the flow of funds in the health system.

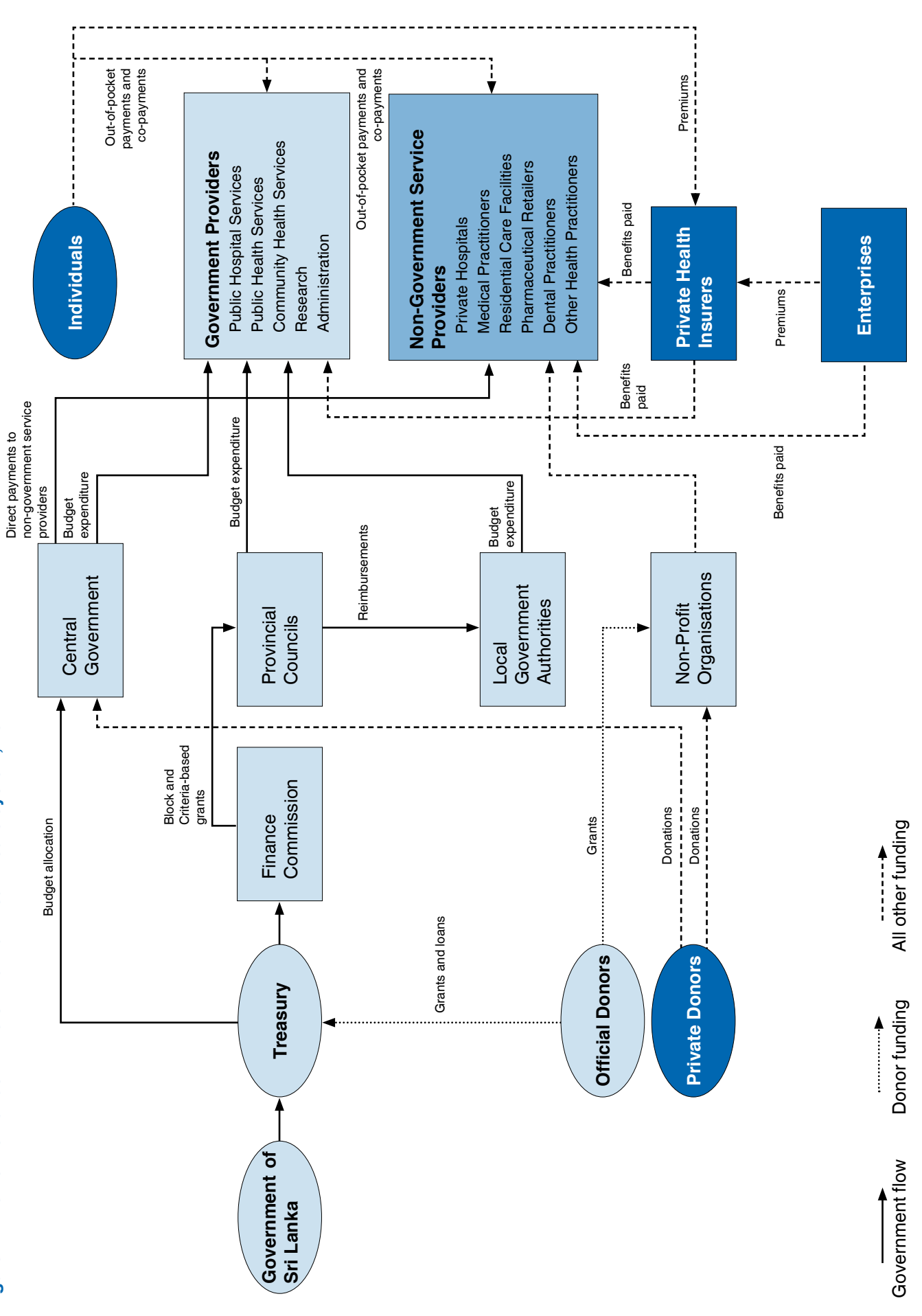
Public sector healthcare is universally accessible to the entire population of Sri Lanka and is almost wholly free of charge. A few public hospitals accommodate one or two pay wards, where patients are charged additional fees, but their turnover is negligible in comparison to the rest of public sector 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 (presently, Lanka Hospitals) in Colombo was transferred to a government-owned commercial enterprise. However, as this 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 Health (MOH), which delivers services directly through its own programmes and hospitals that are under the purview of the ministry. Some of these central programmes also support and operate through the programmes administered by lower levels of government. 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, 2012**





## Revision process

IHP updates the SLHA estimates on a continuous, annual basis, and the results presented in this publication incorporate revisions to the previous set of published estimates (De Alwis, Fernando, and Rannan-Eliya 2011). The statistics presented here were current as of December 2014.

Several significant revisions are reflected in this version of estimates, following introduction of new data sources and development of new methods. A major change involves estimates of expenditure by enterprises on employee healthcare and medical benefits. Our estimates have been substantially revised on the basis of data collected in a joint IHP and Ministry of Labour and Labour Relations national survey of employers in 2013 that was funded by ILO. This survey used a more comprehensive sampling frame of employers than previously available, benefitting from information provided by Department of Census and Statistics (DCS), Employers Federation of Ceylon, National Chamber of Exporters and the Institute for Construction Training and Development.

The time series for expenditure at military health care providers since 1990 has been revised, following intensive consultations with the Ministry of Defence and Urban Development, the three defence forces and the Police. The methodology was improved, with statistics on service and resource utilization better incorporated in the estimation methods.

Estimates of local authority expenditure have improved due to better coverage of the regular IHP survey of these entities. In particular, the response rate in the 2013 survey substantially improved on earlier years, with response rates from local authorities in the Eastern and Northern Provinces increasing substantially.

Estimates of expenditure by non-profit institutions have improved following a survey carried out with MOH to compile the National AIDS Spending Assessment (NASA). This survey provided new information on the health care activities implemented by a range of non-profit organisations, and yielded better data to support the functional classification of healthcare expenditure.

The methodology used to estimate funding from external donors has been substantially revised and improved following a special study of available data sources. This has been used to generate a new time series on external financing flows since 1990. Data collected directly from the donor agencies are now cross-validated using the databases maintained by the Finance and Health Ministries, data reported annually by major donor countries to the Development Assistance Committee (DAC) of the OECD, and the official reports of key donors. This change in methods identified several new items of expenditure that had previously been missed, thus increasing the overall comprehensiveness of the SLHA estimates.

## **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 2012 is estimated as Rs. 253 billion (Table 1). This represented an increase of Rs. 33 billion over the preceding year, which is a 15.1% increase in nominal terms. In real terms this was equivalent to an increase of 5.7 %.

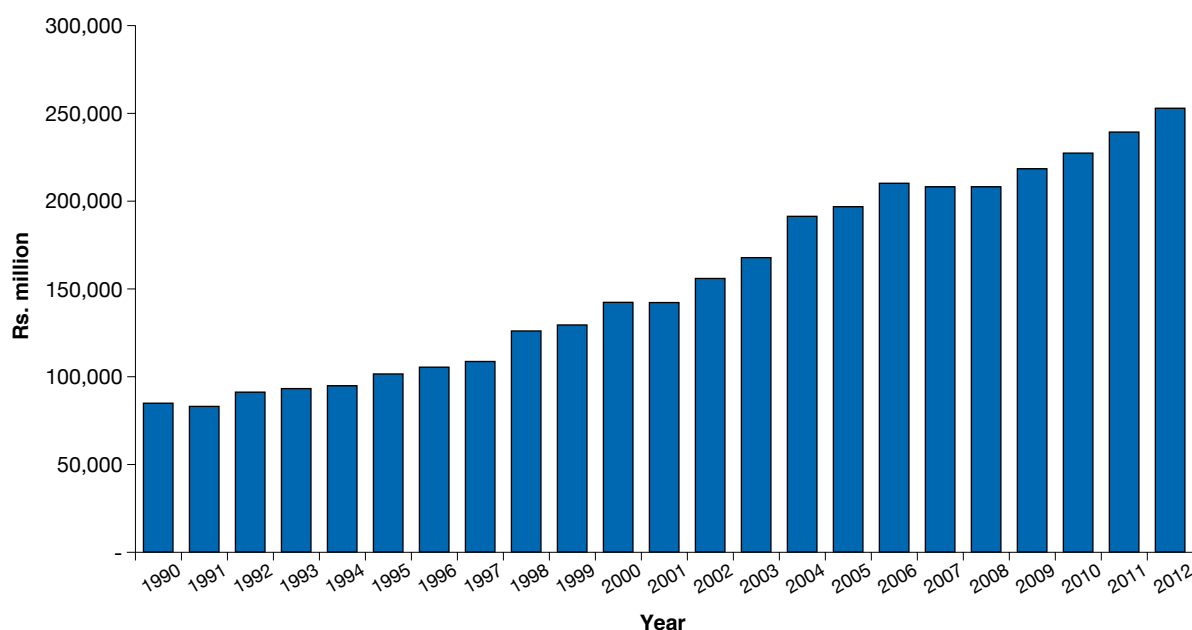
The annual increase in real terms of 5.7% in 2011–2012 was slightly above the average real annual growth rate for health expenditure for the 1991–2012 time period, which was 5.2%. Overall, total health expenditure tripled in real terms between 1990 and 2012 (Figure 2).

Both GDP and health expenditure grew in nominal terms in each year from 1990 to 2012. From 1995 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 3.7% pre-2001, then stabilizing at approximately 4% till 2006, after which it declined and remained at 3.4% from 2010.

## 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 3.4% of GDP in 2012, which is a drop from the level of 3.7% 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, 1990–2012**



Note: Constant price health expenditure is expressed in terms of 2012 prices.

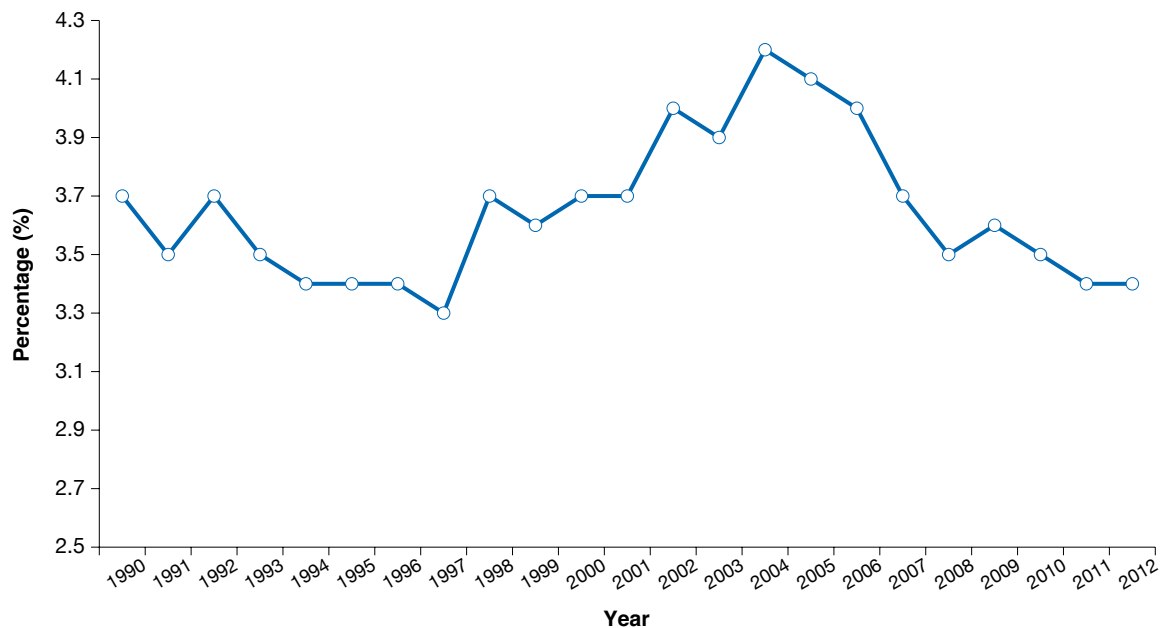
Source: Table 1.

**Table 1: Total health expenditure, current and constant prices (2012), and annual growth rates, 1990–2012**

Year	Amount (Rs. million)		Growth rate over previous year (%)	
	Current	Constant <sup>(a)</sup>	Current	Constant
1990	11,983	84,714	-	-
1991	13,012	82,896	8.6	(2.1)
1992	15,713	91,011	20.8	9.8
1993	17,583	93,035	11.9	2.2
1994	19,559	94,643	11.2	1.7
1995	22,717	101,375	16.1	7.1
1996	26,434	105,233	16.4	3.8
1997	29,592	108,478	11.9	3.1
1998	37,242	125,858	25.8	16.0
1999	39,976	129,281	7.3	2.7
2000	46,886	142,159	17.3	10.0
2001	52,664	142,042	12.3	(0.1)
2002	62,603	155,764	18.9	9.7
2003	70,822	167,623	13.1	7.6
2004	87,872	191,158	24.1	14.0
2005	99,823	196,633	13.6	2.9
2006	118,633	209,994	18.8	6.8
2007	133,937	207,958	12.9	(1.0)
2008	155,830	207,965	16.3	0.0
2009	172,744	218,246	10.9	4.9
2010	193,322	227,159	11.9	4.1
2011	219,515	239,160	13.5	5.3
2012	252,720	252,720	15.1	5.7
<b>Average annual growth rate</b>				
1991-2000			14.7	5.4
2001-2012			15.1	5.0
1991-2012			15.0	5.2

(a) Constant price health expenditures are expressed in terms of 2012 prices

Source: IHP Sri Lanka Health Accounts Database.

**Figure 3: Ratio of total health expenditure to GDP (%), 1990–2012**

Source: Table 2.

**Table 2: Total health expenditure, GDP, annual growth rates and share of health on GDP, 1990–2012**

Year	Total health expenditure		GDP		Ratio of health expenditure to GDP (%)
	Amount (Rs. million)	Nominal Growth rate (%)	Amount (Rs. million)	Nominal Growth rate (%)	
1990	11,983	-	321,784	-	3.7
1991	13,012	9	372,345	16	3.5
1992	15,713	21	425,283	14	3.7
1993	17,583	12	499,565	17	3.5
1994	19,559	11	579,084	16	3.4
1995	22,717	16	667,772	15	3.4
1996	26,434	16	768,128	15	3.4
1997	29,592	12	890,272	16	3.3
1998	37,242	26	1,017,986	14	3.7
1999	39,976	7	1,105,963	9	3.6
2000	46,886	17	1,257,636	14	3.7
2001	52,664	12	1,407,398	12	3.7
2002	62,603	19	1,581,885	12	4.0
2003	70,822	13	1,822,468	15	3.9
2004	87,872	24	2,090,841	15	4.2
2005	99,823	14	2,454,782	17	4.1
2006	118,633	19	2,938,680	20	4.0
2007	133,937	13	3,578,688	22	3.7
2008	155,830	16	4,410,682	23	3.5
2009	172,744	11	4,835,293	10	3.6
2010	193,322	12	5,604,104	16	3.4
2011	219,515	14	6,542,663	17	3.4
2012	252,720	15	7,578,554	15	3.4
<b>Average annual growth rate</b>					
1991-2000		14.7		14.6	
2001-2012		15.1		16.1	
1991-2012		15.0		15.4	

Source: IHP Sri Lanka Health Accounts Database.

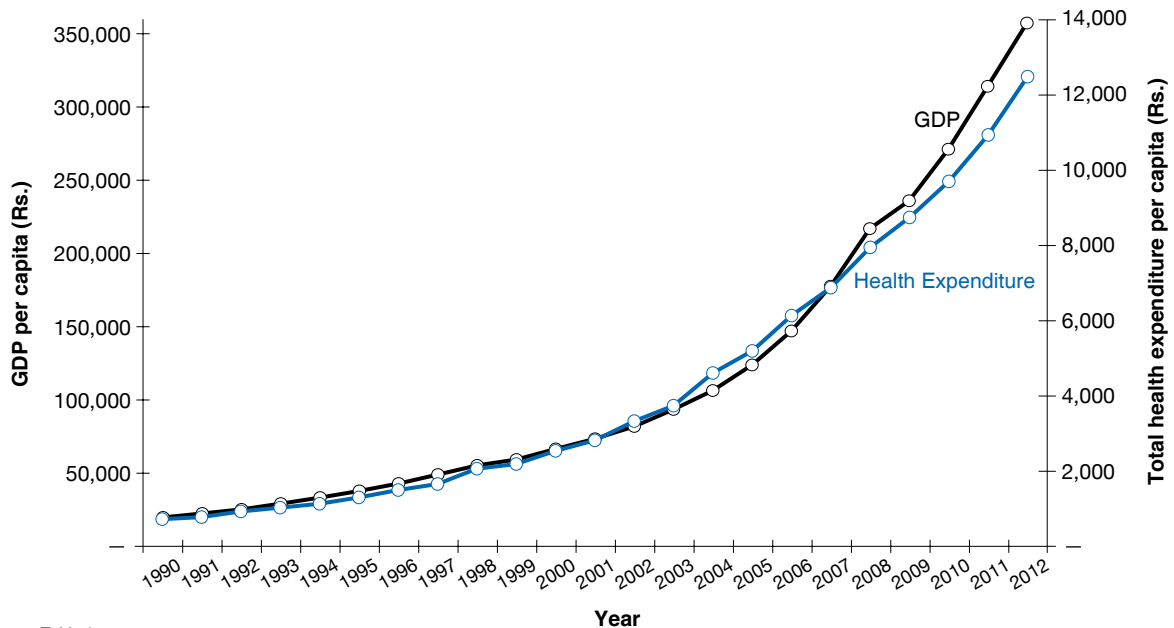
## 2.3 Health expenditure per person

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 2012, the estimated per person health expenditure was Rs. 12,388 or US\$ 97 (Table 3). Real growth in per person health expenditure between 1990 and 2012 averaged 4.2% per year, compared with 5.2% for aggregate national health expenditure

(Table 1 and Table 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.), 1990–2012**



Source: Table 3.

**Table 3: Per capita health expenditure and GDP, 1990–2012**

Year	Total health expenditure per capita				GDP per capita		
	Current (Rs.)	Constant (Rs.) <sup>(a)</sup>	Current (USD)	Real growth rate (%)	Current (Rs.)	Constant (Rs.) <sup>(a)</sup>	Current (USD)
1990	726	5,134	18	-	19,502	137,876	487
1991	780	4,967	19	-3.3	22,309	142,125	539
1992	930	5,388	21	8.5	25,180	145,846	574
1993	1,029	5,444	21	1.0	29,231	154,665	606
1994	1,131	5,474	23	0.6	33,492	162,068	678
1995	1,299	5,796	25	5.9	38,180	170,379	745
1996	1,493	5,945	27	2.6	43,397	172,764	785
1997	1,652	6,057	28	1.9	49,708	182,217	843
1998	2,055	6,946	32	14.7	56,180	189,859	870
1999	2,180	7,049	31	1.5	60,303	195,018	857
2000	2,526	7,659	33	8.7	67,761	205,449	894
2001	2,803	7,559	31	-1.3	74,901	202,021	838
2002	3,309	8,233	35	8.9	83,609	208,030	874
2003	3,716	8,795	38	6.8	95,617	226,310	991
2004	4,577	9,956	45	13.2	108,898	236,898	1,076
2005	5,161	10,167	51	2.1	126,928	250,024	1,263
2006	6,090	10,780	59	6.0	150,856	267,034	1,451
2007	6,827	10,599	62	-1.7	182,400	283,204	1,649
2008	7,878	10,514	73	-0.8	222,987	297,590	2,058
2009	8,668	10,951	75	4.2	242,614	306,520	2,111
2010	9,623	11,307	85	3.3	278,950	327,774	2,467
2011	10,846	11,816	98	4.5	323,254	352,182	2,924
2012	12,388	12,388	97	4.8	367,843	367,843	2,883
<b>Average annual growth rate</b>							
1991-2000				4.2			
2001-2012				4.2			
1991-2012				4.2			

(a) Constant price health expenditures are expressed in terms of 2012 prices  
Source: IHP Sri Lanka Health Accounts Database.



# **3. Financing of health expenditure**



### 3.1 General trends

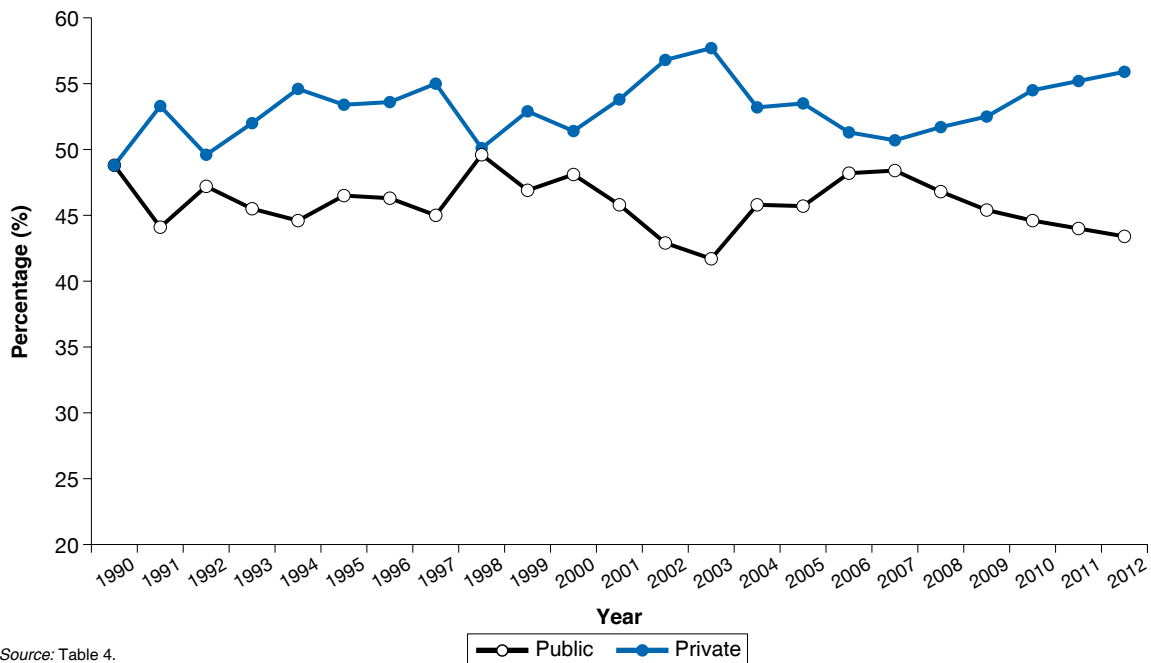
In 2012, government financing of health expenditure was Rs. 110 billion, compared with Rs. 141 billion from private sources (Table 4). This represented 43% of total financing in the health sector in that year.

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 42% of the total.

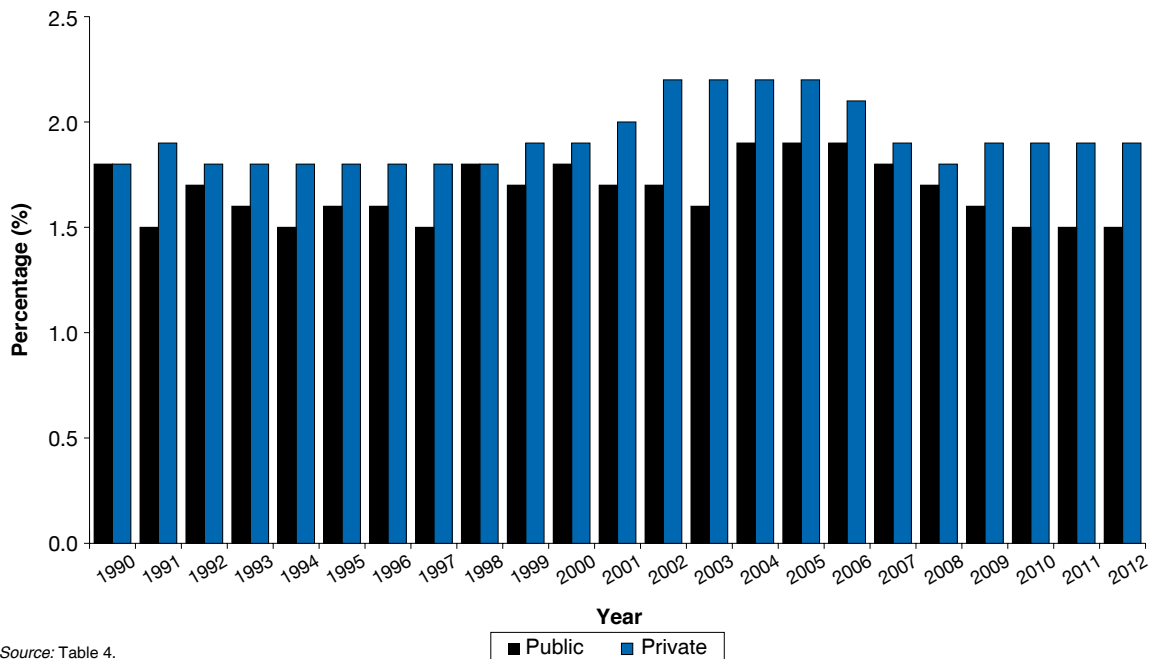
Public sector financing of health was 1.8% of GDP in 1990 while private sector financing was also 1.8%. However, by 2012 the public sector had dropped to 1.5%. It can also be seen in the period 2002-2003 that the private sector was about 0.5% higher than the public sector in terms of the ratio of health spending to GDP (Figure 6).

**Figure 5: Share of public and private funding (%), 1990–2012**



Source: Table 4.

**Figure 6: Public and private funding as a share of GDP (%), 1990–2012**



Source: Table 4.

**Table 4: Health expenditure by financing source, 1990–2012**

Year	Total health expenditure (Rs. million)				Share of total health expenditure (%)				Total health expenditure as a share of GDP (%)			
	Public	Private	Donors	Total	Public	Private	Donors	Total	Public	Private	Donors	Total
	1990	5,853	5,849	281	48.8	48.8	2.3	100	1.8	1.8	0.1	3.7
1991	5,741	6,934	338	44.1	53.3	2.6	100	1.5	1.9	0.1	3.5	
1992	7,410	7,791	512	47.2	49.6	3.3	100	1.7	1.8	0.1	3.7	
1993	8,004	9,143	437	45.5	52.0	2.5	100	1.6	1.8	0.1	3.5	
1994	8,726	10,682	150	44.6	54.6	0.8	100	1.5	1.8	0.0	3.4	
1995	10,561	12,144	12	46.5	53.5	0.1	100	1.6	1.8	0.0	3.4	
1996	12,228	14,185	21	46.3	53.7	0.1	100	1.6	1.8	0.0	3.4	
1997	13,305	16,274	13	45.0	55.0	0.0	100	1.5	1.8	0.0	3.3	
1998	18,451	18,679	111	49.5	50.2	0.3	100	1.8	1.8	0.0	3.7	
1999	18,735	21,138	103	46.9	52.9	0.3	100	1.7	1.9	0.0	3.6	
2000	22,540	24,099	247	48.1	51.4	0.5	100	1.8	1.9	0.0	3.7	
2001	24,128	28,361	176	45.8	53.9	0.3	100	1.7	2.0	0.0	3.7	
2002	26,858	35,554	191	42.9	56.8	0.3	100	1.7	2.2	0.0	4.0	
2003	29,460	40,892	470	41.6	57.7	0.7	100	1.6	2.2	0.0	3.9	
2004	40,191	46,787	894	45.7	53.2	1.0	100	1.9	2.2	0.0	4.2	
2005	45,648	53,366	810	45.7	53.5	0.8	100	1.9	2.2	0.0	4.1	
2006	57,085	60,920	628	48.1	51.4	0.5	100	1.9	2.1	0.0	4.0	
2007	64,739	67,986	1,212	48.3	50.8	0.9	100	1.8	1.9	0.0	3.7	
2008	72,951	80,667	2,211	46.8	51.8	1.4	100	1.7	1.8	0.1	3.5	
2009	78,477	90,852	3,415	45.4	52.6	2.0	100	1.6	1.9	0.1	3.6	
2010	86,104	105,405	1,813	44.5	54.5	0.9	100	1.5	1.9	0.0	3.4	
2011	96,550	121,398	1,568	44.0	55.3	0.7	100	1.5	1.9	0.0	3.4	
2012	109,695	141,256	1,769	43.4	55.9	0.7	100	1.5	1.9	0.0	3.4	

Source: IHP Sri Lanka Health Accounts Database.

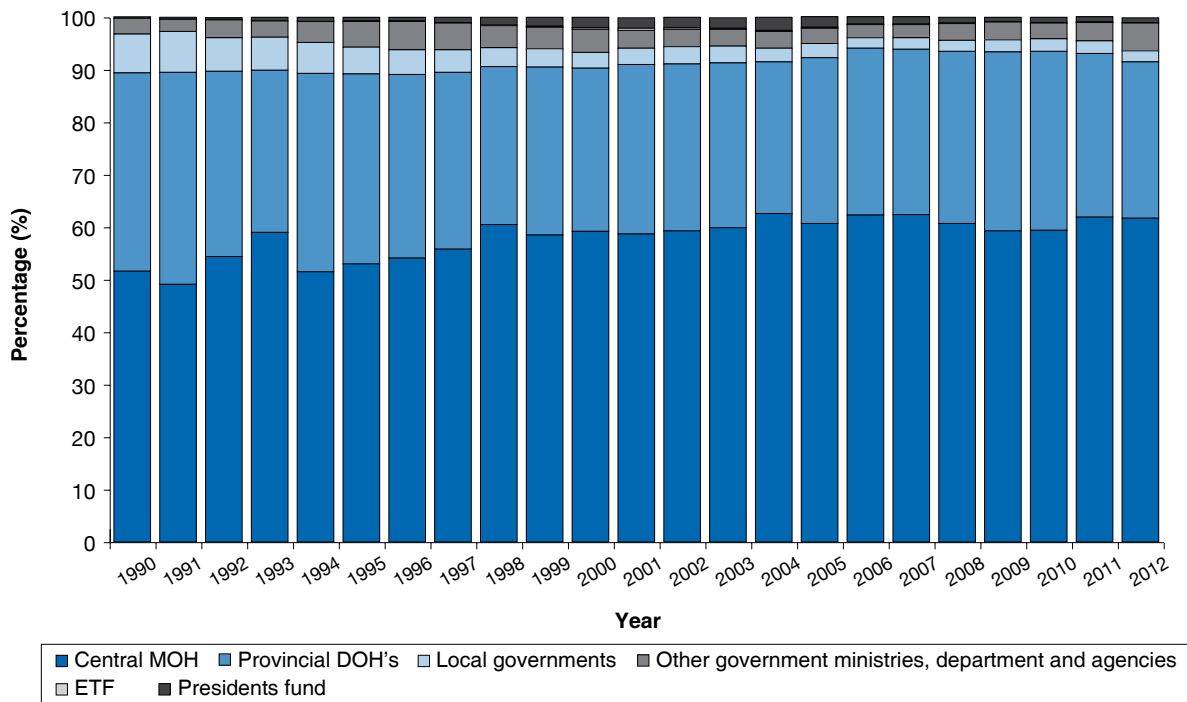
### 3.2 Government financing

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 65% during the latter part of the decade. The central government share was at its highest in 2004 and 2012 at 68%. However, during 2005–2010 the provincial council share of funding rose slightly and the central government share dropped slightly. In 2012, the central government share of public sector financing was 68%, while the provincial governments financed 30%. Local government financing was 2% and the Employees Trust Fund, which is a form of

social security, contributed 0.1% (Figure 8).

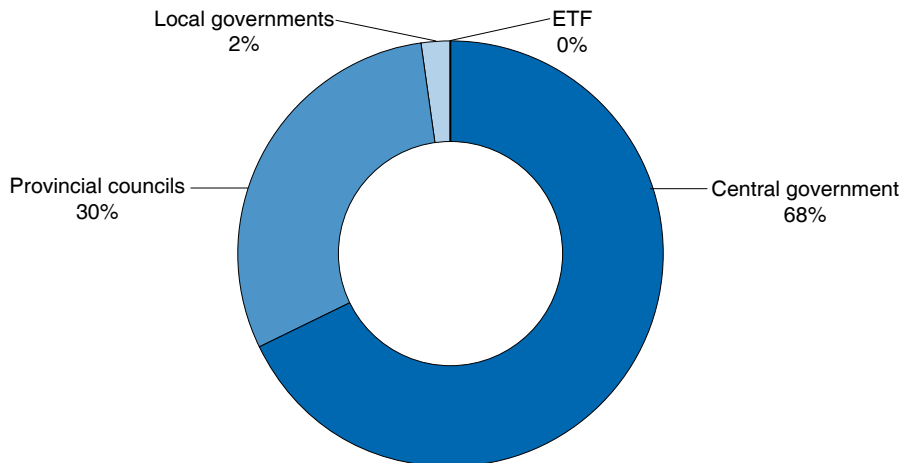
Table 6 provides a more detailed breakdown of government financing. As can be seen, the Ministry of Health accounts for almost all central government expenditure, with only small additional contributions from other government departments and agencies. Of these other central government financing sources, 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 0.9% in 2012.

**Figure 7: Government expenditure by financing source (%), 1990–2012**



Source: Table 6.

**Figure 8: Government expenditure by financing source (%), 2012**



Source: Table 5.

**Table 5: Public health expenditure by financing source, 1990–2012**

Year	Central government		Provincial councils		Local governments		ETF <sup>(a)</sup>		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	3,207	54.8	2,214	37.8	432	7.4	0	0.0	5,853	48.8	
1991	2,971	51.7	2,320	40.4	449	7.8	1	0.0	5,741	44.1	
1992	4,316	58.3	2,619	35.3	473	6.4	2	0.0	7,410	47.2	
1993	5,028	62.8	2,473	30.9	502	6.3	1	0.0	8,004	45.5	
1994	4,911	56.3	3,298	37.8	513	5.9	4	0.0	8,726	44.6	
1995	6,188	58.6	3,828	36.2	536	5.1	10	0.1	10,561	46.5	
1996	7,362	60.2	4,283	35.0	574	4.7	8	0.1	12,228	46.3	
1997	8,233	61.9	4,483	33.7	575	4.3	15	0.1	13,305	45.0	
1998	12,210	66.2	5,559	30.1	658	3.6	25	0.1	18,451	49.5	
1999	12,043	64.3	5,988	32.0	662	3.5	42	0.2	18,735	46.9	
2000	14,792	65.6	7,004	31.1	686	3.0	58	0.3	22,540	48.1	
2001	15,480	64.2	7,794	32.3	753	3.1	101	0.4	24,128	45.8	
2002	17,348	64.6	8,539	31.8	893	3.3	78	0.3	26,858	42.9	
2003	19,196	65.2	9,255	31.4	936	3.2	72	0.2	29,460	41.6	
2004	27,433	68.3	11,618	28.9	1,052	2.6	87	0.2	40,191	45.7	
2005	29,922	65.5	14,412	31.6	1,238	2.7	75	0.2	45,648	45.7	
2006	37,758	66.1	18,138	31.8	1,158	2.0	30	0.1	57,085	48.1	
2007	42,904	66.3	20,392	31.5	1,397	2.2	46	0.1	64,739	48.3	
2008	47,404	65.0	23,951	32.8	1,545	2.1	52	0.1	72,951	46.8	
2009	49,852	63.5	26,751	34.1	1,799	2.3	76	0.1	78,477	45.4	
2010	54,621	63.4	29,358	34.1	2,041	2.4	84	0.1	86,104	44.5	
2011	64,098	66.4	30,081	31.2	2,283	2.4	87	0.1	96,550	44.0	
2012	74,563	68.0	32,711	29.8	2,342	2.1	79	0.1	109,695	43.4	

(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 81% 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 (6%) source of private financing. This expenditure has shown a slight decline of about 1% from 2003 to 2006, but increased to 6–7% during 2007–2012.

The contribution from private health insurance as a share of private financing has significantly increased, albeit from a very low level. From a level of 1% in 1990, it reached 4% by 2012, making it one of the most rapidly increasing sources of healthcare financing. The non-profit sector has maintained its share of private financing at 2–5% 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 1990–2012 with significant increases in 2002 and 2003 to 5%.

Figure 10 shows the overall composition of private financing in 2012. Out-of-pocket spending by households remains the predominant element at 84% of total private financing, followed by employers at 6% and insurance with 4%.

### 3.4 External donor financing

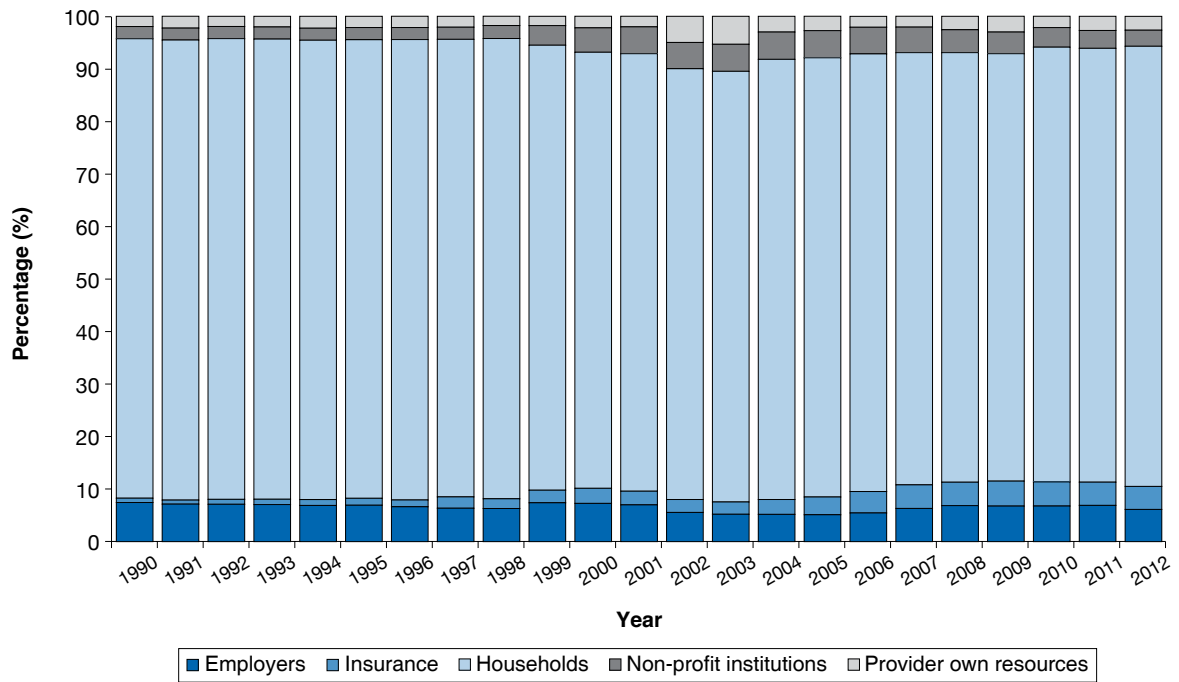
External donors in Sri Lanka largely comprise official multilateral or United Nations' (UN) agencies, such as the World Bank, WHO and the Global Fund to Fight AIDS, Tuberculosis and Malaria, and official bilateral agencies from countries such as Japan and Korea. Much smaller flows of external financing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

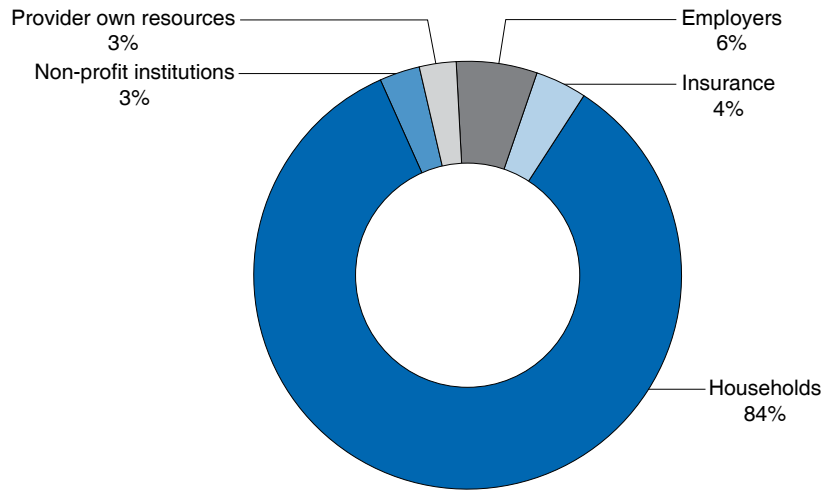
The external donor financing reported in the SLHA estimates consists only of amounts that have not been channelled through the Treasury, and instead have been transferred directly from external donor agencies to the actual healthcare providers. These have remained less than 1% of total health expenditure 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, and Jayasundara 2007).

**Figure 9: Private expenditure by financing source (%), 1990–2012**



Source: Table 7.

**Figure 10: Private expenditure by financing source (%), 2012**



Source: Table 7.

Table 6: Public health expenditure by financing source in detail, 1990-2012

Year	Central MOH		Provincial DOHs		Local governments		Other government ministries, departments and agencies		President's Fund		ETF <sup>(a)</sup>		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	3,018	51.6	2,214	37.8	432	7.4	173	3.0	0	0.0	16	0.3	5,853
1991	2,817	49.1	2,320	40.4	449	7.8	130	2.3	1	0.0	23	0.4	5,741
1992	4,030	54.4	2,619	35.3	473	6.4	255	3.4	2	0.0	32	0.4	7,410
1993	4,720	59.0	2,473	30.9	502	6.3	249	3.1	1	0.0	59	0.7	8,004
1994	4,497	51.5	3,298	37.8	513	5.9	346	4.0	4	0.0	68	0.8	8,726
1995	5,595	53.0	3,828	36.2	536	5.1	514	4.9	10	0.1	79	0.7	10,561
1996	6,619	54.1	4,283	35.0	574	4.7	656	5.4	8	0.1	87	0.7	12,228
1997	7,426	55.8	4,483	33.7	575	4.3	678	5.1	15	0.1	129	1.0	13,305
1998	11,157	60.5	5,559	30.1	658	3.6	777	4.2	25	0.1	275	1.5	18,451
1999	10,964	58.5	5,988	32.0	662	3.5	762	4.1	42	0.2	318	1.7	18,735
2000	13,354	59.2	7,004	31.1	686	3.0	983	4.4	58	0.3	454	2.0	22,540
2001	14,172	58.7	7,794	32.3	753	3.1	828	3.4	101	0.4	480	2.0	24,128
2002	15,920	59.3	8,539	31.8	893	3.3	893	3.3	78	0.3	535	2.0	26,858
2003	17,656	59.9	9,255	31.4	936	3.2	953	3.2	72	0.2	587	2.0	29,460
2004	25,157	62.6	11,618	28.9	1,052	2.6	1,283	3.2	87	0.2	993	2.5	40,191
2005	27,690	60.7	14,412	31.6	1,238	2.7	1,324	2.9	75	0.2	908	2.0	45,648
2006	35,541	62.3	18,138	31.8	1,158	2.0	1,405	2.5	30	0.1	812	1.4	57,085
2007	40,394	62.4	20,392	31.5	1,397	2.2	1,601	2.5	46	0.1	909	1.4	64,739
2008	44,286	60.7	23,951	32.8	1,545	2.1	2,303	3.2	52	0.1	815	1.1	72,951
2009	46,556	59.3	26,751	34.1	1,799	2.3	2,638	3.4	76	0.1	657	0.8	78,477
2010	51,178	59.4	29,358	34.1	2,041	2.4	2,600	3.0	84	0.1	842	1.0	86,104
2011	59,797	61.9	30,081	31.2	2,283	2.4	3,381	3.5	87	0.1	921	1.0	96,550
2012	67,679	61.7	32,711	29.8	2,342	2.1	5,856	5.3	79	0.1	1,028	0.9	109,695

(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, 1990–2012**

Year	Employers		Insurance		Households		Non-profit institutions		Provider own resources		Total private spending		Ratio <sup>(a)</sup> (%)
	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	436	7	48	1	5,116	87	136	2	114	2	5,849	2	48.8
1991	495	7	53	1	6,072	88	157	2	156	2	6,934	2	53.3
1992	554	7	73	1	6,832	88	180	2	151	2	7,791	2	49.6
1993	646	7	92	1	8,009	88	211	2	185	2	9,143	2	52.0
1994	736	7	120	1	9,339	87	245	2	242	2	10,682	2	54.6
1995	842	7	160	1	10,601	87	282	2	260	2	12,144	2	53.4
1996	942	7	182	1	12,432	88	324	2	304	2	14,185	2	53.5
1997	1,035	6	351	2	14,174	87	376	2	338	2	16,274	2	55.0
1998	1,179	6	345	2	16,364	88	462	2	330	2	18,679	2	50.2
1999	1,564	7	505	2	17,904	85	791	4	375	2	21,138	2	52.9
2000	1,754	7	691	3	20,003	83	1,120	5	532	2	24,099	2	51.4
2001	1,985	7	737	3	23,618	83	1,448	5	574	2	28,361	2	53.9
2002	1,976	6	876	2	29,156	82	1,777	5	1,769	5	35,554	5	56.8
2003	2,132	5	955	2	33,520	82	2,105	5	2,180	5	40,892	5	57.7
2004	2,427	5	1,323	3	39,200	84	2,434	5	1,404	3	46,787	3	53.2
2005	2,731	5	1,801	3	44,612	84	2,761	5	1,460	3	53,366	3	53.5
2006	3,325	5	2,486	4	50,748	83	3,092	5	1,269	2	60,920	2	51.4
2007	4,297	6	3,054	4	55,930	82	3,301	5	1,405	2	67,986	2	50.8
2008	5,533	7	3,591	4	65,959	82	3,516	4	2,069	3	80,667	3	51.8
2009	6,147	7	4,315	5	73,916	81	3,740	4	2,735	3	90,852	3	52.6
2010	7,149	7	4,833	5	87,222	83	3,929	4	2,273	2	105,405	2	54.5
2011	8,375	7	5,364	4	100,254	83	4,123	3	3,282	3	121,398	3	55.3
2012	8,664	6	6,191	4	118,343	84	4,322	3	3,736	3	141,256	3	55.9

(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). Total health expenditure (THE) in Sri Lanka consists of both current and capital expenditure. Current expenditure is used for a range of functional purposes, while 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 44% of THE in 1990, and rose to over 52% by 2012 (Table 9 and Figure 11). Of the curative care expenditure of 44% of THE in 1990, 24% of it was outpatient care and 20% inpatient care. During the subsequent years, the inpatient share has increased steadily. By 2012, inpatient spending accounted for 31% of THE, and outpatient spending 21% (Figure 12).

Inpatient care is mainly financed by the public sector, which was accounted for 83% in 1990 (Table 10). In 2012 the public share had dropped to 73%. Outpatient care was mainly financed by the private sector, which was around 82% in 1990, but by 2012 the private share had decreased to 75%.

### 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 24% of THE in 2012. 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 88% 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 inpatient care.

### Prevention and public health services

Prevention and public health service expenditure decreased as a share from about 8.4% of THE in 1990 to about 5.3% in 2012. 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, hence reflected in declining caseloads throughout the decade and effective elimination of local transmission of malaria at the end of 2012. 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.

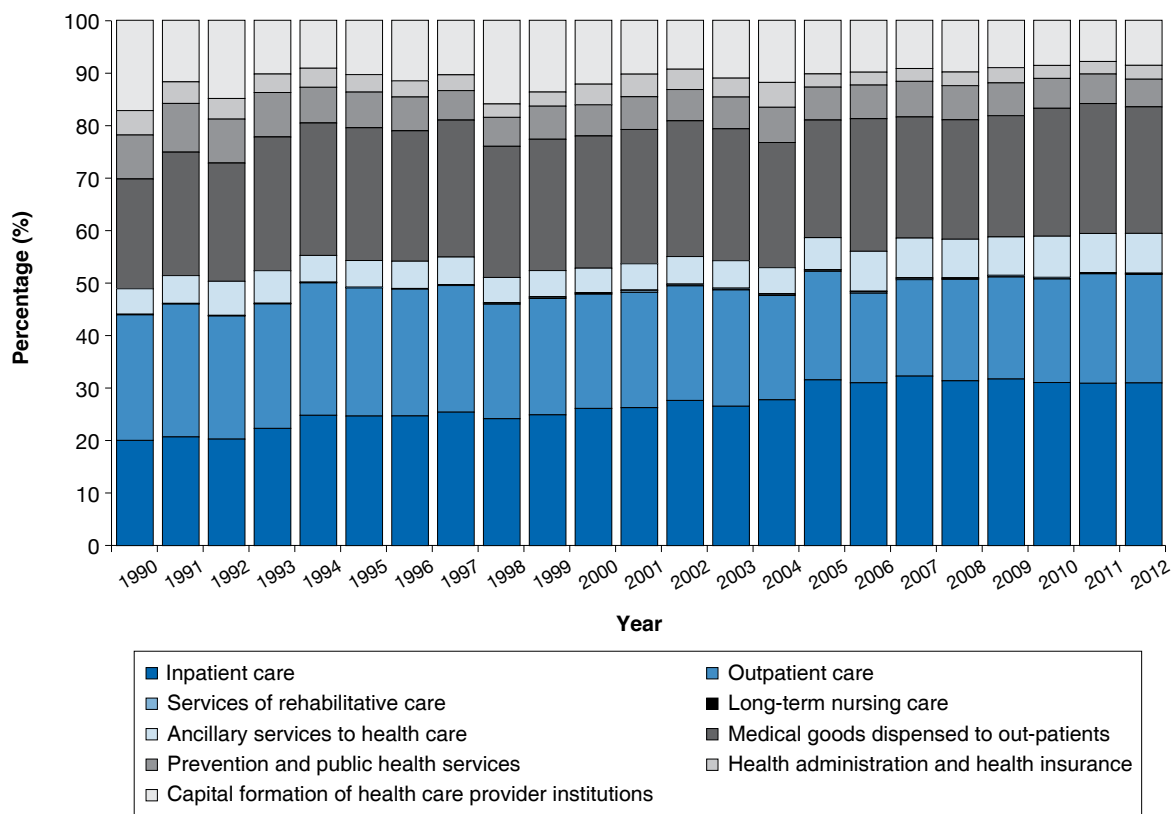
Preventive care is mainly financed by the public sector, but its share fluctuated between 62% and 91% during 1990 to 2012.

## 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 8-17% of THE (Table 9).

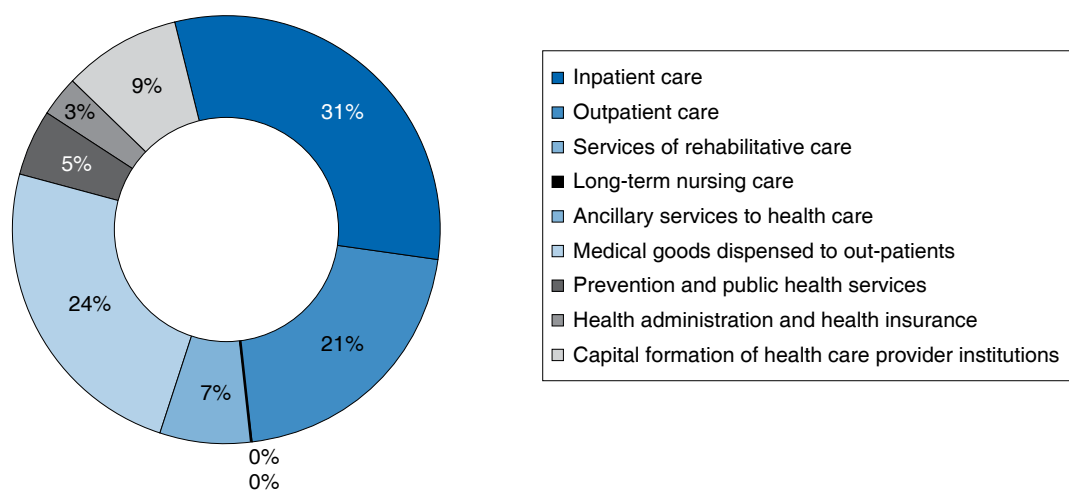
Much of the expenditure in the health sector is by the government, and a significant part of this is financed by donor funding that is channelled through the Treasury on infrastructure projects in the health sector. However, there has been a growing level of spending by private hospitals, with overall 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 12% to 33% from 2000 to 2002 and has since decreased to an average 21% 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 (%), 1990–2012**



Source: Table 9.

**Figure 12: Total health expenditure by function (%), 2012**



Source: Table 9.

Table 8: Total health expenditure by function (Rs. million), 1990–2012

Year	Inpatient care	Outpatient care	Services of rehabilitative care	Long-term nursing care	Ancillary services to health care <sup>(a)</sup>	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	2,400	2,863	10	6	581	2,502	1,004	557	2,060	11,983
1991	2,692	3,290	12	7	688	3,056	1,208	535	1,526	13,012
1992	3,185	3,680	14	8	1,017	3,536	1,315	617	2,339	15,713
1993	3,923	4,165	15	9	1,089	4,474	1,489	619	1,800	17,583
1994	4,850	4,930	17	11	995	4,929	1,330	710	1,787	19,559
1995	5,602	5,539	20	12	1,154	5,740	1,542	757	2,350	22,717
1996	6,523	6,377	23	14	1,369	6,564	1,701	813	3,049	26,434
1997	7,515	7,130	27	17	1,564	7,712	1,664	890	3,074	29,592
1998	8,991	8,112	80	20	1,799	9,297	2,055	952	5,935	37,242
1999	9,951	8,854	94	35	1,995	9,989	2,520	1,075	5,462	39,976
2000	12,240	10,189	87	49	2,188	11,800	2,785	1,844	5,705	46,886
2001	13,823	11,551	178	64	2,629	13,465	3,285	2,266	5,404	52,664
2002	17,291	13,643	143	78	3,277	16,184	3,729	2,423	5,835	62,603
2003	18,771	15,668	154	92	3,702	17,787	4,286	2,550	7,810	70,822
2004	24,373	17,430	199	107	4,354	20,947	5,895	4,165	10,401	87,872
2005	31,492	20,622	228	121	6,057	22,333	6,258	2,516	10,195	99,823
2006	36,762	20,237	327	136	9,009	29,917	7,599	2,913	11,732	118,633
2007	43,208	24,604	345	145	10,121	30,844	9,083	3,284	12,304	133,937
2008	48,903	30,133	311	154	11,458	35,396	10,140	4,051	15,382	155,926
2009	54,809	33,585	400	164	12,647	39,840	10,802	5,017	15,607	172,871
2010	60,018	38,122	446	172	15,149	47,021	11,028	4,785	16,633	193,374
2011	67,854	45,792	360	181	16,340	54,267	12,350	5,258	17,236	219,637
2012	78,252	52,192	450	190	19,137	60,820	13,305	6,685	21,691	252,721

(a) 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 (%), 1990–2012**

Year	Inpatient care	Outpatient care	Services of rehabilitative care	Long-term nursing care	Ancillary services to health care <sup>(a)</sup>	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	20.0	23.9	0.1	0.0	4.8	20.9	8.4	4.7	17.2	100
1991	20.7	25.3	0.1	0.1	5.3	23.5	9.3	4.1	11.7	100
1992	20.3	23.4	0.1	0.1	6.5	22.5	8.4	3.9	14.9	100
1993	22.3	23.7	0.1	0.1	6.2	25.4	8.5	3.5	10.2	100
1994	24.8	25.2	0.1	0.1	5.1	25.2	6.8	3.6	9.1	100
1995	24.7	24.4	0.1	0.1	5.1	25.3	6.8	3.3	10.3	100
1996	24.7	24.1	0.1	0.1	5.2	24.8	6.4	3.1	11.5	100
1997	25.4	24.1	0.1	0.1	5.3	26.1	5.6	3.0	10.4	100
1998	24.1	21.8	0.2	0.1	4.8	25.0	5.5	2.6	15.9	100
1999	24.9	22.1	0.2	0.1	5.0	25.0	6.3	2.7	13.7	100
2000	26.1	21.7	0.2	0.1	4.7	25.2	5.9	3.9	12.2	100
2001	26.2	21.9	0.3	0.1	5.0	25.6	6.2	4.3	10.3	100
2002	27.6	21.8	0.2	0.1	5.2	25.9	6.0	3.9	9.3	100
2003	26.5	22.1	0.2	0.1	5.2	25.1	6.1	3.6	11.0	100
2004	27.7	19.8	0.2	0.1	5.0	23.8	6.7	4.7	11.8	100
2005	31.5	20.7	0.2	0.1	6.1	22.4	6.3	2.5	10.2	100
2006	31.0	17.1	0.3	0.1	7.6	25.2	6.4	2.5	9.9	100
2007	32.3	18.4	0.3	0.1	7.6	23.0	6.8	2.5	9.2	100
2008	31.4	19.3	0.2	0.1	7.3	22.7	6.5	2.6	9.9	100
2009	31.7	19.4	0.2	0.1	7.3	23.0	6.2	2.9	9.0	100
2010	31.0	19.7	0.2	0.1	7.8	24.3	5.7	2.5	8.6	100
2011	30.9	20.8	0.2	0.1	7.4	24.7	5.6	2.4	7.8	100
2012	31.0	20.7	0.2	0.1	7.6	24.1	5.3	2.6	8.6	100

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

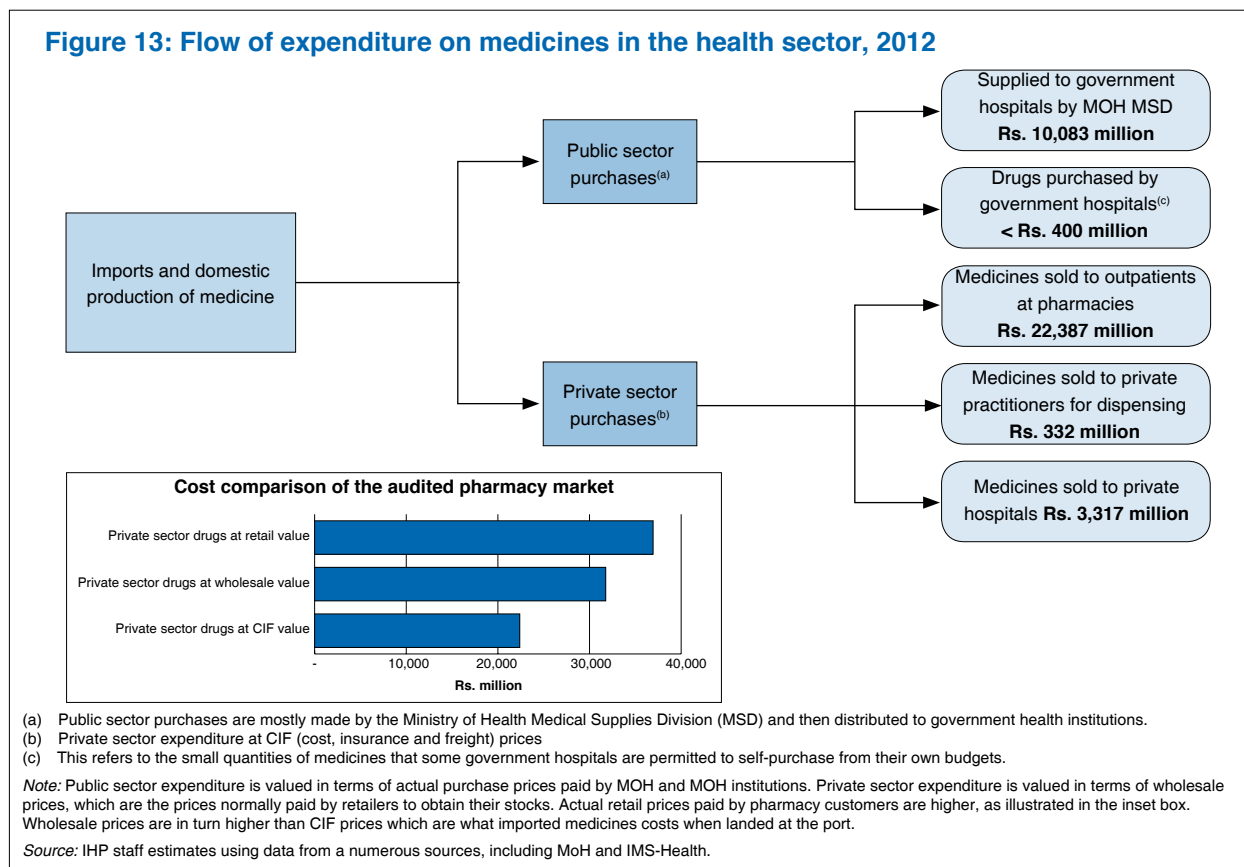
Source: IHP Sri Lanka Health Accounts Database.

Table 10: Shares of health expenditure for each function by source of financing (%), 1990-2012

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	83	17	18	82	6	94	90	10	93	7	53	47
1991	81	19	17	83	9	91	91	9	86	14	47	53
1992	81	19	17	83	12	88	90	10	92	8	46	54
1993	82	18	15	85	19	81	90	10	87	13	41	59
1994	82	18	17	83	14	86	87	13	85	15	40	60
1995	82	18	17	83	16	84	87	13	88	12	38	62
1996	81	19	16	84	14	86	86	14	89	11	37	63
1997	80	20	17	83	15	85	84	16	88	12	35	65
1998	80	20	19	81	17	83	84	16	93	7	34	66
1999	77	23	19	81	14	86	77	23	91	9	32	68
2000	78	22	21	79	19	81	71	29	88	12	43	57
2001	77	23	22	78	14	86	68	32	86	14	44	56
2002	74	26	23	77	14	86	65	35	67	33	40	60
2003	72	28	21	79	13	87	62	38	70	30	39	61
2004	70	30	23	77	13	87	69	31	84	16	45	55
2005	72	28	24	76	14	86	68	32	83	17	27	73
2006	77	23	30	70	17	83	70	30	86	14	22	78
2007	77	23	30	70	16	84	72	28	86	14	23	77
2008	76	24	27	73	16	84	72	28	83	17	23	77
2009	75	25	29	71	15	85	73	27	77	23	24	76
2010	75	25	27	73	13	87	72	28	83	17	22	78
2011	75	25	25	75	15	85	74	26	78	22	21	79
2012	73	27	25	75	12	88	75	25	80	20	21	79

Source: IHP Sri Lanka Health Accounts Database.

**Figure 13: Flow of expenditure on medicines in the health sector, 2012**



### 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 2012. 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, which is used 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 2012: hospitals (44%), providers of ambulatory health care (27%), and retailers involved in the sale and distributors of medical goods (22%). 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 31% in 1990 to 44% in 2012 (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 27%. Spending at pharmacies ranged between 20% to 24% and lies at 22% in 2012.

## 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 84% in 1990 to 76% of the total by 2012 (Table 12 and Figure 16). Private sector financing on the other hand has increased from 16% to 24% 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).

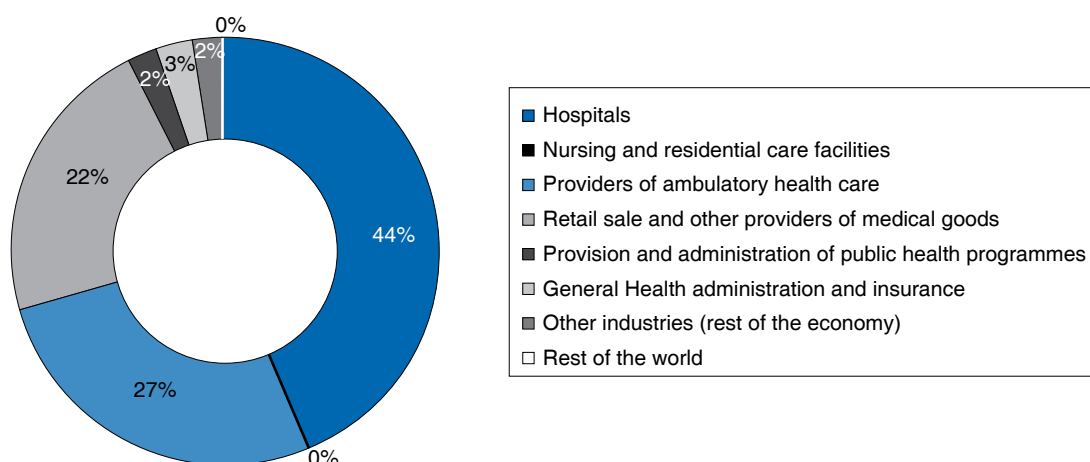
Government expenditure at hospitals is almost exclusively by MOH and Provincial Departments of Health, and is spent at hospitals operated by them. Over time, an increasing proportion of government hospital spending has come from MOH (Table 13 and Table 14). This is partly due to transfers of hospitals 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

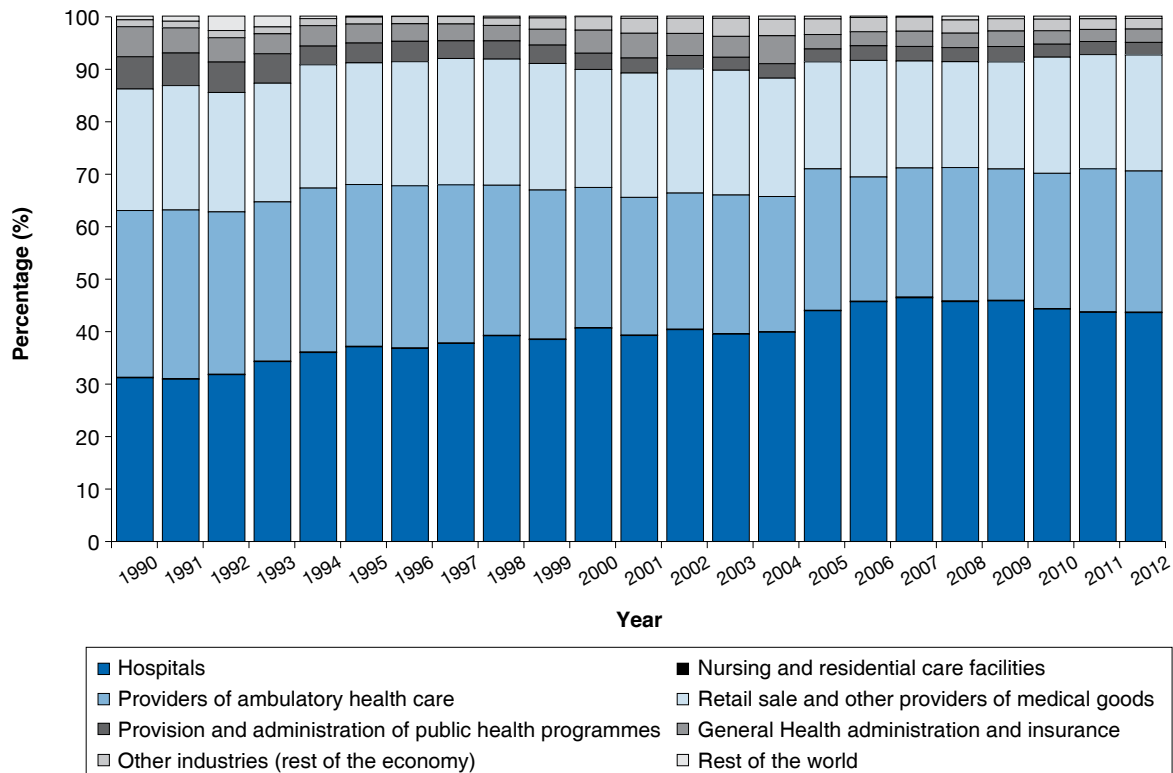
Much of non-hospital spending occurs at ambulatory providers, such as physician clinics and pharmacies. Both of these have shown some decline in share, as spending on curative services has shifted to hospitals (Table 11). Of the remaining non-hospital spending, the largest components are spending by agencies involved in providing and administering public health services, which are almost exclusively MOH programmes and units (2% in 2012), 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 2% in 2012), 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 (%), 2012**



Source: Table 11.

**Figure 15: Current expenditure by provider (%), 1990–2012**

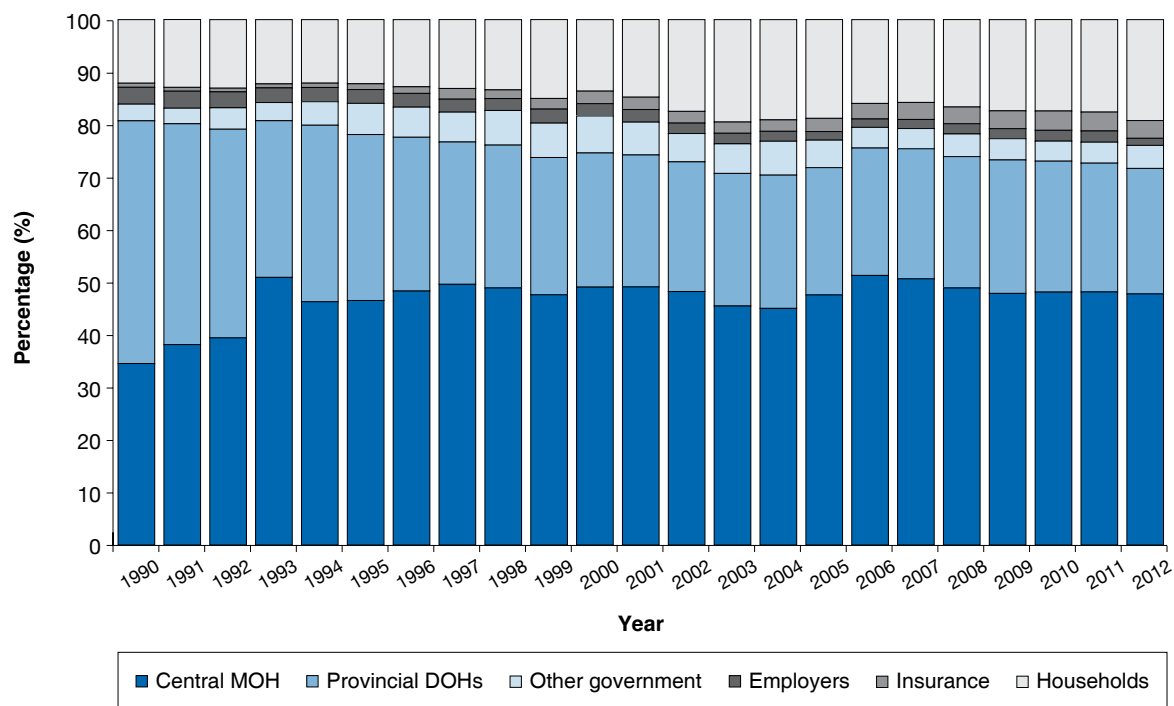


Source: Table 11.

Table 11: Current health expenditure by provider, 1990-2012

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 recurrent health expenditure (Rs. Million)	Total (%)
	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	3,089	31	10	0	3,151	32	2,295	23	610	6	568	6	130	1	69	1	9,922	100
1991	3,544	31	11	0	3,691	32	2,721	24	712	6	549	5	146	1	112	1	11,487	100
1992	4,242	32	11	0	4,134	31	3,041	23	775	6	619	5	184	1	368	3	13,373	100
1993	5,401	34	13	0	4,786	30	3,566	23	885	6	600	4	207	1	327	2	15,784	100
1994	6,386	36	18	0	5,548	31	4,172	23	633	4	691	4	239	1	85	0	17,772	100
1995	7,540	37	19	0	6,275	31	4,718	23	768	4	735	4	273	1	39	0	20,367	100
1996	8,580	37	25	0	7,222	31	5,526	24	909	4	781	3	320	1	21	0	23,385	100
1997	9,984	38	25	0	7,987	30	6,381	24	890	3	851	3	374	1	26	0	26,518	100
1998	12,249	39	25	0	8,949	29	7,520	24	1,088	3	921	3	444	1	111	0	31,307	100
1999	13,263	38	32	0	9,793	28	8,314	24	1,209	4	1,038	3	746	2	120	0	34,514	100
2000	16,708	41	31	0	11,004	27	9,253	22	1,272	3	1,809	4	1,054	3	51	0	41,181	100
2001	18,507	39	40	0	12,400	26	11,191	24	1,354	3	2,228	5	1,341	3	200	0	47,260	100
2002	22,865	40	50	0	14,716	26	13,430	24	1,446	3	2,385	4	1,637	3	239	0	56,768	100
2003	24,818	39	60	0	16,654	26	14,980	24	1,560	2	2,510	4	2,168	3	262	0	63,012	100
2004	30,812	40	51	0	19,980	26	17,459	23	2,141	3	4,127	5	2,424	3	478	1	77,471	100
2005	38,353	44	73	0	24,142	27	18,255	20	2,195	2	2,469	3	2,662	3	478	1	89,628	100
2006	48,724	46	108	0	25,304	24	23,739	22	2,984	3	2,860	3	2,895	3	287	0	106,901	100
2007	56,356	46	168	0	29,916	25	24,787	20	3,368	3	3,530	3	3,266	3	244	0	121,634	100
2008	64,101	46	187	0	35,770	25	28,369	20	3,769	3	3,866	3	3,537	3	945	1	140,544	100
2009	71,990	46	169	0	39,391	25	32,101	20	4,610	3	4,642	3	3,691	2	670	0	157,264	100
2010	78,106	44	154	0	45,569	26	39,119	22	4,373	2	4,529	3	3,891	2	1,000	1	176,741	100
2011	88,215	44	173	0	55,213	27	44,067	22	5,051	2	4,654	2	4,120	2	909	0	202,402	100
2012	100,532	44	207	0	62,116	27	51,066	22	5,528	2	5,883	3	4,675	2	1,023	0	231,030	100

Source: IHP Sri Lanka Health Accounts Database.

**Figure 16: Current health expenditures at hospitals by financing source (%), 1990–2012**

Source: Table 12.

**Table 12: Current health expenditure at hospitals by financing source (%), 1990–2012**

Year	Public			Private			Total
	Central MOH	Provincial DOHs	Other Government	Employers	Insurance	Households	
1990	35	46	3	3	1	12	100
1991	38	42	3	3	1	13	100
1992	39	40	4	3	1	13	100
1993	51	30	3	3	1	12	100
1994	46	34	4	3	1	12	100
1995	47	32	6	3	1	12	100
1996	48	29	6	3	1	13	100
1997	50	27	6	2	2	13	100
1998	49	27	7	2	2	13	100
1999	48	26	7	3	2	15	100
2000	49	26	7	2	2	14	100
2001	49	25	6	2	2	15	100
2002	48	25	5	2	2	17	100
2003	45	25	6	2	2	19	100
2004	45	25	6	2	2	19	100
2005	48	24	5	2	3	19	100
2006	51	24	4	2	3	16	100
2007	51	25	4	2	3	16	100
2008	49	25	4	2	3	17	100
2009	48	25	4	2	3	17	100
2010	48	25	4	2	4	17	100
2011	48	25	4	2	4	18	100
2012	48	24	4	1	3	19	100

Source: IHP Sri Lanka Health Accounts Database.

**Table 13: MOH and PDOH recurrent expenditures on institutions (Rs. million), 1990–2012**

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	1,066	6	-	5	98	498	427	503	183	
1991	1,323	33	-	5	138	513	451	527	191	
1992	1,637	32	7	6	146	608	496	581	216	
1993	1,986	438	197	141	181	596	479	537	207	
1994	2,293	387	170	114	173	802	637	701	287	
1995	2,808	406	189	121	218	888	729	765	305	
1996	3,363	454	203	141	197	973	732	806	338	
1997	4,052	463	272	182	123	911	860	935	361	
1998	4,733	556	458	264	147	1,018	1,215	1,102	438	
1999	5,249	515	370	215	234	1,262	1,111	1,092	455	
2000	6,647	800	502	270	160	1,732	1,294	1,245	529	
2001	7,565	757	526	271	197	1,877	1,451	1,325	612	
2002	9,421	794	538	277	154	2,386	1,711	1,535	712	
2003	9,593	797	573	314	118	2,630	1,946	1,687	776	
2004	12,140	924	490	287	601	3,825	2,041	1,934	1,056	
2005	17,134	1,030	370	208	656	5,113	2,159	2,238	1,233	
2006	20,266	2,783	1,337	659	712	5,717	3,231	2,888	1,418	
2007	24,984	2,054	1,035	486	1,031	6,723	3,891	3,328	1,634	
2008	26,807	2,880	993	714	971	8,725	3,198	4,147	1,810	
2009	29,727	3,138	587	1,085	1,338	9,748	1,859	6,711	1,900	
2010	33,892	2,534	410	829	1,082	10,917	1,490	7,088	1,997	
2011	38,329	2,850	457	952	1,579	12,038	1,678	7,932	2,198	
2012	43,660	3,058	500	960	1,483	13,699	1,866	8,466	2,419	

Note: Excludes all military healthcare institutions.

Source: IHP Sri Lanka Health Accounts Database.

**Table 14: MOH and PDOH recurrent expenditures on institutions (%), 1990–2012**

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	2,785	38	18	15	18	10
1991	3,181	42	17	14	17	10
1992	3,730	44	17	13	16	10
1993	4,761	42	22	14	14	8
1994	5,564	41	21	15	15	8
1995	6,429	44	20	14	14	8
1996	7,208	47	20	13	13	7
1997	8,159	50	17	14	14	6
1998	9,932	48	16	17	14	6
1999	10,502	50	17	14	12	7
2000	13,179	50	19	14	11	5
2001	14,580	52	18	14	11	6
2002	17,529	54	18	13	10	5
2003	18,433	52	19	14	11	5
2004	23,297	52	20	11	10	7
2005	30,140	57	20	8	8	6
2006	39,009	52	22	12	9	5
2007	45,166	55	19	11	8	6
2008	50,245	53	23	8	10	6
2009	56,093	53	23	4	14	6
2010	60,239	56	22	3	13	5
2011	68,013	56	22	3	13	6
2012	76,111	57	22	3	12	5

Note: Excludes all military healthcare institutions.

Source: IHP Sri Lanka Health Accounts Database.





## **6. Health expenditure by province and district**



## 6.1 Trends in total and government provincial spending

The Sri Lanka health accounts disaggregate health expenditure by province to the extent possible, for all years since 1990. In the previous publication, district level spending was given for 2005 and 2008. This report provides a revised set of district estimates for 2005–2008 and the first set of district estimates for 2009–2012. The basis on which expenditure is assigned to a province or a district is given in the Box 1, 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, 86% of total expenditure in 2012 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 2005–2012, 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 lower in the North-Western, Sabaragamuwa and Southern 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.

### Box 1: 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 items, does the available data readily identify the area of residence of those receiving the healthcare services. In practice, for most expenditure items 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 and private hospitals, 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 are 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), 1990–2012**

Year	Western	Central	Southern	Northern <sup>(a)</sup>	Eastern <sup>(a)</sup>	North-Western	North-Central	Uva	Sabaragamuwa
1990	4,100	996	1,241	621		829	607	402	604
1991	4,859	1,140	1,417	707		954	681	445	691
1992	5,640	1,302	1,559	796		1,079	728	486	766
1993	6,711	1,473	1,834	985		1,267	859	568	905
1994	7,725	1,756	2,139	1,082		1,533	1,027	691	1,090
1995	8,964	2,067	2,376	1,265		1,743	1,180	755	1,298
1996	10,395	2,341	2,788	1,506		1,987	1,315	852	1,483
1997	11,853	2,632	3,188	1,685		2,263	1,385	921	1,692
1998	14,145	3,211	3,683	2,272		2,728	1,859	1,251	2,092
1999	15,718	3,538	4,067	2,393		3,078	2,005	1,370	2,289
2000	18,250	3,853	4,502	2,982		3,361	2,068	1,286	2,527
2001	20,847	4,378	5,117	3,161		3,804	2,332	1,633	2,866
2002	25,948	5,181	6,077	3,796		4,537	2,528	2,088	3,472
2003	29,493	5,973	6,832	3,890		5,039	2,717	2,252	3,888
2004	35,725	6,614	7,931	4,351		5,954	3,064	2,574	4,209
2005	39,802	8,562	9,838	2,601	3,420	7,360	3,135	3,289	5,302
2006	45,379	10,734	11,559	3,221	4,716	9,214	4,333	4,203	6,514
2007	50,977	12,217	13,593	3,505	5,332	10,076	5,173	4,870	7,222
2008	59,736	14,123	15,937	4,281	6,805	11,766	5,942	5,457	8,697
2009	67,021	15,464	18,454	5,262	7,863	12,856	6,692	6,249	9,320
2010	75,602	17,359	20,841	6,125	9,323	14,445	7,000	7,108	10,669
2011	86,843	19,323	23,409	6,000	9,336	16,226	8,004	7,906	12,009
2012	101,632	21,523	26,670	7,057	10,343	17,696	9,038	8,816	13,626

(a) Prior to 2007, the Northern and Eastern Provinces functioned as a single administrative unit, North-East Provincial Council. Consequently, many administrative data sources only reported expenditure for the two provinces combined, and currently it is not 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.

Note: The total of all the provincial spending reported in this table does not sum to THE, as spending on all-island wide personal medical services and national collective services are not included.

Source: IHP Sri Lanka Health Accounts Database.

Table 16: Total public health expenditure per capita by province (Rs.), 1990-2012

Year	Western	Central	Southern	Northern (a)	Eastern (a)	North-Western	North-Central	Uva	Sabaragamuwa
1990	264	220	221	188		194	292	227	165
1991	300	248	240	203		206	308	241	175
1992	365	282	258	226		227	315	260	185
1993	443	305	308	292		257	379	305	217
1994	477	370	367	309		322	475	385	269
1995	561	446	397	363		362	561	413	337
1996	620	485	479	420		390	604	461	370
1997	667	530	559	461		438	595	480	419
1998	844	687	673	638		560	958	726	569
1999	876	752	750	651		643	1,033	789	623
2000	1,051	766	806	751		673	1,009	661	680
2001	1,103	872	846	805		716	1,116	874	749
2002	1,199	1,038	968	946		852	1,130	1,148	934
2003	1,292	1,220	1,015	878		910	1,179	1,177	1,030
2004	1,903	1,280	1,125	952		1,097	1,319	1,304	1,008
2005	1,942	1,905	1,594	1,747	1,336	1,501	1,261	1,755	1,432
2006	2,273	2,519	1,894	2,202	1,943	2,029	2,103	2,296	1,806
2007	2,599	2,871	2,180	2,336	2,325	2,160	2,675	2,680	1,969
2008	2,827	3,257	2,497	2,705	2,913	2,453	3,024	2,863	2,334
2009	3,068	3,546	2,724	3,436	3,345	2,609	3,423	3,269	2,405
2010	3,268	3,812	3,035	4,119	4,008	2,721	3,342	3,566	2,580
2011	3,566	4,063	3,308	3,943	3,970	3,015	3,812	3,838	2,794
2012	3,922	4,459	3,641	4,555	4,353	3,046	4,230	4,244	3,053

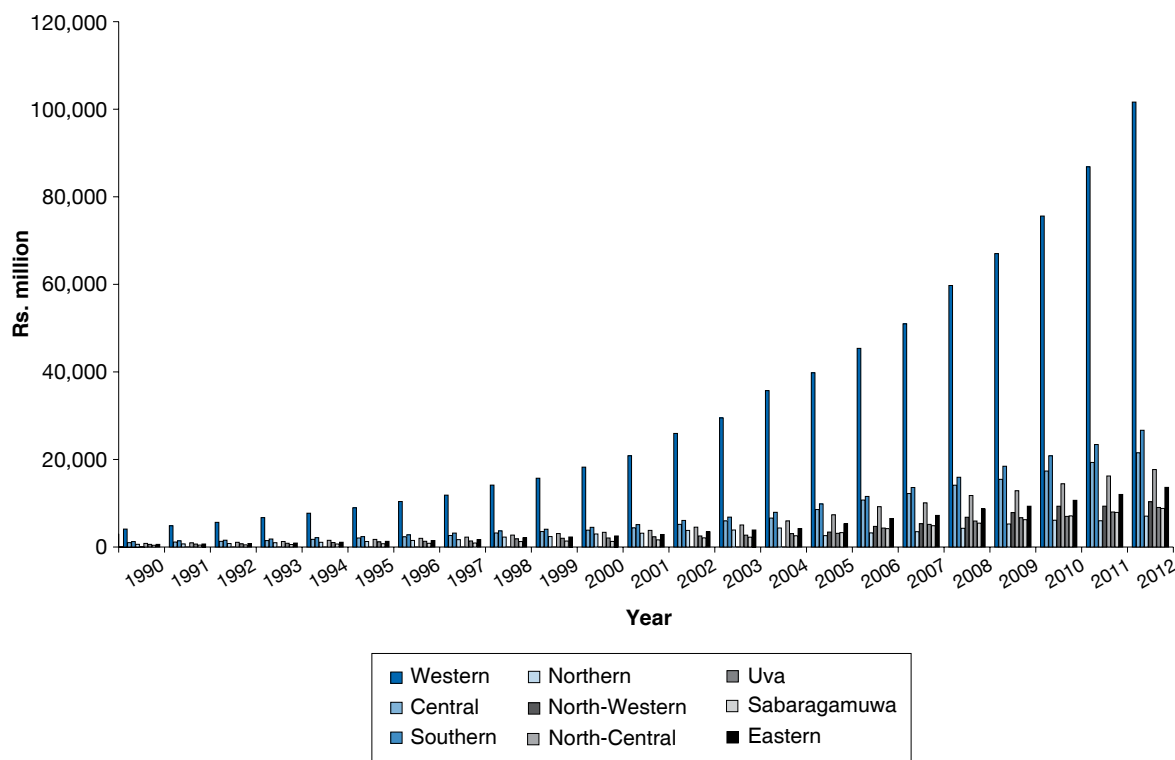
(a) Prior to 2007, the Northern and Eastern Provinces functioned as a single administrative unit, North-East Provincial Council. Consequently, many administrative data sources only reported expenditure for the two provinces combined, and currently it is not feasible to estimate the distribution of spending between the two provinces for earlier years. Consequently, the table displays the expenditure as estimated for both provinces combined for years prior to 2005.

Notes:

1. Population figures used for provincial calculations were derived as follows: Census data for mid year population was used for 1981, 2001 and 2012. Time series from 1981 to 2012 was estimated based on population growth for inter-census years.
2. The total of all the provincial spending reported in this table does not sum to THE, as spending on all-island wide personal medical services and national collective services are not included.
3. Per capita estimates for the Northern and Eastern 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), 1990–2012**



Note: Northern and Eastern Provinces are represented as a merged province for the years prior to 2005. Therefore, the column represented as the Northern Province is in fact the merged province of North and East for the years prior to 2005.

Source: Table 15.

## 6.2 Provincial expenditure by source

Financing from private sources accounted for the bulk of expenditure in the Western, Southern, North-Western and Sabaragamuwa 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 was 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 has increased over time and reached 77% by 2012, while the share of private spending fell from 52% in 1990 in the Central Province to 47%. A similar decline is observed in the North-Central Province where the private share decreased from 54% to 41% during the same period.

It can be seen from Figure 19 that per capita spending by private sources in 2012 was comparatively high in the Western, Southern and North-Western Provinces. Spending by the provincial and local governments was higher than the central government except for Western, Central, Southern and North-Central Provinces. The highest total per capita private spending in 2012 was estimated at Rs. 13,410 in the Western Province. Figure 20 shows that public sector health expenditure on a per capita basis was highest in the Northern, Central and Eastern Provinces, while the Sabaragamuwa and North-Western Provinces with the lowest level.

Table 17: Shares of total health expenditure by financing source and province (%), 1990–2012

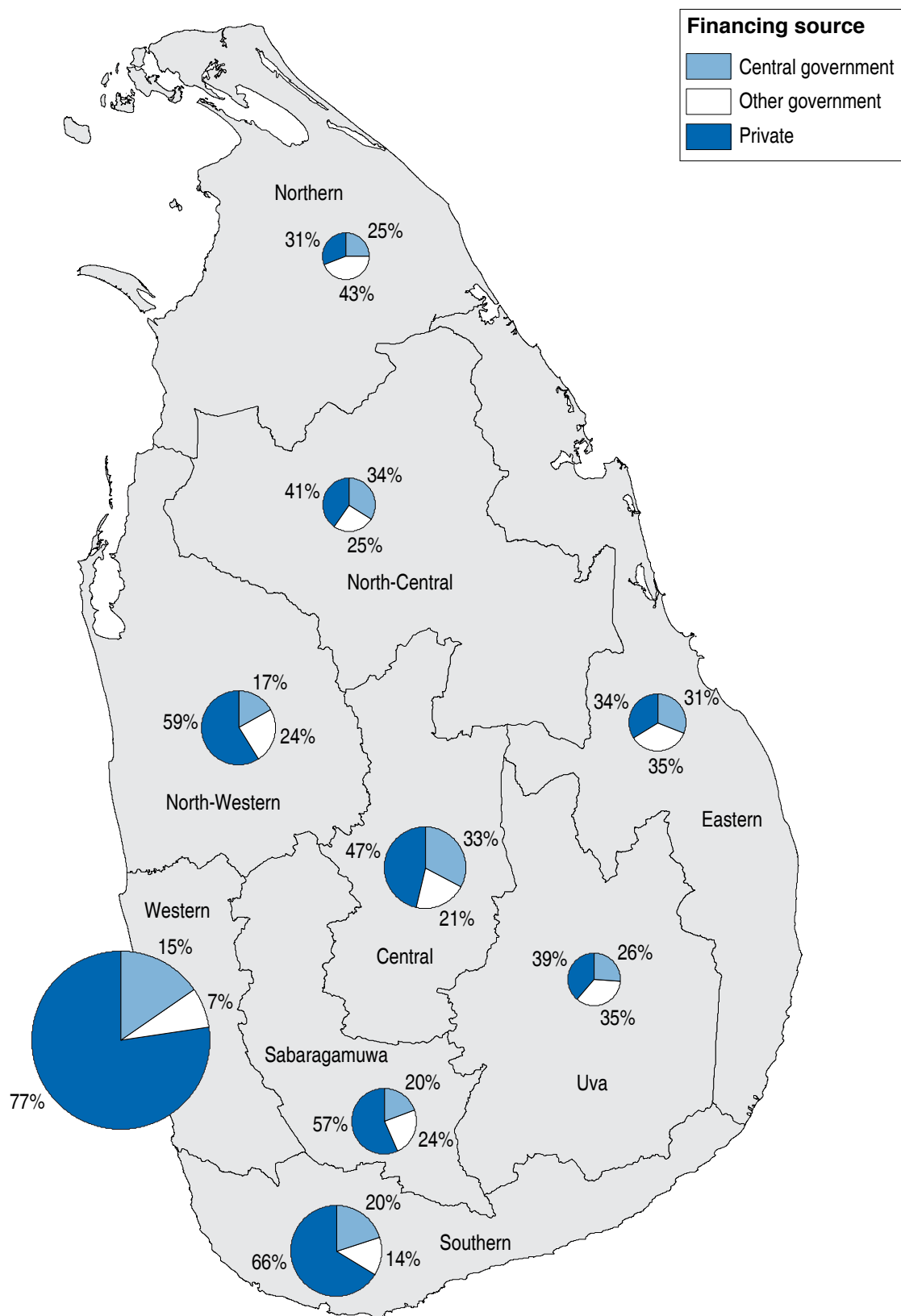
Year	Western		Central		Southern		Northern <sup>(a)</sup>		Eastern <sup>(a)</sup>		North-Western		North-Central		Uva		Sabaragamuwa	
	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private	Public	Private
1990	29	71	48	52	37	63	67	67	33	33	45	55	46	54	58	42	44	56
1991	28	72	48	52	35	65	65	65	35	35	42	58	44	56	56	44	41	59
1992	30	70	48	52	35	65	65	65	35	35	41	59	43	57	56	44	40	60
1993	31	69	47	53	36	64	68	68	32	32	40	60	44	56	57	43	40	60
1994	30	70	48	52	37	63	65	65	35	35	42	58	47	53	60	40	41	59
1995	31	69	49	51	36	64	66	66	34	34	42	58	49	51	60	40	44	56
1996	30	70	48	52	37	63	66	66	34	34	40	60	48	52	60	40	43	57
1997	28	72	47	53	38	62	65	65	35	35	40	60	45	55	58	42	43	57
1998	31	69	50	50	40	60	69	69	31	31	43	57	55	45	66	34	48	52
1999	29	71	51	49	41	59	66	66	34	34	44	56	55	45	66	34	48	52
2000	30	70	48	52	40	60	66	66	34	34	43	57	53	47	60	40	48	52
2001	28	72	48	52	38	62	63	63	37	37	41	59	53	47	63	37	47	53
2002	25	75	49	51	37	63	62	62	38	38	41	59	50	50	65	35	49	51
2003	24	76	50	50	34	66	57	57	43	43	40	60	49	51	62	38	48	52
2004	29	71	48	52	33	67	55	55	45	45	41	59	49	51	61	39	44	56
2005	27	73	55	45	38	62	71	29	57	43	46	54	47	53	65	35	50	50
2006	28	72	58	42	39	61	72	28	62	38	50	50	57	43	67	33	52	48
2007	29	71	59	41	39	61	71	29	64	36	49	51	62	38	67	33	51	49
2008	27	73	58	42	38	62	71	29	65	35	48	52	62	38	65	35	51	49
2009	26	74	58	42	37	63	74	26	67	33	47	53	63	37	65	35	49	51
2010	25	75	56	44	36	64	74	26	67	33	44	56	59	41	63	37	46	54
2011	24	76	54	46	35	65	70	30	65	35	44	56	60	40	61	39	45	55
2012	23	77	53	47	34	66	69	31	66	34	41	59	59	41	61	39	43	57

(a) Prior to 2007, the Northern and Eastern Provinces functioned as a single administrative unit, North-East Provincial Council. Consequently, many administrative data sources only reported expenditure for the two provinces combined, and currently it is not 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.

Note: Shares computed excluding donor spending.

Source: IHP Sri Lanka Health Accounts Database.

**Figure 18: Total health expenditure by financing source and province (% of total), 2012**



**Notes:**

1. Excludes expenditure on all-island wide personal medical services and national collective services. (See Box 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 was highest in the Western Province as would be expected due to the high concentration of hospitals in Colombo, followed by the Southern and Central Provinces.

### 6.4 District expenditure

IHP continues to work on disaggregating the SLHA estimates by district, but this remains a work in progress owing to continuing data limitations. As in previous reports, this publication provides estimates of public expenditures by district (Table 18). The Northern and Eastern Provinces were administered as one unit for earlier years 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 the years prior to 2005. Disaggregation of spending at district level in the Northern and Eastern Provinces remains difficult, partly due to uncertainties over the size of district populations, and so for these provinces estimates are made only at provincial level. On a per capita basis, the highest government spending was in Kandy, while the lowest in Puttalam (Figure 22).

District-level estimates for private expenditure have been prepared on an experimental basis and are published in this report for the first time for the year 2012. Estimates of expenditure at private hospitals and expenditure on pharmaceutical purchases at pharmacies and other retail outlets are presented in Figure 23 and Figure 24.

Expenditure at private hospitals was assigned to the district where the facility is located, assuming that those using the services reside in the same district. Current SLHA district allocation of expenditure at government health facilities and private hospitals is based on this assumption owing to scarcity of data on actual residence of beneficiary. The highest expenditure at private hospitals was in Colombo followed by Gampaha, Kandy, Galle and Matara. The lowest levels of expenditure were in Hambantota, Mannar, Mullaitivu, Killinochchi and

Nuwara Eliya districts, which have low number of or no private hospitals in those districts.

District-level estimates of private expenditure on pharmaceutical purchases at pharmacies and other retail outlets are presented in Figure 24. District allocation of expenditure was computed based on the information available at the household level using the Household Income and Expenditure Surveys conducted by Census and Statistics Department. The highest level of expenditure was in Gampaha and Colombo while second highest level was in Kalutara, Matara and Kandy. Other than the districts in Northern and Eastern Provinces, Moneragala and Nuwara-Eliya too showed lowest level of expenditure on pharmaceutical purchases at pharmacies and other retail outlets in 2012.

**Table 18: Total public health expenditure per capita by district (Rs.), 1990–2012**

Province/District	Year							
	1990	1995	2000	2005	2009	2010	2011	2012
<b>Western</b>	<b>264</b>	<b>561</b>	<b>1051</b>	<b>1,942</b>	<b>3,068</b>	<b>3,268</b>	<b>3,566</b>	<b>3,922</b>
Colombo	323	713	1,517	2,908	4,382	4,800	5,285	5,753
Gampaha	121	259	591	1,107	1,973	1,982	2,122	2,399
Kalutara	149	346	631	1,125	1,919	2,098	2,302	2,576
<b>Central</b>	<b>220</b>	<b>446</b>	<b>766</b>	<b>1,905</b>	<b>3,546</b>	<b>3,812</b>	<b>4,063</b>	<b>4,459</b>
Kandy	216	493	1,060	2,650	4,793	5,165	5,465	5,896
Matale	126	223	562	1,349	2,656	2,694	2,911	3,281
Nuwara Eliya	103	172	360	880	1,767	1,977	2,148	2,483
<b>Southern</b>	<b>221</b>	<b>397</b>	<b>806</b>	<b>1,594</b>	<b>2,724</b>	<b>3,035</b>	<b>3,308</b>	<b>3,641</b>
Galle	183	358	959	1,937	3,258	3,635	3,979	4,356
Matara	135	268	607	1,341	2,315	2,459	2,656	2,951
Hambantota	137	215	808	1,320	2,325	2,750	3,000	3,311
<b>North-East<sup>(a)</sup></b>	<b>188</b>	<b>363</b>	<b>751</b>	–	–	–	–	–
<b>Northern</b>	–	–	–	<b>1,747</b>	<b>3,436</b>	<b>4,119</b>	<b>3,943</b>	<b>4,555</b>
Jaffna <sup>(b)</sup>	–	–	–	–	–	–	–	4,643
Mannar <sup>(b)</sup>	–	–	–	–	–	–	–	5,166
Vavuniya <sup>(b)</sup>	–	–	–	–	–	–	–	4,707
Mullaitivu <sup>(b)</sup>	–	–	–	–	–	–	–	5,343
Killinochchi <sup>(b)</sup>	–	–	–	–	–	–	–	2,700
<b>Eastern</b>	–	–	–	<b>1,336</b>	<b>3,345</b>	<b>4,008</b>	<b>3,970</b>	<b>4,353</b>
Batticaloa <sup>(b)</sup>	–	–	–	–	–	–	–	4,410
Ampara <sup>(b)</sup>	–	–	–	–	–	–	–	4,641
Trincomalee <sup>(b)</sup>	–	–	–	–	–	–	–	3,782
<b>North-Western</b>	<b>194</b>	<b>362</b>	<b>673</b>	<b>1,501</b>	<b>2,609</b>	<b>2,721</b>	<b>3,015</b>	<b>3,046</b>
Kurunegala	127	255	747	1,618	2,849	2,987	3,302	3,422
Puttalam	114	193	517	1,259	2,103	2,160	2,409	2,250
<b>North-Central</b>	<b>292</b>	<b>561</b>	<b>1,009</b>	<b>1,261</b>	<b>3,423</b>	<b>3,342</b>	<b>3,812</b>	<b>4,230</b>
Anuradhapura	184	351	931	1,173	3,682	3,754	3,869	4,297
Polonnaruwa	192	372	1,171	1,446	2,876	2,473	3,691	4,088
<b>Uva</b>	<b>227</b>	<b>413</b>	<b>661</b>	<b>1,755</b>	<b>3,269</b>	<b>3,566</b>	<b>3,838</b>	<b>4,244</b>
Badulla	149	294	682	1,996	3,713	3,890	4,144	4,600
Moneragala	141	224	619	1,294	2,450	2,971	3,280	3,601
<b>Sabaragamuwa</b>	<b>165</b>	<b>337</b>	<b>680</b>	<b>1,432</b>	<b>2,405</b>	<b>2,580</b>	<b>2,794</b>	<b>3,053</b>
Ratnapura	124	278	716	1,482	2,468	2,645	2,873	3,146
Kegalle	94	179	637	1,377	2,330	2,500	2,702	2,945

(a) Prior to 2007, the Northern and Eastern Provinces functioned as a single administrative unit, North-East Provincial Council. Consequently, many administrative data sources only reported expenditure for the two provinces combined, and currently it is not 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) District level per capita estimates of the Northern and Eastern Provinces for 2005–2011 are not reliable due to large uncertainties in the statistics for district populations. These limitations mean that it is not possible to provide individual district estimates for the Northern and Eastern Provinces for 2005–2011. District level estimates of Northern and Eastern Provinces in 2012 were computed based on 2012 census data on mid year population.

**Notes:**

1. Population figures used for provincial calculations were derived as follows: Census data for mid year population was used for 1981, 2001 and 2012. Time series from 1981 to 2012 was estimated based on population growth for inter-census years.

2. The total of all the district spending reported in this table does not sum to THE, as spending on all-island wide personal medical services and national collective services are not included.

3. "-" represents that estimate is not available for the year

Source: IHP Sri Lanka Health Accounts Database

Figure 20: Total public health expenditure per capita by province (Rs.), 2012

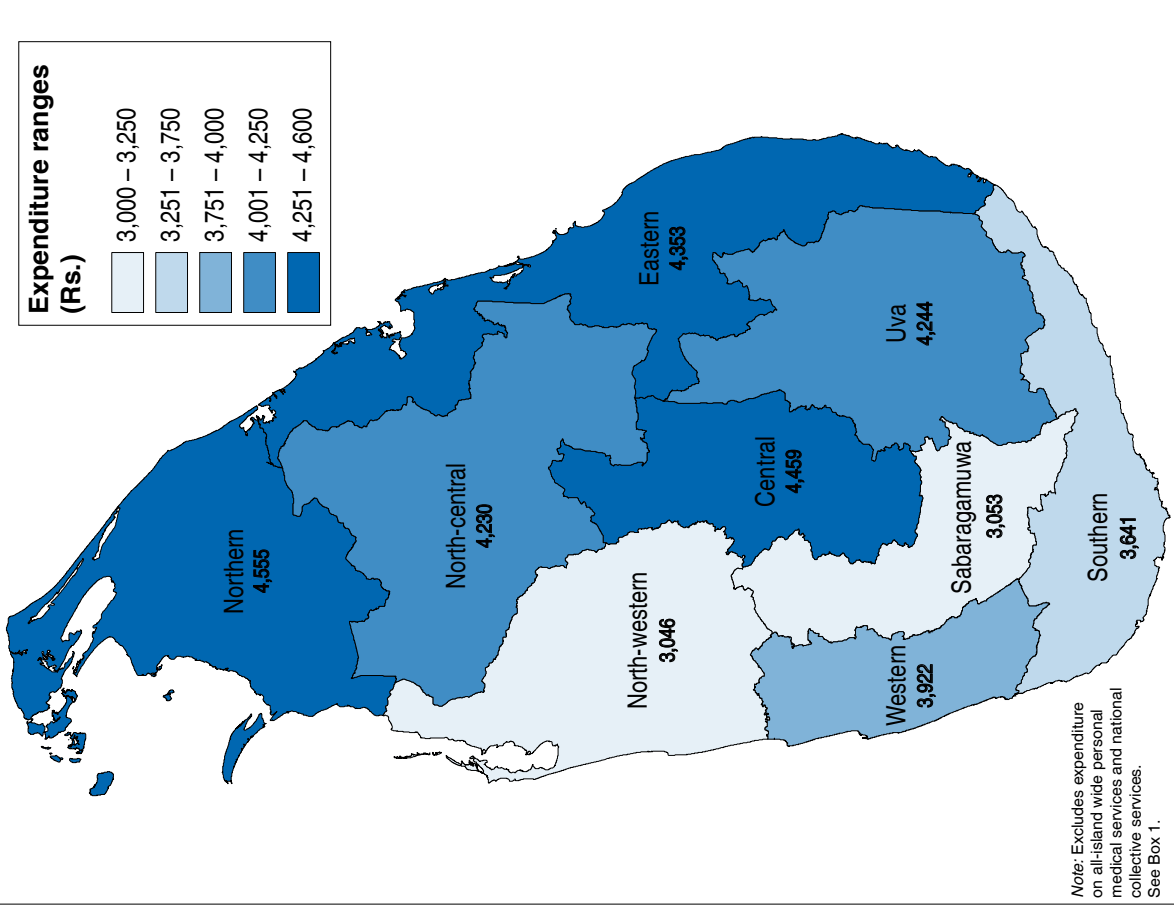


Figure 19: Per capita health expenditure by financing source (Rs.), 2012

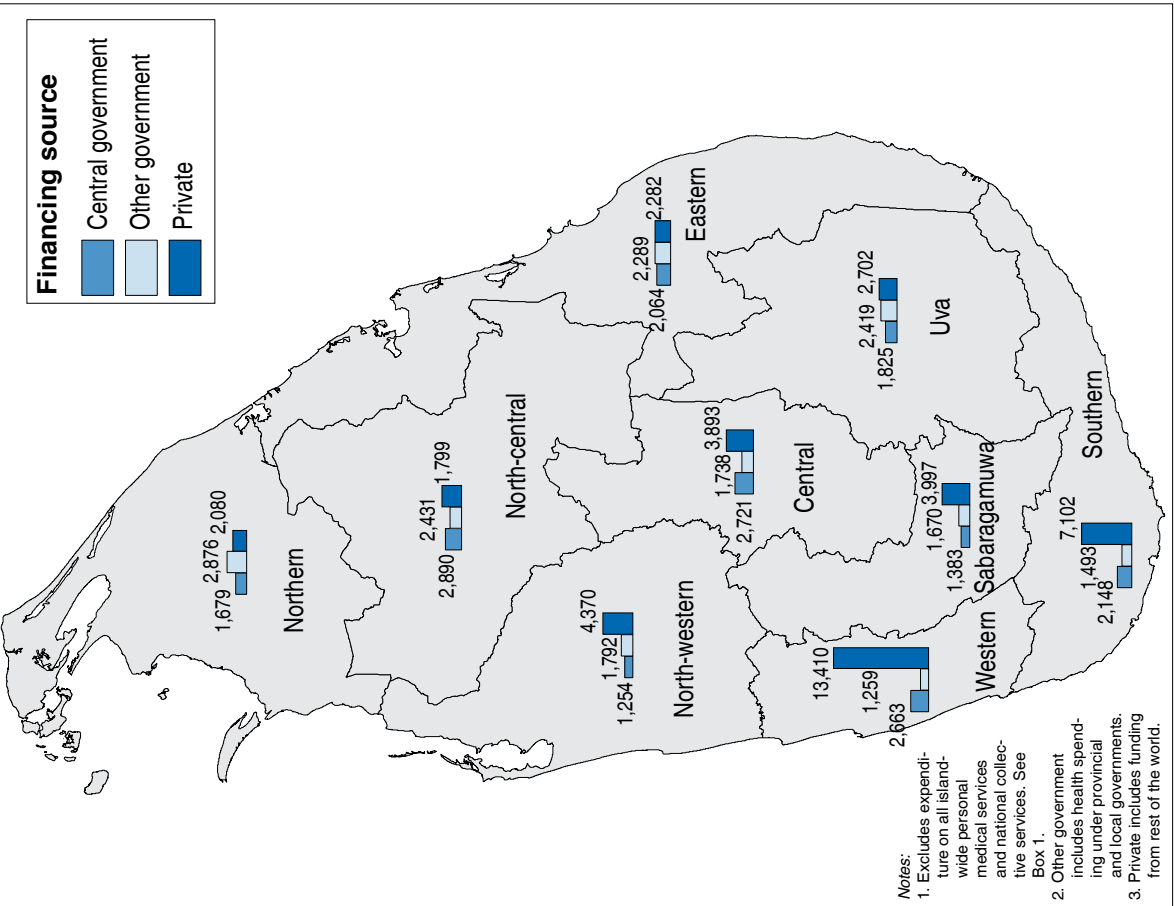


Figure 22: Total public health expenditure per capita by district (Rs.), 2012

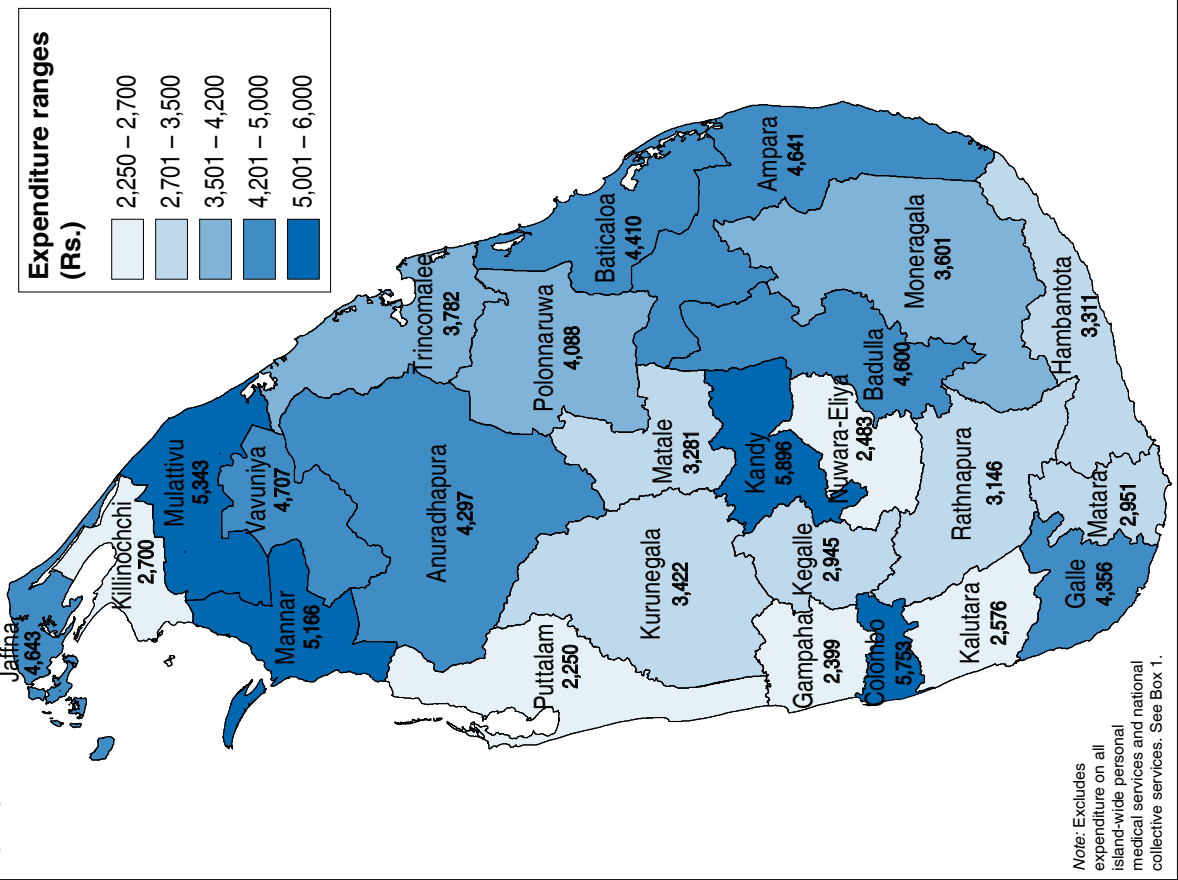
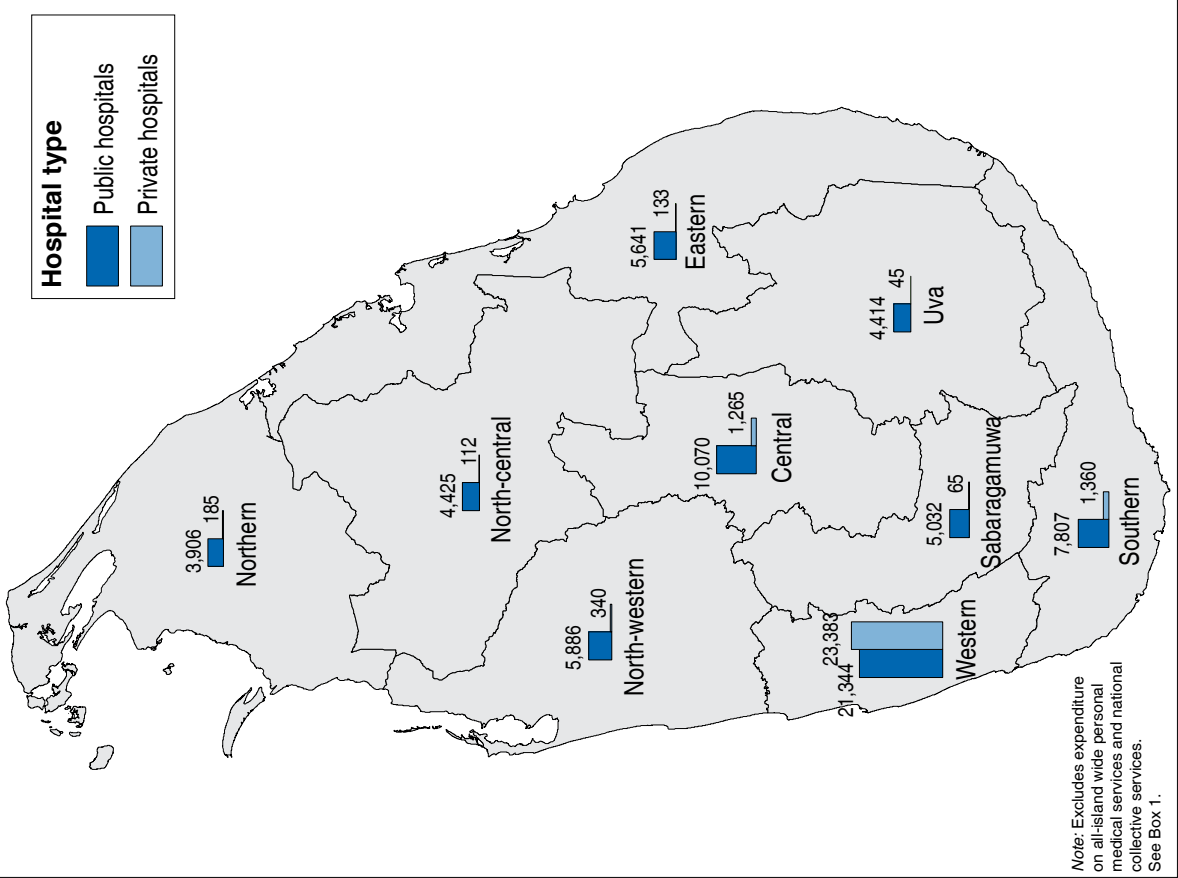
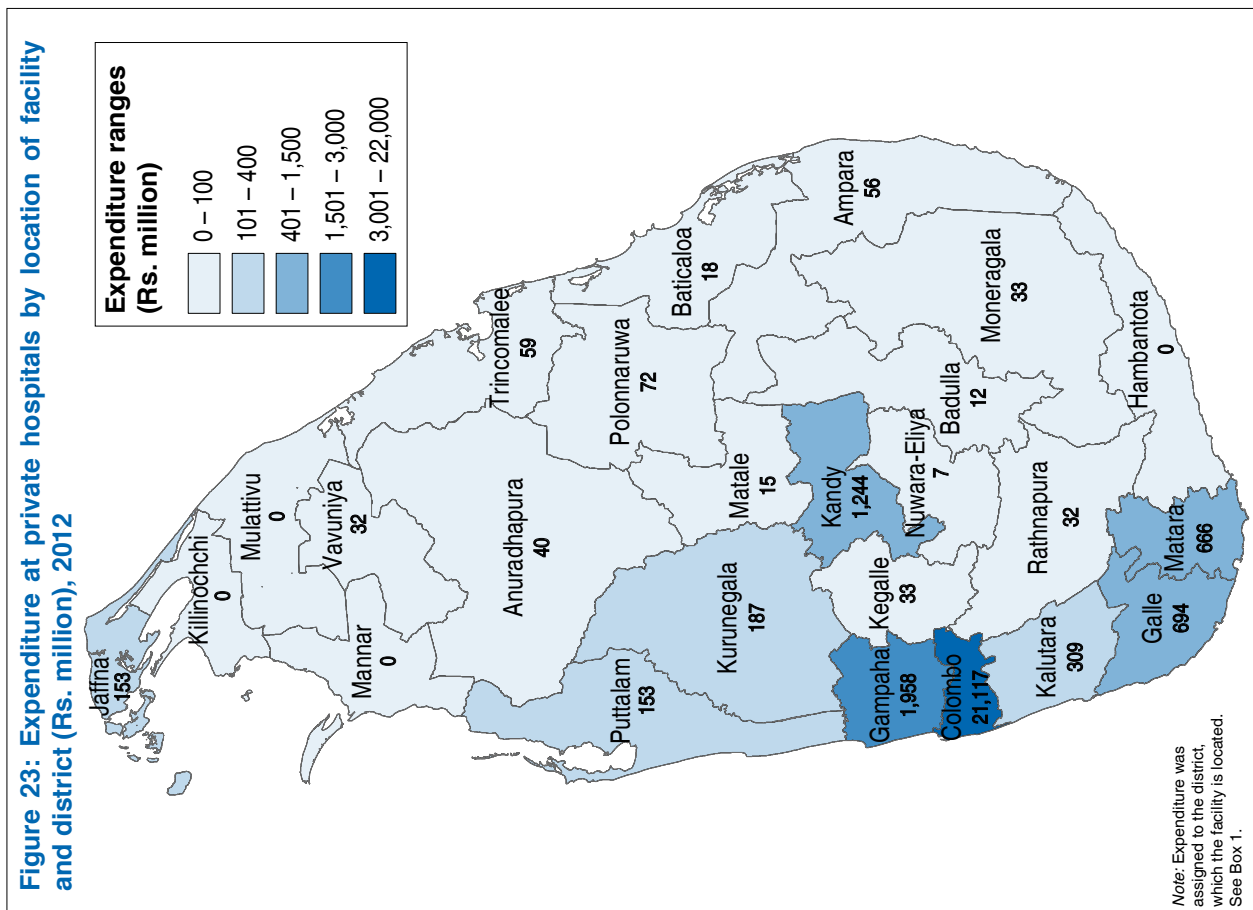
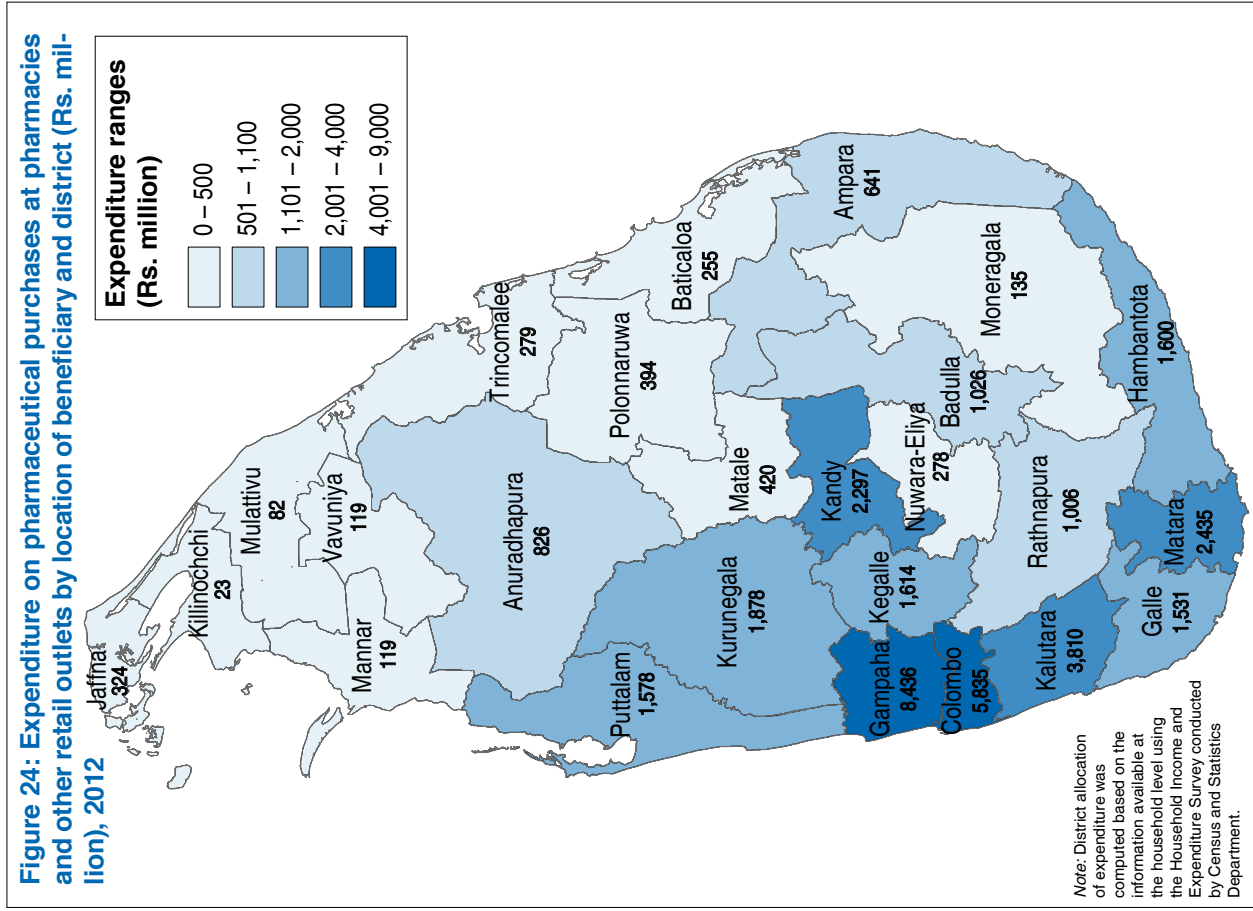


Figure 21: Expenditure at public and private hospitals by location of facility and province (Rs. million), 2012





## **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 3.4% of GDP in 2012 is comparable to spending levels in other lower-middle income economies in the region (Table 19). It is slightly higher than in the

Philippines (3.2%), but lower than in countries like China (5.4%) and Malaysia (4.0%). In general, levels of aggregate health spending in economies are closely linked to income levels, with spending per capita increasing with income levels. Figure 25 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 43% 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 Japan (82%), Thailand (75%) 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 26).

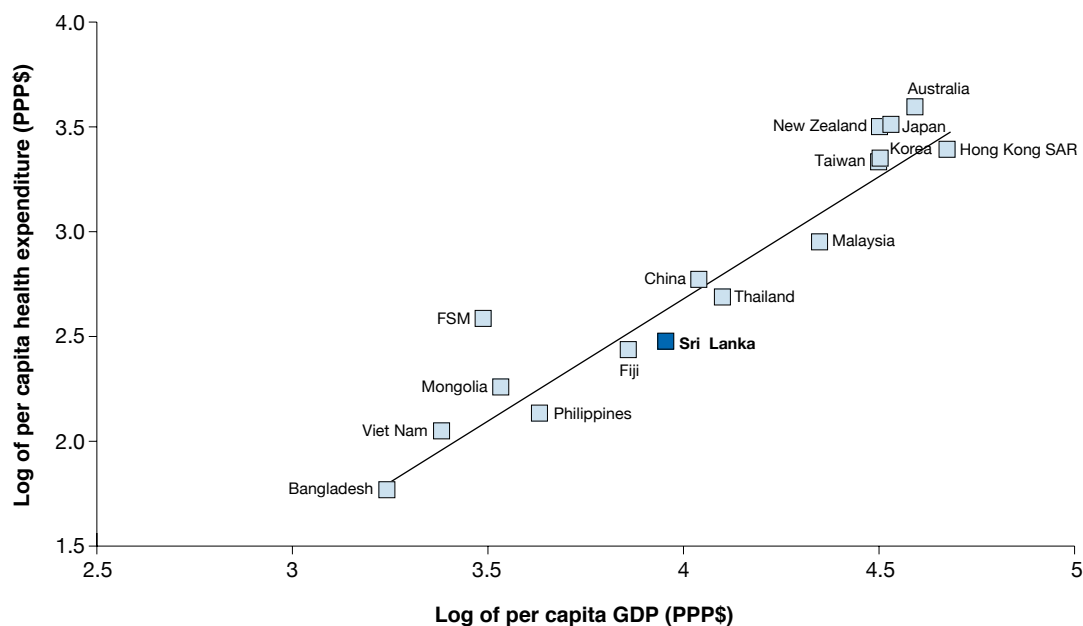
**Table 19: General economic indicators and health expenditure for selected countries and territories in the Asia-Pacific region**

Territory	Year	GDP per capita (US\$)	GDP per capita (PPPS)	THE (US\$ million)	Per cap health expenditure (US\$)	Per cap health expenditure (PPPS)	Health expenditure (% GDP)
Bangladesh	2007	467	1,744	2,304	16	59	3.4
Viet Nam	2002	477	2,407	1,768	22	112	4.7
Mongolia	2002	572	3,410	74	30	182	5.3
Philippines	2005	1,201	4,282	3,281	38	136	3.2
China	2012	6,093	10,945	445,461	330	592	5.4
Sri Lanka	2012	2,922	9,010	1,981	97	300	3.4
FSM	2008	2,501	3,074	33	314	386	12.6
Thailand	2010	4,803	12,575	12,378	186	488	3.9
Fiji	2010	3,748	7,224	122	142	274	3.8
Malaysia	2012	10,432	22,280	12,243	419	894	4.0
Taiwan	2009	16,331	31,544	25,794	1,116	2,155	6.8
Korea	2012	24,454	31,822	86,228	1,724	2,244	7.1
Hong Kong SAR	2010	32,550	47,194	11,979	1,705	2,473	5.3
New Zealand	2011	37,226	31,712	16,400	3,723	3,171	10.0
Japan	2010	43,118	33,917	526,831	4,134	3,252	9.6
Australia	2010	51,825	39,066	115,231	5,230	3,943	9.7

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 2006-2014 and World Bank Development Indicators 2014.

**Figure 25: Log of per capita health expenditure (PPP\$) vs Log of per capita GDP (PPP\$)**



Source: Table 19.

### 7.3 Composition of spending by function and providers

Figure 27 and Table 21 provide details of the distribution of spending by functions in Sri Lanka compared with other regional economies. The share of spending that is 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 Korea. 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 5.8% 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 2-3% of total spending.

Figure 28 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 the more developed economies in the region such

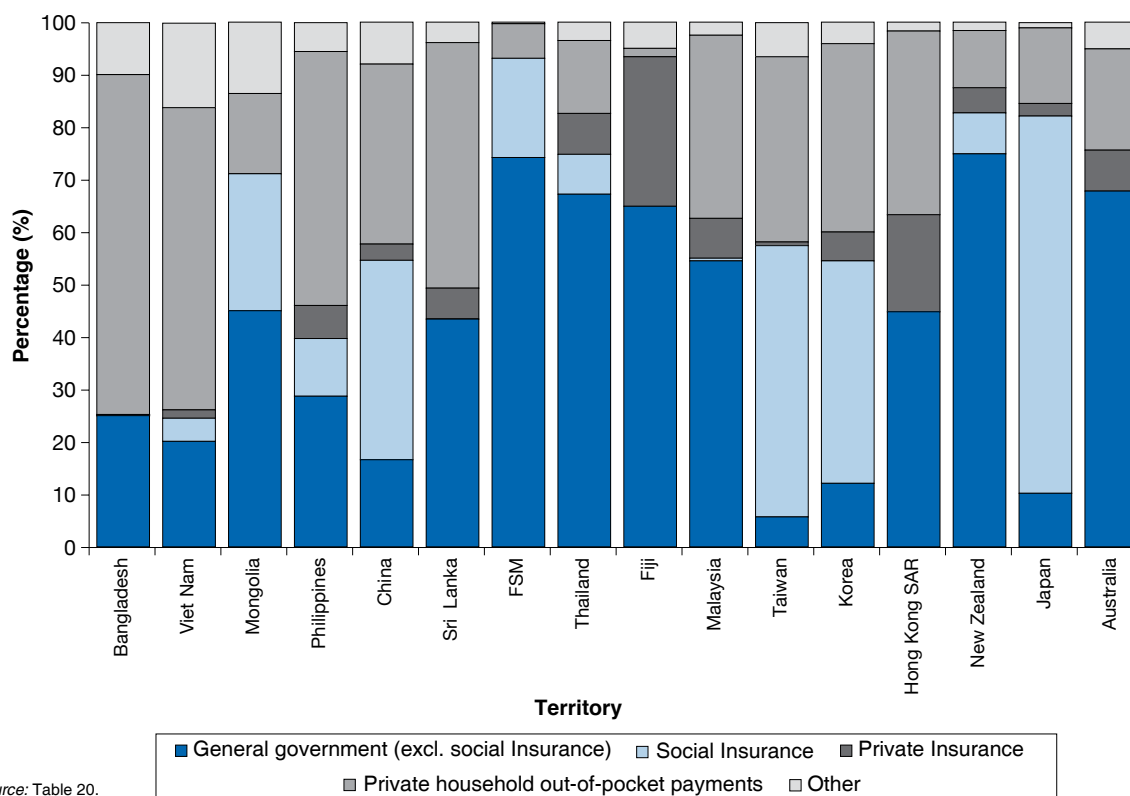
as Korea, New Zealand and Hong Kong, with comparable proportions of spending taking place in hospitals, outpatient and ambulatory care providers, and retailers of medical goods.



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

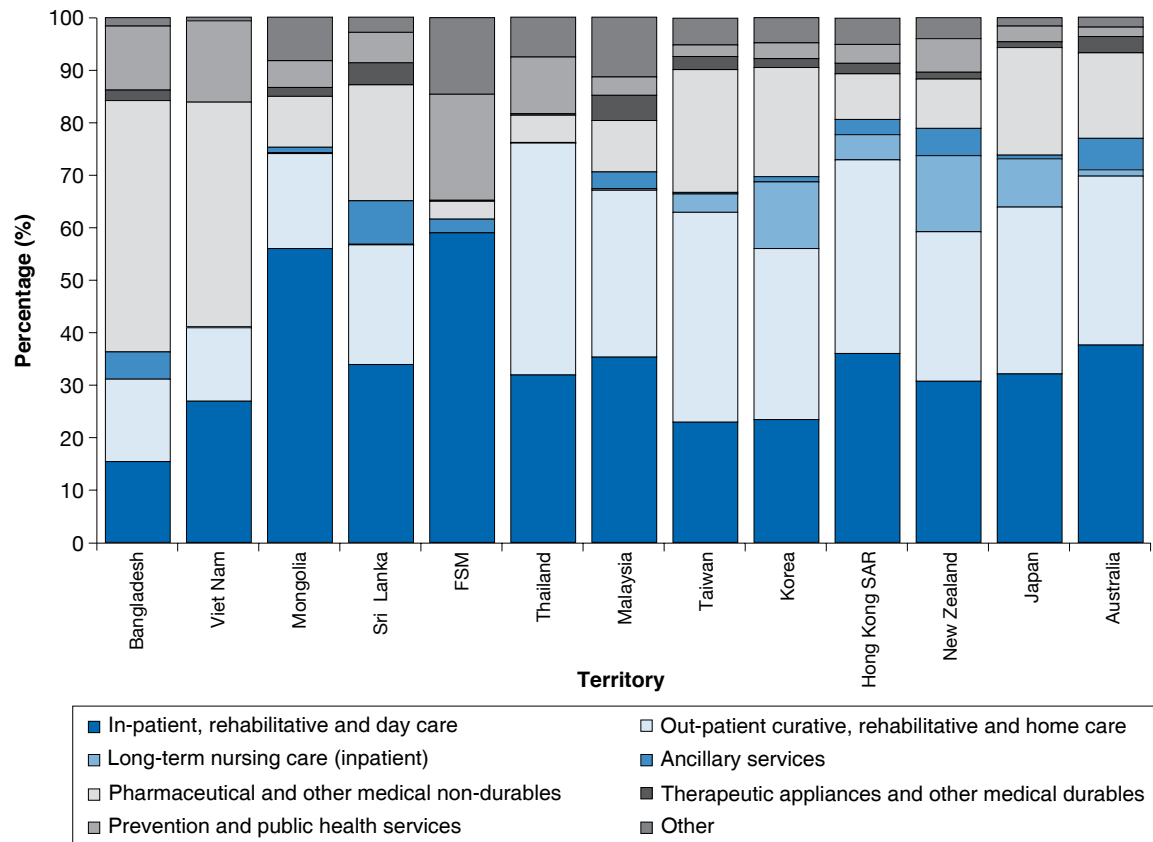
Territory	Total health expenditure (US\$ million)	HF.1.1	HF.1.2	HF.2.1 + HF.2.2	HF.2.3	Other	Total health expenditure
		General government (excl. social insurance)	Social Insurance	Private insurance	Private household out-of-pocket payments		
Bangladesh	2,304	25.0	-	0.2	64.8	9.9	100.0
Viet Nam	1,768	20.1	4.4	1.6	57.6	16.1	100.0
Mongolia	74	45.0	26.1	-	15.3	13.6	100.0
Philippines	3,281	28.7	11.0	6.3	48.4	5.5	100.0
China	445,461	16.6	38.0	3.1	34.3	8.0	100.0
Sri Lanka	1,981	43.4	0.0	5.9	46.8	3.9	100.0
FSM	33	74.2	18.9	-	6.6	0.3	100.0
Thailand	12,378	67.2	7.6	7.8	13.9	3.5	100.0
Fiji	122	64.9	-	28.5	1.6	5.0	100.0
Malaysia	12,243	54.5	0.5	7.6	34.9	2.5	100.0
Taiwan	25,794	5.7	51.7	0.7	35.3	6.5	100.0
Korea	86,228	12.1	42.4	5.5	35.9	4.1	100.0
Hong Kong SAR	11,979	44.8	-	18.5	35.0	1.7	100.0
New Zealand	16,400	74.9	7.8	4.8	10.9	1.6	100.0
Japan	526,831	10.2	71.9	2.4	14.4	1.0	100.0
Australia	115,231	67.8	-	7.8	19.3	5.1	100.0

Source: OECD Korea Policy Centre-APNHAN regional health accounts data collections 2006-2014 and World Bank Development Indicators 2014

**Figure 26: Total health expenditure by financing agent for selected Asia-Pacific countries and territories (%)**

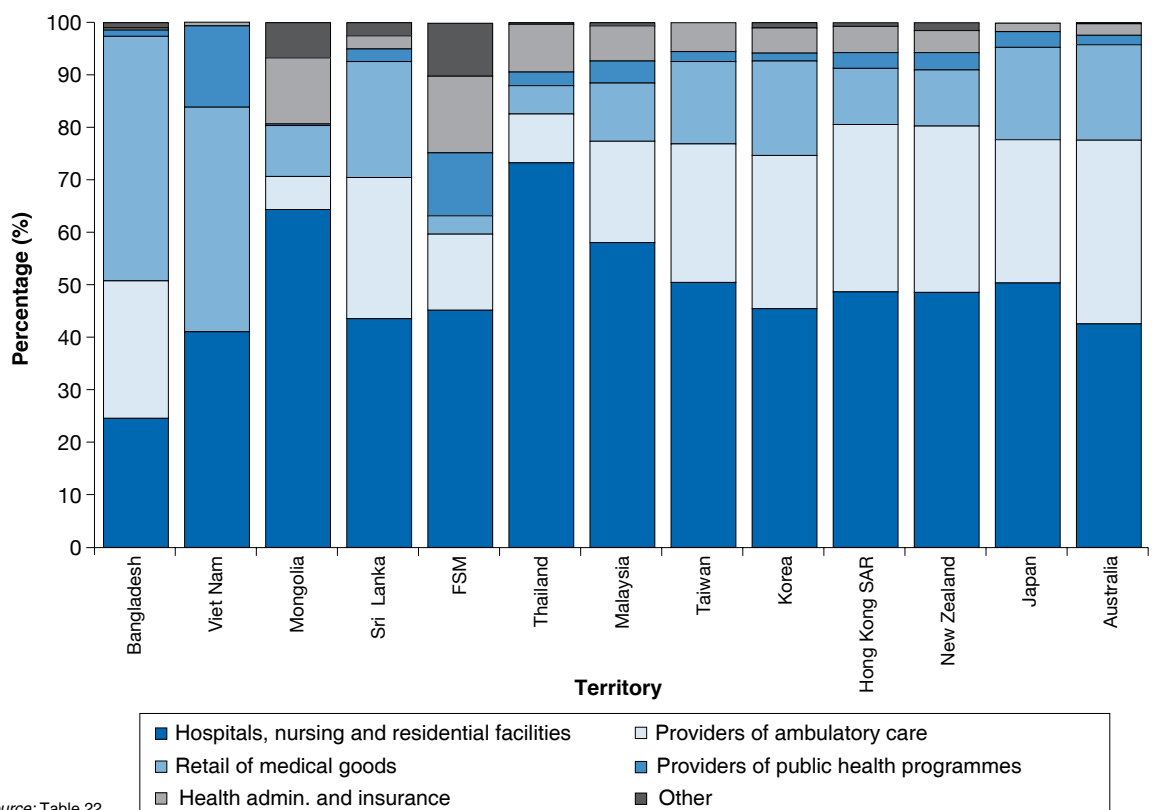
Source: Table 20.

**Figure 27: Current health expenditure by function for selected Asia-Pacific countries and territories (%)**



Source: Table 21.

**Figure 28: 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	1,811	33.9	22.8	0.1	8.3	22.1	4.2	5.8	2.9	100.0
FSM	32	59.0	-	-	2.6	3.4	0.2	20.2	14.6	100.0
Thailand	11,789	31.9	44.2	0.0	0.1	5.2	0.3	10.8	7.6	100.0
Malaysia	11,581	35.3	31.8	0.3	3.2	9.8	4.8	3.5	11.4	100.0
Taiwan	24,041	22.9	40.0	3.5	0.3	23.4	2.5	2.2	5.1	100.0
Korea	82,277	23.4	32.6	12.7	1.0	20.8	1.7	3.0	4.8	100.0
Hong Kong SAR	11,409	36.0	36.9	4.8	2.9	8.7	2.0	3.6	5.0	100.0
New Zealand	16,400	30.7	28.5	14.5	5.2	9.4	1.3	6.4	4.0	100.0
Japan	522,125	32.1	31.8	9.2	0.7	20.5	1.1	3.0	1.6	100.0
Australia	109,168	37.6	32.2	1.2	6.0	16.3	3.1	1.8	1.9	100.0

Source: OECD Korea Policy Centre-APNHAN regional health accounts data collections 2006-2014 and World Bank Development Indicators 2014

**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	1,811	43.6	26.9	22.1	2.4	2.5	2.5	100.0	
FSM	32	45.2	14.5	3.5	12.0	14.6	10.1	100.0	
Thailand	11,789	73.3	9.3	5.4	2.6	9.1	0.3	100.0	
Malaysia	11,581	58.1	19.3	11.1	4.2	6.7	0.6	100.0	
Taiwan	24,041	50.5	26.4	15.7	1.9	5.5	-	100.0	
Korea	82,277	45.5	29.2	18.0	1.5	4.8	1.0	100.0	
Hong Kong SAR	11,409	48.7	31.9	10.7	3.0	5.0	0.7	100.0	
New Zealand	16,400	48.6	31.7	10.7	3.3	4.2	1.5	100.0	
Japan	522,125	50.4	27.3	17.6	3.0	1.6	0.0	100.0	
Australia	109,168	42.6	35.0	18.2	1.8	2.2	0.2	100.0	

Source: OECD Korea Policy Centre-APNHAN regional health accounts data collections 2006-2014 and World Bank Development Indicators 2014

## **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. A revision of the SHA standard was released in 2011, and IHP will release estimates in consistent with the new SHA 2011 format from 2015.

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 2012.

## 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 is 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. The methodology and design of this survey was substantially revised in 2013.

### **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	
<b>In-patient care</b>																								
Curative and rehabilitative care	HC.1.1;2.1	2,205	7	181	181																			6
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Out-patient care</b>																								
Out-patient curative and rehabilitative care	HC.1.3;2.3	612	2	2,242	2,148	44	49																	2
Basic medical and diagnostic services	HC.1.3.1	568	2	2,197	2,148	-	49																	2
Out-patient dental care	HC.1.3.2	44	0	44	-	44	-																	0
All other specialised health care	HC.1.3.3	-	-	-	-	-	-																	1
All other out-patient care	HC.1.3.9	-	-	-	-	-	-																	2
<b>Home care</b>																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-																	1
Long-term nursing care	HC.3.3	-	-	-	-	-	-																	-
Ancillary services to health care	HC.4	96	0	416	-	-	378																	50
Medical goods dispensed to out-patients	HC.5	171	1	31	-	-	-																	2
Pharmaceut. and other medical non-durables	HC.5.1	171	1	31	-	-	-																	1
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-																	2
<b>Total expenditure on personal health care</b>		<b>3,083</b>	<b>10</b>	<b>2,869</b>	<b>2,330</b>	<b>44</b>	<b>49</b>	<b>378</b>	<b>378</b>	<b>69</b>	<b>2,295</b>	<b>1,676</b>	<b>619</b>	<b>619</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>24</b>	<b>59</b>
<b>Prevention and public health services</b>	HC.6	6	0	282	-	-	282																	10
<b>Health administration and health insurance</b>	HC.7	-	-	-	-	-	-																	-
<b>Total current health expenditure</b>		<b>3,089</b>	<b>10</b>	<b>3,151</b>	<b>2,330</b>	<b>44</b>	<b>331</b>	<b>378</b>	<b>378</b>	<b>69</b>	<b>2,295</b>	<b>1,676</b>	<b>619</b>	<b>619</b>	<b>610</b>	<b>568</b>	<b>554</b>	<b>554</b>	<b>554</b>	<b>554</b>	<b>554</b>	<b>554</b>	<b>130</b>	<b>69</b>

Notes

1. Zero values represent decimal points.
2. "-" 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																	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		
<b>In-patient care</b>																										
Curative and rehabilitative care	HC.1.1;2.1	5,123	15	447	447	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	-	
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Out-patient care</b>																										
Out-patient curative and rehabilitative care	HC.1.3;2.3	1,191	4	4,326	4,172	88	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	28	
Basic medical and diagnostic services	HC.1.3.1	1,108	4	4,238	4,172	66	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	5	
Out-patient dental care	HC.1.3.2	83	0	88	-	88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	
<b>Home care</b>																										
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Ancillary services to health care</b>																										
Dispensing chemists	HP.4.1	224	0	930	-	-	836	-	-	-	94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medical goods dispensed to out-patients	HC.5	964	0	48	-	-	-	-	-	48	4,718	3,551	1,167	-	-	-	-	-	-	-	-	-	-	-	9	
Pharmaceut. and other medical non-durables	HC.5.1	964	0	48	-	-	-	-	-	48	3,829	3,551	278	-	-	-	-	-	-	-	-	-	-	-	3	
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	889	-	889	-	-	-	-	-	-	-	-	-	-	-	6	
<b>Total expenditure on personal health care</b>		<b>7,502</b>	<b>19</b>	<b>5,751</b>	<b>4,619</b>	<b>88</b>	<b>66</b>	<b>836</b>	<b>-</b>	<b>142</b>	<b>4,718</b>	<b>3,551</b>	<b>1,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>52</b>	
<b>Prevention and public health services</b>	HC.6	38	0	524	-	524	-	-	-	-	-	-	-	768	-	-	-	-	-	-	-	-	-	-	12	
<b>Health administration and health insurance</b>	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	735	-	-	-	-	-	-	-	-	-	3	
<b>Total current health expenditure</b>		<b>7,540</b>	<b>19</b>	<b>6,275</b>	<b>4,619</b>	<b>88</b>	<b>590</b>	<b>836</b>	<b>-</b>	<b>142</b>	<b>4,718</b>	<b>3,551</b>	<b>1,167</b>	<b>768</b>	<b>735</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>273</b>	

Notes

1. Zero values represent decimal points.
2. "-" 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	
<b>In-patient care</b>																								
Curative and rehabilitative care	HC.1.1;2.1	11,055	23	1,135	1,135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	-
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Out-patient care</b>																								
Out-patient curative and rehabilitative care	HC.1.3;2.3	2,777	7	7,356	7,006	241	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
Basic medical and diagnostic services	HC.1.3.1	2,579	7	7,115	7,006	-	108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
Out-patient dental care	HC.1.3.2	198	0	241	-	241	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-
<b>Home care</b>																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care	HC.4	575	0	1,612	-	-	1,374	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	0
Medical goods dispensed to out-patients	HC.5	2,300	1	211	-	-	-	-	-	-	-	-	-	-	-	-	9,253	6,729	-	-	-	-	-	36
Pharmaceut. and other medical non-durables	HC.5.1	2,300	1	211	-	-	-	-	-	-	-	-	-	-	-	-	7,074	6,729	-	-	-	-	-	13
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,179	-	-	-	-	-	-	23
<b>Total expenditure on personal health care</b>		<b>16,707</b>	<b>31</b>	<b>10,314</b>	<b>8,141</b>	<b>241</b>	<b>108</b>	<b>1,374</b>	<b>450</b>	<b>9,253</b>	<b>6,729</b>	<b>2,523</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206</b>	<b>42</b>	<b>-</b>
<b>Prevention and public health services</b>	HC.6	1	0	690	-	689	-	-	0	-	-	-	1,272	-	-	-	-	-	-	-	-	-	-	9
<b>Health administration and health insurance</b>	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total current health expenditure</b>		<b>16,708</b>	<b>31</b>	<b>11,004</b>	<b>8,141</b>	<b>241</b>	<b>798</b>	<b>1,374</b>	<b>450</b>	<b>9,253</b>	<b>6,729</b>	<b>2,523</b>	<b>1,272</b>	<b>1,809</b>	<b>1,809</b>	<b>1,683</b>	<b>1,683</b>	<b>-</b>	<b>127</b>	<b>-</b>	<b>1,054</b>	<b>51</b>	<b>-</b>	<b>-</b>

Notes

1. Zero values represent decimal points.
2. "-" 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), 2005

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	
<b>In-patient care</b>																									
Curative and rehabilitative care	HC.1.1;2.1	27,836	54	3,572	3,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Out-patient care</b>																									
Out-patient curative and rehabilitative care	HC.1.3;2.3	6,453	17	14,045	13,302	547	196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Basic medical and diagnostic services	HC.1.3.1	6,037	16	13,498	13,302	-	196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
Out-patient dental care	HC.1.3.2	415	1	547	-	547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Home care</b>																									
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ancillary services to health care</b>																									
Medical goods dispensed to out-patients	HC.5	3,460	1	548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pharmaceut. and other medical non-durables	HC.5.1	3,460	1	548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditure on personal health care</b>		<b>39,349</b>	<b>73</b>	<b>22,252</b>	<b>16,874</b>	<b>547</b>	<b>196</b>	<b>3,338</b>	<b>-</b>	<b>1,297</b>	<b>-</b>	<b>1,297</b>	<b>18,255</b>	<b>13,822</b>	<b>4,433</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>604</b>	<b>319</b>	
<b>Prevention and public health services</b>																									
Prevention and public health services	HC.6	3	0	1,990	-	-	1,990	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	159
<b>Health administration and health insurance</b>																									
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total current health expenditure</b>		<b>39,353</b>	<b>73</b>	<b>24,142</b>	<b>16,874</b>	<b>547</b>	<b>2,086</b>	<b>3,338</b>	<b>-</b>	<b>1,297</b>	<b>-</b>	<b>1,297</b>	<b>18,255</b>	<b>13,822</b>	<b>4,433</b>	<b>2,195</b>	<b>2,469</b>	<b>-</b>	<b>407</b>	<b>-</b>	<b>-</b>	<b>2,662</b>	<b>478</b>		

Notes

1. Zero values represent decimal points.
2. "-" 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), 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		
<b>In-patient care</b>																										
Curative and rehabilitative care	HC.1.1;2.1	43,252	94	5,537	5,537																				19	
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154	-	-	-	
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Out-patient care</b>																										
Out-patient curative and rehabilitative care	HC.1.3;2.3	11,927	29	18,015	16,780	1,037	198	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	27	8	
Basic medical and diagnostic services	HC.1.3.1	11,220	28	16,978	16,780	-	198	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	58	8	
Out-patient dental care	HC.1.3.2	707	2	1,037	-	1,037	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	7	19	
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27	-	
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	-	
<b>Home care</b>																										
Curative and rehabilitative care	HC.1.4;2.4	-	60	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	37	1
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ancillary services to health care</b>																										
Ancillary services to health care	HC.4	2,777	1	8,641	-	-	7,479	-	-	1,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	32
<b>Medical goods dispensed to out-patients</b>																										
Medical goods dispensed to out-patients	HC.5	6,139	2	796	-	4	-	-	-	792	28,369	22,207	6,162	-	-	-	-	-	-	-	-	-	-	-	90	-
Pharmaceut. and other medical non-durables	HC.5.1	6,139	2	792	-	-	-	-	-	792	22,965	22,207	778	-	-	-	-	-	-	-	-	-	-	-	20	-
Therap. appliances and other med. durables	HC.5.2	-	-	4	-	4	-	-	-	-	5,384	-	5,384	-	-	-	-	-	-	-	-	-	-	-	70	-
<b>Total expenditure on personal health care</b>		<b>64,095</b>	<b>187</b>	<b>32,988</b>	<b>22,317</b>	<b>1,037</b>	<b>202</b>	<b>7,479</b>	<b>1,954</b>	<b>28,369</b>	<b>22,207</b>	<b>6,162</b>	<b>1</b>	<b>-</b>	<b>3,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>634</b>	<b>79</b>	<b>866</b>		
<b>Prevention and public health services</b>	HC.6	6	0	2,782	-	2,782	-	-	0	-	-	-	-	3,766	29	-	-	-	-	-	-	-	-	2,691	866	
<b>Health administration and health insurance</b>	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	2	3,837	3,145	-	-	-	-	-	-	-	212	-	
<b>Total current health expenditure</b>		<b>64,101</b>	<b>187</b>	<b>35,770</b>	<b>22,317</b>	<b>1,037</b>	<b>2,984</b>	<b>7,479</b>	<b>1,954</b>	<b>28,369</b>	<b>22,207</b>	<b>6,162</b>	<b>3,769</b>	<b>3,866</b>	<b>3,173</b>	<b>-</b>	<b>693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,537</b>	<b>945</b>	<b>866</b>		

Notes

1. Zero values represent decimal points.
2. "-" 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), 2009

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	
		Hospitals	Nursing and residential care facilities	Providers of ambulatory health care	Offices of physicians	Offices of dentists	Offices of other health practitioners	Out-patient care centres	Medical and diagnostic laboratories	Providers of home health care services	All other providers of ambulatory health care	Retail sale and other providers of medical goods	Dispensing chemists	All other sales of medical goods	Provision and administration of public health programmes	General health administration and insurance	Government administration of health	Social security funds	Other social insurance	Other (private) insurance	All other health administration	All other industries	Rest of the world	
<b>In-patient care</b>																								
Curative and rehabilitative care	HC.1.1;2.1	48,023	112	6,493	6,475	-	-	-	-	-	-	-	-	18	-	-	-	-	-	-	-	-	5	-
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	164	-	-
Services of day-care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Out-patient care</b>																								
Out-patient curative and rehabilitative care	HC.1.3;2.3	14,775	34	18,629	17,259	1,089	280	-	-	-	-	-	-	-	0	-	-	-	-	-	-	369	4	
Basic medical and diagnostic services	HC.1.3.1	13,945	32	17,539	17,259	-	280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62	2	
Out-patient dental care	HC.1.3.2	830	2	1,089	-	1,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	29	-	
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	2	
<b>Home care</b>																								
Curative and rehabilitative care	HC.1.4;2.4	-	19	-	-	-	-	-	-	-	-	-	-	-	19	24	24	-	-	-	-	36	76	
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ancillary services to health care</b>																								
Medical goods dispensed to out-patients	HC.4	2,387	1	10,196	-	-	8,837	-	1,358	-	-	-	-	-	-	-	-	-	-	-	-	-	63	
Pharmaceutical and other medical non-durables	HC.5	6,793	3	834	-	-	-	-	834	-	32,101	25,416	6,684	22	-	-	-	-	-	-	-	86	-	
Therap. appliances and other med. durables	HC.5.1	6,793	3	834	-	-	-	-	834	-	26,202	25,416	786	-	-	-	-	-	-	-	-	11	-	
	HC.5.2	-	-	-	-	-	-	-	-	-	5,898	5,898	22	-	-	-	-	-	-	-	-	75	-	
<b>Total expenditure on personal health care</b>		71,979	169	36,151	23,734	1,089	280	8,837	2,210	32,101	25,416	6,684	218	24	24	24	-	-	-	-	655	148		
<b>Prevention and public health services</b>	HC.6	11	0	3,240	-	-	3,240	-	0	-	-	-	4,370	42	42	-	-	-	-	-	2,720	419		
<b>Health administration and health insurance</b>	HC.7	-	-	-	-	-	-	-	-	-	-	-	23	4,576	3,725	-	-	-	851	-	316	103		
<b>Total current health expenditure</b>		71,990	169	39,391	23,734	1,089	3,520	8,837	2,211	32,101	25,416	6,684	4,610	4,642	3,791	-	-	851	-	3,691	670			

Notes

1. Zero values represent decimal points.
2. "-" 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), 2010

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	
<b>Total current health expenditure</b>		52,671	115	7,153	7,153																			12
<b>In-patient care</b>																								
Curative and rehabilitative care	HC.1.1;2.1																							
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																							
<b>Out-patient care</b>																								
Out-patient curative and rehabilitative care	HC.1.3; 2.3	16,299	35	21,631	19,995	1,325	311																	7
Basic medical and diagnostic services	HC.1.3.1	15,422	34	20,306	19,995		311																	7
Out-patient dental care	HC.1.3.2	877	2	1,325		1,325																		
All other specialised health care	HC.1.3.3																							
All other out-patient care	HC.1.3.9																							
<b>Home care</b>																								
Curative and rehabilitative care	HC.1.4; 2.4																							
Long-term nursing care	HC.3.3																							
<b>Ancillary services to health care</b>																								
Ancillary services to health care	HC.4	2,370	1	12,702			11,201			1,501														
<b>Medical goods dispensed to out-patients</b>																								
Medical goods dispensed to out-patients	HC.5	6,755	3	1,002						1,002		39,119	31,416	7,703	33									
Pharmaceut. and other medical non-durables	HC.5.1	6,755	3	1,002						1,002		32,337	31,416	921										
Therap. appliances and other med. durables	HC.5.2											6,782		6,782	33									
<b>Total expenditure on personal health care</b>		78,094	154	42,489	27,148	1,325	311	11,201		2,503	39,119	31,416	7,703	100	46							707	220	
<b>Prevention and public health services</b>																								
Prevention and public health services	HC.6	12	0	3,081			3,081			0				4,273	68							2,816	779	
<b>Health administration and health insurance</b>																								
Health administration and health insurance	HC.7													0	4,415								368	1
<b>Total current health expenditure</b>		78,106	154	45,569	27,148	1,325	3,392	11,201		2,503	39,119	31,416	7,703	4,373	4,529							3,891	1,000	

Notes

1. Zero values represent decimal points.
2. "-" 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), 2011

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	
<b>In-patient care</b>																									
Curative and rehabilitative care	HC.1.1;2.1	59,472	129	8,175	8,175																				9
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181	-	-
Services of day-care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Out-patient care</b>																									
Out-patient curative and rehabilitative care	HC.1.3;2.3	18,980	40	26,614	24,576	1,717	320																		2
Basic medical and diagnostic services	HC.1.3.1	17,986	37	24,897	24,576		320																		2
Out-patient dental care	HC.1.3.2	994	2	1,717		1,717																			-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Home care</b>																									
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ancillary services to health care</b>																									
Medical goods dispensed to out-patients	HC.5	2,424	1	13,915	-	-	12,200																		-
Pharmaceut. and other medical non-durables	HC.5.1	7,326	4	2,731																					10
Therap. appliances and other med. durables	HC.5.2	7,326	4	2,731																					-
<b>Total expenditure on personal health care</b>		88,202	173	51,435	32,751	1,717	320	12,200	4,446	44,067	34,569	9,498	9,498	24											92
<b>Prevention and public health services</b>	HC.6	13	0	3,778			3,778		0					4,955	30										632
<b>Health administration and health insurance</b>	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	3	4,624					867					185
<b>Total current health expenditure</b>		88,215	173	55,213	32,751	1,717	4,098	12,200	4,446	44,067	34,569	9,498	9,498	5,051	4,654				867						909

Notes

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

Source: IHP Sri Lanka Health Accounts Database.

Table A9. Current expenditure on health by function of care and provider industry (Rs. million), 2012

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	
<b>In-patient care</b>																								
Curative and rehabilitative care	HC.1.1;2.1	68,083	154	9,939	9,939																			13
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	190	-
Services of day-care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Out-patient care</b>																								
Out-patient curative and rehabilitative care	HC.1.3;2.3	21,128	45	30,803	28,389	2,051	363																	51
Basic medical and diagnostic services	HC.1.3.1	20,029	43	28,752	28,389		363																	51
Out-patient dental care	HC.1.3.2	1,099	2	2,051		2,051																		-
All other specialised health care	HC.1.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	-
<b>Home care</b>																								
Curative and rehabilitative care	HC.1.4;2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	109
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ancillary services to health care</b>																								
Ancillary services to health care	HC.4	2,905	1	16,231			14,146			2,085														-
<b>Medical goods dispensed to out-patients</b>																								
Medical goods dispensed to out-patients	HC.5	8,400	6	1,239						1,239		51,066	40,068	10,998	0								103	5
Pharmaceut. and other medical non-durables	HC.5.1	8,400	6	1,239						1,239		41,399	40,068	1,330									14	-
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	-	9,667	-	9,667	0								89	5
<b>Total expenditure on personal health care</b>		100,516	207	58,212	38,328	2,051	363	14,146		3,325	51,066	40,068	10,998	96	5	5	-	-	-	-	-	760	178	
<b>Prevention and public health services</b>																								
Prevention and public health services	HC.6	16	0	3,904			3,904		0					5,433	244	244	-	-	-	-	-	3,078	631	
<b>Health administration and health insurance</b>																								
Health administration and health insurance	HC.7	-	-	-	-	-	-	-	-	-	-	-	-	-	5,634	4,259	-	1,376	-	-	-	837	214	
<b>Total current health expenditure</b>		100,532	207	62,116	38,328	2,051	4,267	14,146		3,325	51,066	40,068	10,998	5,528	5,883	4,507	-	1,376	-	-	-	4,675	1,023	

Notes

1. Zero values represent decimal points.
2. "-" 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), 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	3,089	2,592	2,592	0	497	123	99	24	374	-	-	-	-
Nursing and residential care facilities	HP.2	10	10	10	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	3,151	362	362	-	2,790	251	241	10	2,589	-	-	-	-
Offices of physicians	HP.3.1	2,330	-	-	-	2,330	188	179	10	2,141	-	-	-	-
Offices of dentists	HP.3.2	44	-	-	-	44	-	-	-	44	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	331	331	331	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	378	-	-	-	378	63	63	-	315	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	69	31	31	-	38	-	-	-	38	-	-	-	-
Retail sale and other providers of medical goods	HP.4	2,295	0	0	0	2,295	95	94	1	2,200	-	-	-	-
Dispensing chemists	HP.4.1	1,676	0	0	0	1,676	95	94	1	1,581	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	619	-	-	-	619	0	-	0	619	-	-	-	-
Provision and administration of public health programmes	HP.5	610	610	610	-	-	-	-	-	-	-	-	-	-
General health administration and insurance	HP.6	568	551	551	-	17	14	-	14	3	-	-	-	-
Government (excluding social insurance)	HP.6.1	554	551	551	-	3	-	-	-	3	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	14	-	-	-	14	14	-	14	-	-	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	130	10	10	-	120	-	-	-	-	120	-	-	-
Occupational health care	HP.7.1	0	0	0	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	130	10	10	-	120	-	-	-	-	120	-	-	-
Rest of the world	HP.9	69	8	8	-	-	-	-	-	-	-	-	-	61
<b>Total current health expenditure</b>		<b>9,922</b>	<b>4,142</b>	<b>4,142</b>	<b>0</b>	<b>5,719</b>	<b>483</b>	<b>435</b>	<b>48</b>	<b>5,116</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>61</b>

Notes

1. Zero values represent decimal points.
2. "-" 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), 1995

	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	
<b>Health care goods and services by provider industry</b>															
Hospitals	HP.1	7,540	6,334	6,327	7	1,207	281	198	83	921	-	-	4	-	
Nursing and residential care facilities	HP.2	19	19	-	-	-	-	-	-	-	-	-	-	-	
Providers of ambulatory health care	HP.3	6,275	638	638	-	5,637	492	459	33	5,146	-	-	-	-	
Offices of physicians	HP.3.1	4,619	-	-	-	4,619	369	336	33	4,249	-	-	-	-	
Offices of dentists	HP.3.2	88	-	-	-	88	-	-	-	88	-	-	-	-	
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Out-patient care centres	HP.3.4	590	590	-	-	-	-	-	-	-	-	-	-	-	
Medical and diagnostic laboratories	HP.3.5	836	-	-	-	836	122	122	-	714	-	-	-	-	
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other providers of ambulatory health care	HP.3.9	142	48	48	-	94	-	-	-	94	-	-	-	-	
Retail sale and other providers of medical goods	HP.4	4,718	3	-	3	4,715	187	183	3	4,529	-	-	-	-	
Dispensing chemists	HP.4.1	3,551	3	-	3	3,549	187	183	3	3,362	-	-	-	-	
All other sales of medical goods	HP.4.2-4.9	1,167	-	-	-	1,167	0	-	0	1,167	-	-	-	-	
Provision and administration of public health programmes	HP.5	768	768	768	-	-	-	-	-	-	-	-	-	-	
General health administration and insurance	HP.6	735	689	689	-	45	40	-	40	5	-	-	-	-	
Government (excluding social insurance)	HP.6.1	694	689	689	-	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	273	24	24	-	249	-	-	-	-	249	-	-	-	
Occupational health care	HP.7.1	1	1	1	-	-	-	-	-	-	-	-	-	-	
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
All other secondary producers	HP.7.9	272	22	22	-	249	-	-	-	-	249	-	-	-	
Rest of the world	HP.9	39	27	27	-	-	-	-	-	-	-	-	-	12	
<b>Total current health expenditure</b>		<b>20,367</b>	<b>8,501</b>	<b>8,491</b>	<b>10</b>	<b>11,854</b>	<b>1,000</b>	<b>840</b>	<b>160</b>	<b>10,601</b>	<b>249</b>	<b>-</b>	<b>4</b>	<b>12</b>	

Notes

1. Zero values represent decimal points.
2. "-" 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
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	39,353	30,230	30,156	74	9,123	1,625	642	984	7,379	-	-	119	-
Nursing and residential care facilities	HP.2	73	73	73	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	24,142	2,686	2,686	-	21,456	1,832	1,436	396	19,624	-	-	-	-
Offices of physicians	HP.3.1	16,874	54	54	-	16,821	1,447	1,051	396	15,373	-	-	-	-
Offices of dentists	HP.3.2	547	-	-	-	547	-	-	-	547	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	2,086	2,085	2,085	-	1	-	-	-	1	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	3,338	-	-	-	3,338	385	385	-	2,953	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	1,297	548	548	-	749	-	-	-	749	-	-	-	-
Retail sale and other providers of medical goods	HP.4	18,255	1	-	1	18,255	639	625	14	17,616	-	-	-	-
Dispensing chemists	HP.4.1	13,822	1	-	1	13,821	591	577	14	13,230	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	4,433	-	-	-	4,433	47	47	0	4,386	-	-	-	-
Provision and administration of public health programmes	HP.5	2,195	2,195	2,195	-	0	-	-	-	0	-	-	-	-
General health administration and insurance	HP.6	2,469	2,043	2,043	-	426	432	25	407	(6)	-	-	-	-
Government (excluding social insurance)	HP.6.1	2,043	2,043	2,043	-	19	-	-	-	19	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	407	-	-	-	407	432	25	407	(25)	-	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	2,662	88	88	-	2,441	-	-	-	-	2,441	-	-	134
Occupational health care	HP.7.1	43	38	38	-	-	-	-	-	-	-	-	-	4
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	2,620	50	50	-	2,441	-	-	-	-	2,441	-	-	129
Rest of the world	HP.9	478	31	31	-	-	-	-	-	-	-	-	-	447
<b>Total current health expenditure</b>		<b>89,628</b>	<b>37,347</b>	<b>37,272</b>	<b>75</b>	<b>51,700</b>	<b>4,528</b>	<b>2,727</b>	<b>1,801</b>	<b>44,612</b>	<b>2,441</b>	<b>-</b>	<b>119</b>	<b>580</b>

Notes

1. Zero values represent decimal points.
2. "-" 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), 2008

	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
<b>Health care goods and services by provider industry</b>														
Hospitals	HP.1	64,101	50,105	50,054	51	13,996	3,296	1,251	2,045	10,694	-	-	6	-
Nursing and residential care facilities	HP.2	187	126	126	-	-	-	-	-	-	-	-	-	60
Providers of ambulatory health care	HP.3	35,770	3,771	3,771	-	31,996	3,637	2,813	824	28,359	-	-	-	4
Offices of physicians	HP.3.1	22,317	-	-	-	22,317	2,847	2,023	824	19,470	-	-	-	-
Offices of dentists	HP.3.2	1,037	-	-	-	1,037	-	-	-	1,037	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	2,979	2,979	2,979	-	1	-	-	-	1	-	-	-	4
Medical and diagnostic laboratories	HP.3.5	7,479	-	-	-	7,479	789	789	-	6,689	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	1,954	792	792	-	1,162	-	-	-	1,162	-	-	-	-
Retail sale and other providers of medical goods	HP.4	28,369	1	-	1	28,368	1,363	1,354	29	26,985	-	-	-	-
Dispensing chemists	HP.4.1	22,207	1	-	1	22,206	1,213	1,184	29	20,993	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	6,162	-	-	-	6,162	170	170	0	5,992	-	-	-	-
Provision and administration of public health programmes	HP.5	3,769	3,762	3,762	-	0	-	-	-	0	-	-	-	7
General health administration and insurance	HP.6	3,866	3,144	3,144	-	721	800	108	693	(79)	-	-	-	-
Government (excluding social insurance)	HP.6.1	3,173	3,144	3,144	-	29	-	-	-	29	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	693	-	-	-	693	800	108	693	(108)	-	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	3,537	231	231	-	3,108	-	-	-	-	3,108	-	-	198
Occupational health care	HP.7.1	40	28	28	-	-	-	-	-	-	-	-	-	12
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	3,497	203	203	-	3,108	-	-	-	-	3,108	-	-	186
Rest of the world	HP.9	945	27	27	-	-	-	-	-	-	-	-	-	918
<b>Total current health expenditure</b>		<b>140,544</b>	<b>61,167</b>	<b>61,116</b>	<b>52</b>	<b>78,189</b>	<b>9,116</b>	<b>5,526</b>	<b>3,591</b>	<b>65,959</b>	<b>3,108</b>	<b>-</b>	<b>6</b>	<b>1,188</b>

Notes

1. Zero values represent decimal points.
2. "-" 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), 2009

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			55,629	55,554		16,357	3,824	1,380	2,444	12,519	-	-	-	14		
Hospitals	HP.1	71,990		75												4
Nursing and residential care facilities	HP.2	169	150													19
Providers of ambulatory health care	HP.3	39,391	4,352		35,020	4,152	3,168	985	30,868							18
Offices of physicians	HP.3.1	23,734			23,734	3,278	2,294	985	20,455							
Offices of dentists	HP.3.2	1,089			1,089				1,089							
Offices of other health practitioners	HP.3.3															
Our-patient care centres	HP.3.4	3,520	3,518		1				1							
Medical and diagnostic laboratories	HP.3.5	8,837			8,837	874	874		7,964							
Providers of home health care services	HP.3.6															
Other providers of ambulatory health care	HP.3.9	2,211	834		1,358				1,358							18
Retail sale and other providers of medical goods	HP.4	32,101		1	32,100	1,517	1,482	35	30,583							
Dispensing chemists	HP.4.1	25,416		1	25,415	1,346	1,311	35	24,070							
All other sales of medical goods	HP.4.2-4.9	6,684			6,684	171	171	0	6,513							
Provision and administration of public health programmes	HP.5	4,610	3,905		0				0							706
General health administration and insurance	HP.6	4,642	3,682		906	960	109	851	(53)							54
Government (excluding social insurance)	HP.6.1	3,791	3,682		56				56							54
Social security funds	HP.6.2															
Other social insurance	HP.6.3															
Other (private) insurance	HP.6.4	851			851	960	109	851	(109)							
All other providers of health administration	HP.6.9															
Other industries (rest of the economy)	HP.7	3,691	322		3,306											63
Occupational health care	HP.7.1	22	19													3
Private households	HP.7.2															
All other secondary producers	HP.7.9	3,669	304		3,306											59
Rest of the world	HP.9	670	7													662
<b>Total current health expenditure</b>		<b>157,264</b>	<b>68,048</b>	<b>67,972</b>	<b>76</b>	<b>87,689</b>	<b>10,453</b>	<b>6,138</b>	<b>4,315</b>	<b>73,916</b>	<b>3,306</b>	<b>-</b>	<b>14</b>	<b>1,526</b>		

Notes

1. Zero values represent decimal points.
2. "-" 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), 2010

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	78,106	59,984	59,903	81	18,117	4,489	1,608	2,881	13,610	-	-	17	5
Nursing and residential care facilities	HP.2	154	154	-	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	45,569	4,393	4,393	-	41,177	4,858	3,697	1,161	36,319	-	-	-	-
Offices of physicians	HP.3.1	27,148	-	-	-	27,148	3,836	2,675	1,161	23,312	-	-	-	-
Offices of dentists	HP.3.2	1,325	-	-	-	1,325	-	-	-	1,325	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	3,392	3,390	3,390	2	-	-	-	-	2	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	11,201	-	-	-	11,201	1,022	1,022	-	10,179	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	2,503	1,002	1,002	-	1,501	-	-	-	1,501	-	-	-	-
Retail sale and other providers of medical goods	HP.4	39,119	3	-	3	39,116	1,760	1,719	41	37,355	-	-	-	-
Dispensing chemists	HP.4.1	31,416	3	-	3	31,413	1,573	1,533	41	29,839	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	7,703	-	-	-	7,703	187	187	0	7,516	-	-	-	-
Provision and administration of public health programmes	HP.5	4,373	4,174	4,174	-	0	-	-	-	0	-	-	-	199
General health administration and insurance	HP.6	4,529	3,622	3,622	-	802	864	115	750	(62)	-	-	-	105
Government (excluding social insurance)	HP.6.1	3,780	3,622	3,622	-	53	-	-	-	53	-	-	-	105
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	750	-	-	-	750	864	115	750	(115)	-	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	3,891	391	391	-	3,473	-	-	-	-	3,473	-	-	27
Occupational health care	HP.7.1	30	21	21	-	-	-	-	-	-	-	-	-	9
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	3,861	370	370	-	3,473	-	-	-	-	3,473	-	-	18
Rest of the world	HP.9	1,000	19	19	-	-	-	-	-	-	-	-	-	961
<b>Total current health expenditure</b>		<b>176,741</b>	<b>72,740</b>	<b>72,656</b>	<b>84</b>	<b>102,684</b>	<b>11,972</b>	<b>7,139</b>	<b>4,833</b>	<b>87,222</b>	<b>3,473</b>	<b>-</b>	<b>17</b>	<b>1,317</b>

Notes

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

Source: IHP, Sri Lanka Health Accounts Database.

Table A17. Current expenditure on health by provider industry and source of funding (Rs. million), 2011

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	88,215	67,588	67,506	83	20,621	5,063	1,891	3,172	15,545	-	-	13	5	
Nursing and residential care facilities	HP.2	173	173	173	-	-	-	-	-	-	-	-	-	-	
Providers of ambulatory health care	HP.3	55,213	6,828	6,828	-	48,385	5,626	4,348	1,278	42,759	-	-	-	-	
Offices of physicians	HP.3.1	32,751	-	-	-	32,751	4,420	3,142	1,278	28,331	-	-	-	-	
Offices of dentists	HP.3.2	1,717	-	-	-	1,717	-	-	-	1,717	-	-	-	-	
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Out-patient care centres	HP.3.4	4,098	4,097	4,097	2	2	-	-	-	2	-	-	-	-	
Medical and diagnostic laboratories	HP.3.5	12,200	-	-	-	12,200	1,206	1,206	-	10,994	-	-	-	-	
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other providers of ambulatory health care	HP.3.9	4,446	2,731	2,731	-	1,715	-	-	-	1,715	-	-	-	-	
Retail sale and other providers of medical goods	HP.4	44,067	4	-	4	44,063	2,051	2,005	46	42,012	-	-	-	-	
Dispensing chemists	HP.4.1	34,569	4	-	4	34,565	1,854	1,809	45	32,711	-	-	-	-	
All other sales of medical goods	HP.4.2-4.9	9,498	-	-	-	9,498	197	197	0	9,301	-	-	-	-	
Provision and administration of public health programmes	HP.5	5,051	4,518	4,518	-	0	-	-	-	0	-	-	-	534	
General health administration and insurance	HP.6	4,654	3,708	3,708	-	925	987	120	867	(62)	-	-	-	21	
Government (excluding social insurance)	HP.6.1	3,787	3,708	3,708	-	58	-	-	-	58	-	-	-	21	
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other (private) insurance	HP.6.4	867	-	-	-	867	987	120	867	(120)	-	-	-	-	
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other industries (rest of the economy)	HP.7	4,120	462	462	-	3,645	-	-	-	-	3,645	-	-	13	
Occupational health care	HP.7.1	30	24	24	-	-	-	-	-	-	-	-	-	6	
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	
All other secondary producers	HP.7.9	4,090	438	438	-	3,645	-	-	-	-	3,645	-	-	7	
Rest of the world	HP.9	909	11	11	-	-	-	-	-	-	-	-	-	898	
<b>Total current health expenditure</b>		<b>202,402</b>	<b>83,292</b>	<b>83,205</b>	<b>87</b>	<b>117,639</b>	<b>13,727</b>	<b>8,364</b>	<b>5,364</b>	<b>100,254</b>	<b>3,645</b>	<b>-</b>	<b>13</b>	<b>1,471</b>	

Notes

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

Source: IHP Sri Lanka Health Accounts Database.

Table A18. Current expenditure on health by provider industry and source of funding (Rs. million), 2012

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	100,532	76,410	76,336	75	24,115	4,756	1,359	3,397	19,332	-	-	-	27	7
Nursing and residential care facilities	HP.2	207	207	-	-	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	HP.3	62,116	5,504	5,504	-	56,612	6,310	4,941	1,369	50,301	-	-	-	-	-
Offices of physicians	HP.3.1	38,328	-	-	-	38,328	4,951	3,582	1,369	33,377	-	-	-	-	-
Offices of dentists	HP.3.2	2,051	-	-	-	2,051	-	-	-	2,051	-	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	4,267	-	4,265	-	2	-	-	-	2	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	14,146	-	-	-	14,146	1,359	1,359	-	12,787	-	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	3,325	1,239	1,239	-	2,085	-	-	-	2,085	-	-	-	-	-
Retail sale and other providers of medical goods	HP.4	51,066	4	-	4	51,062	2,294	2,245	49	48,769	-	-	-	-	-
Dispensing chemists	HP.4.1	40,068	4	-	4	40,065	2,087	2,038	48	37,978	-	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	10,998	-	-	-	10,998	207	207	1	10,791	-	-	-	-	-
Provision and administration of public health programmes	HP.5	5,528	5,167	5,167	-	0	-	-	-	0	-	-	-	-	361
General health administration and insurance	HP.6	5,883	4,152	4,152	-	1,436	1,495	120	1,376	(59)	-	-	-	-	295
Government (excluding social insurance)	HP.6.1	4,507	4,152	4,152	-	60	-	-	-	60	-	-	-	-	295
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	1,376	-	-	-	1,376	1,495	120	1,376	(120)	-	-	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	4,675	841	841	-	3,821	-	-	-	-	-	-	-	-	13
Occupational health care	HP.7.1	33	31	31	-	-	-	-	-	-	-	-	-	-	2
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	4,642	810	810	-	3,821	-	-	-	-	-	-	-	-	12
Rest of the world	HP.9	1,023	64	64	-	-	-	-	-	-	-	-	-	-	959
<b>Total current health expenditure</b>		<b>231,030</b>	<b>92,349</b>	<b>92,270</b>	<b>79</b>	<b>137,046</b>	<b>14,855</b>	<b>8,664</b>	<b>6,191</b>	<b>118,343</b>	<b>3,821</b>	<b>-</b>	<b>27</b>	<b>1,635</b>	

Notes

1. Zero values represent decimal points.
2. "-" 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), 1990

	ICHA-HC CODE	Total current health expenditure	Source of funding										HF3				
			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			
<b>Current expenditure on health care</b>																	
<b>Personal health care services</b>	HC.1-HC.3	5,278	2,502	0	2,775	312	278	34	2,443	21	-	-	-	-	-	-	-
In-patient services		2,406	1,983	0	423	106	75	31	311	6	-	-	-	-	-	-	-
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient services		2,871	520	-	2,351	206	203	3	2,132	13	-	-	-	-	-	-	-
Home care services		1	-	-	1	-	-	-	-	1	-	-	-	-	-	-	-
<b>Ancillary services to health care</b>	HC.4	581	40	0	491	63	63	-	429	-	-	-	-	-	-	-	50
<b>Medical goods dispensed to out-patients</b>	HC.5	2,502	162	0	2,339	95	94	1	2,241	3	-	-	-	-	-	-	2
Pharmaceuticals and other medical non-durables	HC.5.1	2,054	162	0	1,892	95	94	1	1,797	0	-	-	-	-	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	448	-	-	447	0	-	0	444	3	-	-	-	-	-	-	2
<b>Personal health care services and goods</b>	HC.1 - HC.5	8,361	2,704	0	5,606	470	435	35	5,113	23	-	-	-	-	-	-	51
<b>Prevention and public health services</b>	HC.6	1,004	897	-	97	-	-	-	-	97	-	-	-	-	-	-	10
<b>Health administration and health insurance</b>	HC.7	557	541	-	17	14	-	14	3	-	-	-	-	-	-	-	-
<b>Total current health expenditure</b>		9,922	4,142	0	5,719	483	435	48	5,116	120	-	-	-	-	-	-	61

## Notes

1. Zero values represent decimal points.

2. "-" 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), 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						
<b>Current expenditure on health care</b>																				
<b>Personal health care services</b>	HC.1-HC.3	22,564	11,689	11,632	57	10,867	1,614	1,055	559	9,079	170	-	-	4	8					
In-patient services		12,289	9,567	9,509	57	2,722	858	321	538	1,813	49	-	-	2	-					
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Out-patient services		10,257	2,123	2,123	-	8,134	755	734	21	7,266	110	-	-	2	-					
Home care services		19	0	0	-	11	-	-	-	-	11	-	-	-	8					
<b>Ancillary services to health care</b>	HC.4	2,188	83	83	-	2,104	248	248	-	1,856	-	-	-	0						
<b>Medical goods dispensed to out-patients</b>	HC.5	11,800	2,262	2,262	1	9,538	427	422	6	9,088	23	-	-	-						
Pharmaceuticals and other medical non-durables	HC.5.1	9,599	2,262	2,261	1	7,337	378	372	6	6,959	1	-	-	-						
Therapeutic appliances and other medical durables	HC.5.2	2,201	1	1	-	2,201	50	50	0	2,129	22	-	-	-						
<b>Personal health care services and goods</b>	HC.1 - HC.5	36,552	14,035	13,977	58	22,509	2,289	1,725	565	20,023	193	-	-	4	8					
<b>Prevention and public health services</b>	HC.6	2,785	1,979	1,979	-	797	-	-	-	1	797	-	-	-	9					
<b>Health administration and health insurance</b>	HC.7	1,844	1,712	1,712	-	132	153	26	127	(21)	-	-	-	-	-					
<b>Total current health expenditure</b>		41,181	17,726	17,668	58	23,438	2,442	1,750	691	20,003	990	-	-	4	17					

## Notes

1. Zero values represent decimal points.

2. "-" 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), 2005

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
<b>Personal health care services</b>	HC.1-HC.3	52,463	27,764	27,680	74	24,664	3,073	1,693	1,380	21,053	419	-	-	119	35
In-patient services		31,613	22,731	22,656	74	8,882	1,871	543	1,328	6,788	121	-	-	103	-
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient services		20,789	5,034	5,034	-	15,755	1,202	1,150	52	14,265	272	-	-	16	-
Home care services		61	0	0	-	26	-	-	-	-	26	-	-	-	35
<b>Ancillary services to health care</b>	HC.4	6,057	204	204	-	5,485	385	385	-	5,100	-	-	-	-	368
<b>Medical goods dispensed to out-patients</b>	HC.5	22,333	3,167	3,166	1	19,159	639	625	14	18,465	56	-	-	-	7
Pharmaceuticals and other medical non-durables	HC.5.1	18,320	3,167	3,166	1	15,147	591	577	14	14,654	2	-	-	-	7
Therapeutic appliances and other medical durables	HC.5.2	4,013	0	0	-	4,013	47	47	0	3,911	54	-	-	-	-
<b>Personal health care services and goods</b>	HC.1 - HC.5	80,854	31,136	31,060	75	49,308	4,097	2,703	1,394	44,617	475	-	-	119	410
<b>Prevention and public health services</b>	HC.6	6,258	4,122	4,122	-	1,966	-	-	-	1	1,965	-	-	-	170
<b>Health administration and health insurance</b>	HC.7	2,516	2,090	2,090	-	426	432	25	407	(6)	-	-	-	-	-
<b>Total current health expenditure</b>		89,628	37,347	37,272	75	51,700	4,528	2,727	1,801	44,612	2,441	-	-	119	580

## Notes

1. Zero values represent decimal points.
2. "-" 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), 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
<b>Personal health care services</b>	HC.1-HC.3	79,500	45,336	45,285	51	34,081	6,143	3,275	2,869	27,398	534	-	-	6	83
In-patient services		49,057	37,074	37,023	51	11,983	3,924	1,164	2,761	7,902	154	-	-	3	-
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient services		30,346	8,262	8,262	-	22,065	2,219	2,111	108	19,497	347	-	-	3	19
Home care services		98	0	0	-	34	-	-	-	-	34	-	-	-	64
<b>Ancillary services to health care</b>	HC.4	11,458	353	353	-	11,066	789	789	-	10,276	-	-	-	-	39
<b>Medical goods dispensed to out-patients</b>	HC.5	35,396	5,575	5,574	1	29,817	1,383	1,354	29	28,362	71	-	-	-	4
Pharmaceuticals and other medical non-durables	HC.5.1	29,938	5,574	5,573	1	24,364	1,213	1,184	29	23,148	2	-	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	5,458	1	1	-	5,453	170	170	0	5,213	69	-	-	-	4
<b>Personal health care services and goods</b>	HC.1 - HC.5	126,354	51,263	51,212	52	74,964	8,316	5,418	2,898	66,037	606	-	-	6	127
<b>Prevention and public health services</b>	HC.6	10,140	6,575	6,575	-	2,504	-	-	-	1	2,502	-	-	-	1,061
<b>Health administration and health insurance</b>	HC.7	4,051	3,329	3,329	-	721	800	108	693	(79)	-	-	-	-	-
<b>Total current health expenditure</b>		140,544	61,167	61,116	52	78,189	9,116	5,526	3,591	65,959	3,108	-	-	6	1,188

## Notes

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

Source: IHP Sri Lanka Health Accounts Database.



Table A25: Current expenditure on health by function of care and source of funding (Rs.million), 2010

Current expenditure on health care	ICHA-HC CODE	Total current health expenditure	Source of funding											HF:3 Rest of the world	
			HF:1 General government	HF:1.1 General government (excl. social security)	HF:1.2 Social security funds	HF:2 Private sector	HF:2.1 + 2.2 Private insurance	HF:2.1 Private social insurance scheme	HF:2.2 Other private insurance scheme	HF:2.3 Private household out-of-pocket payments	HF:2.4 Non-profit institutions (other than social insurance)	HF:2.5 Corporations (other than health insurance)	HF:2.9 Provider Own Resources		
			HF: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		
<b>Personal health care services</b>	HC.1-HC.3	98,758	55,186	55,105	81	43,334	8,326	4,284	4,042	34,395	597	-	-	17	237
In-patient services		60,190	44,976	44,895	81	15,148	5,423	1,533	3,890	9,544	172	-	-	8	67
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient services		38,360	10,210	10,210	-	28,149	2,902	2,750	152	24,851	387	-	-	8	-
Home care services		208	0	0	-	37	-	-	-	-	37	-	-	-	171
<b>Ancillary services to health care</b>	HC.4	15,149	410	410	-	14,661	1,022	1,022	-	13,640	-	-	-	-	77
<b>Medical goods dispensed to out-patients</b>	HC.5	47,021	5,901	5,898	3	41,088	1,760	1,719	41	39,248	80	-	-	-	33
Pharmaceuticals and other medical non-durables	HC.5.1	40,127	5,898	5,895	3	34,229	1,573	1,533	41	32,653	2	-	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	6,894	2	2	-	6,860	187	187	0	6,595	77	-	-	-	33
<b>Personal health care services and goods</b>	HC.1 - HC.5	160,928	61,497	61,413	84	99,084	11,108	7,024	4,083	87,283	677	-	-	17	347
<b>Prevention and public health services</b>	HC.6	11,028	7,288	7,288	-	2,798	-	-	-	2	2,796	-	-	-	942
<b>Health administration and health insurance</b>	HC.7	4,785	3,955	3,955	-	802	864	115	750	(62)	-	-	-	-	28
<b>Total current health expenditure</b>		176,741	72,740	72,656	84	102,684	11,972	7,139	4,833	87,222	3,473	-	-	17	1,317

## Notes

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

Source: IHP Sri Lanka Health Accounts Database.



Table A27: Current expenditure on health by function of care and source of funding (Rs.million), 2012

	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							
<b>Current expenditure on health care</b>																					
<b>Personal health care services</b>	HC.1-HC.3	131,083	70,299	70,224	75	60,576	9,708	4,941	4,767	50,184	657	-	-	27	209						
In-patient services		78,442	57,442	57,367	75	20,937	6,550	1,962	4,567	14,177	190	-	-	21	62						
Day care services		-	-	-	-	-	-	-	-	-	-	-	-	-	-						
Out-patient services		52,454	12,857	12,857	-	39,597	3,158	2,979	179	36,007	426	-	-	6	-						
Home care services		188	0	0	-	41	-	-	-	-	41	-	-	-	147						
<b>Ancillary services to health care</b>	HC.4	19,137	514	514	-	18,623	1,359	1,359	-	17,264	-	-	-	-	-						
<b>Medical goods dispensed to out-patients</b>	HC.5	60,820	7,481	7,477	4	53,333	2,294	2,245	49	50,952	88	-	-	-	5						
Pharmaceuticals and other medical non-durables	HC.5.1	51,058	7,477	7,473	4	43,561	2,087	2,038	48	41,492	3	-	-	-	-						
Therapeutic appliances and other medical durables	HC.5.2	9,762	4	4	-	9,753	207	207	1	9,460	85	-	-	-	5						
<b>Personal health care services and goods</b>	HC.1 - HC.5	211,040	78,294	78,215	79	132,532	13,360	8,545	4,815	118,400	745	-	-	27	214						
<b>Prevention and public health services</b>	HC.6	13,305	9,108	9,108	-	3,077	-	-	-	2	3,076	-	-	-	1,120						
<b>Health administration and health insurance</b>	HC.7	6,685	4,948	4,948	-	1,436	1,495	120	1,376	(59)	-	-	-	-	301						
<b>Total current health expenditure</b>		231,030	92,349	92,270	79	137,046	14,855	8,664	6,191	118,343	3,821	-	-	27	1,635						

## Notes

1. Zero values represent decimal points.  
2. "-" 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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The report present expenditure estimates:

- both public and private spending
- at the aggregate or total level
- as a proportion of gross domestic product
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