



OECD Health Technical Papers No. 6

SHA-Based Health
Accounts in 13 OECD
Countries - Country Studies
- Japan: National Health
Accounts 2000

**Hiroyuki Sakamaki,
Sumie Ikezaki,
Manabu Yamazaki,
Koki Hayamizu**

<https://dx.doi.org/10.1787/368578225084>

SHA-Based Health Accounts
in 13 OECD Countries: Country Studies
Japan
National Health Accounts 2000

Hiroyuki Sakamaki, Sumie Ikezaki,
Manabu Yamazaki and Koki Hayamizu

6

Unclassified

DELSA/ELSA/WD/HTP(2004)6



Organisation de Coopération et de Développement Economiques
Organisation for Economic Co-operation and Development

31-Aug-2004

English text only

DIRECTORATE FOR EMPLOYMENT, LABOUR AND SOCIAL AFFAIRS
EMPLOYMENT, LABOUR AND SOCIAL AFFAIRS COMMITTEE

DELSA/ELSA/WD/HTP(2004)6
Unclassified

OECD HEALTH TECHNICAL PAPERS NO. 6

SHA-BASED HEALTH ACCOUNTS IN THIRTEEN OECD COUNTRIES
COUNTRY STUDIES: JAPAN
NATIONAL HEALTH ACCOUNTS 2000

Hiroyuki Sakamaki, Sumie Ikezaki, Manabu Yamazaki and Koki Hayamizu

JEL classification: I10, H51

JT00168398

Document complet disponible sur OLIS dans son format d'origine
Complete document available on OLIS in its original format

English text only

DIRECTORATE FOR EMPLOYMENT, LABOUR AND SOCIAL AFFAIRS

OECD HEALTH TECHNICAL PAPERS

This series is designed to make available to a wider readership methodological studies and statistical analysis presenting and interpreting new data sources, and empirical results and developments in methodology on measuring and assessing health care and health expenditure. The papers are generally available only in their original language – English or French – with a summary in the other.

Comment on the series is welcome, and should be sent to the Directorate for Employment, Labour and Social Affairs, 2, rue André-Pascal, 75775 PARIS CEDEX 16, France.

The opinions expressed and arguments employed here are the responsibility of the author(s) and do not necessarily reflect those of the OECD

**Applications for permission to reproduce or translate
all or part of this material should be made to:**

**Head of Publications Service
OECD
2, rue André-Pascal
75775 Paris, CEDEX 16
France**

Copyright OECD 2004

Health Technical Papers are available at www.oecd.org/els/health/technicalpapers.

ACKNOWLEDGEMENTS

The OECD Secretariat is grateful to Hiroyuki Sakamaki, Sumie Ikezaki, Manabu Yamazaki and Koki Hayamizu, from the Institute for Health Economics and Policy (IHEP) for preparing this study.

OECD Health Working Paper No 16 and OECD Health Technical Papers 1-13, presenting the results from the implementation of the System of Health Accounts, were prepared under the co-ordination of Eva Orosz and David Morgan. The first drafts of the country studies were presented and commented on at the OECD Meeting of Experts in National Health Accounts in Paris, 27-28 October 2003. Comments on the second versions were provided by Manfred Huber and Peter Scherer, and secretarial support was provided by Victoria Braithwaite, Orla Kilcullen, Diane Lucas, Marianne Scarborough and Isabelle Vallard.

TABLE OF CONTENTS

ACKNOWLEDGEMENTS.....	3
FOREWORD	5
AVANT-PROPOS	6
INTRODUCTION	7
Summary data on health expenditure	7
Current health expenditure by function and provider (SHA Table 2).....	11
Current health expenditure by provider and financing agent	12
Current health expenditure by function and financing agent	13
Conclusions	14
ANNEX 1: METHODOLOGY	15
Data sources	15
Estimates on total expenditure	16
Current state of ICHA implementation	18
ANNEX 2: TABLES	22
ANNEX 3: JAPAN 2000 SHA TABLES	26

FOREWORD

1. A project aimed at presenting initial results from the implementation of the System of Health Accounts has been carried by the Health Policy Unit at the OECD and experts from thirteen member countries. The results are presented in the form of a comparative study (OECD Health Working Papers No. 16) and a set of OECD Health Technical Papers presenting individual country studies. This volume is the sixth in this series, presenting the Japanese SHA-based health accounts.

2. In response to the pressing need for reliable and comparable statistics on health expenditure and financing, the OECD, in co-operation with experts from OECD member countries, developed the manual, *A System of Health Accounts* (SHA), releasing the initial 1.0 version in 2000. Since its publication, a wealth of experience has been accumulated in a number of OECD countries during the process of SHA implementation, and several national publications have already been issued. Furthermore, the Communiqué of Health Ministers, issued at the first meeting of OECD Health Ministers held on May 13-14, 2004 emphasised the implementation of the *System of Health Accounts* in member countries as a key item in the future OECD work programme on health.

3. The Secretariat considers as a key task to disseminate the SHA-based health accounts of OECD member countries and their comparative analysis. In the series of Health Technical Papers - that are also available via the internet - the key results are presented on a country-by-country basis, supported by detailed methodological documentation. They – together with the comparative study - will provide a unique source of health expenditure data with interpretation of SHA-based health accounts. In particular, the results describe in a systematic and comparable way that how, and for what purposes, money is spent in the health systems of the participating countries. These papers are also important in a methodological sense: the analysis of data availability and comparability shows where further harmonisation of national classifications with the International Classification for Health Accounts (SHA-ICHA) would be desirable.

4. Thirteen countries participated in this project: Australia, Canada, Denmark, Germany, Hungary, Japan, Korea, Mexico, the Netherlands, Poland, Spain, Switzerland and Turkey. The next edition of the comparative study to be published in 2006, is expected to include several additional countries. Meanwhile, new country studies will be presented on the OECD SHA web page and in the Health Technical Papers when they become available.

5. The OECD Secretariat invites readers to comment on the series of Health Technical Papers on SHA-based health accounts and to make suggestions on possible improvements to the contents and presentation for future editions.

AVANT-PROPOS

6. L'Unité des politiques de santé de l'OCDE et des experts originaires de treize pays Membres ont mené un projet visant à rendre compte des premiers résultats de la mise en œuvre du Système de comptes de la santé (SCS). Ces résultats se présentent sous la forme d'une étude comparative (document de travail sur la santé n° 16 de l'OCDE) et d'un ensemble de rapports techniques sur la santé contenant des études par pays. Ce volume est le sixième de la série, il examine les comptes de la santé fondés sur le SCS au Japon.

7. Face à la nécessité croissante de disposer de statistiques fiables et comparables sur les dépenses et le financement des systèmes de santé, l'OCDE, en collaboration avec des experts des pays Membres, a élaboré un manuel intitulé *Système des comptes de la santé* (SCS), dont la version 1.0 a été publiée en 2000. Depuis sa publication, une grande expérience a été accumulée dans plusieurs pays de l'OCDE au cours du processus d'application du SCS, et plusieurs publications nationales sont déjà parues dans ce domaine. En outre, le Communiqué des ministres de la santé, diffusé lors de la première réunion des ministres de la santé de l'OCDE qui s'est tenue les 13 et 14 mai 2004, qualifie l'application du *Système des comptes de la santé* dans plusieurs pays Membres d'élément clé du futur programme de travail de l'OCDE sur la santé.

8. Le Secrétariat juge essentiel de diffuser les comptes de la santé fondés sur le SCS des pays Membres de l'OCDE ainsi que leur analyse comparative. Dans la série des rapports techniques sur la santé, également disponibles sur internet, les principaux résultats sont présentés pays par pays et s'accompagnent de documents détaillés sur la méthodologie employée. Ces rapports, conjugués à l'étude comparative, constituent une source unique de données sur les dépenses de santé et fournissent une interprétation des comptes de la santé fondés sur le SCS. Ils décrivent en particulier de manière systématique et comparable la façon dont les dépenses de santé des pays participants s'effectuent ainsi que leur objet. Ces documents sont également importants d'un point de vue méthodologique : l'analyse de la disponibilité et de la comparabilité des données révèle les domaines dans lesquels il serait souhaitable de poursuivre l'harmonisation des systèmes de classification nationaux avec la classification internationale pour les comptes de la santé (ICHA).

9. Treize pays ont participé à ce projet : l'Allemagne, l'Australie, le Canada, la Corée, le Danemark, l'Espagne, la Hongrie, le Japon, le Mexique, les Pays-Bas, la Pologne, la Suisse et la Turquie. La prochaine version de l'étude comparative, à paraître en 2006, devrait inclure plusieurs pays supplémentaires. Pendant ce temps, de nouvelles études par pays seront présentées sur la page web du SCS de l'OCDE et dans les rapports techniques sur la santé dès qu'elles seront disponibles.

10. Le Secrétariat de l'OCDE invite les lecteurs à faire part de leurs commentaires sur la série des rapports techniques sur la santé relatifs aux comptes de la santé fondés sur le SCS, ainsi que de leurs suggestions sur la façon dont le contenu et la présentation des prochaines éditions pourraient être améliorés.

INTRODUCTION

11. Comparing healthcare expenditures with other countries is important in measuring healthcare performance. Since 1995, Japan has been developing a new framework¹ for the international comparison of National Health Expenditure. The present SHA-based health expenditure estimates are based on the study. While the estimation techniques used in the calculation of OECD health data prior to the introduction of SHA were unclear, the introduction of SHA has clarified the estimation process, thereby increasing the reliability of data on healthcare expenditures and the composition of expenditures. This has simplified the evaluation of differences in healthcare expenditure levels based on the structure of healthcare services on international comparison.

Summary data on health expenditure

Health expenditure by financing source

12. When calculations are based on the SHA classifications, the total expenditure on health in Japan in 2000 is about JPY 830 billion (27%) higher than the value based on the National Medical Care Expenditure. In 2000, JPY 304 717 per capita were spent in total health expenditure. Public health expenditure amounted to JPY 247 669 per capita, and private health expenditure to JPY 57 048 per capita.

13. In 2000, public funds financed 81.3% of total expenditure: The general government (HF.1.1) paid 15.9%, social security funds (HF.1.2) financed 65.4% of the total health expenditure (Figure 1 and Table A1). In Japan everyone is required to enrol in the medical insurance part of the social security funds and the insurer with which one enrolls is largely determined by one's place of work or residence.

14. The private sector had a 18.7% share in total expenditure: Private households (HF.2.3) paid 17%, corporations (HF.2.5) paid 1.5% and other private insurance (HF.2.2) paid 0.3% of total expenditure. 58% of the expenditure of private households was as co-payment for personal care services (HC.1-HC.4) and 42% were medical goods (HC.5): 15% as co-payments for prescribed pharmaceuticals (HC.5.1.1): and 22% on over-the-counter medicines (HC.5.1.2) and 4% on therapeutic appliances and other medical durables (HC.5.2).

1. Shigeru TANAKA: Study on Total Domestic Health Expenditures (TDHE). Jpn. J. Health Economics and Policy. Vol. 9 77-95, 1999

Figure 1: **Total health expenditure by financing agent** (Total health expenditure = 100)
Japan, 2000

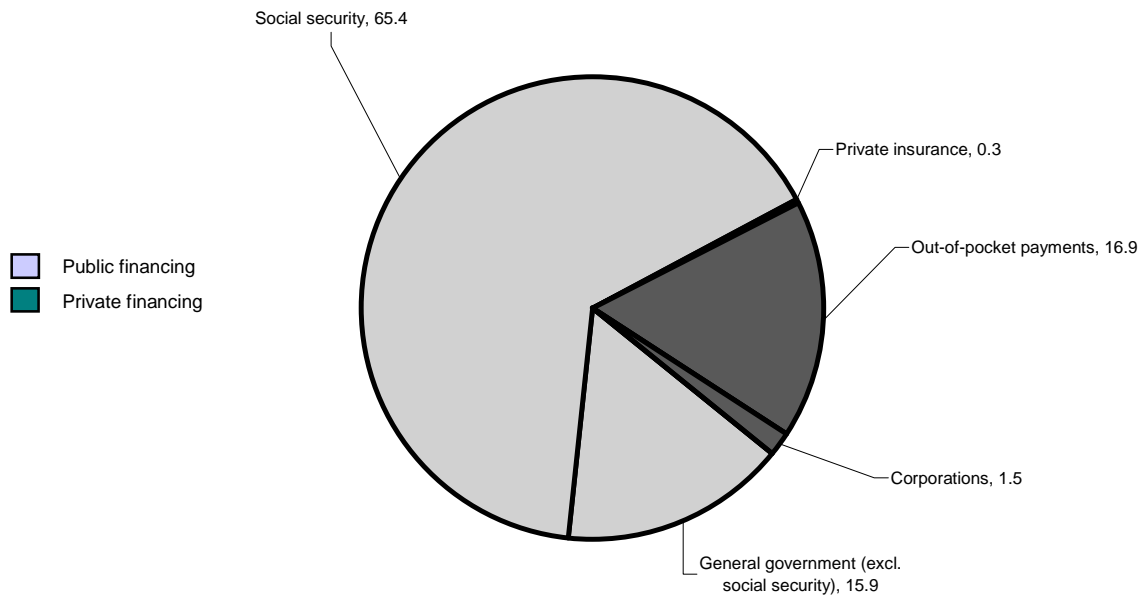


Figure 2: **Total health expenditure by function** (Total health expenditure = 100)
Japan, 2000

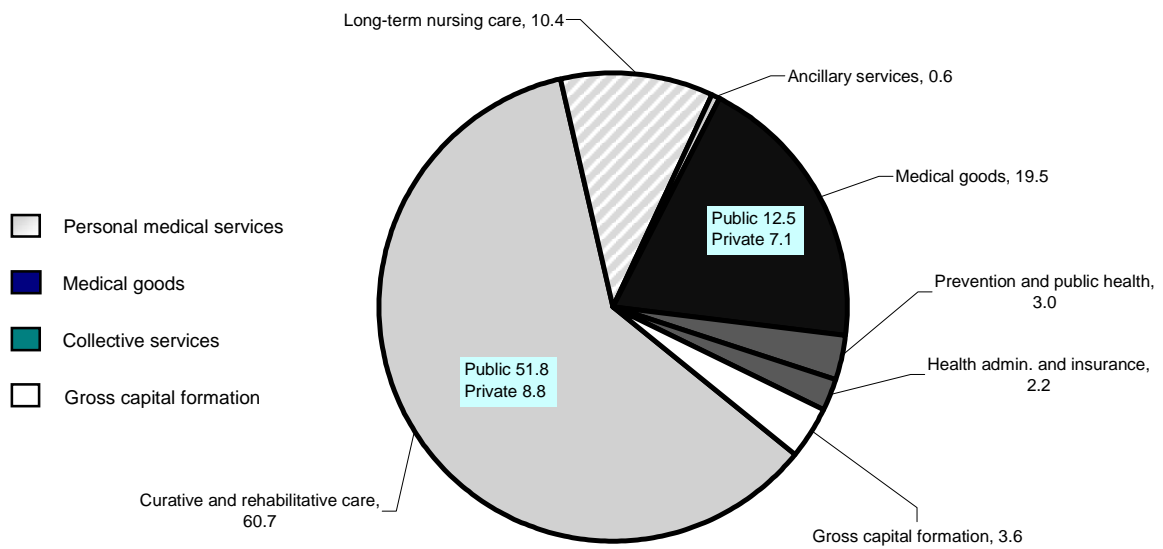


Figure 3: **Current health expenditure by mode of production** (Current health expenditure = 100)
Japan, 2000

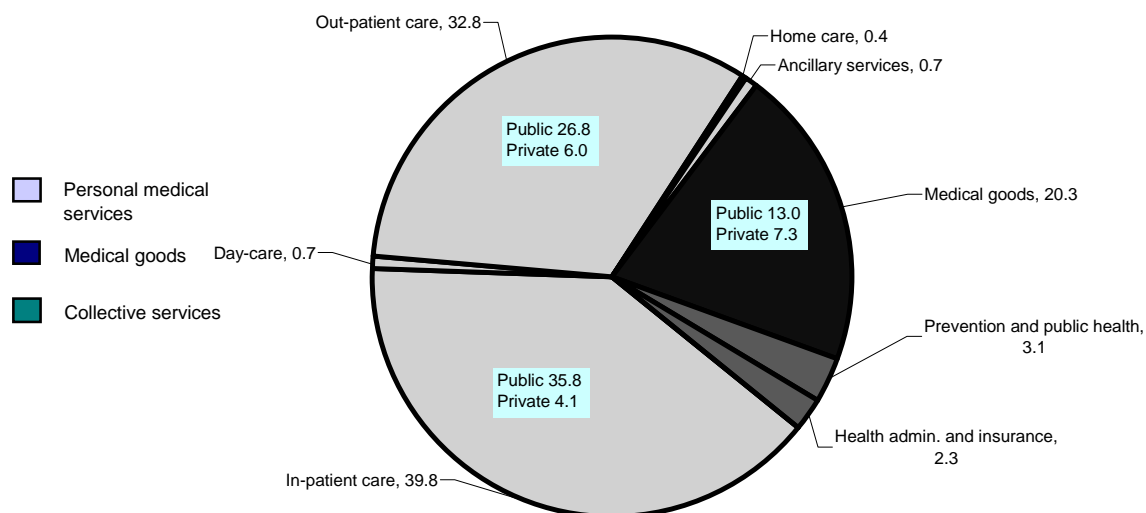
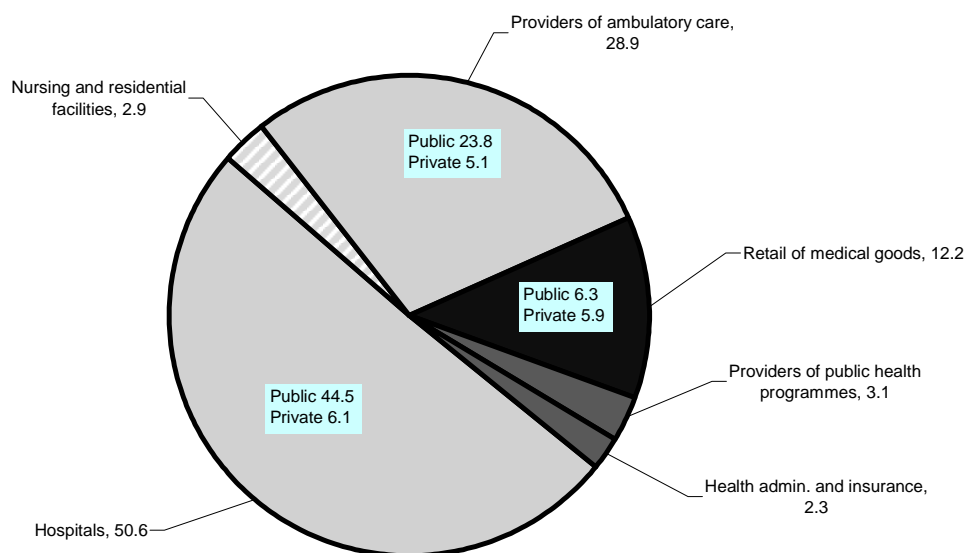


Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)
Japan, 2000



15. In Japan, people who receive medical care under health insurance have to pay a 30% proportion in co-payments of the total cost of care and goods. The calculation is based on a fee-for-schedule system set up by the government except for infants and the aged. The total amount paid for these goods and services not covered, such as use of private room in hospital and over-the-counter items, are paid for by individuals.

16. Corporations (HF.2.5) paid 2% of the current expenditure for occupational health services.

17. Figures for private household estimates were not exact because they did not include medical treatment at one's own expense and special medical care coverage such as private room charges in hospital are not covered.

18. In 2000, Japan's health expenditure equalled 7.6 % of GDP. The share of GDP went proportionately from 6.7% to 7.4% between 1995 and 1999.

19. The real growth rate of the total expenditure on health between 1999 and 2000 was 3%. Between 1995 and 1999 growth rates varied between 1.4% (1996/1997) to 4.6% (1995/1996). In those years aging populations brought about an increase in health care costs. In 2000 long-term care insurance was introduced which covered long-term care for aged in their homes or long-term care facilities.

20. The current expenditure in Japan equalled 96.4% of the total health expenditure in 2000. Thus, 3.6% of total health expenditure was spent on investments involving grants/payments from the Government.

Health expenditure by function

21. In 2000, 95% of total current expenditure on health was spent on personal health care services and goods (HC.1 - HC.5), and 74% were medical services (HC1. - HC.4) of which 40% was for in-patient care, 33% for out-patient care and 1% for day-care (Figure 2 and 3; Table A3). Home care accounted for only 0.4%, but this amount is seven times higher than from 1995 to 2000, and in 2000 this grew by half again as compared to the previous year because of the impact of long-term care insurance.

22. About two-thirds of the total current expenditure (63%) was spent on services of curative and rehabilitative care: 29% was spent on in-patient curative and rehabilitative care, 26% on out-patient care (excluding dental care) and 7% on out-patient dental care.

23. Medical goods' share of total expenditure was 20%, 15% for prescribed medicine, of which 4% was for over-the-counter medicines, and 1% for therapeutic appliances.

24. Health care ancillary services (HC 4) accounted for less than 1% of total current expenditure. This is because clinical laboratory and diagnostic imaging services were not included. These could not be estimated independently but are aggregated within curative care services (HC.1).

25. The trend over the past five years (1996-2000) has seen an exponential increase in long-term nursing care (HC.3). This has doubled in volume over the past five years. In contrast, the increase in curative care has only been 6% since 1996.

26. With the introduction in 2000 of a system of public long-term care (LTC) insurance in Japan, the portion of LTC covered by health insurance was transferred to long-term care insurance (LTCI). Expenditures on LTC are included in Day cases of rehabilitative care and Services of rehabilitative home care (HC.2.2) under Services of rehabilitative care (HC.2), and In-patient long-term nursing care (HC.3.1), Long-term nursing care and home care (HC.3.3) under Services of long-term nursing care (HC.3). Up to 1999 and before the introduction of LTCI, however, it was difficult to separate the LTCI and health insurance components. The LTC expenditure component of medical expenditure for 2000 was as shown in the following table.

Table 1. Personal Expenditures for Medical Care and LTCs

		Medical Care	LTC	Total
HC.1	Services of curative care	23,197	-	23,197
HC.2	Services of rehabilitative care	-	269	269
HC.2.1	In-patient rehabilitative care	-	-	-
HC.2.2	Day cases of rehabilitative care	-	249	249
HC.2.3	Out-patient rehabilitative care	-	-	-
HC.2.4	Services of rehabilitative home care	-	20	20
HC.3	Services of long-term nursing care	2,393	1,618	4,011
HC.3.1	In-patient long-term nursing care	2,376	1,516	3,892
HC.3.2	Day cases of long-term nursing care	-	-	-
HC.3.3	Long-term nursing care: home care	18	101	119
HC.4+HC.5	Ancillary services + Medical goods	7,806	-	7,806
Total expenditure on personal health care		33,396	1,887	35,283

27. Prescribed medicine included in medical goods dispensed to out-patients (HC.5) has diminished progressively over the past few years, but in 1999 and 2000 it increased slightly compared to previous years.

Current health expenditure by mode of production

28. In Japan each type of care is classified as in-patient or out-patient services, and there are no categories named day-care. Day-surgery is classified as out-patient services. But in 2000 day-care-rehabilitation covered by long-term care insurance was categorized under day-care, based on the ICHA.

29. In the year 2000, 54% of expenditure on Medical services (HC.1-HC.4) referred to in-patient services, 44% to out-patient services and only 0.5% to home-care services.

30. Cost of curative and rehabilitative care for in-patients shows no major change between 1996 and 2000, but long-term nursing care more than doubled during the same period.

Current health expenditure by provider

31. Hospitals are the most important providers in Japan. In 2000, 51% of total current health expenditure was spent on hospital care (Figure 4 and Table A4). Long-term care facilities (HC.2) expanded the ratio of cost to total health expenditure from 1.6% (1996) to 2.9% (2000). 29% of the current expenditure was spent on providers of ambulatory health care: 21% offices of physicians, 7% offices of dentists. In Japan, offices of physicians can also provide in-patient care with a maximum of 20 beds. 3% was spent on nursing and residential care facilities. Expenditure on retail sale and other providers of medical goods amounted to 12%: 8% dispensing chemists, 5% all other sales of medical goods. Only 2% of total current expenditure on health was allocated to general health administration and insurance.

Current health expenditure by function and provider (SHA Table 2)

32. Most of the in-patient health care services (90%) were provided in Hospitals (HP.1), 6% in nursing and residential care facilities (HP.2) and 4% in offices of physicians (HP.3.1.1). 75% of long-term in-patient nursing care was provided in hospitals and 24% in nursing and residential care facilities (HP.2).

33. Only day-care rehabilitation services covered by Long-term Care Insurance are accounted for as day-care. Hospitals (HP.1.1) provided 41% of day-care, and nursing and residential-care facilities (HP.2) provided 55%.

34. In 2000, 63% of out-patient health care services were provided by ambulatory health care providers (HP.3): 43% offices of physicians, 21% offices of dentists. Hospitals (HP.1) provided another 29% of them.

35. 76% of home health care was dispensed by providers of ambulatory health care (HP.3) and 24% was provided by staff in hospitals (HP.1)

36. All ancillary services for health care were provided through ambulatory health care (HP.3). Clinical laboratory and diagnostic imaging services were not included.

37. 88% of funding for services in hospitals (HP.1) was public funding including 69% from the social security fund (HF.1.2). Private household (HF.2.3) funding accounted for another 12%.

Current health expenditure by provider and financing agent

Spending structure of the financing agents by provider (SHA Table 3.3)

38. 74% of general government (excluding social security) expenditure (HF.1.1) financed hospital expenditures in 2000. 13% was spent providing ambulatory health care: 6% on offices of physicians and 5% on other providers of ambulatory health care. 10% was spent on nursing and residential hospital care facilities.

39. In 2000, 52% of social security funds (HF.1.2) was accounted for hospital expenditures, 33% for providers of ambulatory health care: 25% for offices of physicians, 8% for offices of dentists. 9% was spent on dispensing chemists. 3% went towards general health administration and insurance, and 2% towards provision and administration of public health programmes.

40. In 2000, 31% of private expenditure on health (HF.2) was spent on hospital treatment. The remaining two-thirds were channelled to retail sale and other providers of medical goods (30%), to providers of ambulatory health care (26%) and to public health programmes (8%).

41. Private social insurance (HF.2.1) in Japan is null and under other private insurance (HF.2.2) only the costs of administration are reported. Benefits from private insurance were included in private household out-of-pocket expenditure. (They could not be calculated separately.)

42. Household expenditure consists of a co-payment portion under medical insurance and individual payments not included in the insurance. In 2000, 35% of private households' out-of-pocket payments were accounted for by hospital treatments, 34% for retail sale and other providers of medical goods: 7% for dispensing chemists and 26% on all other sales of medical goods. Another 29% was spent for ambulatory health care: 20% in offices of physicians, 8% in offices of dentists. The individual payments component that can be estimated are normal deliveries, food expenses and OTC, as well as the non-durable medical goods not covered by insurance, such as spectacles. Private room charges, advanced high-level medical care, and massage, and acupuncture, etc. which are not covered by insurance cannot be estimated due to lack of reliable data.

How different providers are financed (SHA Table 3.2)

43. 69% of hospital expenditure was funded by social security funds, 19% by the general government (excluding social security) and 12% by private households.

44. The proportion of general government (HF.1) funding in most providers was over 80%, 52% being allocated to retail sale and other providers of medical goods (HP.4). 98% of all other sales of medical goods (HP.4.2-4.3) including over-the-counter purchases were paid for by private household out-of-pocket payments.

45. 49% of the provision and administration of public health programmes was funded by the general government (HF.1) and 51% by Corporations other than health insurance (HF.2.5)

46. In 2000, social security funds and general government (excluding social security funds) each paid for 43% of the expenditure on services of nursing and residential care facilities. Private households paid another 14%.

47. 77% of the expenditure on ambulatory health care providers was paid by social security funds, 18% by private households and 6% by general government (excluding social security). Offices of physicians and dentists are similar to the above proportion, but other providers of ambulatory health care, which corresponds to the ambulance service only, were all paid for by general government (excluding social security).

Current health expenditure by function and financing agent***Functional structure of spending by financing agent (SHA Table 4.3)***

48. General government spent 79% of its health expenditure on personal health-care services in 2000. 44% was spent on in-patient services, 33% on out-patient services, 1% on day-care services and almost nothing on home care. Only 1% of the expenditure paid for ancillary services. Expenditure on medical goods amounted to 16%. Prevention and public health services and health administration and health insurance share were 2% each.

49. General government (excluding social security) spent 91% of its health expenditure on personal health care services, especially on in-patient care (80%). Only 3% of the expenditure was allocated to prevention and public health services.

50. Most of social security funds were devoted to personal health-care services (77%): 38% each on in-patient services and out-patient services and almost nothing on day-care and home-care services. Medical goods dispensed to out-patients amounted to 19%, all of which was prescribed medicine. Expenditure from social security on prevention and health administration amounted to 2% and 3% respectively in 2000.

51. In 2000, the private sector in Japan spent 52% of current expenditure on health care on personal health care services. Of this, 21% referred to in-patient services and 31% to out-patient services. Expenditure on medical goods amounted to 38%. Corporations paid 8% of this for prevention and public health services.

52. Under the category of private insurance (HF.2.2) only the amount on administration is reported. Benefits from private insurance are impossible to estimate separately from household expenditure.

53. Private households accounted for 17% of current expenditure. 58% of this was spent on personal health care services: 23% going to in-patient services and 34% to out-patient services. Another 42% was channelled to medical goods: 38% for pharmaceuticals and other medical non-durables and 4% for therapeutic appliances.

How the different functions are financed (SHA Table 4.2)

54. In 2000, social security funds (64%) and the general government (26%) covered 90% of the expenses for in-patient services. Private households financed a further 10%.

55. Day-care service for day-care-rehabilitation covered by long-term care insurance only is shared 45% by the general government and 45% by social security funds. Private households paid a further 10%.

56. In 2000, social security funds (79%) and general government (3%) covered 82% of the expenses on out-patient services. Private households paid another 18%.

57. In 2000, social security funds accounted for 53% of the expenditure on home-care services and general government for 36%. Private households' share of home care amounted to 11%.

58. Ancillary health care services included patient transport only, general government paying for all emergency rescues. Under ancillary services, both clinical laboratory and diagnostic imaging were null since these were aggregated to curative care.

59. In 2000, 36% of expenditure on medical goods was attributed to the private household share of payments, social security funds accounting for 63%.

60. Both general government (49%) and corporations (51%), through occupational health schemes, financed the cost of prevention and public health services equally.

Conclusions

- If calculations are based on the SHA classifications, the total expenditure on health in Japan 2000 is about JPY 830 billion (27%) higher than the value based on the National Medical Care Expenditure
- In 2000, 7.6 % of GDP was spent on total expenditure on health. Public funds financed 81% of the total expenditure. The main source of funding is public health insurance (65%).
- Curative care is the most important function amounting to 62% of the current expenditure for the year 2000. 11% of current expenditure was devoted to long-term nursing care.
- 40% of expenditure on personal health care services referred to in-patient services, 33% to out-patient services and only 0.4% to home-care services.
- 51% of total current health expenditure was spent on care provided in hospitals and 29% on providers of ambulatory health care.
- 35% of private households' out-of-pocket payments were channelled to hospital treatments and 34% to medical goods.
- Between 1996 and 2000, the growth of total expenditure on health varied between 1.4% (1996/1997) and 4.6% (1999/2000) per year.

ANNEX 1: METHODOLOGY

Data sources

(i) *Expenditure on personal health*

a) *Expenditure on medical services*

61. Expenditures on health insurance benefits are based mainly on the Ministry of Health, Labour and Welfare's (MHLW) "National Health Expenditure" (Japan's principal statistics on health expenditures estimated primarily from data provided by each insurer in the fiscal year in question).

62. Expenditures on medical service benefits transferred from health insurance to long-term care insurance in fiscal year 2000 are based on the All-Japan Federation of National Health Insurance Organizations' "Expenditure on Long-Term Care Benefits" (statistics on long-term care benefits in the fiscal year in question).

63. These statistics contain data on out-of-pocket costs to users, on the basis of which costs were allocated proportionally by source of funding.

64. Expenditures were distributed proportionally by provider using statistical sources including the following: MHLW, "Survey of Medical Care Institutions" (survey on actual conditions regarding the distribution, development and clinical functions of hospitals and clinics nationwide); MHLW, "Hospital Report" (survey on the distribution, actual conditions and usage of hospitals and clinics with sanatorium-type wards nationwide); MHLW, "Survey on Social Medical Treatment by Type of Services" (survey on the medical treatment, conditions of injuries and diseases, administration of drugs, dispensing, etc. for the beneficiaries of medical benefits covered by government, union and national health insurances).

b) *Expenditure on medical goods*

65. Expenditures on drugs and medical devices are based on data from the MHLW's "Survey of Pharmaceutical Industry Production" (survey on the actual condition surrounding production and import/export of drugs, sanitary supplies, medical devices and quasi-drugs) an estimate based chiefly on the value of manufacturers' shipments.

66. Expenditures on prosthetic devices for disabled persons, etc. are based on data from the MHLW's "Statistical Report on Welfare Administration" (survey on the actual situation of social welfare administration in each prefecture, designated cities and core cities), and are estimated after proportionate allocation according to source of funding.

67. The estimable components of households' out-of-pocket payments on services not covered by insurance are normal deliveries, meal costs, OTC, and non-durable medical goods such as spectacles. However, private room charges, advanced high-level medical care, and massage, acupuncture, etc. which are not covered by insurance cannot be estimated due to lack of reliable data.

(ii) *Expenditure on collective health care*

a) *Prevention and public health*

68. Expenditures on health care programs undertaken by the insurers for each type of health insurance are based on statistics for these programmes published by each insurer.

69. Figures for health care programmes undertaken by municipalities and similar entities are based on local government administration expense estimates provided in the Ministry of Public Management, Home Affairs, Posts and Telecommunications' "Commentary on National Tax Revenues Allocated to Local Governments" (which gives the figures underlying the allocation of national tax revenues to local governments).

70. Estimates of expenditures on health care programmes included in the statutory benefit and welfare expenditures of private enterprises are based on the MHLW's "General Survey on Wages and Working Hours System" (survey on wage systems, working hour systems, labour costs, welfare facilities and their systems, retirement allowances and its systems within enterprises).

71. The total amount of expenditures thus estimated was broken down into public and private expenditures by treating the estimates for health care programmes expenditures included in the statutory benefit and welfare expenditures of private enterprises as private, and the remainder as public.

(iii) Expenditure on health administration and insurance

72. Expenditures on the operation of each type of health insurance by insurers are based on statistics published by each insurer for its operations.

73. Benefits paid under private insurance to cover the out-of-pocket costs for additional services, such as the use of private rooms, were included in the figures in addition to personal expenditure on health there. Therefore only the administrative costs of private insurance are included under administration.

74. Expenditures for the running of medical services transferred to the long-term care insurance system are based on figures from the MHLW's "Annual Report on Long-Term Care Insurance" (survey on the actual condition of long-term care insurance benefits and number of users).

75. Expenditures on the operations of private insurance companies are based on statistical data produced by industrial bodies.

76. The total amount of expenditures thus estimated was broken down into public and private expenditures by treating expenditures on the running of private insurance companies as private, and the remainder as public.

(vi) Total investment on medical facilities

77. The value of investment in the public sector is cited from SNA data, and is estimated based on total capital formation, capital transfers and subsidies from public sources of finance.

78. Investment in the private sector is not included as it is included in Medical Expenditure (income from the medical providers' perspective due to the payment from insurance to medical service providers).

Estimates on total expenditure

Differences between SHA estimates and National Health Expenditures

79. "National Health Expenditure" consists of estimates of expenditures required by medical institutions and similar entities to treat illness and injuries in the fiscal year concerned. However, this is

limited to expenditures covered by public health insurance benefits and expenditures on things for which public funding is provided, such as programmes for tuberculosis patients and recipients of public assistance.

80. As a consequence, procedures not covered by public health insurance, such as normal deliveries and cosmetic surgery, along with the cost of mass health screening and multiphasic health screening, prevention and public health, and the purchase of ordinary over-the-counter drugs, are not included. The cost of operations relating to the examination and payment of medical invoices from medical institutions as well as other insurer operating costs is also not included.

81. Thus whereas the SHA estimate of total expenditure on health in fiscal 2000 is JPY 39.5 trillion, health expenditure in that year according to “National Health Expenditure” statistics came to 76.8% of this amount, or JPY 30.3 trillion.

Methodological limits to international comparisons suggested by differences between ICHA and classification of health expenditure in national practice

82. In Japan, the functional specialization of systems of delivery of each type of service is being pursued under reforms being made to the health and long-term care insurance systems. Because of the different development paths of each type of provider, however, providers that should theoretically provide different services in reality in some cases provide the same kinds of services.

83. One example is the lack of a clear distinction between providers of long-term nursing care and rehabilitative care. Institutional services covered by long-term care insurance are provided by three types of institution: medical facilities with long-term care beds (medical facilities with sanatorium-type wards), health care facilities for the elderly requiring long-term care, and special nursing homes for the elderly. Although there is some variation in the allocation of medical resources, differences in the services provided are not always clear in practice. Furthermore, medical facilities with long-term care beds and health care facilities for the elderly requiring long-term care are staffed by, among others, nurses, occupational therapists and physiotherapists, making the classification into In-patient rehabilitative care (HC2.1) or In-patient long-term nursing care (HC3.1) difficult. (There is scope for future consideration as to whether expenditures on special nursing homes for the elderly, which were not included in the estimates for fiscal 2000, should also be included in SHA estimates.)

84. This also applies to the difficulty in judging whether home-visit nursing care should be classified under Services of rehabilitative care (HC2.4) or Long-term nursing care: home care (HC3.4).

Current state of ICHA implementation

Health Expenditure by Financing Agent

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category:
HF.1	General government	
HF.1.1	General government excluding social security funds	General finance
HF.1.1.1	Central government	
HF.1.1.2	State/provincial government	
HF.1.1.3	Local/municipal government	
HF.1.2	Social security funds	Public medical insurance: Employees' Health Insurance (EHI) and National Health Insurance (NHI). Long-term care insurance is partly included.
HF.2	Private sector	
HF.2.1	Private social insurance	It does not exist in Japan.
HF.2.2	Private insurance enterprises (other than social insurance)	
HF.2.3	Private household out-of-pocket expenditure	
HF.2.3.1	Out-of-pocket excluding cost-sharing	Co-payments calculated as a proportion of the value of care covered by insurance. Individual payments for non-covered treatments and services are not included.
HF.2.3.2	Cost-sharing: central government	Disaggregation not possible
HF.2.3.3	Cost-sharing: state/provincial government	Disaggregation not possible
HF.2.3.4	Cost-sharing: local/municipal government	Disaggregation not possible
HF.2.3.5	Cost-sharing: social security funds	Disaggregation not possible
HF.2.3.6	Cost-sharing: private social insurance	Does not exist in Japan.
HF.2.3.7	Cost-sharing: other private insurance	Disaggregation not possible
HF.2.3.9	All other cost-sharing	
HF.2.4	Non-profit institutions serving households (other than social insurance)	Does not exist in Japan.
HF.2.5	Corporations (other than health insurance)	Occupational health care in welfare program for employees
HF.3	Rest of the world	

Health Expenditure by Function		
ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HC.1	Services of curative care	Rehabilitative care is included here except the services of day cases covered by long-term nursing care. Uncovered curative care such as highly advanced medical technology is not included here.
HC.1.1	In-patient curative care	
HC.1.2	Day cases of curative care	Included in HC.1.3. Disaggregation not possible.
HC.1.3	Out-patient curative care	Day care is included here.
HC.1.3.1	Basic medical and diagnostic services	
HC.1.3.2	Out-patient dental care	
HC.1.3.3	All other specialised health care	Japanese Traditional Massage, Acupuncture and Moxacautery are categorized here, but no data available.
HC.1.3.9	All other out-patient curative care	
HC.1.4	Services of curative home care	
HC.2	Services of rehabilitative care	Disaggregation not possible.
HC.2.1	In-patient rehabilitative care	Included in HC.1.1
HC.2.2	Day cases of rehabilitative care	Included in HC.1.3 except day cases of rehabilitation covered by long-term care insurance.
HC.2.3	Out-patient rehabilitative care	Included in HC.1.3. Disaggregation not possible.
HC.2.4	Services of rehabilitative home care	Only services covered by long term care insurance are included.
HC.3	Services of long-term nursing care	
HC.3.1	In-patient long-term nursing care	
HC.3.2	Day cases of long-term nursing care	No data available.
HC.3.3	Long-term nursing care: home care	
HC.4	Ancillary services to health care	
HC.4.1	Clinical laboratory	Included in curative care (HC.1). Disaggregation not possible.
HC.4.2	Diagnostic imaging	Included in curative care (HC.1). Disaggregation not possible.
HC.4.3	Patient transport and emergency rescue	
HC.4.9	All other miscellaneous ancillary services	
HC.5	Medical goods dispensed to out-patients	
HC.5.1	Pharmaceuticals and other medical non-durables	
HC.5.1.1	Prescribed medicines	
HC.5.1.2	Over-the-counter medicines	
HC.5.1.3	Other medical non-durables	
HC.5.2	Therapeutic appliances and other medical durables	
HC.5.2.1	Glasses and other vision products	
HC.5.2.2	Orthopaedic appliances and other prosthetics	Classified as public service under the Law for the Welfare of Physically Disabled Persons
HC.5.2.3	Hearing aids	
HC.5.2.4	Medico-technical devices, including wheelchairs	No data available.
HC.5.2.9	All other miscellaneous medical durables	Blood-pressure meter and clinical thermometer are included.
HC.6	Prevention and public health services	In Japan they are not covered by insurance, but provided as public services under the law and as occupational health services by the private sector.
HC.6.1	Maternal and child health; family planning and counselling	Classified as public service under the Maternal and Child Health Law. Health check for infants and expectant and nursing mother are included.
HC.6.2	School health services	Classified as public service under the School Health Law. Health checks in school are included.
HC.6.3	Prevention of communicable diseases	Immunization for infants and children is included.

HC.6.4	Prevention of non-communicable diseases	No data available. Most of it included in HC.6.5.
HC.6.5	Occupational health care	Health check services, as welfare of workers is included.
HC.6.9	All other miscellaneous public health services	
HC.7	Health administration and health insurance	
HC.7.1	General government administration of health	
HC.7.1.1	General government administration of health (except social security)	No data available. Most included in HC.6.5.
HC.7.1.2	Administration, operation and support activities of social security funds	Administration by central government is not included.
HC.7.2	Health administration and health insurance: private	
HC.7.2.1	Health administration and health insurance: social insurance	In Japan it is null, all social insurance is under government control.
HC.7.2.2	Health admin. and health insurance: other private	A part of it is not included.
Health Related Expenditures		
HC.R.1	Capital formation of health care provider institutions	
HC.R.2	Education and training of health personnel	No data available.
HC.R.3	Research and development in health	No data available.
HC.R.4	Food, hygiene and drinking water control	No data available.
HC.R.5	Environmental health	No data available.
HC.R.6	Administration and provision of social services in kind to assist living with disease and impairment	No data available.
HC.R.7	Administration and provision of health-related cash-benefits	No data available.

Health Expenditure by Provider		
ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HP.1	Hospitals	More than 20 beds. Private room usage according to patient's needs is not included.
HP.1.1	General hospitals	
HP.1.2	Mental health and substance abuse hospitals	Where more than 80% of beds in the hospital are for psychiatric use
HP.1.3	Speciality (other than mental health and substance abuse) hospitals	Tuberculosis sanatorium is categorized.
HP.2	Nursing and residential care facilities	
HP.2.1	Nursing care facilities	Health service facility for aged is categorized.
HP.2.2	Residential mental retardation, mental health and substance abuse facilities	No data available.
HP.2.3	Community care facilities for the elderly	No data available.
HP.2.9	All other residential care facilities	
HP.3	Providers of ambulatory health care	
HP.3.1	Offices of physicians	Some of them have less than 19 beds and provide inpatient service.
HP.3.2	Offices of dentists	
HP.3.3	Offices of other health practitioners	No data available.
HP.3.4	Out-patient care centres	Such centres that provide the care separately do not exist.
HP.3.4.1	Family planning centres	Such centres that provide the care separately do not exist.
HP.3.4.2	Out-patient mental health and substance abuse centres	Such centres that provide the care separately do not exist.
HP.3.4.3	Free-standing ambulatory surgery centres	Such centres that provide the care separately do not exist.
HP.3.4.4	Dialysis care centres	Provider of ambulatory dialysis care is included in HP3.1.
HP.3.4.5	All other out-patient multi-speciality and co-operative service centres	
HP.3.4.9	All other out-patient community and other integrated care centres	
HP.3.5	Medical and diagnostic laboratories	
HP.3.6	Providers of home health care services	Data is not perfect.
HP.3.9	Other providers of ambulatory health care	
HP.3.9.1	Ambulance services	
HP.3.9.2	Blood and organ banks	No data available.
HP.3.9.9	Providers of all other ambulatory health care services	
HP.4	Retail sale and other providers of medical goods	
HP.4.1	Dispensing chemists	
HP.4.2	Retail sale and other suppliers of optical glasses and other vision products	
HP.4.3	Retail sale and other suppliers of hearing aids	
HP.4.4	Retail sale and other suppliers of medical appliances (other than optical glasses and hearing aids)	No data available.
HP.4.9	All other miscellaneous sale and other suppliers of pharmaceuticals and medical goods	Over-the counter, clinical thermometer, blood-pressure meter, and medical equipment are included.
HP.5	Provision and administration of public health programmes	Data is not perfect. Public health programs by state and local government independently are not included.
HP.6	General health administration and insurance	
HP.6.1	Government administration of health	No data available.
HP.6.2	Social security funds	Administration by central government is not included.
HP.6.3	Other social insurance	In Japan, does not exist.
HP.6.4	Other (private) insurance	Data is not perfect.
HP.6.9	All other providers of health administration	
HP.7	Other industries (rest of the economy)	
HP.7.1	Establishments as providers of occupational health care services	
HP.7.2	Private households as providers of home care	
HP.7.9	All other industries as secondary producers of health care	
HP.9	Rest of the world	

ANNEX 2: TABLES

Table A1
Total health expenditure by financing agents

		First available year		Last available year	
		1999		2000	
		JPY billion	percent	JPY billion	percent
HF.1	General government	30,439	81.1%	31,436	81.3%
HF.1.1	General government excluding social security funds	5,944	15.8%	6,160	15.9%
HF.1.1.1	Central government	5,154	13.7%	-	-
HF.1.1.2;1.1.3	Provincial/local government	790	2.1%	-	-
HF.1.2	Social security funds	24,495	65.3%	25,275	65.4%
HF.2	Private sector	7,099	18.9%	7,241	18.7%
HF.2.1	Private social insurance	0	0.0%	-	-
HF.2.2	Private insurance enterprises (other than social insurance)	108	0.3%	124	0.3%
HF.2.3	Private household out-of-pocket expenditure	6,432	17.1%	6,524	16.9%
HF.2.4	Non-profit institutions serving households (other than social insurance)	0	0.0%	-	-
HF.2.5	Corporations (other than health insurance)	559	1.5%	593	1.5%
HF.3	Rest of the world	0	0.0%	-	-
	Total health expenditure	37,538	100.0%	38,676	100.0%

Table A2
Health expenditure by function of care

		First available year		Last available year	
		1999		2000	
		JPY billion	percent	JPY billion	percent
HC.1;2	Services of curative & rehabilitative care	23,116	61.6%	23,467	60.7%
HC.1.1;2.1	In-patient curative & rehabilitative care	10,959	29.2%	10,956	28.3%
HC.1.2;2.2	Day cases of curative & rehabilitative care	-	-	249	0.6%
HC.1.3;2.3	Out-patient curative & rehabilitative care	12,143	32.3%	12,230	31.6%
HC.1.4;2.4	Home care (curative & rehabilitative)	14	0.0%	32	0.1%
HC.3	Services of long-term nursing care	3,569	9.5%	4,011	10.4%
HC.3.1	In-patient long-term nursing care	3,478	9.3%	3,892	10.1%
HC.3.2	Day cases of long-term nursing care	-	-	-	-
HC.3.3	Home care (long term nursing care)	91	0.2%	119	0.3%
HC.4	Ancillary services to health care	210	0.6%	247	0.6%
HC.4.1	Clinical laboratory	-	-	-	-
HC.4.2	Diagnostic imaging	-	-	-	-
HC.4.3	Patient transport and emergency rescue	-	-	247	0.6%
HC.4.9	All other miscellaneous ancillary services	-	-	-	-
HC.5	Medical goods dispensed to out-patients	7,213	19.2%	7,559	19.5%
HC.5.1	Pharmaceuticals and other medical non-durables	6,897	18.4%	7,216	18.7%
HC.5.2	Therapeutic appliances and other medical durables	316	0.8%	343	0.9%
HC.6	Prevention and public health services	1,111	3.0%	1,157	3.0%
HC.7	Health administration and health insurance	729	1.9%	840	2.2%
	CURRENT HEALTH EXPENDITURE	35,949	95.8%	37,280	96.4%
HC.R.1	Capital formation of health care provider institutions	1,590	4.2%	1,396	3.6%
	TOTAL HEALTH EXPENDITURE	37,538	100.0%	38,676	100.0%

Table A3
Current health expenditure by mode of production

		First available year		Last available year	
		1999		2000	
		JPY billion	percent	JPY billion	percent
	<i>In-patient care</i>	14,437	40.2%	14,848	39.8%
HC.1.1;2.1	Curative & rehabilitative care	10,959	30.5%	10,956	29.4%
HC.3.1	Long-term nursing care	3,478	9.7%	3,892	10.4%
	<i>Services of day-care</i>	-	-	249	0.7%
HC.1.2;2.2	Day cases of curative & rehabilitative care	-	-	249	0.7%
HC.3.2	Day cases of long-term nursing care	-	-	-	-
	<i>Out-patient care</i>	12,143	33.8%	12,230	32.8%
HC.1.3;2.3	Out-patient curative & rehabilitative care	12,143	33.8%	12,230	32.8%
HC.1.3.1	Basic medical and diagnostic services	9,648	26.8%	9,722	26.1%
HC.1.3.2	Out-patient dental care	2,495	6.9%	2,507	6.7%
HC.1.3.3	All other specialised health care	-	-	-	-
HC.1.3.9;2.3	All other out-patient curative care	-	-	-	-
	<i>Home care</i>	105	0.3%	150	0.4%
HC.1.4;2.4	Home care (curative & rehabilitative)	14	0.0%	32	0.1%
HC.3.3	Home care (long term nursing care)	91	0.3%	119	0.3%
HC.4	<i>Ancillary services to health care</i>	210	0.6%	247	0.7%
HC.5	<i>Medical goods dispensed to out-patients</i>	7,213	20.1%	7,559	20.3%
HC.5.1	Pharmaceuticals and other medical non-durables	6,897	19.2%	7,216	19.4%
HC.5.2	Therapeutic appliances and other medical durables	316	0.9%	343	0.9%
	Total expenditure on personal health care	34,109	94.9%	35,283	94.6%
HC.6	<i>Prevention and public health services</i>	1,111	3.1%	1,157	3.1%
HC.7	<i>Health administration and health insurance</i>	729	2.0%	840	2.3%
	Total current expenditure on health care	35,949	100.0%	37,280	100.0%

Table A4
Current health expenditure by provider

		First available year		Last available year	
		1999		2000	
		JPY billion	percent	JPY billion	percent
HP.1	Hospitals	18,530	51.5%	18,854	50.6%
HP.2	Nursing and residential care facilities	942	2.6%	1,088	2.9%
HP.3	Providers of ambulatory health care	10,489	29.2%	10,775	28.9%
HP.3.1	Offices of physicians	7,734	21.5%	7,877	21.1%
HP.3.2	Offices of dentists	2,544	7.1%	2,559	6.9%
HP.3.3-3.9	All other providers of ambulatory health care	210	0.6%	340	0.9%
HP.4	Retail sale and other providers of medical goods	4,148	11.5%	4,566	12.2%
HP.5	Provision and administration of public health	1,111	3.1%	1,157	3.1%
HP.6	General health administration and insurance	729	2.0%	840	2.3%
HP.6.1	Government administration of health	-	-	-	-
HP.6.2	Social security funds	621	1.7%	716	1.9%
HP.6.3;6.4	Other social insurance	108	0.3%	124	0.3%
HP.7	Other industries (rest of the economy)	-	-	-	-
HP.7.1	Occupational health care services	-	-	-	-
HP.7.2	Private households as providers of home care	-	-	-	-
HP.7.9	All other secondary producers of health care	-	-	-	-
HP.9	Rest of the world	-	-	-	-
	Total current expenditure on health care	35,949	100.0%	37,280	100.0%

ANNEX 3: JAPAN 2000 SHA TABLES

SHA Table 2.1 Current expenditure on health by function of care and provider industry (JPY, billions)

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, 6.4	HP.7	HP.9	
	Hospitals	Nursing and residential facilities	Providers of ambulatory 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 of medical goods	Dispensing chemists	All other sales of medical goods	Providers of public health programmes	General health admin. and insurance	Government admn. of health	Social security funds	Private insurance	All other industries	Rest of the world	
<i>In-patient care</i>	13,326	951	571	571	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	10,403	-	553	553	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	2,923	951	19	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Services of day-care</i>	102	138	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	102	138	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Out-patient care</i>	12,230	-	7,747	5,240	2,507	-	-	-	-	-	927	927	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	3,556	-	5,240	5,240	-	-	-	-	-	-	927	927	-	-	-	-	-	-	-	-	-
Out-patient dental care	2,507	-	2,507	-	2,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Home care</i>	37	-	114	19	1	-	-	-	93	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	17	-	15	14	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	20	-	99	6	-	-	-	-	93	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ancillary services</i>	0	-	247	-	-	-	-	-	-	247	-	-	-	-	-	-	-	-	-	-	-
Medical goods	1,833	-	2,087	2,037	50	-	-	-	-	-	3,639	1,881	1,758	-	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	1,799	-	2,087	2,037	50	-	-	-	-	-	3,330	1,881	1,449	-	-	-	-	-	-	-	-
Therapeutic appliances	34	-	-	-	-	-	-	-	-	-	309	-	309	-	-	-	-	-	-	-	-
Total expenditure on personal health care	18,854	1,088	10,775	7,877	2,559	-	-	-	93	247	4,566	2,808	1,758	-	-	-	-	-	-	-	-
Prevention and public health services	-	-	-	-	-	-	-	-	-	-	-	-	-	1,157	-	-	-	-	-	-	-
Health administration and health insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	840	-	716	124	-	-	-
Total current health expenditure	18,854	1,088	10,775	7,877	2,559	-	-	-	93	247	4,566	2,808	1,758	1,157	840	-	716	124	-	-	-

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.3.3	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, 6.4	HP.7	HP.9	
	Hospitals	Nursing and residential facilities	Providers of ambulatory 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 of medical goods	Dispensing chemists	All other sales of medical goods	Providers of public health programmes	General health admin. and insurance	Government admin. of health	Social security funds	Private insurance	All other industries	Rest of the world	
<i>In-patient care</i>	100.0																				
Curative and rehabilitative care	89.8	6.4	3.8	3.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	100.0																				
Services of day-care	100.0																				
Curative and rehabilitative care	40.7	55.2	4.0	4.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	40.7	55.2	4.0	4.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care	29.1	-	63.3	42.8	20.5	-	-	-	-	-	7.6	7.6	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	36.6	-	53.9	53.9	-	-	-	-	-	-	9.5	9.5	-	-	-	-	-	-	-	-	-
Out-patient dental care	100.0																				
All other specialised health care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care	24.5	-	75.5	13.0	1.0	-	-	-	61.6	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	52.8	-	47.2	42.5	4.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	16.9	-	83.1	5.0	-	-	-	-	78.1	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services	0.0	-	100.0	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-
Medical goods	24.3	-	27.6	26.9	0.7	-	-	-	-	-	48.1	24.9	23.3	-	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	24.9	-	28.9	28.2	0.7	-	-	-	-	-	46.2	26.1	20.1	-	-	-	-	-	-	-	-
Therapeutic appliances	10.0	-	-	-	-	-	-	-	-	-	90.0	-	90.0	-	-	-	-	-	-	-	-
Total expenditure on personal health care	53.4	3.1	30.5	22.3	7.3	-	-	-	0.3	0.7	12.9	8.0	5.0	-	-	-	-	-	-	-	-
Prevention and public health services	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-
Health administration and health insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	-	85.2	14.8	-	-	-
Total current health expenditure	100.0	2.9	28.9	21.1	6.9	-	-	-	0.2	0.7	12.2	7.5	4.7	3.1	2.3	-	1.9	0.3	-	-	-

DELSA/ELSA/WD/HTP(2004)6
JAPAN 2000

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, 6.4	HP.7	HP.9	
	Hospitals	Nursing and residential facilities	Providers of ambulatory 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 of medical goods	Dispensing chemists	All other sales of medical goods	Providers of public health programmes	General health admin. and insurance	Government admin. of health	Social security funds	Private insurance	All other industries	Rest of the world	
<i>In-patient care</i>	70.7	87.3	5.3	7.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	55.2	-	5.1	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	15.5	87.3	0.2	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Services of day-care</i>	0.7	12.7	0.1	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	0.5	12.7	0.1	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Out-patient care</i>	18.9	-	71.9	66.5	98.0	-	-	-	-	-	20.3	33.0	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	18.9	-	48.6	66.5	-	-	-	-	-	-	20.3	33.0	-	-	-	-	-	-	-	-	-
Out-patient dental care	-	-	23.3	-	98.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Home care</i>	0.2	-	1.1	0.2	0.1	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	0.1	-	0.1	0.2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	0.1	-	0.9	0.1	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-
<i>Ancillary services</i>	0.0	-	2.3	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-
Medical goods	9.7	-	19.4	25.9	2.0	-	-	-	-	-	79.7	67.0	100.0	-	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	9.5	-	19.4	25.9	2.0	-	-	-	-	-	72.9	67.0	82.4	-	-	-	-	-	-	-	-
Therapeutic appliances	0.2	-	-	-	-	-	-	-	-	-	6.8	-	17.6	-	-	-	-	-	-	-	-
Total expenditure on personal health care	100.0	100.0	100.0	100.0	100.0	-	-	-	100.0	100.0	100.0	100.0	100.0	-	-	-	-	-	-	-	-
Prevention and public health services	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-
Health administration and health insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	-	100.0	100.0	-	-	-
Total current health expenditure	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 (JPY, billions)

Health care provider category	ICHA-HP code	Total expenditure on health									
		HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)
Hospitals	HP.1	16,593	3,516	13,077	2,261	-	-	2,261	-	-	-
Nursing and residential care facilities	HP.2	941	470	470	148	-	-	148	-	-	-
Providers of ambulatory health care	HP.3	8,869	605	8,264	1,907	-	-	1,907	-	-	-
Offices of physicians	HP.3.1	6,534	286	6,248	1,343	-	-	1,343	-	-	-
Offices of dentists	HP.3.2	2,005	31	1,974	554	-	-	554	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	83	41	41	10	-	-	10	-	-	-
Other providers of ambulatory care	HP.3.9	247	247	-	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	2,357	39	2,318	2,208	-	-	2,208	-	-	-
Dispensing chemists	HP.4.1	2,318	-	2,318	490	-	-	490	-	-	-
All other sales of medical goods	HP.4.2-4.9	39	39	-	1,718	-	-	1,718	-	-	-
Providers of public health programmes	HP.5	585	134	430	593	-	-	-	593	-	-
Health administration and insurance	HP.6	716	-	716	124	-	-	-	-	-	-
Government (excluding social insurance)	HP.6.1	-	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	716	-	716	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	-	-	-	-	-	-	-	-	-	-
All other providers of health	HP.6.9	-	-	-	124	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	-	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	-	-	-	-	-	-	-	-	-	-
Total expenditure on health		30,040	4,764	25,275	7,241	124	124	6,524	593	-	-

DELSA/ELSA/WD/HTP(2004)6
JAPAN 2000

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

Health care provider category ICHA-HP code	Total 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 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)	Rest of the world		
HP.1	100.0	88.0	18.6	69.4	12.0	-	-	-	-	-	-	-	-	-
HP.2	100.0	86.4	43.2	43.2	13.6	-	-	-	-	-	-	-	-	-
HP.3	100.0	82.3	5.6	76.7	17.7	-	-	-	-	-	-	-	-	-
HP.3.1	100.0	83.0	3.6	79.3	17.0	-	-	-	-	-	-	-	-	-
HP.3.2	100.0	78.4	1.2	77.1	21.6	-	-	-	-	-	-	-	-	-
HP.3.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.3.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.3.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.3.6	100.0	89.4	44.7	44.7	10.6	-	-	-	-	-	-	-	-	-
HP.3.9	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-	-	-
HP.4	100.0	51.6	0.9	50.8	48.4	-	-	-	-	-	-	-	-	-
HP.4.1	100.0	82.5	-	82.5	17.5	-	-	-	-	-	-	-	-	-
HP.4.2-4.9	100.0	2.2	2.2	-	97.8	-	-	-	-	-	-	-	-	-
HP.5	100.0	48.8	11.6	37.2	51.2	-	-	-	-	-	-	-	-	-
HP.6	100.0	85.2	-	85.2	14.8	-	-	-	-	-	-	-	-	-
HP.6.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.6.2	100.0	100.0	-	100.0	-	-	-	-	-	-	-	-	-	-
HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.6.4	100.0	-	-	-	100.0	-	-	-	-	-	-	-	-	-
HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.7.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.7.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.7.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HP.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditure on health	100.0	80.6	12.8	67.8	19.4	0.3	0.3	0.3	17.5	1.6	17.5	1.6	1.6	-

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

Health care provider category	ICHA-HP code	Total expenditure on health									
		HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)
Hospitals	HP.1	55.2	73.8	51.7	31.2	-	-	-	34.7	-	-
Nursing and residential care facilities	HP.2	3.1	9.9	1.9	2.0	-	-	-	2.3	-	-
Providers of ambulatory health care	HP.3	29.5	12.7	32.7	26.3	-	-	-	29.2	-	-
Offices of physicians	HP.3.1	21.1	6.0	24.7	18.5	-	-	-	20.6	-	-
Offices of dentists	HP.3.2	6.7	0.7	7.8	7.6	-	-	-	8.5	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	0.2	0.3	0.9	0.1	-	-	-	0.2	-	-
Other providers of ambulatory care	HP.3.9	0.8	5.2	-	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	12.2	7.8	9.2	30.5	-	-	-	33.9	-	-
Dispensing chemists	HP.4.1	7.7	-	9.2	6.8	-	-	-	7.5	-	-
All other sales of medical goods	HP.4.2-4.9	4.7	0.8	-	23.7	-	-	-	26.3	-	-
Providers of public health programmes	HP.5	1.9	2.8	1.7	8.2	-	-	-	100.0	-	-
Health administration and insurance	HP.6	2.3	-	2.8	1.7	100.0	-	-	-	-	-
Government (excluding social insurance)	HP.6.1	-	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	2.4	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	2.8	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	-	-	-	1.7	100.0	-	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	-	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	-	-	-	-	-	-	-	-	-	-
Total expenditure on health		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 (JPY, billions)

Health care function	ICHA-HC code	Total current exp.	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				
			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 insurance)	Corporations (other than health insurance)		Rest of the world		
Personal health care services	HC.1-HC.4	27,724	23,929	4,560	19,369	3,796	-	-	-	-	-	-	-	-	-	-
In-patient services		14,848	13,333	3,829	9,504	1,515	-	-	-	-	-	-	-	-	-	-
Day care services		249	224	112	112	25	-	-	-	-	-	-	-	-	-	-
Out-patient services		12,230	9,990	317	9,673	2,240	-	-	-	-	-	-	-	-	-	-
Home care services		150	135	54	80	16	-	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	247	247	247	0	-	-	-	-	-	-	-	-	-	-	-
Medical goods to out-patients	HC.5	7,559	4,831	71	4,760	2,728	-	-	-	-	-	-	-	-	-	-
Pharmaceuticals	HC.5.1	7,216	4,760	-	4,760	2,456	-	-	-	-	-	-	-	-	-	-
Therapeutic appliances	HC.5.2	343	71	71	-	273	-	-	-	-	-	-	-	-	-	-
Personal health care services and goods	HC.1-HC.5	35,283	28,760	4,630	24,129	6,524	-	-	-	-	-	-	-	-	-	-
Prevention and public health	HC.6	1,157	565	134	430	593	-	-	-	-	-	-	-	-	-	593
Health admin. and insurance	HC.7	840	716	-	716	124	-	-	-	-	-	-	-	-	-	-
Current expenditure on health care		37,280	30,040	4,764	25,275	7,241	124	124	124	-	124	124	6,524	-	593	-

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

Health care function	ICHA-HC code	Total current exp.	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 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	HF.3 Rest of the world
Personal health care services	HC.1-HC.4	100.0	86.3	16.4	69.9	13.7	-	-	-	-	-	-	-
In-patient services		100.0	89.8	25.8	64.0	10.2	-	-	-	-	-	-	-
Day care services		100.0	89.9	44.9	44.9	10.1	-	-	-	-	-	-	-
Out-patient services		100.0	81.7	2.6	79.1	18.3	-	-	-	-	-	-	-
Home care services		100.0	89.4	36.1	53.4	10.6	-	-	-	-	-	-	-
Ancillary services	HC.4	100.0	100.0	0.0	0.0	-	-	-	-	-	-	-	-
Medical goods to out-patients	HC.5	100.0	63.9	0.9	63.0	36.1	-	-	-	-	-	-	-
Pharmaceuticals	HC.5.1	100.0	66.0	-	66.0	34.0	-	-	-	-	-	-	-
Therapeutic appliances	HC.5.2	100.0	20.6	20.6	-	79.4	-	-	-	-	-	-	-
Personal health care services and goods	HC.1 -HC.5	100.0	81.5	13.1	68.4	18.5	-	-	-	-	-	-	-
Prevention and public health	HC.6	100.0	48.8	11.6	37.2	51.2	-	-	-	-	-	-	51.2
Health admin. and insurance	HC.7	100.0	85.2	-	85.2	14.8	-	-	-	-	-	-	-
Current expenditure on health care		100.0	80.6	12.8	67.8	19.4	0.3	-	0.3	-	-	17.5	1.6

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

Health care function	ICHA-HC code	Total current exp.	HF.2.1 + HF.2.2										HF.3
			HF.1	HF.1.1	HF.1.2	HF.2	Private insurance	Private insurance schemes	Other private insurance	Private household out-of-pocket payments	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	
			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 insurance)	Corporations (other than health insurance)	Rest of the world
Personal health care services	HC.1-HC.4	74.4	79.7	95.7	76.6	52.4	-	-	-	58.2	-	-	-
In-patient services		39.8	44.4	80.4	37.6	20.9	-	-	-	23.2	-	-	-
Day care services		0.7	0.7	2.4	0.4	0.3	-	-	-	0.4	-	-	-
Out-patient services		32.8	33.3	6.7	38.3	30.9	-	-	-	34.3	-	-	-
Home care services		0.4	0.4	1.1	0.3	0.2	-	-	-	0.2	-	-	-
Ancillary services	HC.4	0.7	0.8	5.2	0.0	-	-	-	-	-	-	-	-
Medical goods to out-patients	HC.5	20.3	16.1	1.5	18.8	37.7	-	-	-	41.8	-	-	-
Pharmaceuticals	HC.5.1	19.4	15.8	-	18.8	33.9	-	-	-	37.6	-	-	-
Therapeutic appliances	HC.5.2	0.9	0.2	1.5	-	3.8	-	-	-	4.2	-	-	-
Personal health care services and goods	HC.1-HC.5	94.6	95.7	97.2	95.5	90.1	-	-	-	100.0	-	-	-
Prevention and public health	HC.6	3.1	1.9	2.8	1.7	8.2	-	-	-	-	-	100.0	-
Health admin. and insurance	HC.7	2.3	2.4	-	2.8	1.7	100.0	-	100.0	-	-	-	-
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	-

SHA Table 5.1 Total expenditure on health including health-related functions (JPY, billions)

Health care function	ICHA-HC code	Total expenditure on health									
		HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)
Services of curative and rehabilitative care	HC.1,HC.2	20,051	2,506	17,545	3,416	-	-	3,416	-	-	-
Services of long-term nursing care	HC.3	3,631	1,807	1,824	380	-	-	380	-	-	-
Ancillary services to health care	HC.4	247	247	0	-	-	-	-	-	-	-
Medical goods dispensed to out-patients	HC.5	4,831	71	4,760	2,728	-	-	2,728	-	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	4,760	-	4,760	2,456	-	-	2,456	-	-	-
Therap. appliances and other med. durables	HC.5.2	71	71	-	273	-	-	273	-	-	-
Personal medical services and goods	HC.1-HC.5	28,760	4,630	24,129	6,524	-	-	6,524	-	-	-
Prevention and public health services	HC.6	565	134	430	593	-	-	-	-	593	-
Health administration and health insurance	HC.7	716	-	716	124	124	-	-	-	-	-
Total current expenditure on health		30,040	4,764	25,275	7,241	124	124	6,524	-	593	-
Gross capital formation	HC.R.1	1,396	1,396	-	-	-	-	-	-	-	-
Total expenditure on health		31,436	6,160	25,275	7,241	124	124	6,524	-	593	-
<i>Memorandum items: Further health related functions</i>											
Education and training of health personnel	HC.R.2	-	-	-	-	-	-	-	-	-	-
Research and development in health	HC.R.3	-	-	-	-	-	-	-	-	-	-
Food, hygiene and drinking water control	HC.R.4	-	-	-	-	-	-	-	-	-	-
Environmental health	HC.R.5	-	-	-	-	-	-	-	-	-	-
Administration and provision of social services in kind to assist living with disease and impairment	HC.R.6	-	-	-	-	-	-	-	-	-	-
Administration and provision of health-related cash benefits	HC.R.7	-	-	-	-	-	-	-	-	-	-

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

Health care function	ICHA-HC code	Total expenditure on health										
		HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	HF.3 Rest of the world
Services of curative and rehabilitative care	HC.1;HC.2	100.0	85.4	10.7	74.8	14.6	-	-	14.6	-	-	-
Services of long-term nursing care	HC.3	100.0	90.5	45.1	45.5	9.5	-	-	9.5	-	-	-
Ancillary services to health care	HC.4	100.0	100.0	0.0	0.0	-	-	-	-	-	-	-
Medical goods dispensed to out-patients	HC.5	100.0	63.9	0.9	63.0	36.1	-	-	36.1	-	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	100.0	66.0	-	66.0	34.0	-	-	34.0	-	-	-
Therap. appliances and other med. durables	HC.5.2	100.0	20.6	-	-	79.4	-	-	79.4	-	-	-
Personal medical services and goods	HC.1-HC.5	100.0	81.5	13.1	68.4	18.5	-	-	18.5	-	-	-
Prevention and public health services	HC.6	100.0	48.8	11.6	37.2	51.2	-	-	-	-	51.2	-
Health administration and health insurance	HC.7	100.0	85.2	-	85.2	14.8	-	14.8	-	-	-	-
Total current expenditure on health		100.0	80.6	12.8	67.8	19.4	0.3	0.3	17.5	-	1.6	-
Gross capital formation	HC.R.1	100.0	100.0	-	-	-	-	-	-	-	-	-
Total expenditure on health		100.0	81.3	15.9	65.4	18.7	0.3	0.3	16.9	-	1.5	-
<i>Memorandum items: Further health related functions</i>												
Education and training of health personnel	HC.R.2	-	-	-	-	-	-	-	-	-	-	-
Research and development in health	HC.R.3	-	-	-	-	-	-	-	-	-	-	-
Food, hygiene and drinking water control	HC.R.4	-	-	-	-	-	-	-	-	-	-	-
Environmental health	HC.R.5	-	-	-	-	-	-	-	-	-	-	-
Administration and provision of social services in kind to assist living with disease and impairment	HC.R.6	-	-	-	-	-	-	-	-	-	-	-
Administration and provision of health-related cash benefits	HC.R.7	-	-	-	-	-	-	-	-	-	-	-

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

Health care function	ICHA-HC code	Total expenditure on health										
		HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	HF.3 Rest of the world
Services of curative and rehabilitative care	HC.1;HC.2	63.8	40.7	69.4	47.2	-	-	-	52.4	-	-	-
Services of long-term nursing care	HC.3	10.4	29.3	7.2	5.2	-	-	-	5.8	-	-	-
Ancillary services to health care	HC.4	0.6	4.0	0.0	-	-	-	-	-	-	-	-
Medical goods dispensed to out-patients	HC.5	19.5	1.1	18.8	37.7	-	-	-	41.8	-	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	18.7	-	18.8	33.9	-	-	-	37.6	-	-	-
Therap. appliances and other med. durables	HC.5.2	0.9	1.1	-	3.8	-	-	-	4.2	-	-	-
Personal medical services and goods	HC.1-HC.5	91.2	75.2	95.5	90.1	-	-	-	100.0	-	-	-
Prevention and public health services	HC.6	3.0	2.2	1.7	8.2	-	-	-	-	-	100.0	-
Health administration and health insurance	HC.7	2.2	-	2.8	1.7	100.0	-	100.0	-	-	-	-
Total current expenditure on health		96.4	77.3	100.0	100.0	100.0	-	100.0	100.0	-	100.0	-
Gross capital formation	HC.R.1	3.6	22.7	-	-	-	-	-	-	-	-	-
Total expenditure on health		100.0	100.0	100.0	100.0	100.0	-	100.0	100.0	-	100.0	-
<i>Memorandum items: Further health related functions</i>												
Education and training of health personnel	HC.R.2	-	-	-	-	-	-	-	-	-	-	-
Research and development in health	HC.R.3	-	-	-	-	-	-	-	-	-	-	-
Food, hygiene and drinking water control	HC.R.4	-	-	-	-	-	-	-	-	-	-	-
Environmental health	HC.R.5	-	-	-	-	-	-	-	-	-	-	-
Administration and provision of social services in kind to assisting with disease and impairment	HC.R.6	-	-	-	-	-	-	-	-	-	-	-
Administration and provision of health-related cash benefits	HC.R.7	-	-	-	-	-	-	-	-	-	-	-

List of OECD Health Technical Papers on SHA-based Health Accounts

OECD Health Technical Papers No. 1

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Australia

OECD Health Technical Papers No. 2

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Canada

OECD Health Technical Papers No. 3

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Denmark

OECD Health Technical Papers No. 4

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Germany

OECD Health Technical Papers No. 5

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Hungary

OECD Health Technical Papers No. 6

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Japan

OECD Health Technical Papers No. 7

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Korea

OECD Health Technical Papers No. 8

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Mexico

OECD Health Technical Papers No. 9

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
The Netherlands

OECD Health Technical Papers No. 10

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Poland

OECD Health Technical Papers No. 11

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Spain

OECD Health Technical Papers No. 12

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Switzerland

OECD Health Technical Papers No. 13

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Turkey