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

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

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SHA-BASED HEALTH ACCOUNTS IN THE ASIA/PACIFIC REGION :

SRI LANKA 1990-2004

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ABSTRACT

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

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

ABBREVIATIONS

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

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INTRODUCTION

Health financing system

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

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

Table 1: Health financing overview, 2004

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

Notes:

a. IHP population estimates based on results of National Population Census 2001

b. Average period exchange rate (USD 1.00 = SLRs 101.2)

c. Central Bank of Sri Lanka Annual Reports

d. Sri Lanka Health Accounts estimates as of December 2006 revision

e. Does not sum to total as excludes funding from minor sources including such as non-profit institutions, etc

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

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

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

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

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

Sri Lanka health accounts

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

Table 2: Health financing arrangements

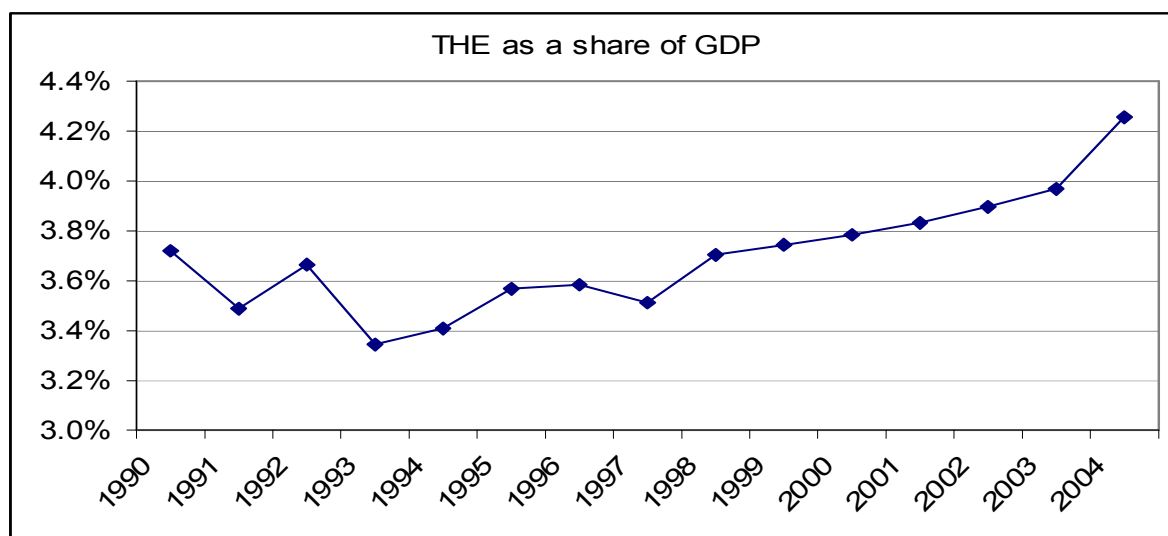
Health care coverage	Through a Government-financed system, all residents are entitled to free access to all public hospitals and clinics, without user charges. The public sector accounts for over 95% of total admissions and 45-47% of ambulatory visits. Supplementary private insurance, whether provided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

STRUCTURE AND TRENDS OF HEALTH EXPENDITURE

Health expenditure by financing source

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

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



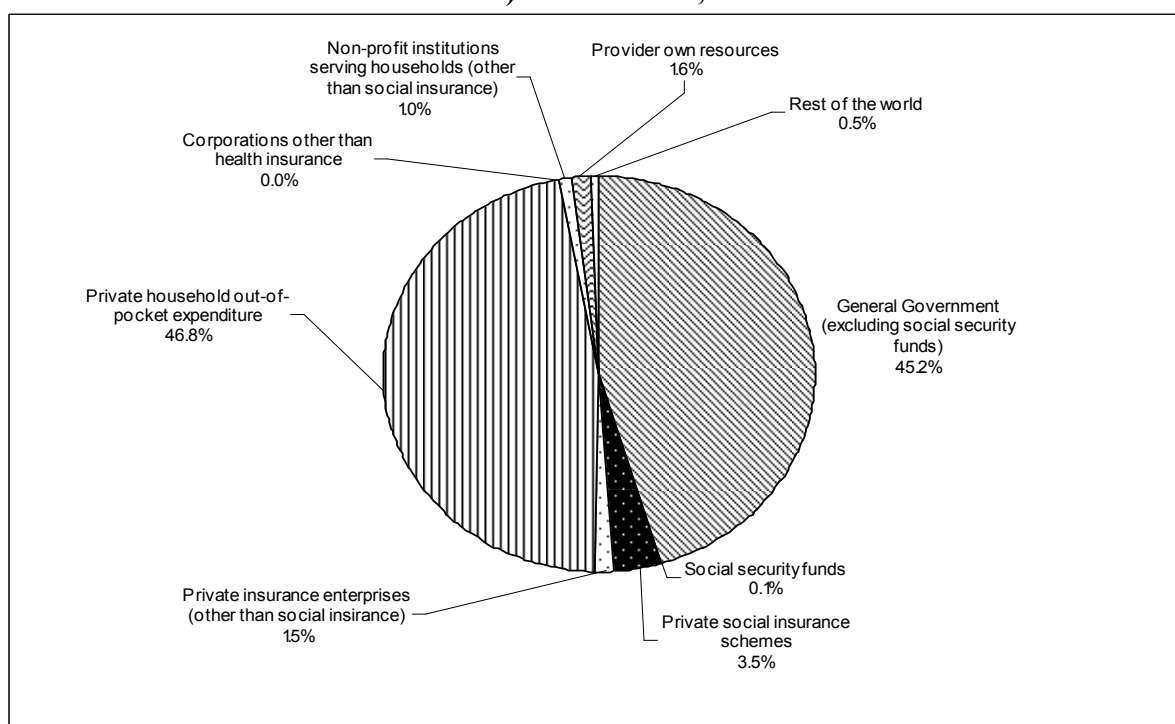
10. Of the SLRs 86,439 million total health expenditure, SLRs 76,994 million (89.1%) was recurrent spending while SLRs 9,444 million (10.9%) was capital expenditure. (Table A2)

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

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

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

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

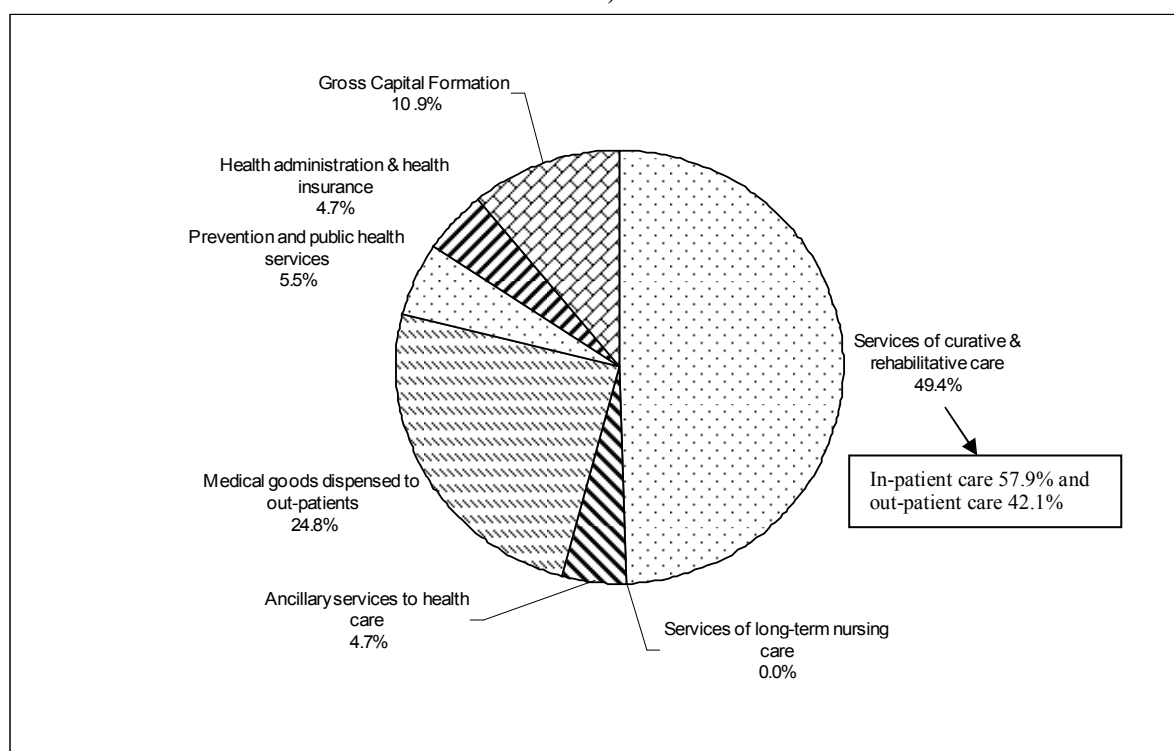


Health expenditure by function

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

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

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



Current health expenditure by mode of production

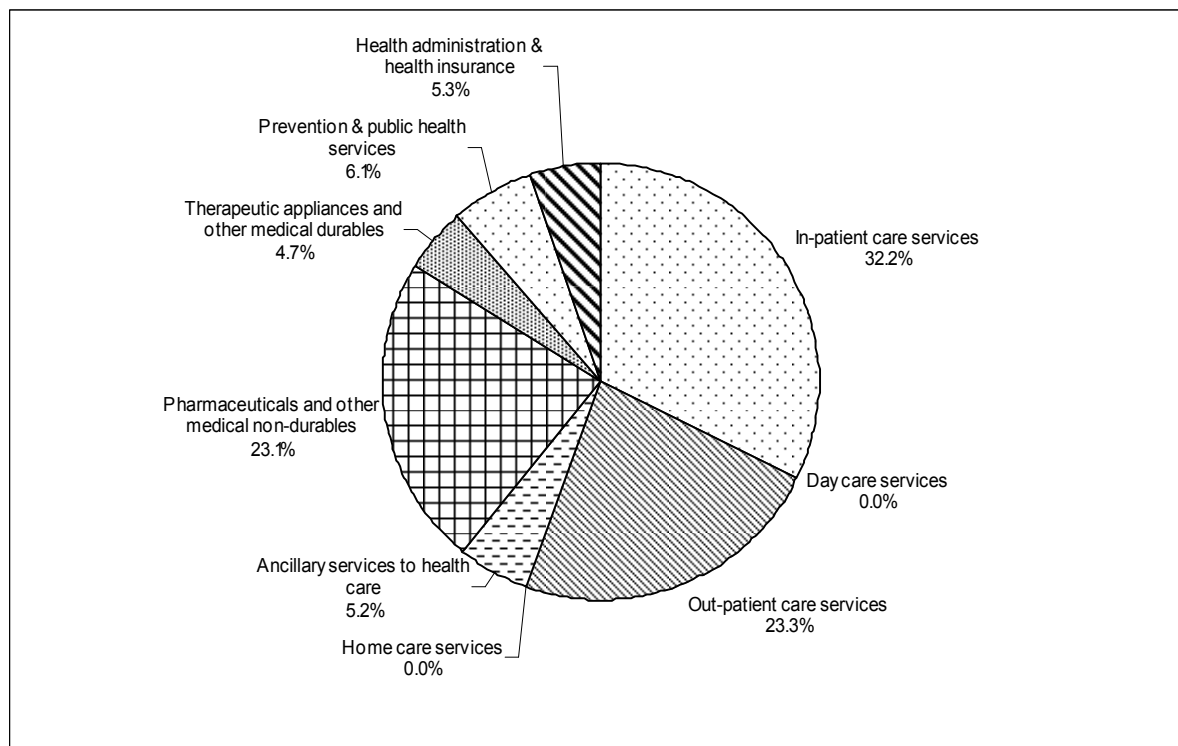
15. In 2004, 88.6% of total current health expenditure (TCE) was spent on personal health care. The three major modes of production were in-patient care (32.2% of TCE), medical goods dispensed to out-patients (27.8% of TCE) and out-patient care (23.3% of TCE). Day-care and home care expenditures are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

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

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

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

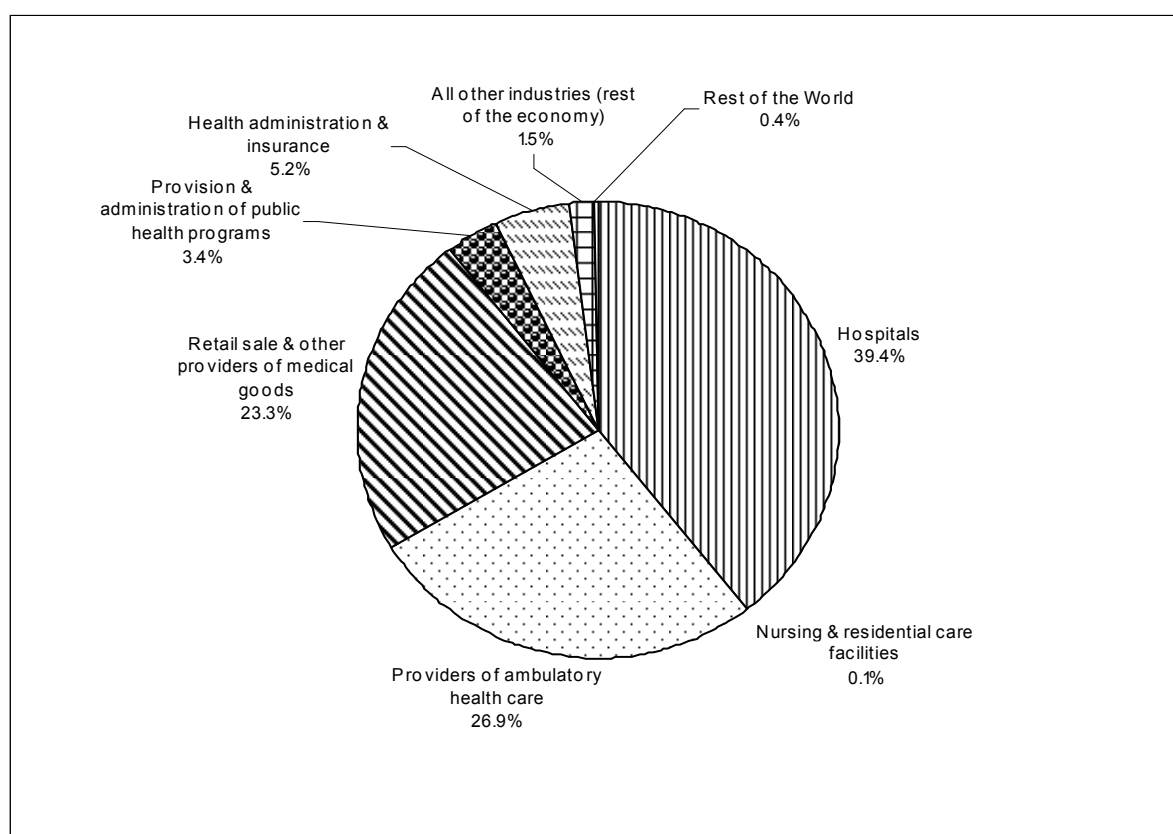
Figure 3: Current health expenditure by mode of production (Current health expenditure = 100%) in Sri Lanka, 2004



Current health expenditure by provider

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

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



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

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

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

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

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

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

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

Spending structure of the financing agents

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

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

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

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

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

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

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

How different providers are financed

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

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

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

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

Functional structure of spending by financing agents

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

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

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

How the different functions are financed

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

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

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

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

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

CONCLUSIONS

Summary of findings

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

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

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

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

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

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

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

Main issues encountered in implementing SHA

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

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

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

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

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

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

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

Future work

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

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

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

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

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ANNEX 1: METHODOLOGY

Data sources

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

Public sector

Government ministries, provincial councils and local government authorities

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

Government publications

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

Private sector

Financial statements

- Private hospitals
- Non-governmental organisations (NGOs)

Other private data sources

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

Ad hoc surveys

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

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

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

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

- i) Provider own resources – refers to expenditures by public and private institutions which are funded from their own resources, including retained earnings, sale of assets and investments, and other non-patient care related revenues.
- ii) Mandatory provident fund accounts – refers to expenditures financed by withdrawals from the mandatory personal savings accounts held at the national provident funds on behalf of workers.

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

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

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

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

Estimates on total expenditure

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

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

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

Other methodological issues

Preventive health expenditure

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

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

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

Capital depreciation

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

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

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

Functional distribution of public hospital services

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

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

Private social insurance and private insurance

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

Distribution of medical goods to outpatients

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

Prescribed and over-the-counter medicines

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

General practitioners versus specialists

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

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

ANNEX 2: TABLES

Table A1: Total health expenditure by financing agent

		1990		2004	
		SLRs million	Percent	SLRs million	Percent
HF.1	General government	5,703	47.6%	39,155	45.3%
HF.1.1	General government excluding social security funds	5,702	47.6%	39,065	45.2%
HF.1.2	Social security funds	0.15 (a)	0.0%	90	0.1%
HF.2	Private sector	6,192	51.7%	46,841	54.2%
HF.2.1	Private social insurance	507 (b)	4.2%(c)	2,997	3.5%
HF.2.2	Private insurance enterprises (other than social insurance)	23	0.2%	1,257	1.5%
HF.2.3	Private household out-of-pocket expenditure	5,456	45.5%	40,411	46.8%
HF.2.4	Non-profit institutions serving households (other than social insurance)	122	1.0%	832	1.0%
HF.2.5	Corporations (other than health insurance)	0	0	0	0
HF.2.9	Provider own resources	84	0.7%	1,344	1.6%
HF.3	Rest of the world	85	0.7%	443	0.5%
	Total health expenditure	11,979	100.0%	86,439	100.0%

Table A2: Health expenditure by function of care

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

Table A3: Current health expenditure by mode of production

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

Table A4: Current health expenditure by provider

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

ANNEX 3: SRI LANKA 2004 SHA TABLES
SHA Table 2.1 Current expenditure on health by function of care and provider industry (SLRs, millions)

Health care by function	ICHA-HC code	Total current health expenditure																						
		HP-1	HP-2	HP-3	HP-3.1	HP-3.2	HP-3.3	HP-3.4	HP-3.5	HP-3.6	HP-3.9	HP-4	HP-4.1	HP-4.2-4.9	HP-5	HP-6	HP-6.1	HP-6.2	HP-6.3	HP-6.4	HP-6.9	HP-7	HP-9	
		Hospitals	Nursing and residential care facilities	Providers of ambulatory health care	Offices of physicians	Offices of dentists	Offices of other health practitioners	Out-patient care centres	Medical and diagnostic laboratories	Providers of home health care services	All other providers of ambulatory health care	Retail sale and other providers of medical goods	Dispensing chemists	All other sales of medical goods	Provision and administration of public health programmes	General health and administration insurance	Government administration of health	Social security funds	Other social insurance	Other (private) insurance	All other health administration	All other industries	Fest of the world	Non consumption
<i>In-patient care</i>		21,328	-	3,234	3,234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196	-
Curative and rehabilitative care	HC.1.1; 2.1	21,328	-	3,234	3,234	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	196	-
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		6,137	-	11,695	10,080	503	1,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195	1	
Out-patient curative and rehabilitative care	HC.1.3; 2.3	6,137	-	11,695	10,080	503	1,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195	1	
Basic medical and diagnostic services	HC.1.3.1	5,946	-	10,253	9,141	-	1,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195	1	
Out-patient dental care	HC.1.3.2	186	-	503	-	503	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	939	-	939	939	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.4; 2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care	HC.4	1,006	-	3,020	-	-	-	-	2,343	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical goods dispensed to out-patients	HC.5	882	-	2,294	2,169	-	-	-	-	-	-	677	125	17,907	13,013	4,894	-	-	-	-	-	351	-	-
Pharmaceut. and other medical non-durables	HC.5.1	882	-	2,294	2,169	-	-	-	-	-	-	125	125	14,287	13,013	1,274	-	-	-	-	-	351	-	-
Therap. appliances and other med. durables	HC.5.2	-	-	-	-	-	-	-	-	-	-	3,620	-	1,805	-	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care		29,354	-	20,243	15,483	503	1,113	2,343	-	802	17,907	13,013	4,894	-	-	-	-	-	-	-	-	486	196	-
Prevention and public health services	HC.6	-	-	1,438	-	-	1,438	-	-	-	-	-	-	-	2,616	-	-	-	-	-	-	634	30	-
Health administration and health insurance	HC.7	28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,971	3,705	266	-	48	44	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health care		29,381	-	21,681	15,483	503	2,550	2,343	-	802	17,907	13,013	4,894	-	2,616	-	3,971	3,705	266	-	48	1,169	270	-

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

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

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

Health care by function	ICHA-HC code	Total current health expenditure	HP.1	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 insurance	Government administration of health insurance	Social security funds	Other social insurance	Other (private) insurance	All other health administration	All other industries	Rest of the world
In-patient care		32.2	72.6	-	14.9	20.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72.5	-
Curative and rehabilitative care	HC.1.1; 2.1	32.2	72.6	-	14.9	20.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72.5	-
Long-term nursing care	HC.3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		23.3	20.9	-	53.9	65.1	100.0	43.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.6	0.3
Out-patient curative and rehabilitative care	HC.1.3; 2.3	23.3	20.9	-	53.9	65.1	100.0	43.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.6	0.3
Basic medical and diagnostic services	HC.1.3.1	21.2	20.2	-	47.3	59.0	-	43.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.6	0.3
Out-patient dental care	HC.1.3.2	0.9	0.6	-	2.3	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	1.2	-	-	4.3	6.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.4; 2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care	HC.4	5.2	3.4	-	13.9	-	-	100.0	-	-	-	84.4	-	-	-	-	-	-	-	-	-	-	-	-
Medical goods dispensed to out-patients	HC.5	27.8	3.0	-	10.6	14.0	-	-	-	-	-	15.6	100.0	100.0	100.0	-	-	-	-	-	-	-	30.0	-
Pharmaceut. and other medical non-durables	HC.5.1	23.1	3.0	-	10.6	14.0	-	-	-	-	-	15.6	79.8	100.0	26.0	-	-	-	-	-	-	-	30.0	-
Therap. appliances and other med. durables	HC.5.2	4.7	-	-	-	-	-	-	-	-	-	-	20.2	-	36.9	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care		88.6	99.9	-	93.4	100.0	100.0	43.6	100.0	-	100.0	100.0	100.0	100.0	100.0	-	-	-	-	-	-	-	41.6	72.8
Prevention and public health services	HC.6	6.1	-	-	6.6	-	-	56.4	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-	54.3	11.1
Health administration and health insurance	HC.7	5.3	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	100.0	-	-	100.0	-	4.1	16.1
Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health care		100.0	100.0	-	100.0	100.0	100.0	100.0	100.0	-	100.0	100.0	100.0	100.0	100.0	-	-	-	-	-	-	-	100.0	100.0

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

Health care provider category	HF.1										HF.2	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	2.9	HF.3	
	General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	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)
Hospitals	29,381	21,764	21,678	86	7,617	1,364	664	700	6,160	-	-	93	-	-	-	-	-	-	-	-	-	
Nursing and residential care facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Providers of ambulatory health care	21,681	2,725	2,725	-	18,956	1,974	1,692	282	16,982	-	-	-	-	-	-	-	-	-	-	-	-	
Offices of physicians	15,483	50	50	-	15,433	1,552	1,270	282	13,881	-	-	-	-	-	-	-	-	-	-	-	-	
Offices of dentists	503	-	-	-	503	-	-	-	503	-	-	-	-	-	-	-	-	-	-	-	-	
Offices of other health practitioners	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Out-patient care centres	2,550	2,550	2,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medical and diagnostic laboratories	2,343	-	-	-	2,343	422	422	-	1,921	-	-	-	-	-	-	-	-	-	-	-	-	
Providers of home health care services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other providers of ambulatory health care	802	125	125	-	677	-	-	-	677	-	-	-	-	-	-	-	-	-	-	-	-	
Retail sale and other providers of medical goods	17,907	7	4	4	17,900	643	633	10	17,257	-	-	-	-	-	-	-	-	-	-	-	-	
Dispensing chemists	13,013	7	4	4	13,006	643	633	10	12,363	-	-	-	-	-	-	-	-	-	-	-	-	
All other sales of medical goods	4,894	-	-	-	4,894	0	-	0	4,894	-	-	-	-	-	-	-	-	-	-	-	-	
Provision and administration of public health programmes	2,616	2,254	2,254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	362	
General health administration and insurance	3,971	3,692	3,692	-	279	266	-	266	13	-	-	-	-	-	-	-	-	-	-	-	-	
Government (excluding social insurance)	3,705	3,692	3,692	-	13	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	
Social security funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other social insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other (private) insurance	266	-	-	-	266	266	-	266	-	-	-	-	-	-	-	-	-	-	-	-	-	
All other providers of health administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other industries (rest of the economy)	1,169	425	425	-	744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	744	
Occupational health care	12	12	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Private households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
All other secondary producers	1,156	413	413	-	744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	744	
Rest of the world	270	196	196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Undistributed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Current Expenditure on Health	76,994	31,064	30,974	90	45,495	4,247	2,989	1,257	40,411	744	4,247	2,989	1,257	40,411	744	93	436	436	436	436	436	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ANNEX 4: SRI LANKA SHA 1990-2005 TRENDS

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

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Total expenditures on health																
Rs. Million	11,979	12,973	15,593	16,712	19,713	23,819	27,529	31,287	37,709	41,451	47,552	53,976	61,614	69,866	86,439	99,356
US\$ Million	299	314	356	346	399	465	498	530	584	599	628	604	644	724	854	989
Ratios																
Share of GDP (%)	3.7%	3.5%	3.7%	3.3%	3.4%	3.6%	3.6%	3.5%	3.7%	3.7%	3.8%	3.8%	3.9%	4.0%	4.3%	4.2%
Per capita (US\$)	18	19	21	21	23	27	28	30	33	32	34	32	34	38	44	50
Population (Million)	16.3	16.4	16.6	16.9	17.1	17.3	17.5	17.7	17.9	18.2	18.5	18.7	19.0	19.3	19.5	19.7

Note: 2005 estimates are provisional

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

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

Note: 2005 estimates are provisional

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

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

Note: 2005 estimates are provisional

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

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

Note: 2005 estimates are provisional

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