

Even though the same budgeting guidelines have been given, because the actual data is entered by the budget manager of each local autonomous entity, there are some limitations.

First, although the central government ministry (the Ministry of Government Administration and Home Affairs) has established and manages local finance data related to municipalities through its local finance system, it only deals with system-related problems that occur in the process of collecting data entered by each municipality. The development of the e-Hojo system was carried out by a task force consisting of finance experts, administrative experts, and IT experts. However, an IT company was tasked with the follow-up management of the system, and the IT company is only responding to various system-related problems. Therefore, there is no mechanism that can screen the local governments' autonomous method of data entry.

Second, despite the existence of budgeting guidelines, whether to follow the budgeting guidelines or not is entirely at the discretion of each local autonomous entity. Something of particular note is that since the percentage of local autonomous entity' welfare budget emerged as an important evaluation index, there have been many instances where other areas' projects are included as welfare projects. Such a deviation can be attributed to the way the local government understands the guidelines as well as administrative convenience. For example, in the case of a certain *gun* (county) in Gangwon-do, construction permission and report processing, support for landscape housing construction, village sewer maintenance projects, urban regeneration network projects, and mid-market facilities modernization projects are included in the housing sector of the welfare area. However, according to the budgeting guidelines, it is proper to include them in 071 Water and wastewater quality under 070 Environmental protection and 142 Regions and cities under 140 Land and regional development.

Third, there are occasions even within the social welfare sector's budget where budgets are not allocated in accordance with the budgeting guidelines when budgets are allocated to each sector. The most frequent error is that no budget is allocated to the veterans affairs sector, the labor sector, or the general social welfare sector. As a result, not only do the budgets for other sectors appear high, but the budgets for certain sectors also appear as 0. For example, the budget for the vulnerable groups support sector appeared as 0 in Gumi, Cheongseong-gun, and Yecheon-gun, all in Gyeongsangbuk-do, while the budget for the labor sector appeared as 0 in several municipalities such as Seongdong-gu of Seoul and Yuseong-gu of Daejeon.

Given that the percentage of people with disabilities in each of these regions is above a certain figure, it is not reasonable to assume that '0' budgets have actually been allocated.

Fourth, for welfare finance databases, which are built using budgeting and accounting data produced by each municipality, an adjustment process is followed to resolve the aforementioned three problems.

Although adjustments are conducted in accordance with the guidelines, not all projects are examined properly.

Adjustments are conducted through checking the budgeting details of the municipality where categorization problems have occurred or through discussions with experts and the officials of the municipality based on overviews of the problematic projects presented in the budget statement. However, if the municipality does not cooperate, or if the details of the problematic projects are not clear, the arbitrary decisions of the researchers building welfare finance databases are often taken into account.

Table 3 Functional classification of welfare finances

General classification	Functional classification	
	Municipalities	Central government
Social welfare	<ol style="list-style-type: none"> 1. Basic livelihood security 2. Vulnerable groups support 3. Childcare, family, and women 4. Elderly and youth 5. Labor 6. Veterans affairs 7. Housing <ol style="list-style-type: none"> 1) National housing (for communities and citizens), etc. 2) Others 8. General social welfare 	<ol style="list-style-type: none"> 1. Basic livelihood security 2. Vulnerable groups support 3. Public pensions 4. Childcare, family, and women 5. Elderly and youth 6. Labor 7. Veterans affairs 8. Housing <ol style="list-style-type: none"> 1) National rental investment 2) National rental financing 3) Leasing support funds for low-income families and workers 9. General social welfare
Health	<ol style="list-style-type: none"> 1. Health and medicine 2. Food and drug safety 	<ol style="list-style-type: none"> 1. Health and medicine 2. Health Insurance 3. Food and drug safety
Education	<ol style="list-style-type: none"> 1. Early childhood, elementary, and secondary education 2. Higher education 3. Lifelong vocational education 	<ol style="list-style-type: none"> 1. Early childhood, elementary, and secondary education 2. Higher education 3. Lifelong vocational education 4. General education

Note: The functions highlighted in bold type exist only in the central government.

Source: Kyeonghwan, G. et al. (2011), p. 18 re-referenced.

3. Data sources of local government expenditure (financial information system, e-Hojo, d-Brain)

- 1) The Central Government's Financial Disclosure System (the d-Brain system, www.openfiscaldata.go.kr)

The digital budget and accounts system 'd-Brain' was introduced in 2007 for The Ministry of Strategy and Finance to efficiently manage the central government's budget information system. Since the introduction of the d-Brain system, the central ministries' essential finance-related tasks such as budgeting, execution, accounting/settlement, and evaluation have all been conducted in a single system. The d-Brain system also serves as the central system for the integrated finance information management system that manages national financial information in an integrated manner by linking with the local finance system (e-Hojo) and the local educational finance system (eduinfo).

With the introduction of Government 3.0, the government website has been renewed and expanded, and the official name of the system has changed to "The Ministry of Strategy and Finance's Information Disclosure System, Open Finance."

However, information provided on the Open Finance website is limited. Therefore, our team of researchers request more detailed data via an official notice to submit them to OECD SOCX_KOR. It specifies the scope of data that it requests as follows:

- Target accounting: general accounting, special accounting, and fund accounting
- Areas: all government finance areas (see Table 3)
- Data extraction: Budget year, In charge, Accounting, Area, Sector, Program, Project unit, Detailed project, Expense item, Expense subitem, Expenditure budget (modified estimated expenditure), Current expenditure budget (current estimated expenditure, Expenditure, Net expenditure)
- Extracted data is provided as an Excel file.

Fig. 3 Example: Final central finance (d-Brain system) settlement data extracted

In charge	Accounting	Area	Sector	Program	Project unit	Project details	Expense item	Expense subitem	Expenditure budget/modified estimated expenditure	Current expenditure budget/current estimated expenditure	Expenditure	Net expenditure
Ministry of Employment and Labor	General Accounting	Social welfare	Labor	Employment policies	Target-specific employment support	Counseling for escaping poverty through the provision of jobs	Relocation of local governments	Current subsidies for local governments	6,813,577,000	6,813,577,000	6,806,650,000	6,806,650,000
Ministry of Employment and Labor	General Accounting	Social welfare	Labor	Employment policies	Fostering of social enterprises	Fostering of social enterprises (assisting local governments)	Relocation of local governments	Current subsidies for local governments	111,879,000,000	110,939,000,000	110,003,252,400	110,003,252,400
Ministry of Employment and Labor	General Accounting	Social welfare	Labor	Achievement of employment equality	Providing aid for the elderly to find happiness	Creating socially contributing jobs	Relocation of local governments	Current subsidies for local governments	-	2,110,000,000	1,892,670,000	1,892,670,000
Ministry of Employment and Labor	General Accounting	Social welfare	Labor	Labor management policies	Establishment of labor management culture	Activation of local labor management and cooperation between citizens and government	Relocation of local governments	Current subsidies for local governments	2,157,500,000	2,157,500,000	2,157,500,000	2,157,500,000
Ministry of Health and Welfare	General Accounting	Social welfare	Basic livelihood security	Basic livelihood security	Basic living wage	Living wage	Relocation of local governments	Current subsidies for local governments	2,523,954,000,000	2,523,954,000,000	2,523,954,000,000	2,523,954,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Basic livelihood security	Basic livelihood security	Support for rehabilitation	Rehabilitation projects	Relocation of local governments	Current subsidies for local governments	412,034,000,000	388,743,000,000	358,567,149,000	358,567,149,000
Ministry of Health and Welfare	General Accounting	Social welfare	Basic livelihood security	Basic livelihood security	Support for rehabilitation	Support for the operations of rehabilitation support centers	Relocation of local governments	Current subsidies for local governments	43,704,000,000	43,704,000,000	43,704,000,000	43,704,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Basic livelihood security	Basic livelihood security	Support for rehabilitation	Rehabilitation subsidies	Relocation of local governments	Current subsidies for local governments	25,000,000,000	25,000,000,000	20,258,000,000	20,258,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Basic livelihood security	Basic livelihood security	Support for rehabilitation	Switching recipients capable of	Relocation of local governments	Current subsidies for local	48,095,000,000	48,095,000,000	48,095,000,000	48,095,000,000

						working to non-recipients		governments				
Ministry of Health and Welfare	General Accounting	Social welfare	Basic livelihood security	Basic livelihood security	Medical support for vulnerable groups	Medical support for people with disabilities	Relocation of local governments	Current subsidies for local governments	24,088,000,000	24,088,000,000	24,088,000,000	24,088,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Basic livelihood security	Basic livelihood security	Medical support for vulnerable groups	Medical support for foreign workers	Relocation of local governments	Current subsidies for local governments	2,327,000,000	2,327,000,000	2,327,000,000	2,327,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Vulnerable groups support	Fostering and protection of children in need	Foster care support	Support for foster families	Relocation of local governments	Current subsidies for local governments	797,000,000	797,000,000	797,000,000	797,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Vulnerable groups support	Fostering and protection of children in need	Support for child development support accounts	Current subsidies for children development support accounts	Relocation of local governments	Current subsidies for local governments	10,064,000,000	10,064,000,000	10,064,000,000	10,064,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Vulnerable groups support	Support for child welfare	Support for after-school activities	After-school care services	Relocation of local governments	Current subsidies for local governments	130,594,898,000	130,594,898,000	130,594,898,000	130,594,898,000
Ministry of Health and Welfare	General Accounting	Social welfare	Vulnerable groups support	Support for child welfare	Dream Start support	Providing integrated children related services	Relocation of local governments	Current subsidies for local governments	62,550,000,000	62,550,000,000	62,550,000,000	62,550,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Vulnerable groups support	Support for stabilization of the livelihood of people with disabilities	Income guarantees for people with disabilities	Disability allowances (basic)	Relocation of local governments	Current subsidies for local governments	52,905,000,000	54,331,000,000	54,331,000,000	54,331,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Vulnerable groups support	Support for stabilization of the livelihood of people with disabilities	Income guarantees for people with disabilities	Disability allowances (low-income households)	Relocation of local governments	Current subsidies for local governments	52,689,000,000	51,453,000,000	51,453,000,000	51,453,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Vulnerable groups support	Support for the homeless and people injured or killed during relief efforts	Support for the homeless	Welfare support for the homeless	Relocation of local governments	Current subsidies for local governments	27,065,000,000	27,065,000,000	27,049,018,000	27,049,018,000
Ministry of Health and Welfare	General Accounting	Social welfare	Childcare, family, and women	Responding to low fertility rates and population policies	Responding to low fertility rates and population policies	Support for promoting population policies	Relocation of local governments	Current subsidies for local governments	77,000,000	77,000,000	77,000,000	77,000,000

Ministry of Health and Welfare	General Accounting	Social welfare	Childcare, family, and women	Responding to low fertility rates and population policies	Responding to low fertility rates and population policies	Providing diapers and powdered milk to low-income households	Relocation of local governments	Current subsidies for local governments	5,000,000,000	4,950,000,000	-	-
Ministry of Health and Welfare	General Accounting	Social welfare	Childcare, family, and women	Responding to low fertility rates and population policies	Developing policies for low fertility, aging society	National awareness in preparation for low birth rate and the aging society'	Relocation of local governments	Current subsidies for local governments	-	-	-	-
Ministry of Health and Welfare	General Accounting	Social welfare	Childcare, family, and women	Strengthening of childcare support	Support for operation of nurseries	Child care services	Relocation of local governments	Current subsidies for local governments	467,111,000,000	467,111,000,000	467,111,000,000	467,111,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Childcare, family, and women	Strengthening of childcare support	Support for infant childcare costs	Support for infant care costs	Relocation of local governments	Current subsidies for local governments	3,329,228,000,000	3,329,228,000,000	3,329,228,000,000	3,329,228,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Childcare, family, and women	Strengthening of childcare support	Support for infant childcare costs	Flex-time childcare pilot projects	Relocation of local governments	Current subsidies for local governments	3,800,000,000	3,045,000,000	3,015,634,000	3,015,634,000
Ministry of Health and Welfare	General Accounting	Social welfare	Childcare, family, and women	Strengthening of childcare support	Support programs for home parenting allowances	Support programs for home parenting allowances	Relocation of local governments	Current subsidies for local governments	1,215,319,000,000	1,215,319,000,000	1,215,319,000,000	1,215,319,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Elderly and youth	Stabilization of the livelihood of the elderly	Support for elderly welfare	Providing basic old age pension	Relocation of local governments	Current subsidies for local governments	5,177,122,000,000	5,177,122,000,000	5,167,757,370,000	5,167,757,370,000
Ministry of Health and Welfare	General Accounting	Social welfare	Elderly and youth	Stabilization of the livelihood of the elderly	Sakhalin local autonomous body consisting of permanently settled Koreans	Sakhalin local autonomous body consisting of permanently settled Koreans	Relocation of local governments	Current subsidies for local governments	1,112,000,000	1,112,000,000	1,112,000,000	1,112,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Elderly and youth	Stabilization of the livelihood of the elderly	Support for organizations providing service for the elderly	Elderly protection agencies	Relocation of local governments	Current subsidies for local governments	5,171,000,000	5,171,000,000	5,171,000,000	5,171,000,000
Ministry of Health and Welfare	General Accounting	Social welfare	Elderly and youth	Stabilization of the livelihood of the elderly	Support for organizations providing service for the elderly	Elderly care services support by local governments	Relocation of local governments	Current subsidies for local governments	31,541,000,000	31,541,000,000	31,460,375,000	31,460,375,000
Ministry of Health and Welfare	General	Social welfare	Elderly and	Stabilization of the livelihood	Elderly care	Support for employment of	Relocation of local	Current subsidies for	143,269,000,000	143,269,000,000	143,269,000,000	143,269,000,000

Welfare	Accounting		youth	of the elderly	service	the elderly	governments	local governments				
Ministry of Health and Welfare	General Accounting	Social welfare	Elderly and youth	Stabilization of the livelihood of the elderly	Support for employment of the elderly	Support for employment of the elderly	Relocation of local governments	Current subsidies for local governments	260,836,028,000	260,836,028,000	260,836,028,000	260,836,028,000
Ministry of Health and Welfare	General Accounting	Social welfare	Elderly and youth	Guaranteeing of health care for the elderly	Establishment of nursing homes	Establishment of nursing homes	Relocation of local governments	Current subsidies for local governments	920,000,000	920,000,000	918,912,000	918,912,000

Source: The Ministry of Strategy and Finance's internal data.

2) The local finance management system (the e-Hojo system)

The local finance management system (the e-Hojo system) was developed by the Ministry of Government Administration and Home Affairs in 2008 in order to process the budgeting and accounting tasks of local autonomous entities in real time. This system is similar to the d-Brain system in that it also makes it possible to manage all financial activity processes from budgeting and execution to accounting and evaluation. Local autonomous entities can enhance work efficiency by taking stock of financial resources input through project budgeting, expenditure reviewing, expenditure decisions, preliminary profit calculation results relative to input financial resources, and fund allocation. The difference is that the local finance management system is used by government sector officials and is not available for use by the public. However, the Jaejung-go (storage for local finance) website (<http://lofin.moi.go.kr>; Korean) is used for the disclosure of budgets and accounts among local autonomous entities, and the budget for each project.

Data posted on the Jaejung-go website is not sufficient to be used for project-based analysis, so a request for detailed data is made to The Ministry of Government Administration and Home Affairs via an official document. It specifies the scope of data requested as follows:

- Accounting: general accounting, special accounting, and fund accounting
- Area: social welfare, health, education, culture and tourism, and other
- Data extraction: Budget year, In charge (*si, do, gu, gun*), Accounting, Area, Sector, Budget, Department name, Policy project, Project unit, Detailed project, Statistics item, Financial resources (divided into government subsidies, regional subsidies, and internal financial resources), Total expenditure, Accumulated expenditure

Fig. 4 Example: e-Hojo accounting data (retrieved on a statistics item basis)

Accounting	Area	Sector	Budget	Department	Policy project	Project unit	Project details	Statistical item		Financial resources	Budget	Expenditure
											Total	Accumulated expenditure
General Accounting	Social welfare	Childcare and family	Budget for the year	Women and families	Gender equality and improvement of women's welfare	Support for single-parent families	Support for the operations of welfare facilities for single-parent families	30101	Social security benefits	Internal financial resources	17,445,000	0
General Accounting	Social welfare	Childcare and family	Budget for the year	Women and families	Gender equality and improvement of women's welfare	Support for single-parent families	Child support for single-parent families	30101	Social security benefits	Funds and subsidies	302,152,000	0
General Accounting	Social welfare	Childcare and family	Budget for the year	Women and families	Gender equality and improvement of women's welfare	Support for single-parent families	Child support for single-parent families	30101	Social security benefits	Internal financial resources	302,152,000	0
General Accounting	Social welfare	Childcare and family	Budget for the year	Women and families	Gender equality and improvement of women's welfare	Support for single-parent families	Child transportation fees for single-parent families	30101	Social security benefits	Internal financial resources	1,891,655	0
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Women and families	Establishment of self-support infrastructure for people with disabilities	Providing aid to help disabled people become self-sufficient in local society	Allowances for people with disabilities	30101	Social security benefits	Government subsidies	21,330,000	21,330,000
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Women and families	Establishment of self-support infrastructure for people with disabilities	Providing aid to help disabled people become self-sufficient in local society	Allowances for people with disabilities	30101	Social security benefits	Internal financial resources	43,650,000	43,620,000
General Accounting	Social welfare	Childcare and family	Budget for the year	Women and families	Gender equality and improvement of women's welfare	Enhancing the welfare of women in need of protection	Providing subsidies for the stabilization of the livelihood of "comfort women"	30101	Social security benefits	Internal financial resources	42,500,000	0
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Women and families	Establishment of self-support infrastructure for people with disabilities	Providing aid to help disabled people become self-sufficient in local society	Pension of severely disabled people	30101	Social security benefits	Government subsidies	31,946,000	31,893,200
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Women and families	Establishment of self-support infrastructure for people with disabilities	Providing aid to help disabled people become self-sufficient in local society	Pension of severely disabled people	30101	Social security benefits	Internal financial resources	31,946,000	31,893,200
General Accounting	Social welfare	Childcare and family	Budget for the year	Women and families	Gender equality and improvement of women's welfare	Support for single-parent families	Providing aid to help youth from single-parent families to become self-sufficient	30101	Social security benefits	Funds and subsidies	22,185	0
General Accounting	Social welfare	Childcare and family	Budget for the year	Women and families	Gender equality and improvement of women's welfare	Support for single-parent families	Providing aid to help youth from single-parent families to become self-sufficient	30101	Social security benefits	Internal financial resources	22,185	0
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Women and families	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Basic livelihood security and health care	Subsidies for basic living subsidies recipients	30101	Social security benefits	Government subsidies	493,797,000	490,662,820
General	Social	Vulnerable	Budget for	Women and	Strengthening the	Basic livelihood security	Subsidies for basic living	30101	Social security	Internal	493,797,000	490,662,820

Accounting	welfare	groups support	the year	families	welfare of vulnerable groups and improving social welfare delivery systems	and health care	subsidies recipients		benefits	financial resources		
General Accounting	Social welfare	Childcare and family	Budget for the year	Women and families	Gender equality and improvement of women's welfare	Enhancing the welfare of women in need of protection	Support for female workers victimized as "comfort women"	30101	Social security benefits	Internal financial resources	49,406,000	0
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Enhancing child welfare services	Support for children living in child welfare facilities	30101	Social security benefits	Internal financial resources	1,651,383,500	1,081,673,000
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Enhancing child welfare services	Support for child development support accounts	30101	Social security benefits	Government subsidies	138,284,200	104,796,000
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Enhancing child welfare services	Support for child development support accounts	30101	Social security benefits	Internal financial resources	207,426,800	180,574,000
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Enhancing child welfare services	Support for child breadwinners and children in foster homes	30101	Social security benefits	Internal financial resources	158,984,000	0
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Enhancing child welfare services	Support for adoptive families	30101	Social security benefits	Government subsidies	197,591,200	0
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Enhancing child welfare services	Support for adoptive families	30101	Social security benefits	Internal financial resources	617,649,210	0
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Enhancing child welfare services	Psychotherapy support for adopted children and children in foster homes	30101	Social security benefits	Government subsidies	862,800	0
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Enhancing child welfare services	Psychotherapy support for adopted children and children in foster homes	30101	Social security benefits	Internal financial resources	1,296,200	0
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Lifelong education	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Basic livelihood security and health care	Subsidies for basic living subsidies recipients	30101	Social security benefits	Government subsidies	182,549,000	166,812,215
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Lifelong education	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Basic livelihood security and health care	Subsidies for basic living subsidies recipients	30101	Social security benefits	Internal financial resources	182,549,000	166,812,215
General Accounting	Social welfare	Elderly and youth	Budget for the year	Lifelong education	Fostering sound-minded youth and enhancing welfare services	Providing aid to protect youth from hazardous environments	Support for troubled children	30101	Social security benefits	Internal financial resources	124,000,000	89,600,000
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Welfare Policy Team of Health and Welfare Division	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Providing fringe benefits to low-income citizens	30101	Social security benefits	Internal financial resources	1,510,716,000	0

General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Welfare Policy Team of Health and Welfare Division	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Providing fringe benefits to low-income citizens	30101	Social security benefits	Internal financial resources	87,266,000	85,222,900
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Welfare Policy Team of Health and Welfare Division	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Support for people and organizations eligible for veterans benefits	30101	Social security benefits	Internal financial resources	1,036,430,000	498,200,000
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Welfare Policy Team of Health and Welfare Division	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Medical support for patriots and veterans	30101	Social security benefits	Internal financial resources	980,000,000	976,065,240
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Welfare Policy Team of Health and Welfare Division	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Basic livelihood security and health care	Subsidies for recipients of basic living subsidies	30101	Social security benefits	Government subsidies	176,838,000	0
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Welfare Policy Team of Health and Welfare Division	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Basic livelihood security and health care	Subsidies for recipients of basic living subsidies	30101	Social security benefits	Internal financial resources	176,838,000	0
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Welfare Policy Team of Health and Welfare Division	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Support for people injured or killed during relief efforts	30101	Social security benefits	Internal financial resources	164,000,000	158,750,000
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Welfare Policy Team of Health and Welfare Division	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Strengthening the welfare of vulnerable groups and improving social welfare delivery systems	Introduction of Seoul-type basic social security systems	30101	Social security benefits	Internal financial resources	550,542,530	0
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Elderly Welfare Team of Health and Welfare	Establishment of self-support infrastructure for people with disabilities	Providing aid to help disabled people become self-sufficient in local society	Allowances for people with disabilities	30101	Social security benefits	Government subsidies	540,000	530,000
General Accounting	Social welfare	Vulnerable groups support	Budget for the year	Elderly Welfare Team of Health and Welfare	Establishment of self-support infrastructure for people with disabilities	Providing aid to help disabled people become self-sufficient in local society	Allowances for people with disabilities	30101	Social security benefits	Internal financial resources	2,340,000	2,330,000

Source: The Ministry of Government Administration and Home Affairs' internal data

4. How to link between central and local autonomous entity expenditure in KIHASA social budget database

1) Switching from an item-based budget system to a project-based budget system

In the past, the central government operated a project-based budget system while the local autonomous entity operated an item-based budget system. The item-based budget system not only had its limits with regard to evaluating project-based inputs and performance but also was not suitable to analyze finance status through interlinking the central government and the local autonomous entities. For that reason, the financial system of the local autonomous entity was changed to be based on project-based budgeting (2008).

Likewise, the central government's welfare finance databases were built on project-based budgeting while the welfare finance databases among local autonomous entities were built on item-based budgeting (2004).

However, the welfare finance database system among local autonomous entities was changed to a project-based budget system as the financial structure of the local governments changed (2008). In addition, for the purpose of examining changes in the item-based budget and project-based budget systems, item-based budgeting was changed to project-based budgeting for 2007 only.

In the item-based budget system, paragraphs and subparagraphs are included in organization-specific budgets and attributes/items are shown, while in the project-based budget system, organization items are included for each project (policy project, project unit, and detailed project). Therefore, it was possible to link the item-based budget from 2007 with the project-based budget from 2008.

This process was also conducted according to the budgeting guidelines prescribed by The Ministry of Government Administration and Home Affairs, and involved consultation and agreement with finance experts, administrative experts, and local autonomous entity officials for the re-categorization of the budget data of municipalities. Accordingly, the welfare finance databases of both the central government and the local autonomous entities were changed to have a project-based budget system in 2007.

Fig. 5 Financial structure of the item-based budget system

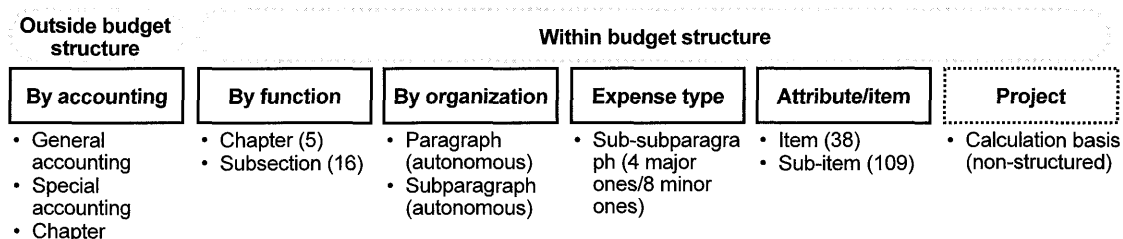
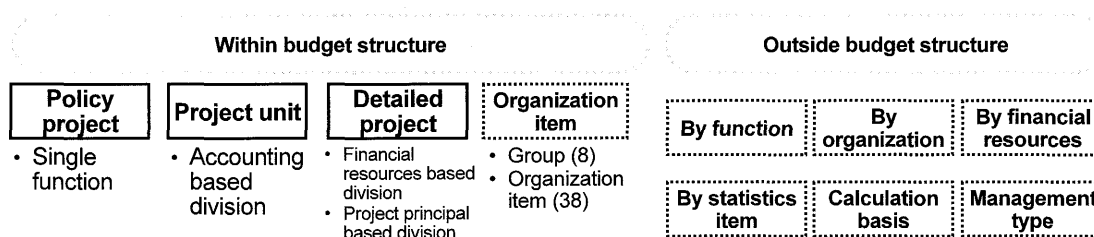


Fig. 6 Financial structure of the project-based budget system



2) Linking the central government's welfare finance with the local autonomous entity's welfare finance

For budgeting guidelines, the local autonomous entities essentially follow the central government's budgeting guidelines. In addition, the central government's budgeting guidelines follow the "Detailed Guidelines for Budgeting: Expenditure Item Based Manual for Each Detailed Project Type" released by the Ministry of Strategy and Finance each year. This complies with the IMF's budgeting guidelines and also reflects Korea's unique situations and circumstances. As noted earlier, the central government's finance system (d-Brain system) and the local autonomous entities' finance system (e-Hojo system) basically have a project-based budget system. The function-based categorization of projects is conducted according to the IMF's guidelines, and areas and sectors are determined in consideration of Korea's unique situation and circumstances. In other words, areas and sectors are categorized in the same way. Considering that the majority of the projects for the welfare area are government-subsidized projects, it is possible to know whether they are included as the same items by looking at the central

government's data and the budgeting and accounting data of local autonomous entities on a program project basis after dividing them into policy project items. The accounting of the central government and the local autonomous entity is divided into three types: general accounting, special accounting, and fund accounting. However, since special accounting and fund accounting are input on an account name basis, it is necessary to properly re-categorize them. Finance is divided into national expenses, *si-do* expenses and *si-gun-gu* expenses. While the central government only includes national expenses, budgeting and accounting data about the local autonomous entities show all the national expenses, *si-do* expenses, and *si-gun-gu* expenses delivered through the local autonomous entities.

In summary, because the central government and the local autonomous entities draft budgets according to the budgeting guidelines provided by the central government's Finance Ministry, much of the data is categorized on a policy area basis through area-based, sector-based categorization.

Government-subsidized projects in particular are categorized under the same budget item, so databases can be built very efficiently. However, regarding welfare projects among local autonomous entities that were included in average grant tax following the transfer of the welfare area's projects to the local autonomous entities, some inappropriate cases occur despite the local autonomous entities' compliance with the budget guidelines.

As noted earlier, there are instances where other areas' projects are included in the welfare area's projects and where budgets are inappropriately allocated to some sectors. The researchers conduct a primary analysis of technical statistics using collected data and then examined outliers and trends. They then examine the local autonomous entities that seem peculiar compared to the previous year's data, and then conduct a primary adjustment task. This task is to determine each municipality's budgeting errors. For that, the municipalities' budgeting and accounting data and the responsible officers' opinions are collected.

The cross-examination of the original data and the primary adjustments is then conducted through consultation meetings that consist of finance experts, administrative experts, and local autonomous entity officials. If there are no particular objections, the adjusted data is approved after analysis of secondary technical statistics of the primary adjustments. If there are parts that have not been agreed on during the primary

adjustment task or parts on which judgment has been suspended, a secondary adjustment task is conducted after the process of hearing the municipality's opinions. If the municipality declines to go through the opinion-hearing/opening-presenting process, the process is terminated.

Supplementary Table 1 Central government social expenditure trend by policy area (2007-2012)

(Unit: 1 billion won)

		2007	2008	2009	2010	2011	2012
Central government social welfare Expenditure (total)		68,145	75,761	82,195	81,225	85,780	92,992
Social welfare	Subtotal	49,263	55,946	74,763	73,635	78,225	85,082
	Basic livelihood security	6,576	7,264	7,990	7,418	7,528	7,978
	Vulnerable groups support	903	932	2,409	1,569	1,345	1,312
	Public pensions	17,173	19,670	23,868	26,141	28,212	31,609
	Childcare, family, and women	1,198	1,668	2,002	2,373	2,983	3,649
	Elderly and youth	727	2,221	3,255	3,640	3,880	4,077
	Labor	12,233	12,500	15,116	12,344	12,397	13,164
	Veterans affairs	3,368	3,570	4,114	4,341	3,882	4,058
	Housing	-	-	15,356	15,324	17,442	18,644
	General social welfare	452	614	653	485	556	591
	Other	6,633	7,507	-	-	-	-
Health and medicine	Subtotal	5,452	6,040	7,432	7,591	7,555	7,909
	Health and medicine	1,152	1,297	2,029	1,956	1,602	1,649
	Health insurance	4,135	4,554	5,189	5,383	5,710	6,011
	Food and drug safety	165	189	214	252	243	249
Housing welfare	Subtotal	13,429	13,575	0	0	0	0
	National rental investment	6,330	1,618	-	-	-	-
	National rental financing	3,734	3,251	-	-	-	-
	Leasing support funds for low-income	3,365	8,706	-	-	-	-

Note: Housing welfare was managed separately up until 2008. However, it has been included in the social welfare area since 2009.

Supplementary Table 2 Municipality social expenditure trend by policy area (2007-2012)

(Unit: 1 billion won)

		2007	2008	2009	2010	2011	2012
Municipality social welfare expenditure (total)		14,739	18,438	22,101	23,276	24,786	28,204
Social welfare	Subtotal	13,033	16,624	20,195	21,325	22,800	25,818
	Basic livelihood security	4,600	4,978	5,711	5,299	5,286	5,145
	Vulnerable groups support	2,180	2,470	2,867	3,139	3,613	4,036
	Childcare, family, and women	3,101	3,904	4,507	5,452	6,396	8,528
	Elderly and youth	3,022	5,012	5,963	6,141	6,551	7,137
	Labor	41	133	923	987	621	537
	Veterans affairs	53	87	113	132	161	290
	Housing	22	26	90	109	134	90
	General social welfare	14	14	21	66	38	55
Health and medicine	Subtotal	1,707	1,813	1,908	1,952	1,987	2,385
	Health and medicine	1,546	1,721	1,796	1,830	1,869	2,283
	Food and drug safety	161	92	112	122	118	102

Source: Ministry of Public Administration and Security, "Local Finance Yearbook," 2012, budget data on each local autonomous entity (from websites and internal data), reprocessed

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「社会保障費用をマクロ的に把握する統計の向上に関する研究」
分担研究報告書

社会保障財源構造の変容とその考え方 －社会保険制度に対する公費負担の理由の検討

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研究要旨

本稿は、社会保障財源の構造の変容と、社会保障財源に係る政府の考え方の整理の変遷とを対比し、1962年の社会保障制度審議会（以下「制度審」）の総合勧告で示された社会保険制度に公費負担がなされている説明を再度援用することで、現在の社会保障財源の構造がより適切に説明可能ではないかと提起するものである。

具体的には、先行研究を確認、分析方法を記述した後、1969年度以降の「社会保障財源」における「被保険者拠出」「事業主拠出」「公費負担」の3区分の推移を観察し、それらの中で「公費負担」が最も大きな割合を占めるに至った理由について検討した。

次いで、制度審の1950年、1962年及び1995年の総合勧告、2000年の意見、並びに2013年の「社会保障制度改革国民会議」の報告における、我が国の社会保険制度に対して公費負担がなされている理由に関する記述の有無及び変遷を分析した。最後に直近の説明が現在の社会保障財源構造に対し必ずしも的確なものとなっていないことを指摘した上で、1962年の制度審の総合勧告の指摘を再度援用し、直近の説明を補うことを試みた。

定量的分析においては、「社会保障費用統計」にかかる経年データから、「被保険者拠出」「事業主拠出」及び「公費負担」の推移について概観し、2013年度において我が国の社会保障財源において「公費負担」が最も割合が高くなり、「事業主拠出」が最も低くなっている現象と、その理由、背景について簡単に検討した。結論としては2009年度の基礎年金国庫負担割合1/2への引き上げを決定的な要素としつつ、各制度それぞれで公費負担の増や高齢者自らの拠出等高齢化への対応を行った結果が蓄積したことにより、全体のバランスが公費に重心を移し、かつ相対的に「事業主拠出」の比重が低くなったことが確認された。

定性的分析においては、制度審の昭和37年勧告の各論編での社会保険制度への公費負担の説明として、(i)被保険者の範囲が負担能力の低い者までに及ぶため保険料だけでは社会的に要求される最低限度の生活を保障することができない場合、(ii)財政の不均衡を調整する場合、(iii)事故の性質上、国以外に責任を持つ者がいない場合（被保険者や事業主だけに費用を負担させることは無理である場合）、の3つがあり、(iii)については社会保障制度改革国民会議の平成25年の報告書では言及がなく、制度審の平成12年意見においても同様であったことを確認した。その上で、高齢化に対応した財源構造の変容を踏まえ、(iii)のロジックでの説明、すなわち「高齢化という事故の性質上、国以外に責任を持つ者がいない場合（高齢という事故については、被保険者や事業主だけに費用を負担させることは無理である）」といった説明を再度援用すべきであり、それを前提とした上での社会保障給付や

負担の在り方、そのバランスの確保策等につき各論の議論が深められていくべきであると考える旨主張した。

A. 研究目的

本稿は、社会保障財源の構造の変容と、社会保障財源に係る政府の考え方の整理の変遷とを対比し、1962年の社会保障制度審議会（以下「制度審」）の総合勧告で示された社会保険制度に公費負担がなされている説明を再度援用することで、社会保障財源構造が現在のような状況となった理由がより適切に説明可能ではないかと提起する。

B. 研究方法

本稿では、定量、定性両面での分析を行っている。

定量的分析については、国立社会保障・人口問題研究所（旧社会保障研究所）の『社会保障費用統計』（旧社会保障給付費）の時系列整理が行われている1969年度以降の制度別の収入データを用いた。デフレーターとしては日本経済総体にかかる社会保障への負担の規模を見るという関心に鑑み、GDPデフレーターを用いて社会保障財源の絶対額を調整した。具体的には、内閣府ホームページに掲載されている1998年度国民経済計算（1990基準・68SNA）と2014年度国民経済計算（固定基準年方式）（2005基準・93SNA）を接合した。

定性的分析においては、制度審の1950年、1962年及び1995年の総合勧告、2000年の意見、並びに2013年の「社会保障制度改革国民会議」の報告における、我が国の社会保険制度に対して公費負担がなされている理由に関する記述の有無及び変遷を分析した。

C. 研究成果

定量的分析においては、「社会保障費用統計」にかかる経年データから、1969年度以降の「被保険者拠出」「事業主拠出」及び「公費負担」の推移について概観し、2013年度において我が国の社会保障財源において「公費負担」が最も割合が高くなり、「事業主拠出」が最も低くなっている現象と、その理由、背景について簡単に検討した。分析に際しては、本稿の目的に即し、まずは「被保険者拠出」「事業主拠出」「公費負担」の3者がどのような関係で推移したかを概観し、次いでそれぞれの増減の状況について、制度ごとの内訳を見ながら検討した。その後それらの推移の状況から導かれた①1969年度～1979年度、②1980年度～1991年度、③1992年度～1998年度、④1999年度～2013年度の4つのフェーズごとに、それぞれの変化の理由について、各年度に行われた主だった制度改正や制度の運用に着目し分析した。結論としては2009年度の基礎年金国庫負担割合1/2への引き上げを決定的な要素としつつ、各制度それぞれで公費負担の増や高齢者自らの拠出等高齢化への対応を行った結果が蓄積したことにより、全体のバランスが公費に重心を移し、かつ相対的に「事業主拠出」の比重が低くなったことが確認された。

定性的分析においては、制度審の昭和37年勧告の各論編での社会保険制度への公費負担の説明として、(i)被保

険者の範囲が負担能力の低い者までに及ぶため保険料だけでは社会的に要求される最低限度の生活を保障することができない場合、(ii)財政の不均衡を調整する場合、(iii)事故の性質上、国以外に責任を持つ者がいない場合（被保険者や事業主だけに費用を負担させることは無理である場合）、の3つがあり、(iii)については社会保障制度改革国民会議の平成 25 年の報告書では言及がなく、制度審の平成 12 年意見においても同様であったことを確認した。

D. 考察及び E. 結論

定量的分析から導かれた高齢化に対応した財源構造の変容を踏まえると、定性的分析で指摘した(iii)のロジックでの説明、すなわち「高齢という事故の性質上、国以外に責任を持つ者がいない場合（高齢という事故については、被保険者や事業主だけに費用を負担させることは無理である）」といった説明を再度援用すべきであり、それを前提とした上での社会保障給付や負担の在り方、そのバランスの確保策等につき各論の議論が深められていくべきであると結論付けた。

F. 健康被害情報

該当なし。

G. 研究発表

1. 論文発表、2. 学会発表

現時点においてなし。

H. 知的所有権の出額・登録状況（予定もふくむ）

該当なし。

社会保障財源構造の変容とその考え方 — 社会保険制度に対する公費負担の理由の検討

小野 太一

1. はじめに

本稿は、社会保障財源の構造の変容と、社会保障財源に係る政府の考え方の整理の変遷とを対比し、1962年の社会保障制度審議会（以下「制度審」）の総合勧告で示された社会保険制度に公費負担がなされている説明を再度援用することで、現在の社会保障財源の構造がより適切に説明可能ではないかと提起するものである¹。

以下、2. で先行研究を確認、3. で分析方法を記述した後、4. (1) から (3) で1969年度以降の「社会保障財源」における「被保険者拠出」「事業主拠出」「公費負担」の3区分の推移を観察し、それらの中で「公費負担」が最も大きな割合を占めるに至った理由について検討する。次いで、4. (4) で制度審の1950年、1962年及び1995年の総合勧告、2000年の意見、並びに2013年の「社会保障制度改革国民会議」の報告における、我が国の社会保険制度に対して公費負担がなされている理由に関する記述の有無及び変遷を分析する。最後に5. で、直近の説明が現在の社会保障財源構造に対し必ずしも的確なものとなっていないことを指摘した上で、1962年の制度審の総合勧告の指摘を再度援用し、直近の説明を補うことを試みる。

2. 先行研究

社会保障費用統計を用いて昭和から平成にかけての長期間の推移を分析した研究は竹沢(2014)や勝又(2014)があるが、前者はその変容の概況を整理したものであり、本稿で行うような制度変更等に係る詳細な分析は行われておらず、また後者は社会保障給付についての分析を行ったものであり、負担面からの分析は行われていない。

また社会保険制度において公費負担が行われている理由を述べているものとしては、例えば総論では田中(2015)、大野(2004)、堀(2004)、医療に係る各論としては島崎(2011)が挙げられる。筆者はいずれの指摘²についても同意するものであるが、本稿はこれらで示され

¹ 本稿は平成27年度厚生労働科学研究費補助金「社会保障費用をマクロ的に把握する統計の向上に関する研究」の一環である。

² 田中(2015,P107-8)は、社会保険に公費が入っている理由として、「皆保険の維持という目標のなかで、低所得者や高齢者が多く十分な保険料収入が望めない、あるいは医療費がかさむ保険者に対して、財政的な支援が必要となっているため」と整理している。大野(2004,P94-5)は、社会保険に公費負担を導入することの根拠として、一般的なものと個別的なものを区別しており、前者については「政府が直接に関与する公的制度」であり、「公共性が強い制度であること」や、部分的な論拠としつつ「強制加入の方式をとること」を挙げている。また後者については、「被保険者の保険料を一般的に軽減すること」「同一の種類社会保険で複数の制度が分立している場合に、所得水準の制度間格差に起因する保険