

ABSTRACT

This report provides the latest estimation on Taiwan's healthcare expenditure between 2005 and 2009. It includes categories such as financing agent, provider, and service functions. This report also provides SHA-based Tables 1 to 5 for the estimated total expenditure on health care.

In 2009, the total expenditure on health care was NT\$852,661 (in millions of TWDs) or about US\$25,791 (in millions of USD); this corresponds to an average of NT\$36,946 (US\$1,118) per capita; total expenditure on health care accounted for 6.8% of the country's gross domestic product (GDP).

The average growth rate of total expenditure on health care (TEH) was 4.0% and the growth rate of gross domestic product(GDP) averaged 1.6% between 2005 and 2009. TEH/GDP thus increased from 6.2% in 2005 to 6.8% in 2009.

Of the NT\$852,661 (in millions of TWD) total expenditure on health care in 2009, total current expenditure on health care was NT\$794,707(in millions of TWD), accounted for 93.2%, and gross capital formation was NT\$57,954 (in millions of TWD), accounted for 6.8%. In terms of health care service functions, the expenditures on curative services and rehabilitative care accounted for 58.7% of the total expenditure on health care. This category of care services includes outpatient (37.2%), inpatient (21.3%), and home care (0.1%). Expenditures on medical goods ranked second in this category (24.1%).

In terms of health care providers, hospitals ranked on top of the 2009 total current expenditure on health care (46.5%), with outpatient health care provider ranked second (26.4%), and retail and other providers of medical goods ranked third (15.7%).

In 2009, the total current expenditure on health care by the general government was NT\$486,274 (in millions of TWD), which accounted for 61.2% of the 2009 total current expenditure on health care. 59.9% of the expenditure was paid out to hospitals, which accounted for the largest portion of the total current expenditure on health care. Total current expenditure on health care by the private sector was primarily expenditures on medical goods, ambulatory health care, and inpatient services.

The total current expenditure on health care for the public and private sectors were primarily used on personal health care services and products (92.6%). However, upon taking a closer look at the itemized service functions, it can be seen that the allocations of expenditure by the two sectors were not similar. For the public sector, major services included outpatient services (44.4%) and inpatient services (28.9%), while for the private sector, major services included purchase of medical goods (41.8%) and outpatient services (32.9%).

Key words: National Health Accounts, National Health Expenditure Statistics, A System of Health Accounts, Total Expenditure on Health Care, Total Current Expenditure on Health Care

ABBREVIATIONS

BNHI	Bureau of National Health Insurance
GDP	Gross Domestic Product
ICHA	International Classification for Health Account
ICHA- HC	Functional Classification of Health Care
ICHA- HF	Classification of Health Care Financing
ICHA- HP	Classification of Health Care Providers
NHA	National Health Accounts
OECD	Organization for Economic Co-operation and Development
SHA	A System of Health Accounts
SNA	A System of National Accounts
TCEH	Total Current Expenditure on Health/Total Current Expenditure on Health Care
TEH	Total Expenditure on Health / Total Expenditure on Health Care
WHO	World Health Organization

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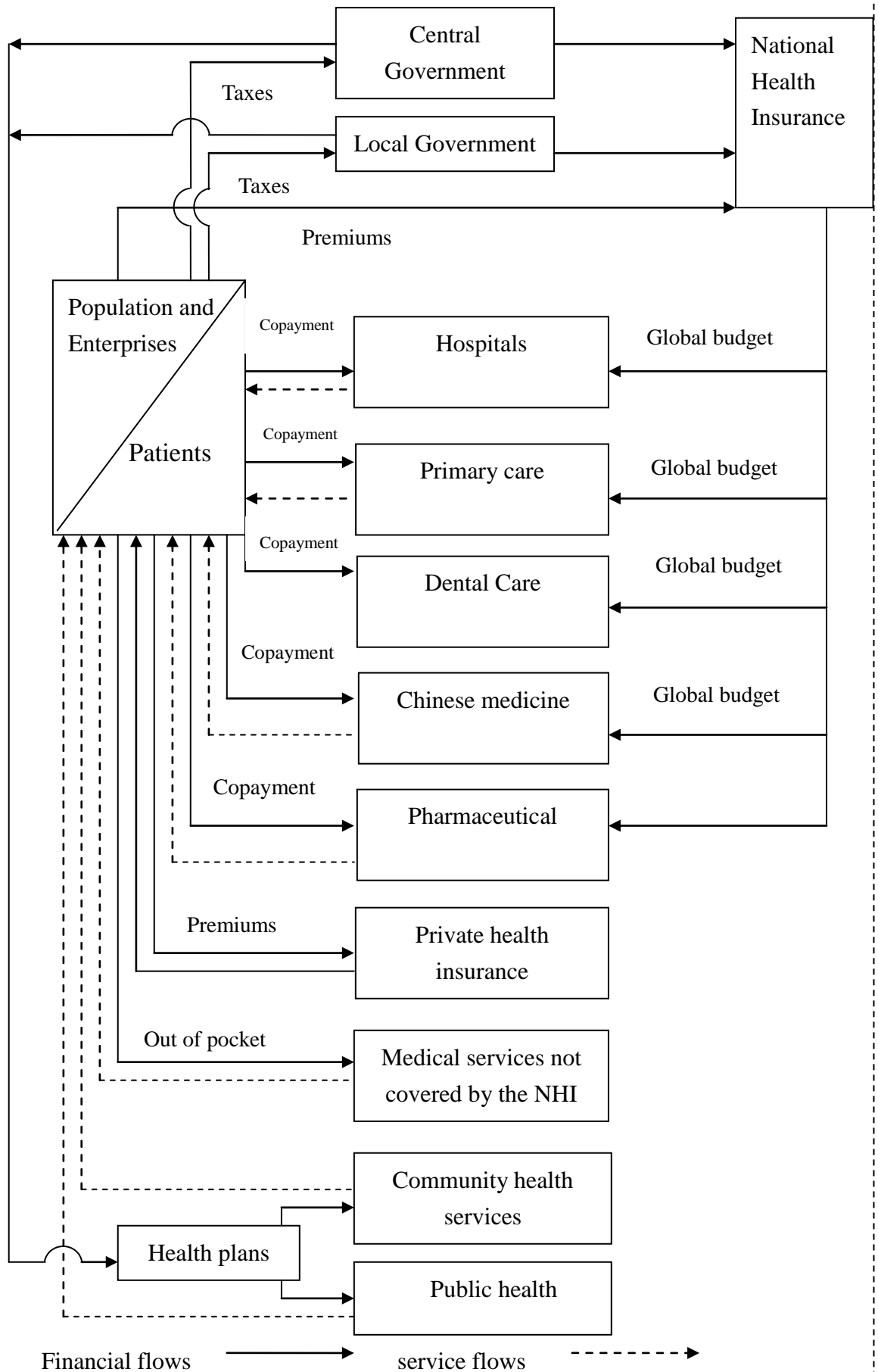
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INTRODUCTION

Health financing system

1. Taiwan health care system is a combination of the public and private sectors; financing agents include the Bureau of National Health Insurance, the central government, local governments, and public medical facilities, as well as out-of-pocket and non-profit groups.
2. The national health insurance system is a “compulsory insurance;” every citizen has to pay the national health insurance premium according to the insured amount and thereby enjoys services covered.
3. The Bureau of National Health Insurance receives the insurance premiums from the government, corporations, and households, and expends this fund for institutional medical services, health programs, public health and community health services.
4. When patients receive medical services, they are required to pay the part not covered by the National Health Insurance (out-of-pocket expenses, OOP). This includes registration fees, pharmaceutical fees and other medical charges not covered by the national health insurance.
5. Government revenue primarily comes from tax revenues; in addition, there are non-insurance income from public welfare lottery, supplementary social health insurance contributions for alcohol and tobacco, income from reimbursements and compensations, and income from medical service provision.
6. In Taiwan’s commercial insurance industry, the insurance company makes the payment base on the insurance policy when a health incidence occurs. Insurees however, may not use this payment for the expenditures related to this incidence; they can use it for non-health-related expenses, including saving or any other purposed spending. Therefore coverage under commercial insurance should not all be included to avoid double counting.
7. Administrative expenses of health insurance should be included in the statistics of the national health accounts.

Figure1. Taiwan: Financing flows in the health care system, 2009



National Health Accounts (NHA)

8. By referring to the relevant operational regulations as well as its national income statistical system, Taiwan has been gradually developing a body of national health expenditure statistics system appropriate for local conditions since 1991. It has also worked with local and international academics and experts to revise the statistical methodology every year and refine the sub-financial categories into various levels of the national health budgets.
9. The drafting of Taiwan's National Health Expenditure statistics is carried out by the Statistics Office of the Department of Health, Executive Yuan. The office collects budget reports from various levels of government, national income statistics, family income and expenditure surveys, national health insurance statistics, and other relevant data.
10. Based on the experience of OECD member countries, the percentage of National Health Expenditure on GDP is usually close to 10%, while Taiwan is about only 6-7%. To facilitate planning for government health policies and to ensure international comparison of National Health Expenditure, the government is urgently developing statistical methodologies that can correspond to the current OECD regulations on health accounts (A System of Health Accounts (SHA)).
11. To ensure that Taiwan's national health expenditure is comparable with international standard, this report shall show the preliminary results of the estimated national health expenditure from 2005 to 2009 based on OECD's SHA using the existing national health expenditure data.
12. To differentiate from the national health expenditure presently drawn up in Taiwan, this report is primarily a health expenditure account drawn up based on the OECD System of Health Account. It also takes into consideration the country's local characteristics and is referred to as the National Health Accounts (NHA); the overall health expenditure calculated by this operational regulation is called Total Expenditure on Health Care (TEH).
13. Tables 1 summarize our country's health-related financial statistics.

Table 1 Health financing overview, 2009

	TWD ^a	USD
Population(million)	23 ^b	23 ^b
Gross domestic product (GDP) per capita	542,280 ^c	16,423 ^c
Total health expenditure per capita	36,946	1,118
<i>funded by</i>		
Public	21,232	642
General government excluding social security funds	2,124	64
Social security funds	19,107	578
Private	15,715	475
Total expenditure on health care as % of GDP	6.8%	6.8%
	TWD ^a	USD
	(million)	(million)
Total Expenditure on Health care	852,661	25,791
Total Current Expenditure on Health Care	794,707	24,038
Capital Formation	57,954	1,753

Note :

a :2009 currency exchange (USD 1.00=TWD 33.06), TWD means Taiwan Dollars.

b: data from Ministry of Interior

c: data from Directorate- General of Budget, Accounting and Statistics

Statistics on the size of the healthcare industry, population and socioeconomic status

14. In 2009, Taiwan's population stood at 23 million, with urban population accounted for 70% of the total population. In terms of population demographics, 0-14, 15-64, and 65 or above accounted for 16%, 73%, and 11% respectively. Due to lower birth rate and improved life expectancy, the median age for the population in 1998 was 31, and increased to 37 in 2009. There are signs of an aging population.
15. In 2009, the national health expenditure per capita was US\$1,118, and GDP per capita was US\$16,423; NHA/GDP = 6.8%. This ratio is relatively low and is comparable to OECD member countries like South Korea, Estonia, and Mexico.
16. The latest trend in hospital development has gone to either end of the spectrum, very large or very small. For example, while the number of hospitals is decreasing, however, the size of the remaining hospitals is becoming larger, and the number of clinics is also increasing. In terms of medical manpower, in 2009/1999, the ratio of physicians for every 10,000 people was 23.6/18.0; the ratio of midwives and nurses per 10,000 people was 46.7/30.7. During the past decade, the rate of increase for physicians, midwives and nurses averaged 42.2% and 59.4%, respectively. In terms of hospital beds, there were 74,132 beds designated as emergency beds in 2009, and this represents an increase of 9.5% since 1999. Similarly, there were 13,763 beds for chronic illnesses in 2009, representing an increase of 58.5% since 1999.
17. Since the implementation of the national health insurance in 1995, the insurees only have to pay a small amount of out-of-pocket expenditure in addition to the registration fee in order to enjoy health services offered by hospitals, western clinics, dentists, and Chinese medicine medical institutions.

Structure and Trends of Health Expenditure

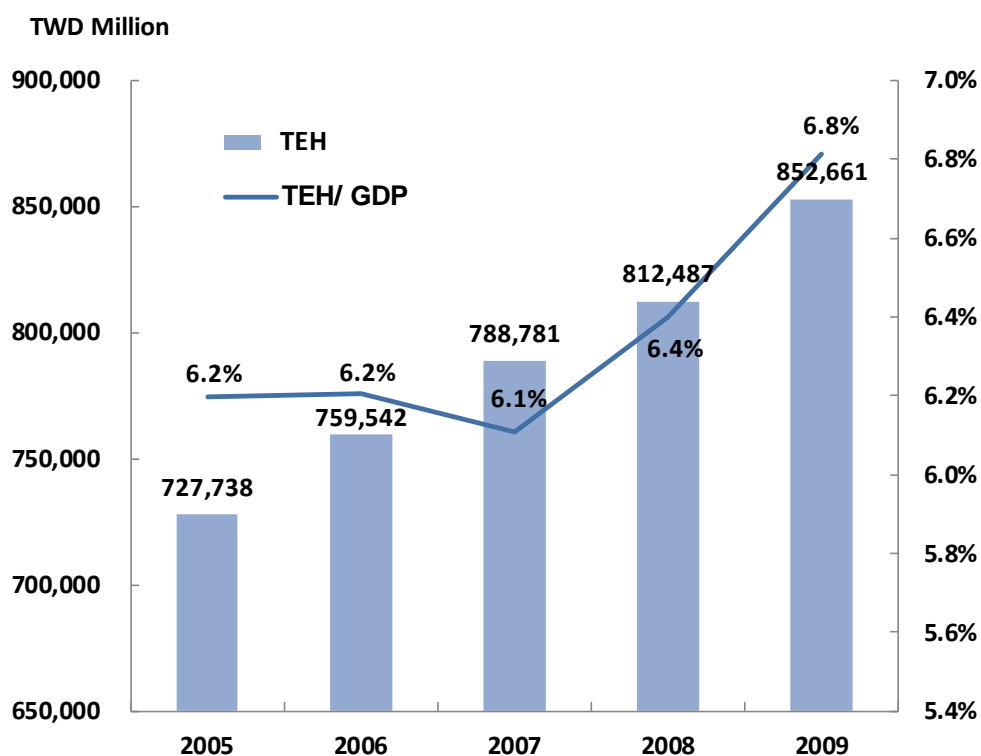
Total Expenditure on Health Care (TEH)

18. In 2009, total expenditure on health care was NT\$852,661 (IN millions of TWD), representing an increase of 4.9% over the previous year. Total expenditure on health care per capita was NT\$36,946, representing an increase of 4.6% since 2008. TEH/GDP was 6.2% in 2005 and increased to 6.8% in 2009.

Table 2 Total Expenditure on Health Care, 2005-2009

Year	Total expenditure on Health Care(TEH) (TWD million)	TEH per capita (TWD)	GDP per capita (TWD)	TEH/GDP (%)	Economy Growth Rate (%)
2005	727,738	32,017	516,516	6.2	4.7
2006	759,542	33,279	536,442	6.2	5.4
2007	788,781	34,418	563,349	6.1	6.0
2008	812,487	35,329	552,164	6.4	0.7
2009	852,661	36,946	542,280	6.8	-1.9

Figure 2 Total Expenditure on Health Care, 2005-2009



Health expenditure by financing agents

19. Financial sources of National Health Expenditure include the public sector, enterprises, private non-profit institutions, and households. The public sector spending includes health administrative expenditures incurred at the different levels of government, national health insurance subsidies, and health insurance premiums paid by government employers. Enterprises include insurance premiums paid by public and private employers; households include out-of-pocket insurance premiums, out-of-pocket medical fees, and out-of-pocket purchase of medical goods, as well as capital formation for private hospitals.
20. Financial agents include various levels of government, public and private medical institutions, the Bureau of National Health Insurance, and households. With regards to this financial structure, using SHA to calculate the values of health expenditures will result in units comparable to the ones used in ICHA-HF.
21. The national health insurance is a compulsory program that was formed based on the previous public labor, farmer and civil servant insurances. The insurance unit is companies; those with employment are insured by the company they work with and those without employment may be enrolled under their spouse or relatives; those who are not employed and do not have any relatives are enrolled by the city/town/township offices.
22. In 2009, total expenditure on health care amounted to NT\$852,611 (in millions of TWD), of which NT\$489,994 (in millions of TWD) was financed by the general government. Of this amount, general government excluding social security funds accounted for 5.7% and social security fund accounted for 51.7% (Figure 3, Table A1).
23. Total expenditure on health care of the private sector accounted for 42.5% of the total expenditure on health care: out-of-pocket by private household accounted for 35.3%, non-profit organizations accounted for 6.5%, and other private insurance accounted for 0.7%.
24. In 2009, total current expenditure on health care accounted for 93.2% of Taiwan's total expenditure on health care; the remaining 6.8% were spending on capital formation by health care provider institutions.
25. TEH per capita was NT\$36,946 in 2009; The public and private sectors accounted for 57.5% and 42.5% respectively.

26. TEH / GDP was 6.8% in 2009.

**Figure 3. 2009 Total expenditure on health care by financing agent
(Total expenditure on health care = 100)**

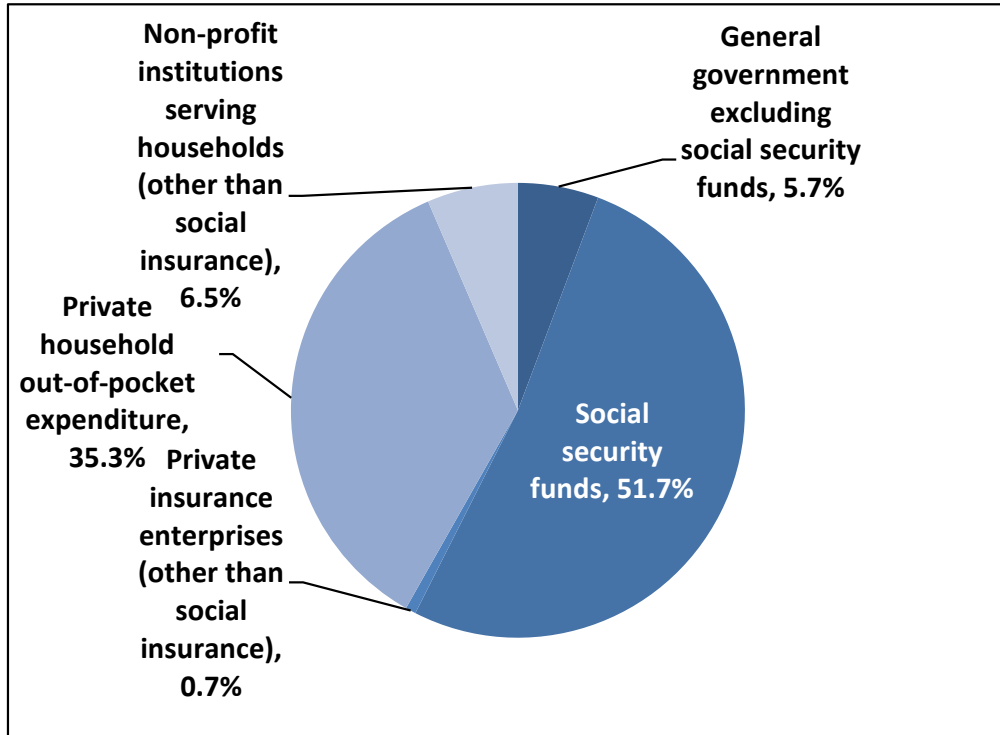


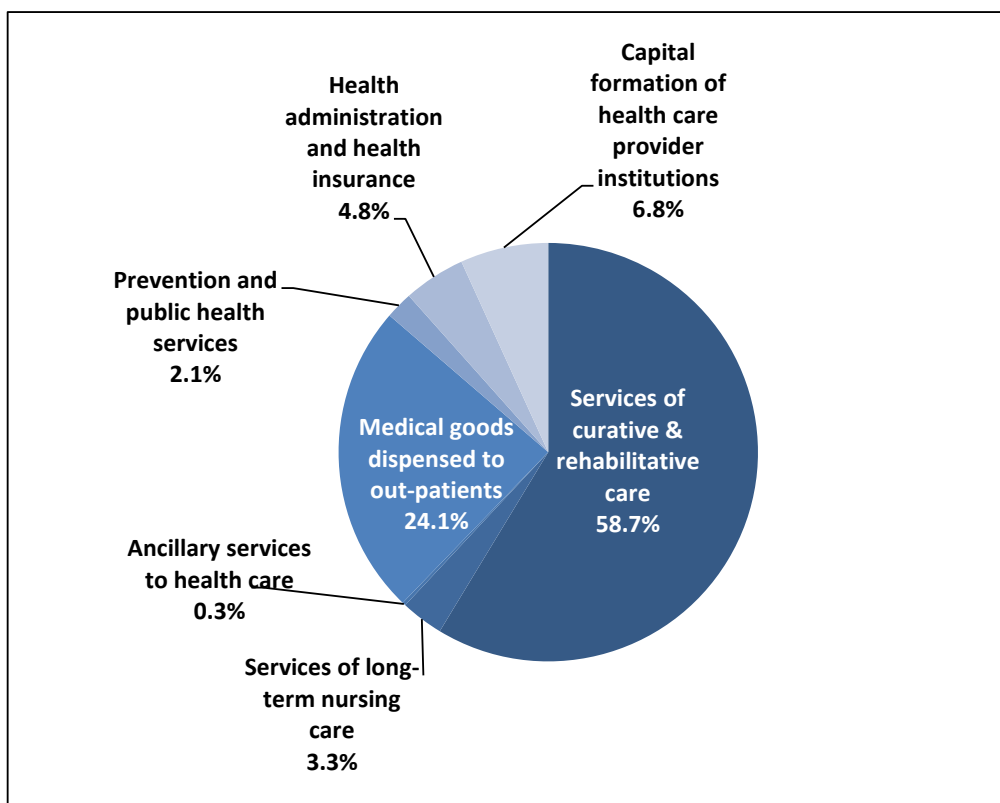
Table3 SHA-Based THE per capita and THE as % of GDP, 2005-2009

	2005		2006		2007		2008		2009	
	TWD	%	TWD	%	TWD	%	TWD	%	TWD	%
Health Expenditure Per Capita										
Total	32,017	100.0%	33,279	100.0%	34,418	100.0%	35,329	100.0%	36,946	100.0%
Public	18,110	56.6%	18,931	56.9%	19,749	57.4%	20,078	56.8%	21,232	57.5%
Private	13,907	43.4%	14,348	43.1%	14,669	42.6%	15,251	43.2%	15,715	42.5%
Total Health Expenditure as a share of GDP		6.2%		6.2%		6.1%		6.4%		6.8%
Total Health Expenditure	727,738	100.0%	759,542	100.0%	788,781	100.0%	812,487	100.0%	852,661	100.0%
Current Expenditure	674,688	92.7%	700,736	92.3%	734,347	93.1%	756,427	93.1%	794,707	93.2%
Investments	53,050	7.3%	58,806	7.7%	54,434	6.9%	56,061	6.9%	57,954	6.8%

Health Expenditure by function

27. In 2009, 58.7% of the total expenditure on health care was used on curative services and rehabilitative care: 21.3% was used on inpatient curative and rehabilitative care, 27.7% was used on basic medical and diagnostic services in outpatients (other than dentists), 9.0% was used on outpatient dental care , and 0.5% was used on other specialized health care and other outpatient care.
28. Outpatient medical goods accounted for 24.1% of the total expenditure on health care, of which pharmaceuticals and other non-medical durables accounted for 21.8% and therapeutic appliances and other medical durables accounted for 2.3%.
29. Services of long-term nursing care accounted for 3.3% of the total expenditure on health care, including 2.9% and 0.4% attributable to inpatient and home nursing care, respectively. The remaining was expenditures for day care.
30. Ancillary services accounted for 0.3% of the. These services were mainly laboratory and diagnostic imaging services, and have not been subdivided into more detailed categories. They however, are counted as part of THE.

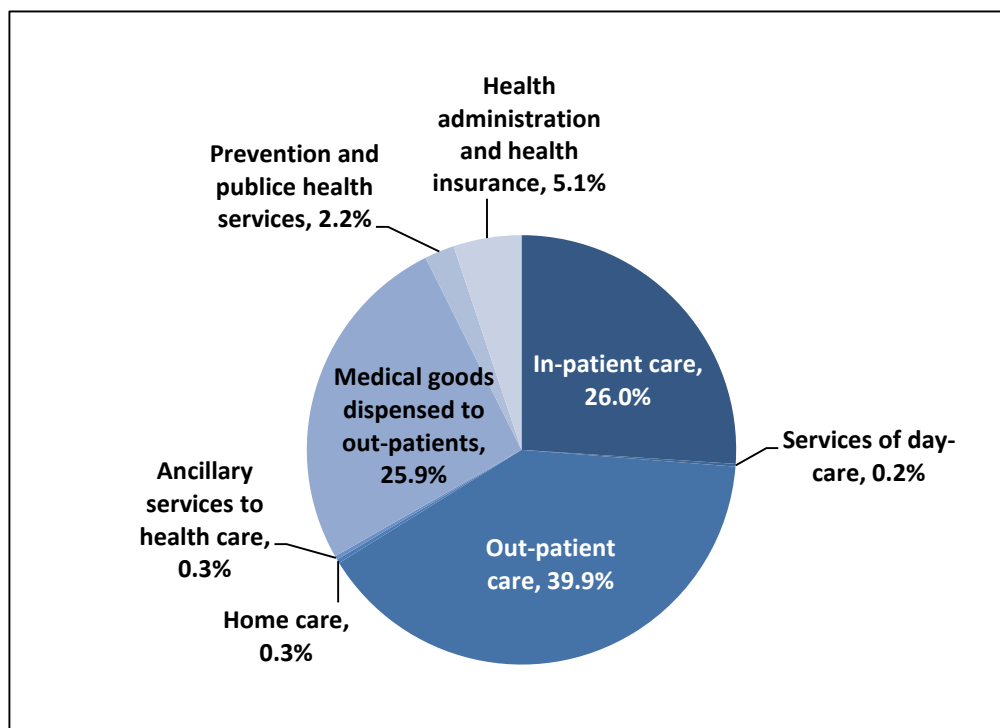
Figure 4. Total expenditure on health care by function, 2009
(Total Expenditure on health care = 100)



Current Expenditure on Health Care by mode of production

31. In 2009, 92.6% of the current health care expenditure was attributed to personnel health care and medical goods (HC.1-HC.5) , 66.5% was on health care services (HC.1-HC.4). Of which 26.0% were expenditures on inpatient care, 39.9% were spending on ambulatory service. Home care and day care represented 0.3% and 0.2%, respectively.
32. In 2009, inpatient service accounted for 39.0% of health care services (HC.1-HC.4). Ambulatory service accounted for 59.8%; home care, day care, rehabilitation and ancillary services accounted for 1.2%.
33. Ambulatory care is the primary mode of health care, accounted for 39.9% of the total current expenditure on health care. Inpatient care accounted for 26.0%, and medical goods dispensed to outpatients accounted for 25.9%. Home and day care accounted for 0.3% and 0.2%, respectively.

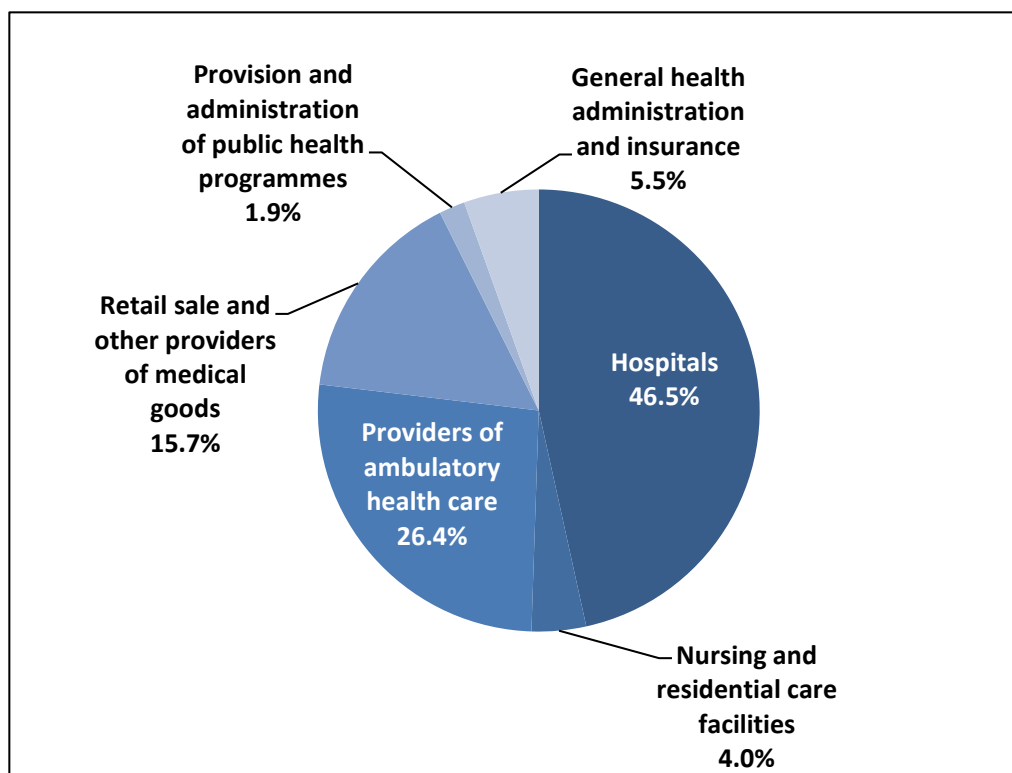
**Figure 5. Current expenditure on health care by mode of production
(Total current expenditure on health care=100)**



Current Expenditure on Health Care by provider

34. Hospitals are the primary health service providers. In 2009, the current expenditure on health care amounted to NT\$794,707(in millions of TWD). By health care provider industry, the total current expenditure on health care of hospitals accounted for 46.5% (Figure 6, Table A4); nursing and residential care facilities accounted for 3.9%; providers of ambulatory health care accounted for 26.4%, including western clinics of 13.1%; dental clinics of 9.7%, and other providers of ambulatory health care of 3.6%. Retail and other providers of medical goods accounted for 15.7%; provision and administration of public health programs accounted for 1.9%; and health administration and health insurance accounted for 5.5%.

**Figure 6. Current expenditure on health care by provider
(Total current expenditure on health = 100)**



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

35. The 2009 total current expenditure on health care in Taiwan was NT\$794,707 (in millions of millions of TWD).
36. **Inpatient** expenditure amounted to NT\$206,945 (in millions of TWD), accounted for 26.0% of the total current expenditure on health care. The health care industry includes hospital, nursing and residential care, ambulatory health care, retail of medical goods, and other services such as Chinese clinics. Hospitals accounted for 85.2% of the inpatient expenditures while nursing and residential care facilities accounted for 14.0%. Providers of ambulatory health care accounted for 0.8%.
37. **Outpatient** expenditure was NT\$317,255 (in millions of TWD), accounted for 39.9% of the total current expenditure on health care. The providers were as follows: hospital (42.9%), nursing and residential care facilities (0.2%), office of physician (26.8%), office of dentist (24.3%), and all other providers of health care (includes Chinese medical clinics, 5.7%) and dispensing chemists (0.9%) (SHA table 2.2)
38. **Home care** expenditure was NT\$2,355 (in millions of TWD), accounted for 0.3% of the total current expenditure on health care.
39. **Ancillary services to health care** expenditure was NT\$2,233 (in millions of TWD), accounted for 0.3% of the total expenditure on health care.
40. **Hospitals** expenditure was NT\$369,897 (in millions of TWD), accounted for 46.5% of the total current expenditure on health care. It is the major medical service provided in the health care industry. Inpatient services accounted for 47.7% of the hospitals' total current expenditure on health care (curative and rehabilitative care 47.6% and long-term nursing care 0.1%) (SHA Table 2.3). Basic outpatient medical and diagnostic services and outpatient dental care accounted for 36.0%; all other specialized outpatient care and medical goods dispensed to outpatient accounted for 0.2%, and 16.2%, respectively.

Current expenditure on health care by provider and financing agent (SHA Tables 3)

Expenditure structure by financing agents (SHA Table 3.3)

41. In 2009, general government excluding social security funds financed 33.2% of the provision and administrative costs of public health programs, as well as 66.4% of the general health administration and insurance, and 0.4% of hospital expenses.
42. In 2009, medical expenditures paid out by the social security fund (HF.1.2) to hospitals accounted for 440,967 (in millions of TWD), representing 66.0% of the total current expenditure on health financed by the social security fund. Payments to providers of ambulatory health care accounted for 28.4%, including western clinic 18.1%, dental office 6.5% and others (Chinese clinics) 3.4%, medical labs 0.2%, home care 0.2%; payments to retail and other providers of medical goods accounted for 4.1%, payment to general health administration and insurance accounted for 1.4%.
43. In 2009, 34.7% of the current expenditure on health care of the private sector was on retail and other providers of medical goods, 27.4% was paid to providers of ambulatory health care, 25.6% was on hospital health care; another 10.0% was on nursing and residential care facilities and 2.4% (other private insurance 2.0% and all other providers of health administration 0.3%) on general health administration and insurance.
44. In 2009, the payment by households to retail and other providers of medical goods accounted for 35.5%; payment to hospitals accounted for 26.2%; payment to providers of ambulatory health care accounted for 28.1%. Of which western clinics accounted for 8.1%, dental clinics accounted for 16.0%, the other health office (Chinese clinics) accounted for 3.1%; health and diagnosed experimental offices represented 0.5%, home care 0.5%, and nursing and residential care facilities 10.2%.

How different providers are financed (SHA Table 3.2)

45. 78.6% of the current expenditure on health care by hospitals was financed by the social security funds, and 21.3% were financed by out-of-pocket expenditures.
46. 59.7% of the current expenditure on health care of providers of ambulatory health care was financed by the social security fund, and 0.3% was financed by out-of-pocket payments.

47. 85.5% of the current expenditure on health care provided by retail and other providers of medical goods were financed by private households, while the remaining 14.5% were financed by the social security funds.

Current expenditure on health care by function and financing agent (SHA Table 4)

Functional structure of spending by financing agents (mode of production) (SHA Table 4.3)

48. Personal health care services and goods (HC.1-HC.5) accounted for 89.5% of the current expenditure on health by general government, the rest 10.5% were spending on collective health expenditure (HC.6+HC.7). This includes prevention and public health services (7.1%), health administration and health insurance expenditure (3.5%). For the private sector, 97.6% of the expenditure was on personal health care services and goods, 2.0% on health administration and health insurance expenditure, and 0.3% on prevention and public health services.
49. Although the proportions of personal health care services and goods on general government (HF1.1) and private sector (HF1.2) were as high as 89.5% and 97.6%, respectively, however, the distribution of the expenditure categories were not similar for these two sectors. Most of the public expenditures were on inpatient services (28.9% were financed by the general government and 21.5% were financed by the private sector) and outpatient services (44.4% were financed by the general government and 32.9% were financed by the private sector). Less has been spend on medical goods dispensed to outpatient (only 15.8% were financed by the general government, versus 41.8% financed by the private sector).
50. Social security funds for the general government are mostly used in personal health care service and goods (98.6%), including ambulatory service (48.9%) and inpatient service (31.9%). Only 1.4% was spent on health administration and health insurance. Spending by the general government excluding social security fund was mostly expenditures on collective health expenditure (HC.6+HC.7), including 62.3% on health administration and health insurance, 37.3% on prevention and public health services, and only 0.4% on medical goods dispensed to outpatients.
51. In terms of out-of-pocket payments by the private sector, personal medical services accounted for 56.7% (outpatient services 33.7%, inpatient services 22.0%, day care services 0.5%, and home care services 0.5%), medical goods dispensed to outpatients accounted for 42.8% (pharmaceuticals and other medical non-durables

36.2% and therapeutic appliances and other medical durables 6.6%); ancillary services to health care accounted for 0.5%.

Financing units for the various health care functions (SHA Table 4.2)

52. 68.0% of the current expenditure on **inpatient services** was financed by the social security funds, with the remaining 32.0% financed by the private household out-of-pocket in the private sector.
53. The expenditures of day care were fully financed by private household out-of-pocket. The part financed by the security service fund has not yet been identified and hence it is not yet included under the category of day care.
54. 68.0% of the current expenditure on **outpatient services** was financed by the social security funds; with the remaining 32.0% being was financed by private household out-of-pocket.
55. 4.9% of the current expenditure on **Home care services** was financed by the social security funds, with the remaining 58.1% financed by private out-of-pocket expenditures.
56. 37.7% of the current expenditure on **Ancillary services to health care** was financed by the general government (social security funds 37.0% and general government excluding social security funds 0.7%), with the remaining 62.3% financed by private household out-of-pocket.
57. About 62.7% of the capital of **Medical goods dispensed to outpatients** was financed by private household out-of-pocket, with the remaining 37.3% financed by social security funds.
58. 58.7% of pharmaceuticals and other medical non-durables expenditures were funded by private household out-of-pocket, with the remaining 41.3% financed by social security funds.
59. 94.4% of the expenditure on **Prevention and public health services** was financed by the general government (excluding social security funds), with the remaining 5.6% financed by non-profit institutions (other than social insurance). For health administration and health insurance, 69.3% were financed by the general government (excluding. social security funds), 15.5% were financed by the administration fees from private health insurance, and 15.2% were financed by the administration fees from social security fund.

Total expenditure on health care and health–related functions by providers (SHA Tables 5)

Structure of spending by financing agents (SHA Table 5.3)

60. 99.2% of the total expenditure on health care by the general government was used on total current expenditure on health, and gross capital formation accounted for the rest 0.8%. For current expenditure on health, personal health care service and medical goods accounted for 89.5%, collective health care services accounted for 10.5%. The total current expenditure on health care by the private sector accounted for 85.0% of the total expenditure on health care; capital formation accounted for 15.0%. For total current expenditure on health care, personal health care service and medical goods accounted for 83.0%, while collective health care services accounted for 2.0%.
61. There is a significant difference between the public and the private sectors in terms of expenditure allocation for the various functions. The majority of the spending by the general government is primarily on curative and rehabilitative care (general government 72.9% and private sector 39.4%), while the majority of the spending by the private sector was primarily on both curative and rehabilitative care (39.4%) as well as medical goods dispensed to outpatients (35.6%).
62. In terms of expenditure by the general government (HF1) most of the social security fund was used on personal health care service and medical goods (HC.1-HC.5), accounted for 98.6%. Of which curative and rehabilitative care accounted for 80.9%, and spending on collective health (health administration and health insurance service) accounted for only 1.4%. 92.0% of HF1.1 (general government exclusive social security funds) was used on collective health expenditure, which includes prevention and public health services (34.4%), health administration and health insurance (57.6%), and capital formation (7.6%), the rest was on the personal health service and goods (0.4%).
63. The out-of-pocket-expenditure from the private sector was entirely used on personal health care service and medical goods, with services of curative and rehabilitative care accounted for 47.5%. Medical goods dispensed to outpatients accounted for 42.8% (pharmaceuticals and other non-medical durables being 36.2%, therapeutic appliances and other medical durables being 6.6%) Services of long-term nursing care accounted for 9.2% and ancillary services to health care accounted for 0.5%.

Financing units of health functions (SHA Table 5.2)

64. 1.4% of **Services of curative and rehabilitative care** was financed by the social security funds, with the remaining 28.6% financed by the out-of-pocket payments from private households.
65. Only 1.2% of the expenditures on **Services of long-term nursing care** were financed by the social security funds; the remaining 98.8% was financed by the out-of-pocket payments from private households.
66. 37.7% of the expenditure on **Ancillary services to health care** was financed by the general government (social security funds: 37.0% and general government excluding social security funds: 0.7%), with the remaining 62.3% financed by the out-of-pocket payments from private households.
67. About 62.7% of the expenditure on **Medical goods dispensed to outpatients** was financed by the private out-of-pocket payments from private households., with the remaining 37.7% financed by the social security funds.
68. 58.7% of the expenditure on **pharmaceuticals and other medical non-durables** was financed by the out-of-pocket payments from private households., with the remaining 41.3% financed by the social security funds.
69. The expenditure of therapy appliances and other medical durable appliances was mainly financed by out of pocket payments.
70. The prevention and public health services expenditure (94.4%) (HF1.1) was financed by the general government excluding social security funds. The rest (5.6%) was financed by non-profit institutions (other than social insurance). The expenditure of health administration and health insurance included 69.3% from HF1.1, 15.5% from HF2.3(out of pocket), and 15.2% from HF2.2(social security funds)
71. 6.4% of **gross capital formation** was financed by the general government (excluding social security funds), and non-profit institutions in the private sector financed the remaining 93.6%.

CONCLUSION

Summary of findings

72. In 2009, the total expenditure on health care accounted for 6.8% of the gross domestic product (GDP). It was based on four facets: financing agent, function of care, mode of production, and providers.
73. In terms of financing agent, in 2009, the public sector financed NT\$489,994 (in millions of TWD), of which general government (excluding social security funds) accounted for 5.7%, social security funds accounted for 51.7%; the private sector financed NT\$362,667 (in millions of TWD); private household out-of-pocket payments financed 35.3%, other private insurance financed 0.7%, and non-profit institutions serving households (other than social insurance) financed 6.5%.
74. For health expenditure by function of care, in 2009, 93.2% of the total expenditure on health care was current health expenditure, which included mainly curative and rehabilitative care (58.7%), medical goods dispensed to outpatients (24.1%), long-term nursing care (3.3%), preventive and public health services, health administration and health insurance (6.9%), ancillary services (0.3%), and gross capital formation (6.8%).
75. Of the NT\$ 794,707 (in millions of TWD) total current expenditure on health care in 2009, expenditure of personal health care services accounted for 92.6%, which included outpatient services (39.9%), inpatient care (26.0%), and medical goods dispensed to outpatient (25.9%). These categories represented the majority of health care services, and other health care services accounted for only 0.8%.
76. Hospitals had the largest share of health expenditures among the health care services providers. In 2009, the hospitals' total expenditure on health care accounted for 46.5% of the total current expenditure on health care. Providers of ambulatory health care health care accounted for 26.4%, retail and other providers of medical goods accounted for 15.7%, nursing and residential care facilities accounted for 3.9% of the total current expenditure on health care; provision and administration of public health programs accounted for 1.9%, and health administration and health insurance accounted for 5.5%.

Future work

77. Recently, researchers on this subject have been collecting relevant information and statistics on long-term nursing care. This is valuable to the completion and revision of the country's national health accounts.
78. In the future, efforts will be made to classify the ICHA items that have not yet been classified. More information will be collected for SHA. Figures for sub-categories will be statistically estimated using secondary data or surveys. After ensuring the validity of the estimated figures, all tables will be re-estimated using data from 1991 and onwards with adherence to the SHA regulations.

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ANNEX 1: METHODOLOGY

Data sources

Public Sector

1. Administrative Information and Statistics from Government Institutions

- Agencies belonging to the Department of Health
- Other central government agencies & its subordinate organization
 - Ministry of Interior
 - Ministry of National Defense
 - Ministry of Justice
 - Veterans' Affairs Commission
 - Council of Labor Affairs
 - Academia Sinica
 - National Science Council
 - Council of Indigenous Peoples, Executive Yuan
 - Ministry of Foreign Affairs
 - Overseas Compatriot Affairs Commission
 - Coast Guard Administration
 - Ministry of Economic Affairs
 - Ministry of Finance
- Local government
 - Taipei City Government and Kaohsiung City Government
 - 23 city and county governments
- Public medical institutions
 - Include all medical institutions under central government agencies (National Research Institute of Chinese Medicine, hospitals under the Ministry of Education, the Veterans' Affairs Commission, the Ministry of National Defense), and hospitals, clinics of Department of health.
 - Taipei City hospitals, Kaohsiung City Hospitals, and 23 county and city hospitals
- Insurance sector
 - Bureau of National Health Insurance

2. Government Publications

- Report on the Survey of Family Income and Expenditure.
- Statistical Report on the Survey of Family Health Expenditure
- National Income Statistics Yearbook
- National Health Expenditure
- National Health Insurance Annual Statistical Report

- Annual Report on the Status of Medical Institutions and Volume of Hospital Services
- MOEA Information Network for Economic Statistics (search system website)
- MOF Statistics for Import and Export (search system website)

Private Sector

- out of pocket portion
 - Directorate General of Budget, Accounting and Statistics “Survey of Family Income and Expenditure”
 - Department of Health, Executive Yuan, “Survey of Family Income and Expenditure”
- Non-profit groups
 - Calculated by Directorate General of Budget, Accounting and Statistics; include final health consumption expenditure and domestic capital formation (investment by private hospitals)
- Private insurance
 - Information from “Annual Statistical Report of Life Insurance Business” from Life Insurance Association of the Republic of China

Differences between national and international classification of health expenditure for Health Accounts

From national health expenditure to SHA-based national health accounts statistics

79. Taiwan’s “national health expenditure” is calculated in terms of “final expenditure” to avoid double counting. Final utilization and allocation of various health expenditures are first itemized; then the finances of the different agencies using the funds are listed; and finally, a look is taken at the financing agent for the various expenditures of these agencies. The overall national health expenditures fund utilization procedure has three aspects: source of the funding (who will pay the fund?), fund utilizing units (who will be granted the funds?), and final fund utilization allocation (how will the fund be used?). “National Health Accounts” shows the process of supplying health care and the raising of capital. Based on the core structure of the SHA, the accounting table will show three basic facets, “where does the money come from?” (Source of funding), “where does the money go to?” (Provider of health care services), as well as “what kind of (functionally-defined) services are performed” and “what types of goods are purchased?”
80. Taiwan’s national health expenditure statistics include training of medical personnel, manpower development and continuing education, health promotion

dissemination and personnel training, medical health research promotion, and capital formation. In using ICHA categorization, these items are outside the definition of total current expenditure on health care and have been categorized under health-related functions of care; however, total expenditure on health care does include capital formation. Currently, items related to education and training of professional health personnel, health research promotion, and capital formation have been set apart, the effects of which are shown in the table below.

Effect of the SHA-Based Taiwan's National Health Expenditure

Unit: in TWD million

	2005	2006	2007	2008	2009
National Health Expenditure	732,694	765,252	794,668	818,640	859,075
Less deductions: :					
Training and education of professional health personnel	129	126	120	117	107
Health research and development	4,826	5,584	5,767	6,036	6,306
Total Deductions	4,956	5,710	5,887	6,153	6,414
SHA-Based Total Expenditure on Health Care	727,738	759,542	788,781	812,487	852,661

Description of other methodologies

81. The medical system has a very strong local nature. Influenced by historical, cultural, and systemic factors, medical systems all over the world display significant difference [13]. The most significant characteristic of Taiwan's medical system is the co-existence of Western, Chinese, and folk medicine.
82. Some people will first seek western medical treatment. However, if they do not receive the expected results, they will switch over to Chinese medicine or folk medicine. Other people will first go to Chinese doctors or obtain therapy or folk medicinal treatments and switch to Western medicine if they do not see the anticipated results. In addition, there are those, though few in number, who would go for both Chinese and Western medicine at the same time.
83. The mutual existence of both Western and Chinese medicine has resulted in having both western pharmaceuticals and Chinese herbs and drugs in the country's domestic pharmaceutical industry.
84. The Department of Health, Executive Yuan has divided pharmaceuticals into three major categories namely prescribed medicine, indicated medicine, and patent medicine. Correspondingly, the HC5.1 of ICHA-HC may be divided into HC5.1.1prescribed medicine, HC5.1.2A indicated medicines, and HC5.1.2B patent medicine; the last two, indicated and patent medicines belong under HC5.2, which is over the counter (OTC) medicine.
85. Aside from inpatient departments, hospitals also operate large-scale outpatient departments to serve as a way to take in hospitalized patients. Correspondingly, the services provided by the medical industry of major member countries of the OECD are primarily inpatient services; outpatient services are usually limited to the returning visits by patients.
86. In the ICHA-HP classification of health care providers, our country has divided the hospital category into hospitals and physician's office, combining outpatient care of physician's office for the benefit of statistical comparisons between outpatient and inpatient of eastern and western countries.
87. Standard Table 9 of the OECD's system of health accounts show statistics for international trade in health care, where the health care import may be divided into two categories: the medical expenditure incurred by the Bureau of National Health Insurance for foreign emergency medical care and medical expenditure paid for through the travel insurance from private insurance companies. The latter needs to conduct surveys to obtain data.

88. Standard Table 10 of the OECD's system of health account shows the total employment in health care industries. Complementing the needs of the country, doctors in HP.3.1 shall be divided into Western and Chinese doctors, while dispensing chemists in HP.4.1 shall be divided into Western dispensing chemists and Chinese dispensing chemists.

Annex 2 : 2005-2009 Tables

Table A1: Total expenditure on health by financing agents		2005		2006		2007		2008		2009	
		TWD millions	Percent	TWD millions	Percent	TWD millions	Percent	TWD millions	Percent	TWD millions	Percent
HF.1	General government	411,642	56.6%	432,060	56.9%	452,595	57.4%	461,742	56.8%	489,994	57.5%
HF.1.1	General government excluding social security funds	37,999	5.2%	43,740	5.8%	45,263	5.7%	39,639	4.9%	49,027	5.7%
HF.1.1.1	Central government	23,252	3.2%	29,254	3.9%	30,863	3.9%	24,830	3.1%	33,722	4.0%
HF.1.1.2;HF.1.1.3	Provincial/local government	14,747	2.0%	14,486	1.9%	14,400	1.8%	14,809	1.8%	15,305	1.8%
HF.1.2	Social security funds	373,643	51.3%	388,320	51.1%	407,332	51.6%	422,102	52.0%	440,967	51.7%
HF.2	Private sector	316,096	43.4%	327,482	43.1%	336,186	42.6%	350,746	43.2%	362,667	42.5%
HF.2.1	Private social insurance	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
HF.2.2	Private insurance enterprises (other than social insurance)	8,492	1.2%	7,482	1.0%	5,848	0.7%	5,050	0.6%	6,316	0.7%
HF.2.3	Private household out-of-pocket expenditure	259,564	35.7%	263,232	34.7%	278,030	35.2%	292,690	36.0%	301,121	35.3%
HF.2.4	Non-profit institutions serving households (other than social insurance)	48,040	6.6%	56,768	7.5%	52,308	6.6%	53,006	6.5%	55,230	6.5%
HF.2.5	Corporations (other than health insurance)	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
HF.3	Rest of the world	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Total expenditure on health	727,738	100.0%	759,542	100.0%	788,781	100.0%	812,487	100.0%	852,661	100.0%

Table A2: Total expenditure on health by function of care		2005		2006		2007		2008		2009	
		TWD millions	Percent	TWD millions	Percent	TWD millions	Percent	TWD millions	Percent	TWD millions	Percent
HC.1;2	Services of curative and rehabilitative care	422,864	58.1%	443,074	58.3%	461,296	58.5%	475,560	58.5%	500,125	58.7%
HC.1.1;2.1	In-patient curative and rehabilitative care	168,159	23.1%	177,057	23.3%	173,600	22.0%	181,337	22.3%	181,884	21.3%
HC.1.2;2.2	Day cases of curative and rehabilitative care	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
HC.1.3;2.3	Out-patient curative and rehabilitative care	254,292	34.9%	265,444	34.9%	286,970	36.4%	293,383	36.1%	317,255	37.2%
HC.1.4;2.4	Home care (curative and rehabilitative)	413	0.1%	573	0.1%	726	0.1%	840	0.1%	986	0.1%
HC.3	Services of long-term nursing care	18,077	2.5%	13,369	1.8%	15,143	1.9%	21,703	2.7%	28,081	3.3%
HC.3.1	In-patient long-term nursing care	16,160	2.2%	11,965	1.6%	13,545	1.7%	19,379	2.4%	25,061	2.9%
HC.3.2	Day cases of long-term nursing care	1,048	0.1%	767	0.1%	873	0.1%	1,270	0.2%	1,651	0.2%
HC.3.3	Long-term nursing care: home care	869	0.1%	636	0.1%	724	0.1%	1,053	0.1%	1,369	0.2%
HC.4	Ancillary services to health care	2,598	0.4%	2,348	0.3%	3,253	0.4%	2,359	0.3%	2,233	0.3%
HC.4.1	Clinical laboratory	948	0.1%	912	0.1%	1,022	0.1%	975	0.1%	1,027	0.1%
HC.4.2	Diagnostic imaging	1,396	0.2%	1,215	0.2%	1,296	0.2%	950	0.1%	807	0.1%
HC.4.3	Patient transport and emergency rescue	3	0.0%	3	0.0%	3	0.0%	4	0.0%	15	0.0%
HC.4.9	All other miscellaneous ancillary services	251	0.0%	218	0.0%	931	0.1%	430	0.1%	384	0.0%
HC.5	Medical goods dispensed to out-patients	183,471	25.2%	190,940	25.1%	202,671	25.7%	209,184	25.7%	205,662	24.1%
HC.5.1	Pharmaceuticals and other medical non-durables	164,052	22.5%	171,435	22.6%	183,094	23.2%	189,032	23.3%	185,818	21.8%
HC.5.2	Therapeutic appliances and other medical durables	19,419	2.7%	19,505	2.6%	19,577	2.5%	20,152	2.5%	19,844	2.3%
HC.6	Prevention and public health services	7,607	1.0%	12,023	1.6%	13,567	1.7%	14,480	1.8%	17,876	2.1%
HC.7	Health administration and health insurance	40,071	5.5%	38,982	5.1%	38,417	4.9%	33,141	4.1%	40,730	4.8%
	Undistributed/not classified	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Current health expenditure	674,688	92.7%	700,736	92.3%	734,347	93.1%	756,427	93.1%	794,707	93.2%
HC.R.1	Capital formation of health care provider institutions	53,050	7.3%	58,806	7.7%	54,434	6.9%	56,061	6.9%	57,954	6.8%
	Total expenditure on health	727,738	100.0%	759,542	100.0%	788,781	100.0%	812,487	100.0%	852,661	100.0%

Table A3: Current health expenditure by mode of production		2005		2006		2007		2008		2009	
		TWD millions	Percent	TWD millions	Percent	TWD millions	Percent	TWD millions	Percent	TWD millions	Percent
	In-patient care	184,319	27.3%	189,022	27.0%	187,145	25.5%	200,716	26.5%	206,945	26.0%
HC.1.1;2.1	Curative and rehabilitative care	168,159	24.9%	177,057	25.3%	173,600	23.6%	181,337	24.0%	181,884	22.9%
HC.3.1	Long-term nursing care	16,160	2.4%	11,965	1.7%	13,545	1.8%	19,379	2.6%	25,061	3.2%
	Services of day-care	1,048	0.2%	767	0.1%	873	0.1%	1,270	0.2%	1,651	0.2%
HC.1.2;2.2	Day cases of curative and rehabilitative care	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
HC.3.2	Day cases of long-term nursing care	1,048	0.2%	767	0.1%	873	0.1%	1,270	0.2%	1,651	0.2%
	Out-patient care	254,292	37.7%	265,444	37.9%	286,970	39.1%	293,383	38.8%	317,255	39.9%
HC.1.3;2.3	Out-patient curative and rehabilitative care	254,292	37.7%	265,444	37.9%	286,970	39.1%	293,383	38.8%	317,255	39.9%
HC.1.3.1	Basic medical and diagnostic services	192,572	28.5%	200,660	28.6%	218,264	29.7%	221,657	29.3%	236,088	29.7%
HC.1.3.2	Out-patient dental care	57,953	8.6%	61,166	8.7%	64,545	8.8%	67,698	8.9%	76,992	9.7%
HC.1.3.3	All other specialised health care	823	0.1%	886	0.1%	1,031	0.1%	1,040	0.1%	1,183	0.1%
HC.1.3.9;2.3	All other out-patient curative care	2,944	0.4%	2,731	0.4%	3,130	0.4%	2,988	0.4%	2,992	0.4%
	Home care	1,282	0.2%	1,210	0.2%	1,451	0.2%	1,893	0.3%	2,355	0.3%
HC.1.4;2.4	Home care (curative and rehabilitative)	413	0.1%	573	0.1%	726	0.1%	840	0.1%	986	0.1%
HC.3.3	Long-term nursing care: home care	869	0.1%	636	0.1%	724	0.1%	1,053	0.1%	1,369	0.2%
HC.4	Ancillary services to health care	2,598	0.4%	2,348	0.3%	3,253	0.4%	2,359	0.3%	2,233	0.3%
HC.5	Medical goods dispensed to out-patients	183,471	27.2%	190,940	27.2%	202,671	27.6%	209,184	27.7%	205,662	25.9%
HC.5.1	Pharmaceuticals and other medical non-durables	164,052	24.3%	171,435	24.5%	183,094	24.9%	189,032	25.0%	185,818	23.4%
HC.5.2	Therapeutic appliances and other medical durables	19,419	2.9%	19,505	2.8%	19,577	2.7%	20,152	2.7%	19,844	2.5%
	Total expenditure on personal health care	627,010	92.9%	649,731	92.7%	682,363	92.9%	708,806	93.7%	736,102	92.6%
HC.6	Prevention and public health services	7,607	1.1%	12,023	1.7%	13,567	1.8%	14,480	1.9%	17,876	2.2%
HC.7	Health administration and health insurance	40,071	5.9%	38,982	5.6%	38,417	5.2%	33,141	4.4%	40,730	5.1%
	Undistributed/not classified	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Total current expenditure on health care	674,688	100.0%	700,736	100.0%	734,347	100.0%	756,427	100.0%	794,707	100.0%

Table A4: Current health expenditure by provider		2005		2006		2007		2008		2009	
		TWD millions	Percent	TWD millions	Percent	TWD millions	Percent	TWD millions	Percent	TWD millions	Percent
HP.1	Hospitals	319,404	47.3%	339,564	48.5%	358,110	48.8%	369,857	48.9%	369,897	46.5%
HP.2	Nursing and residential care facilities	19,808	2.9%	14,673	2.1%	16,772	2.3%	24,183	3.2%	31,342	3.9%
HP.3	Providers of ambulatory health care	184,931	27.4%	189,331	27.0%	197,832	26.9%	202,038	26.7%	209,799	26.4%
HP.3.1	Offices of physicians	101,257	15.0%	102,715	14.7%	104,796	14.3%	105,629	14.0%	104,007	13.1%
HP.3.2	Offices of dentists	57,964	8.6%	61,176	8.7%	64,554	8.8%	67,706	9.0%	77,001	9.7%
HP.3.3-3.9	All other providers of ambulatory health care	25,710	3.8%	25,439	3.6%	28,482	3.9%	28,703	3.8%	28,791	3.6%
HP.4	Retail sale and other providers of medical goods	102,861	15.2%	106,156	15.1%	109,643	14.9%	112,722	14.9%	125,045	15.7%
HP.5	Provision and administration of public health programmes	7,200	1.1%	12,300	1.8%	13,044	1.8%	13,115	1.7%	15,063	1.9%
HP.6	Health administration and insurance	40,484	6.0%	38,712	5.5%	38,946	5.3%	34,512	4.6%	43,562	5.5%
HP.6.1	Government administration of health	18,664	2.8%	17,920	2.6%	19,696	2.7%	15,308	2.0%	22,182	2.8%
HP.6.2	Social security funds	6,247	0.9%	6,111	0.9%	6,183	0.8%	6,174	0.8%	6,181	0.8%
HP.6.3;6.4	Other insurance	8,492	1.3%	7,482	1.1%	5,848	0.8%	5,050	0.7%	6,316	0.8%
HP.6.9	All other providers of Health administration	7,082	1.0%	7,199	1.0%	7,219	1.0%	7,980	1.1%	8,883	1.1%
HP.7	Other industries (rest of the economy)	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
HP.7.1	Occupational health care services	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
HP.7.2	Private households as providers of home care	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
HP.7.9	All other secondary producers of health care	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
HP.9	Rest of the world	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Undistributed/not classified	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	Total current expenditure on health care	674,688	100.0%	700,736	100.0%	734,347	100.0%	756,427	100.0%	794,707	100.0%

ANNEX 3: 2009 SHA Tables

Table 2.1 Current expenditure on health by function and provider, 2009 (TWD, millions)

Health care by function	ICHA-HC	Total current health expenditure	Health care provider Industry																			Other industries	RoW		
			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	Office of physicians	Office of dentists	Office 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 sales and other providers of medical Goods	Dispensing chemists	All other sales of medical goods	Provision and administration of public health programmes	General health administration and insurance	Government administration of health	Social security funds	Other social insurance	Other(private) insurance	All other health administration	All other industries	Rest of the world	Undistributed
In-patient care		206,945	176,318	29,074	1,552	1,552	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.1;2.1	181,884	175,986	4,346	1,552	1,552	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1	25,061	333	24,728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care		1,651	-	1,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2;2.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	1,651	-	1,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care																									
Out-patient curative and rehabilitative care	HC.1.3;2.3	317,255	133,696	617	180,087	84,964	76,992	18,130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.1	236,088	133,055	76	100,102	84,964	-	15,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	76,992	-	76,992	-	-	76,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	1,183	641	541	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9;2.3	2,992	-	-	2,992	-	-	2,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		2,355	-	-	2,355	-	-	-	-	-	2,355	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.4;2.4	986	-	-	986	-	-	-	-	-	986	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	1,369	-	-	1,369	-	-	-	-	-	1,369	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care	HC.4	2,233	-	-	2,218	-	-	-	-	-	-	2,218	-	-	-	-	-	15	-	-	-	-	15	-	-
Medical goods dispensed to out-patient	HC.5	205,662	59,883	-	23,586	17,491	9	6,086	-	-	-	-	-	122,189	15,280	106,909	-	4	-	-	-	-	4	-	-
Pharmaceuticals and other medical non-durables	HC.5.1	185,818	59,883	-	23,586	17,491	9	6,086	-	-	-	-	-	102,346	15,280	87,066	-	3	-	-	-	-	3	-	-
Therap. appliances and other medical durables	HC.5.2	19,844	-	-	-	-	-	-	-	-	-	-	-	19,843	-	19,843	-	1	-	-	-	-	1	-	-
Total expenditure on personal health care		736,102	369,897	31,342	209,799	104,007	77,001	24,217	-	2,218	2,355	-	125,045	18,136	106,909	-	19	-	-	-	-	-	19	-	-
Prevention and public health services	HC.6	17,876	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,470	4,406	20	-	-	-	4,386	-	-
Health administration and health insurance	HC.7	40,730	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,593	39,136	22,161	6,181	-	6,316	4,478	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health care		794,707	369,897	31,342	209,799	104,007	77,001	24,217	-	2,218	2,355	-	125,045	18,136	106,909	15,063	43,562	22,182	6,181	-	6,316	8,883	-	-	-
Gross capital formation	HC.R.1	57,954	-	-	-	-	-	-	-	-	-	-	-	-	-	334	57,620	2,026	-	-	-	-	55,594	-	-
Total expenditure on health care		852,661	369,897	31,342	209,799	104,007	77,001	24,217	-	2,218	2,355	-	125,045	18,136	106,909	15,397	101,182	24,208	6,181	-	6,316	64,477	-	-	-

Table 2.2 Current expenditure on health by function of care and provider industry, 2009
(% of expenditure on functional categories)

Unit : %

Health care by function		ICHA-HC	Total current health expenditure	Health care provider Industry																			Other industries	RoW		
				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	Office of physicians	Office of dentists	Office 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 sales and other providers of medical Goods	Dispensing chemists	All other sales of medical goods	Provision and administration of public health programmes	General health administration and insurance	Government administration of health	Social security funds	Other social insurance	Other(private) insurance	All other health administration	All other industries	Rest of the world	Undistributed
In-patient care			100.0	85.2	14.0	0.8	0.7	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.1;2.1		100.0	96.8	2.4	0.9	0.9	-	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1		100.0	1.3	98.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Services of day-care			100.0	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2;2.2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2		100.0	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care																										
Out-patient curative and rehabilitative care	HC.1.3;2.3		100.0	42.1	0.2	56.8	26.8	24.3	5.7	-	-	0.9	0.9	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.1		100.0	56.4	0.0	42.4	36.0	-	6.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2		100.0	-	-	100.0	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3		100.0	54.2	45.7	0.1	-	-	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9;2.3		100.0	-	-	100.0	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care			100.0	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.4;2.4		100.0	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3		100.0	-	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary services to health care	HC.4		100.0	-	-	99.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical goods dispensed to out-patient	HC.5		100.0	29.1	-	11.5	8.5	0.0	3.0	-	-	59.4	7.4	52.0	-	0.0	-	-	-	-	-	-	-	-	-	-
Pharmaceuticals and other medical non-durables	HC.5.1		100.0	32.2	-	12.7	9.4	0.0	3.3	-	-	55.1	8.2	46.9	-	0.0	-	-	-	-	-	-	-	-	-	-
Therap. appliances and other medical durables	HC.5.2		100.0	-	-	-	-	-	-	-	-	100.0	-	100.0	-	0.0	-	-	-	-	-	-	-	-	-	-
Total expenditure on personal health care			100.0	50.3	4.3	28.5	14.1	10.5	3.3	-	0.3	0.3	-	17.0	2.5	14.5	-	0.0	-	-	-	-	-	0.0	-	-
Prevention and public health services	HC.6		100.0	-	-	-	-	-	-	-	-	-	-	-	-	75.4	24.6	0.1	-	-	-	-	-	24.5	-	-
Health administration and health insurance	HC.7		100.0	-	-	-	-	-	-	-	-	-	-	-	-	3.9	96.1	54.4	15.2	-	-	15.5	11.0	-	-	-
Undistributed			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health care			100.0	46.5	3.9	26.4	13.1	9.7	3.0	-	0.3	0.3	-	15.7	2.3	13.5	1.9	5.5	2.8	0.8	-	0.8	1.1	-	-	-
Gross capital formation	HC.R.1		100.0	-	-	-	-	-	-	-	-	-	-	-	0.6	99.4	3.5	-	-	-	-	95.9	-	-	-	-
Total expenditure on health care			100.0	43.4	3.7	24.6	12.2	9.0	2.8	-	0.3	0.3	-	14.7	2.1	12.5	1.8	11.9	2.8	0.7	-	0.7	7.6	-	-	-

**Table 3.2 Current expenditure on health by provider industry and source of funding, 2009
(% of provider category expenditure)**

Health care provider category	ICHA-HP	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	HF.3
			General government	General government (excl. social security)	Social security funds	Private sector	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
Hospitals	HP.1	100.0	78.7	0.0	78.6	21.3	-	-	21.3	-	-	-
Nursing and residential care facilities	HP.2	100.0	2.0	-	2.0	98.0	-	-	98.0	-	-	-
Providers of ambulatory health care	HP.3	100.0	59.7	-	59.7	40.3	-	-	40.3	-	-	-
Office of physicians	HP.3.1	100.0	76.6	-	76.6	23.4	-	-	23.4	-	-	-
Office of dentists	HP.3.2	100.0	37.3	-	37.3	62.7	-	-	62.7	-	-	-
Office of other health practitioners	HP.3.3	100.0	61.8	-	61.8	38.2	-	-	38.2	-	-	-
Out-patient care centres	HP.3.4	-	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	100.0	37.2	-	37.2	62.8	-	-	62.8	-	-	-
Providers of home health care services	HP.3.6	100.0	41.9	-	41.9	58.1	-	-	58.1	-	-	-
Other providers of ambulatory health care	HP.3.9	-	-	-	-	-	-	-	-	-	-	-
Retail sales and other providers of medical goods	HP.4	100.0	14.5	-	14.5	85.5	-	-	85.5	-	-	-
Dispensing chemists	HP.4.1	100.0	100.0	-	100.0	-	-	-	-	-	-	-
All other sales of medical goods	HP.4.2- 4.9	100.0	-	-	-	100.0	-	-	100.0	-	-	-
Provision and administration of public health programmes	HP.5	100.0	100.0	100.0	-	-	-	-	-	-	-	-
General health administration and insurance	HP.6	100.0	83.2	69.0	14.2	16.8	-	14.5	-	2.3	-	-
Government (excluding social insurance)	HP.6.1	100.0	100.0	100.0	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	100.0	100.0	-	100.0	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	100.0	-	-	-	100.0	-	100.0	-	-	-	-
All other providers of health administration	HP.6.9	100.0	88.8	88.8	-	11.2	-	-	-	11.2	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health		100.0	61.2	5.7	55.5	38.8	-	0.8	37.9	0.1	-	-

Table 3.3 Current expenditure on health by provider industry and source of funding, 2009
(% of expenditure by financing agent category)

Health care provider category	ICHA-HP	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	HF.3
			General government	General government (excl. social security)	Social security funds	Private sector	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
Hospitals	HP.1	46.5	59.9	0.4	66.0	25.6	-	-	26.2	-	-	-
Nursing and residential care facilities	HP.2	3.9	0.1	-	0.1	10.0	-	-	10.2	-	-	-
Providers of ambulatory health care	HP.3	26.4	25.7	-	28.4	27.4	-	-	28.1	-	-	-
Office of physicians	HP.3.1	13.1	16.4	-	18.1	7.9	-	-	8.1	-	-	-
Office of dentists	HP.3.2	9.7	5.9	-	6.5	15.7	-	-	16.0	-	-	-
Office of other health practitioners	HP.3.3	3.0	3.1	-	3.4	3.0	-	-	3.1	-	-	-
Out-patient care centres	HP.3.4	-	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	0.3	0.2	-	0.2	0.5	-	-	0.5	-	-	-
Providers of home health care services	HP.3.6	0.3	0.2	-	0.2	0.4	-	-	0.5	-	-	-
Other providers of ambulatory health care	HP.3.9	-	-	-	-	-	-	-	-	-	-	-
Retail sales and other providers of medical goods	HP.4	15.7	3.7	-	4.1	34.7	-	-	35.5	-	-	-
Dispensing chemists	HP.4.1	2.3	3.7	-	4.1	-	-	-	-	-	-	-
All other sales of medical goods	HP.4.2- 4.9	13.5	-	-	-	34.7	-	-	35.5	-	-	-
Provision and administration of public health programmes	HP.5	1.9	3.1	33.2	-	-	-	-	-	-	-	-
General health administration and insurance	HP.6	5.5	7.5	66.4	1.4	2.4	-	100.0	-	100.0	-	-
Government (excluding social insurance)	HP.6.1	2.8	4.6	49.0	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	0.8	1.3	-	1.4	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	0.8	-	-	-	2.0	-	100.0	-	-	-	-
All other providers of health administration	HP.6.9	1.1	1.6	17.4	-	0.3	-	-	-	100.0	-	-
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	-	-	-	-	-	-	-	-	-	-	-
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

Table 4.1 Current expenditure on health by function and financing agent, 2009 (TWD, millions)

		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
	Total expenditure	General government	General government (excl. social security funds)	Social security funds	Private sector	Private social insurance	Other private insurance	Private household out-of-pocket expenditure	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Rest of the world
Personal health care services	HC.1-HC.3	528,206	357,464	175	357,288	170,742	-	170,742	-	-	-
In-patient services		206,945	140,706	83	140,623	66,239	-	66,239	-	-	-
Day care services		1,651	-	-	-	1,651	-	1,651	-	-	-
Out-patient services		317,255	215,772	92	215,679	101,483	-	101,483	-	-	-
Home care services		2,355	986	-	986	1,369	-	1,369	-	-	-
Ancillary services to health care	HC.4	2,233	841	15	826	1,392	-	1,392	-	-	-
Medical goods dispensed to out-patients	HC.5	205,662	76,676	4	76,672	128,986	-	128,986	-	-	-
Pharmaceuticals and other medical non-durables	HC.5.1	185,818	76,674	3	76,672	109,144	-	109,144	-	-	-
Therapeutic appliances and other medical durable	HC.5.2	19,844	1	1	-	19,843	-	19,843	-	-	-
Personal health care services and goods	HC.1-HC.5	736,102	434,980	195	434,786	301,121	-	301,121	-	-	-
Prevention and public health services	HC.6	17,876	16,880	16,880	-	996	-	-	996	-	-
Health administration and health insurance	HC.7	40,730	34,414	28,233	6,181	6,316	-	6,316	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-
Current expenditure on health		794,707	486,274	45,307	440,967	308,433	-	301,121	996	-	-

Table 4.2 Current expenditure on health by function and financing agent, 2009
 (% of expenditure on functional category (mode of production))

		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
	Total expenditure	General government	General government (excl. social security funds)	Social security funds	Private sector	Private social insurance	Other private insurance	Private household out-of-pocket expenditure	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Rest of the world
Personal health care services	HC.1-HC.3	100.0	67.7	0.0	67.6	32.3	-	-	32.3	-	-
In-patient services		100.0	68.0	0.0	68.0	32.0	-	-	32.0	-	-
Day care services		100.0	-	-	-	100.0	-	-	100.0	-	-
Out-patient services		100.0	68.0	0.0	68.0	32.0	-	-	32.0	-	-
Home care services		100.0	41.9	-	41.9	58.1	-	-	58.1	-	-
Ancillary services to health care	HC.4	100.0	37.7	0.7	37.0	62.3	-	-	62.3	-	-
Medical goods dispensed to out-patients	HC.5	100.0	37.3	0.0	37.3	62.7	-	-	62.7	-	-
Pharmaceuticals and other medical non-durables	HC.5.1	100.0	41.3	0.0	41.3	58.7	-	-	58.7	-	-
Therapeutic appliances and other medical durables	HC.5.2	100.0	0.0	0.0	-	100.0	-	-	100.0	-	-
Personal health care services and goods	HC.1-HC.5	100.0	59.1	0.0	59.1	40.9	-	-	40.9	-	-
Prevention and public health services	HC.6	100.0	94.4	94.4	-	5.6	-	-	-	5.6	-
Health administration and health insurance	HC.7	100.0	84.5	69.3	15.2	15.5	-	15.5	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-
Current expenditure on health		100.0	61.2	5.7	55.5	38.8	-	0.8	37.9	0.1	-

Table 4.3 Current expenditure on health by function and financing agent, 2009
 (% of expenditure by financing agent category)

		Total expenditure	HF.1 General government	HF.1.1 General government (excl. social security funds)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket expenditure	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.3	66.5	73.5	0.4	81.0	55.4	-	-	56.7	-	-	-
In-patient services		26.0	28.9	0.2	31.9	21.5	-	-	22.0	-	-	-
Day care services		0.2	-	-	-	0.5	-	-	0.5	-	-	-
Out-patient services		39.9	44.4	0.2	48.9	32.9	-	-	33.7	-	-	-
Home care services		0.3	0.2	-	0.2	0.4	-	-	0.5	-	-	-
Ancillary services to health care	HC.4	0.3	0.2	0.0	0.2	0.5	-	-	0.5	-	-	-
Medical goods dispensed to out-patients	HC.5	25.9	15.8	0.0	17.4	41.8	-	-	42.8	-	-	-
Pharmaceuticals and other medical non-durables	HC.5.1	23.4	15.8	0.0	17.4	35.4	-	-	36.2	-	-	-
Therapeutic appliances and other medical durable	HC.5.2	2.5	0.0	0.0	-	6.4	-	-	6.6	-	-	-
Personal health care services and goods	HC.1-HC.5	92.6	89.5	0.4	98.6	97.6	-	-	100.0	-	-	-
Prevention and public health services	HC.6	2.2	3.5	37.3	-	0.3	-	-	-	100.0	-	-
Health administration and health insurance	HC.7	5.1	7.1	62.3	1.4	2.0	-	100.0	-	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-
Current expenditure on health		100.0	100.0	100.0	100.0	100.0	-	100.0	100.0	100.0	-	-

Table 5.1 Total expenditure on health including health-related functions, 2009 (TWD, millions)

Health care function	ICHA-HC	Total expenditure	HF.1 General government	HF.1.1 General government (excl. social security funds)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket expenditure	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	500,125	357,131	175	356,956	142,994	-	-	142,994	-	-	-
Services of long-term nursing care	HC.3	28,081	333	-	333	27,749	-	-	27,749	-	-	-
Ancillary services to health care	HC.4	2,233	841	15	826	1,392	-	-	1,392	-	-	-
Medical goods dispensed to out-patients	HC.5	205,662	76,676	4	76,672	128,986	-	-	128,986	-	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	185,818	76,674	3	76,672	109,144	-	-	109,144	-	-	-
Therap. appliances and other med. durables	HC.5.2	19,844	1	1	-	19,843	-	-	19,843	-	-	-
Personal health care services and goods	HC.1-HC.5	736,102	434,980	195	434,786	301,121	-	-	301,121	-	-	-
Prevention and public health services	HC.6	17,876	16,880	16,880	-	996	-	-	-	996	-	-
Health administration and health insurance	HC.7	40,730	34,414	28,233	6,181	6,316	-	6,316	-	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health		794,707	486,274	45,307	440,967	308,433	-	6,316	301,121	996	-	-
Gross capital formation	HC.R.1	57,954	3,720	3,720	-	54,234	-	-	-	54,234	-	-
Total expenditure on health		852,661	489,994	49,027	440,967	362,667	-	6,316	301,121	55,230	-	-
Memorandum items :Further health related functions		6,414	6,414	6,414	-	-	-	-	-	-	-	-
Education and training of health personnel	H.C.R.2	107	107	107	-	-	-	-	-	-	-	-
Research and development in health	H.C.R.3	6,306	6,306	6,306	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-

**Table 5.2 Total expenditure on health including health-related functions, 2009
(% of expenditure on functional category)**

Health care function	ICHA-HC	Total expenditure	HF.1 General government	HF.1.1 General government (excl. social security funds)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket expenditure	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	71.4	0.0	71.4	28.6	-	-	28.6	-	-	-
Services of long-term nursing care	HC.3	100.0	1.2	-	1.2	98.8	-	-	98.8	-	-	-
Ancillary services to health care	HC.4	100.0	37.7	0.7	37.0	62.3	-	-	62.3	-	-	-
Medical goods dispensed to out-patients	HC.5	100.0	37.3	0.0	37.3	62.7	-	-	62.7	-	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	100.0	41.3	0.0	41.3	58.7	-	-	58.7	-	-	-
Therap. appliances and other med. durables	HC.5.2	100.0	0.0	0.0	-	100.0	-	-	100.0	-	-	-
Personal health care services and goods	HC.1-HC.5	100.0	59.1	0.0	59.1	40.9	-	-	40.9	-	-	-
Prevention and public health services	HC.6	100.0	94.4	94.4	-	5.6	-	-	-	5.6	-	-
Health administration and health insurance	HC.7	100.0	84.5	69.3	15.2	15.5	-	15.5	-	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health		100.0	61.2	5.7	55.5	38.8	-	0.8	37.9	0.1	-	-
Gross capital formation	HCR.1	100.0	6.4	6.4	-	93.6	-	-	-	93.6	-	-
Total expenditure on health		100.0	57.5	5.7	51.7	42.5	-	0.7	35.3	6.5	-	-
Memorandum items :Further health related functions		100.0	100.0	100.0	-	-	-	-	-	-	-	-
Education and training of health personnel	HCR.2	100.0	100.0	100.0	-	-	-	-	-	-	-	-
Research and development in health	HCR.3	100.0	100.0	100.0	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-

Table 5.3 Total expenditure on health including health-related functions, 2009
(% of expenditure by financing agent category)

Health care function		Total expenditure	HF.1 General government	HF.1.1 General government (excl. social security funds)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket expenditure	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	58.7	72.9	0.4	80.9	39.4	-	-	47.5	-	-	-
Services of long-term nursing care	HC.3	3.3	0.1	-	0.1	7.7	-	-	9.2	-	-	-
Ancillary services to health care	HC.4	0.3	0.2	0.0	0.2	0.4	-	-	0.5	-	-	-
Medical goods dispensed to out-patients	HC.5	24.1	15.6	0.0	17.4	35.6	-	-	42.8	-	-	-
Pharmaceuticals and other med. non-durables	HC.5.1	21.8	15.6	0.0	17.4	30.1	-	-	36.2	-	-	-
Therap. appliances and other med. durables	HC.5.2	2.3	0.0	0.0	-	5.5	-	-	6.6	-	-	-
Personal health care services and goods	HC.1-HC.5	86.3	88.8	0.4	98.6	83.0	-	-	100.0	-	-	-
Prevention and public health services	HC.6	2.1	3.4	34.4	-	0.3	-	-	-	1.8	-	-
Health administration and health insurance	HC.7	4.8	7.0	57.6	1.4	1.7	-	100.0	-	-	-	-
Undistributed		-	-	-	-	-	-	-	-	-	-	-
Total current expenditure on health		93.2	99.2	92.4	100.0	85.0	-	100.0	100.0	1.8	-	-
Gross capital formation	H.C.R.1	6.8	0.8	7.6	-	15.0	-	-	-	98.2	-	-
Total expenditure on health		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	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											