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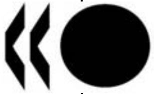

Organisation de Coopération et de Développement Economiques
Organisation for Economic Co-operation and Development

31-Aug-2004

English text only

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

DELSA/ELSA/WD/HTP(2004)3
Unclassified

OECD HEALTH TECHNICAL PAPERS NO. 3

SHA-BASED HEALTH ACCOUNTS IN THIRTEEN OECD COUNTRIES
COUNTRY STUDIES: DENMARK
NATIONAL HEALTH ACCOUNTS 1999

Iben Kamp Nielsen

JEL classification: I10, H51

English text only

JT00168402

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DIRECTORATE FOR EMPLOYMENT, LABOUR AND SOCIAL AFFAIRS

OECD HEALTH TECHNICAL PAPERS

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ACKNOWLEDGEMENTS

The OECD Secretariat is grateful to Iben Kamp Nielsen for preparing this study.

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

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FOREWORD

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

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

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

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

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

AVANT-PROPOS

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

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

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

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

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

INTRODUCTION

11. This study aims to analyse the results and describe the sources of the Danish Health Accounts for 1999. In spring 2001, Denmark instigated a pilot project aimed at implementing the *System of Health Accounts* and setting up the Danish health expenditures in a Health Account. The work was carried out internally in the Danish Ministry of Health and aimed to provide a comprehensive picture of Danish health expenditures according to the definitions in the OECD manual, *A System of Health Accounts (SHA)*. The *SHA manual* is based on the same principles as the *System of National Accounts 93* with the goal to harmonise and make comparable health expenditures definitions across different countries. The definitions in the SHA are based on three classifications: the provider classification (ICHA-HP), the functional classification (ICHA-HC) and the financing classification (ICHA-HF).

Summary data on health expenditure

12. Figure 1 and Table A1 show Danish health expenditure allocated by ICHA-HF classification of health care financing. From the table it is seen that about 85% of health expenditures are financed by the HF.1 *General government* with the remainder coming from HF.2 *Private sector*.

13. Figure 2 and Table A2 show Danish health expenditures allocated to ICHA-HC functional classification. Table A2 shows that about 50% of health expenditures are used for *HC.1 Services of curative care*. About 27% of Danish health expenditures are allocated to *HC.3 Services of Long-term care nursing*. 15% of expenditures are used for *HC.5 Medical goods dispensed to out-patients*. The rest of the expenditures are distributed between *HC.2 Services of rehabilitative care, HC.4 Ancillary services to health care, HC.6 Prevention and public health services* and *HC.7 Health administration and health insurance*.

14. It should be mentioned that it was not possible to allocate all Danish health expenditures from the main categories into the sub-categories. For this reason some of the sub-categories do not sum to the aggregate figures.

15. Figure 4 and Table A4 show how Danish health expenditures are allocated to the ICHA-HP classification of health care providers. From the institutional approach, Denmark spent most on HP.1 *Hospitals*. Close to 40% of total expenditure is accounted for by *Hospitals* of which the main part is *General hospitals*. A further 24% of expenditure goes to HP.2 *Nursing and residential facilities* and 19% of expenditure are accounted for by HP.3 *Providers of ambulatory health care*.

Heath expenditure by financing source

16. Table A1, *Total current health expenditures,* in the Danish Health Account deviates by about one billion Danish kroner from the *Total current health expenditures* in the *OECD Health Data* database. The total current health expenditure *OECD Health Data* includes some capital investment expenditure within the health care sector which has been difficult to separate out. This results in health expenditure from *OECD Health Data* reporting a share of GDP of 8.3%, whereas expenditure from the health account amount to 8.2% of GDP.

17. Comparing Table A1 with the figures on financing sources from *OECD Health Data*, it can be seen that the share of private health expenditure is smaller in the new health account. One of the reasons for this is that a new source has been identified for private insurance. Figures in *OECD Health Data* are a rough estimate, whereas the new estimates are based on direct information from the largest health insurance company in Denmark. Another difference is that the figures in the Health database are based on aggregated sources including payments between hospitals which should not be included in out-of-pocket-payments.

Structure of public expenditures

18. A large proportion of the Danish health care sector is financed by General government. This financing is distributed between the central government, the state/provincial government (the counties) and the local/municipal government. Counties finance most of the public expenditure on health. However, the municipalities are also cover a significant share of public expenditure on health, since they are responsible for the long-term care sector.

19. There are no exact data on investment in the Danish health care sector, but on a rough estimate, this would amount to around 3-4% of total health expenditures.

Figure 1**: Total health expenditure by financing agent** (Total health expenditure = 100)
Denmark

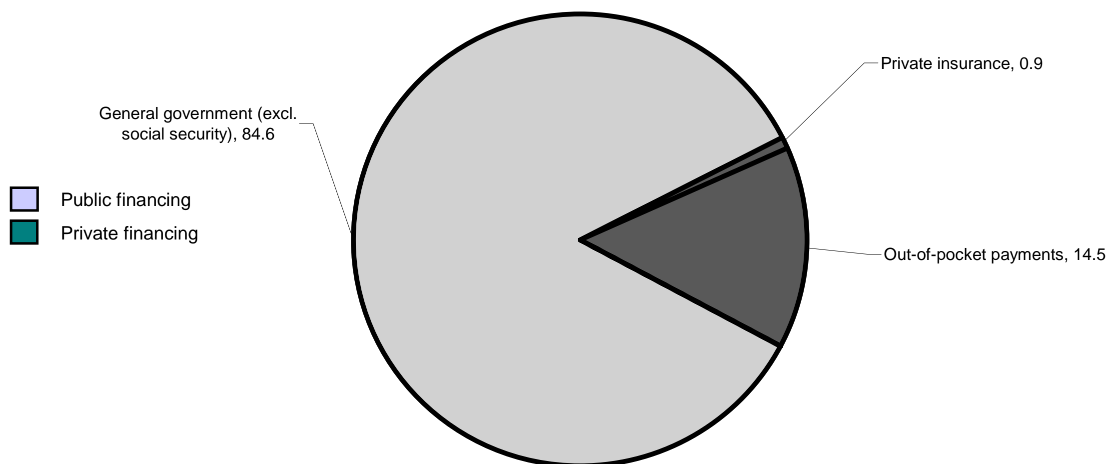


Figure 2: **Total health expenditure by function** (Total health expenditure = 100)
Denmark

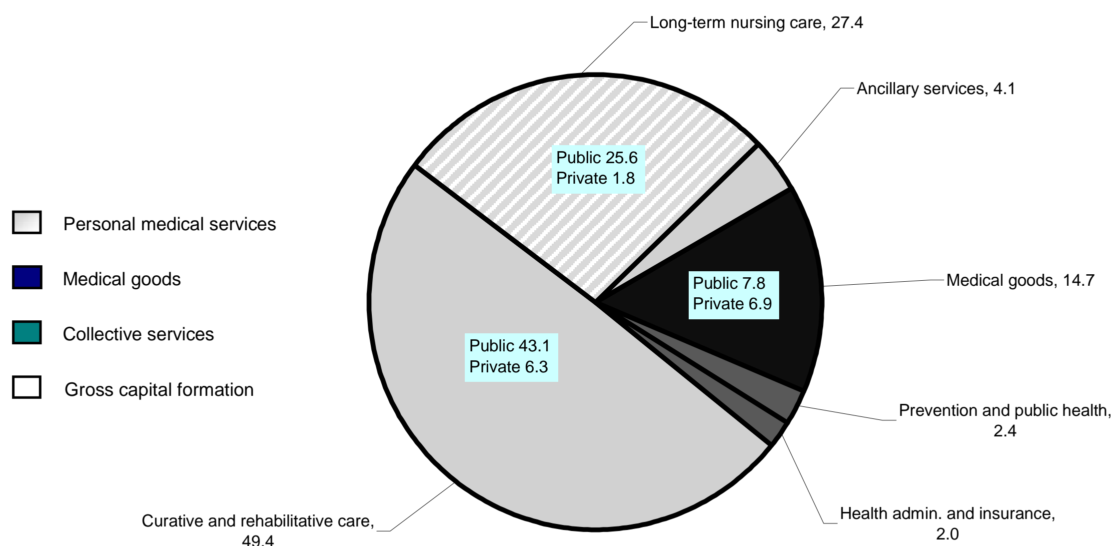


Figure 3: **Current health expenditure by mode of production** (Current health expenditure = 100)
Denmark

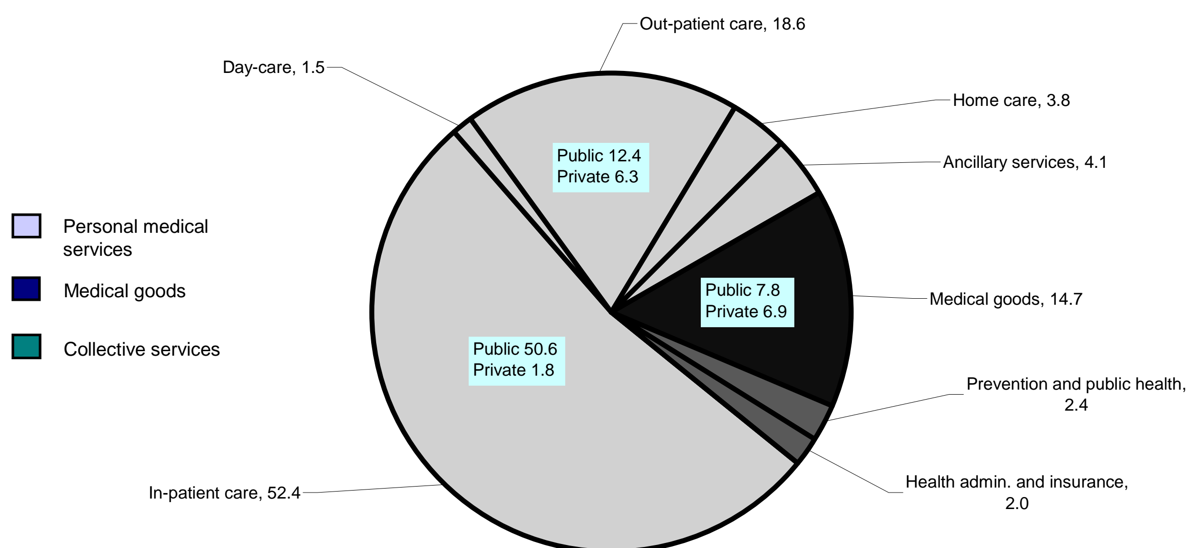
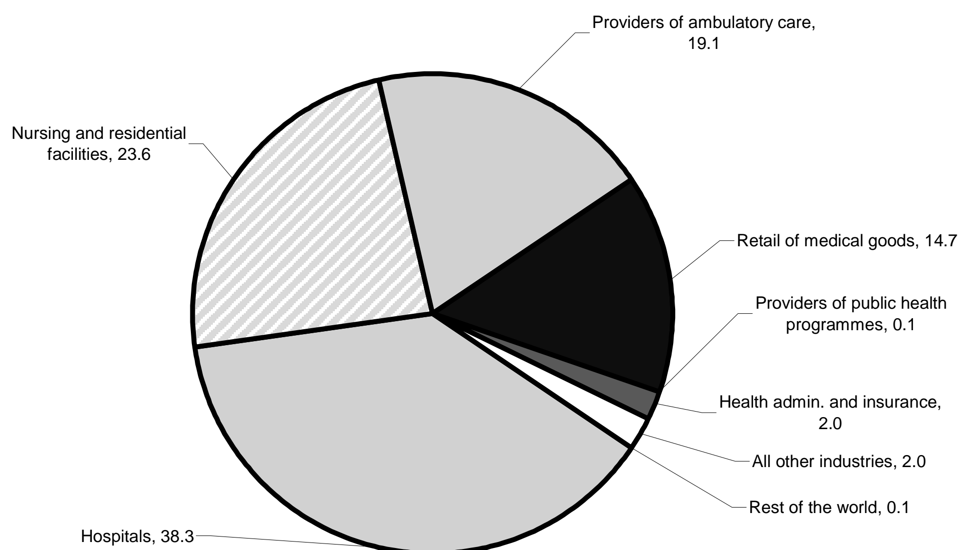


Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)
Denmark



Health expenditure by function

20. As previously mentioned, the largest share of expenditure is directed towards curative care services. However this may be an overestimate since it was not possible to separate out *Services of rehabilitation* in both somatic and psychiatric hospitals. Of the total curative services, 60% are on in-patient curative care, while 37% is on out-patient curative services.

21. Table A5 shows that all expenditures for HC.2 *Services of rehabilitative care* are reported under out-patient, due to the fact that rehabilitation in hospitals cannot be separated and is included under HC.1.

Current health expenditure by mode of production

22. Health expenditures on mode of production are shown in Table A3. This shows that in-patient services account for a high proportion of health expenditure. In-patient care accounts for 55% of total health spending on *Personal health care* (HC.1 to HC.5). Of this, 44% of in-patient expenditures are for long-term nursing care.

23. Health expenditure on out-patient curative and rehabilitative care comprises around 20% of *Personal health care*. Expenditure on *Medical goods dispensed to out-patients* is over 15% of *Personal health care* expenditure, of which *Pharmaceuticals* account for around 66%.

24. Health expenditures for day-care and homecare are 2% and 4% respectively . However these are probably both underestimated due to problems with separating rehabilitation from *Services of curative care*, and problems with separating home-care from the other nursing-care services.

25. For some of the health care expenditure grouped under *Personal health care*, it has not been possible to allocate the mode of production. Some of this is related to patients treated outside of Denmark, for whom the Danish counties have paid.

Current health expenditure by provider

26. Hospitals receive the largest proportion of provider health spending in Denmark, receiving around 38% of current health expenditure (Figure 4 and Table A4). The majority of this is spent on *General hospitals,* with 11% on *Mental health and substance abuse hospitals*.

27. Providers of *Nursing and residential care* receive 24% of current health expenditure. This relatively high share is a result of the organisation of the Danish health care system. Danish hospitals try to keep patients as short a time as possible in hospital. The "social system" therefore provides nursing care at home, residencies for elderly people and hospice accommodation. Another reason for the relatively high proportion is that accommodation costs for institutions for the elderly are included.

28. *Providers of ambulatory health care,* mainly general practitioners and dentists*,* receive 19% of expenditure. Expenditures in this provider category are mainly for general practitioners and dentists.

29. *Retail sale and other providers of medical goods* constitute 15% of total health expenditure. The largest share is on pharmaceuticals, which are provided by *Dispensing chemists*.

Spending structure of the financing agents by provider (SHA Table 3)

30. SHA Table 3.2 gives an indication of who is financing which providers. From this table it can be seen that the majority of health care sector financing is public. This is the case both for hospitals as well as nursing and residential care facilities, which are the two biggest providers.

31. SHA Table 3.2 also shows that those providers with a high rate of private financing are HP.3 *Providers of ambulatory health care*. The main reason for this is that the sub-category includes offices of dentists and physicians.

32. HP.4 *Retail sale and other providers of medical goods* is another category of provider which receives a large share of private payment, because of the private co-payments on pharmaceuticals, hearing aids, glasses etc.

33. It general, it can be said that there is relatively little private health financing in Denmark. However private financing does cover a few functions and the share of private financing on these functions is relatively large.

34. In Denmark there are no expenditures by social security HF.1.2.

35. In 1999 private health insurance was not very widespread in Denmark, so most private financing came from private household out-of-pocket payments HF.2.3.

36. Concerning private insurance HF.2.2; according to the available data, the largest proportion of private health insurance goes to Offices of dentists. It is also known that a large part of private insurance also finances providers of dispensing chemists, but because of technical reasons this has been difficult to separate (from HF.2.3) and, therefore, cannot be shown in the table.

Functional structure of spending by financing agents (SHA Table 4)

37. SHA Table 4.3 shows that the majority of general government financing goes towards in-patient functions for curative and rehabilitative care and long-term-nursing care. However, a large share of general government financing is also used for out-patient curative care and medical goods dispensed to out-patients.

38. The majority of private financing HF.2 is used for medical goods dispensed to out-patients and out-patient curative and rehabilitative care. Most private insurance financing goes towards out-patient curative and rehabilitative care. From the breakdown into the sub-categories it can be seen that this is mostly accounted for by dental care.

ANNEX 1: METHODOLOGY

Data sources

39. The fact that Denmark devised a system on an individual level means that some very detailed sources are available and can be used for the Danish health account. Using these detailed sources also makes it possible to fit the health expenditures into the functional classification.

Sources for public expenditures

40. The main sources used for Curative care HC.1 are the following:

- National board of Health's DRG (Diagnose related groups) division have delivered health expenditure data for stationary and ambulatory patients in general public hospitals
- National Health Service register, which is a register for treatment taking place in the primary sector paid by local government (the counties)
- Statistics Denmark
- Municipalities' Budget and Account system

41. The DRG system and the National Health Service Register are sources which contain information on an individual level. The following sub-sections will describe each of these sources in more detail.

1.1 Curative care

DRG (Diagnosis related groups)

42. DRGs are used to cover curative care expenditures in public general hospitals. It should be noted that DRGs do not include expenditures for psychiatry.

43. The DRG system is based on the *National Hospital Discharge Register* which keeps a record of all patients in public hospitals. The register contains information about patient diagnosis, when and where patients were admitted and also what treatment sequence the patients received. In the DRG system used, there are 495 different diagnostic groups. Using the DRG system, it was possible to allocate expenditures to mode of production. Because the *National Hospital Discharge Register* indicates whether the patient is in-patient, out-patient or day-care, it is very useful when allocating health expenditures by functional classification.

44. Hospital registration for physiotherapy and ergotherapy is sometimes inadequate, and hence is a problem when allocating expenditures on a functional level. Physiotherapy and ergotherapy are considered as rehabilitation which means they are placed under HC.2.

45. Psychiatric patients also appear under curative care, although these expenditures are not included in the DRG system. In Denmark some psychiatry takes place in psychiatric hospitals and in so-called "district psychiatry" (which would normally be classed as out-patient care). Only total expenditures are available from *The Budget- and Account system for Municipalities*.

Mode of production for psychiatry

46. It is assumed that the mode of production for district psychiatry is out-patient, because such visits are usually ambulatory. Psychiatric care taking place in hospitals is assumed to be in-patient.

The National Health Service register

47. The main source for public expenditure figures in the primary health care sector is the National Health Service register. This is a register which records all patient consultations at General Practitioner level which are financed by the local government. The expenditure is the fee paid to the GP by the local government for each consultation, depending on which kind of consultation is provided. These fees are fixed by agreements between the GPs and *the National Health Service*.

48. *The National Health Service Register* is the main source for allocating public expenditures in the primary health care sector. All activities in this sector are under the variable *Mode of production*, noted as out-patients. The register is also a unique tool for allocating expenditures by functions in national classifications.

49. *The National Health Service Register* also reimburses Danish people who become ill while abroad. These expenditures cannot be allocated at an individual level or by functional classification. They are therefore placed under *unspecified.*

Boundaries

50. Expenditures for clinical laboratory visits can also be found and separated using the *National Health Service register*, but these are placed under *HC.4 Ancillary services to health care*.

51. GPs in Denmark are also carrying out antenatal supervision and children's vaccinations. These functions are placed under *HC.6 Prevention and public health services*.

1.2 Services of rehabilitative care

52. The data sources used for HC.2 are *The National Health Service register* and *Health Insurance "Denmark"*. Figures for chiropractic, physiotherapy and chiropody can be drawn from the *National Health Service register* on an individual level.

Problems with data sources

53. It should be noted that some chiropractic, physiotherapy, chiropody and ergotherapy provided by general hospitals are not included here. This is because this rehabilitation is typically part of a treatment sequence in the DRG system; and, therefore, it is impossible to separate expenditures for rehabilitation by general hospitals. It is also impossible to separate rehabilitation expenditures which take place in psychiatric hospitals.

54. Rehabilitation functions could be further clarified. Another problem is that rehabilitation expenditures are often situated in a grey area between curative care and rehabilitative care.

1.3 Services of long-term care nursing

55. The main data source for public expenditures on *HC.3 Services of long-term nursing care* is the Municipalities' Budget and Account system. Expenditures for long-term nursing care services have traditionally been covered by the social sector. This means that the health care definition in the SHA

manual is broader than the national definition. This has been a challenge because social expenditure was a new area to explore, since there is a very little information about who gets what and how much. Only expenditures at an aggregate level were known from The Municipalities' Budget and Account system. This source only provides an institutional approach, which is a problem when trying to allocate expenditures on a functional level, because the institution can contain elements which are non-health care. The following explains the method which is used to estimate these expenditures.

56. The first exercise was to go through the different items/institutions that the Municipalities' Budget and Account system contained to find any health elements.

57. The second step was to allocate the aggregated expenditures from the Municipalities' Budget and Account system proportionally according to time studies, based on a couple of the municipalities. The municipalities have divided the total time consumption in the nursing care sector according to the functions carried out there.

58. The purpose was to pick out the non nursing-care functions, *i.e.* non-health – these could be cleaning, shopping and dishwashing.

59. This is a new and more advanced way to estimate the social health expenditure. Although it is a new method some weaknesses should be mentioned.

Weaknesses with the method

60. The method does not consider what type of nursing-sector employee provides the function, for instance whether it is a qualified nurse or untrained home help. A nurse is normally more expensive than home help. Usually the nurse gives medicine and the home help carries out the cleaning, which, therefore, will underestimate health expenditures. Also the geographical basis for the time studies should be expanded. The number of municipalities is not representative of the entire country.

61. The provider side is only known from the Account system for Municipalities as an aggregated institutional unit. It is difficult to allocate some of these expenditures into the provider classification in the *SHA*. The reason for this is that the aggregated items, for instance, can contain both day-care centres, home-help service etc. The expenditures were allocated proportionally by the number of institutions, which is a rough assumption.

Household Production

62. The SHA states that household production should be included if the government provides a grant for the health production taking place in the household. In Denmark's case, the relevant social transfers from the Municipalities' Budget and Account system are the following: grants for nursing dying relatives, grants for nursing children and adults with reduced capacity for day-to-day activities and grants to parents with seriously ill children.

63. The reason for including these expenditures is because different countries have different systems. In some countries, governments pay households if they take care of their own ill or dying relatives, other countries may provide a nurse.

Services for long-term care nursing - mode of production

64. The following institutions: Institutions for the elderly, Special nursing homes, Integrated nursing-schemes, Day care and 24-hour institutions for adult handicapped and 24-hour nursing and house-sharing for adult handicapped are all related to "admission" and therefore considered as in-patient care. Expenditures for the day-care institutions are not included in health expenditures, because these institutions have primarily a social aim. This is according to the interpretation of "in-patient care" described on page 112 in the SHA. It should be mentioned that the integrated nursing schemes probably include some home care, but this has not been possible to separate. Therefore home care will be underestimated and in-patient care overestimated. Accommodation costs for elderly and handicapped in institutions are included under long-term care and this will probably overestimate the expenditures for long-term care.

65. Institutions for alcohol treatment, homes for treatment of alcohol-induced injury and drug treatment centres are treated as day-care. Practical home help, visiting nurse, grants for nursing dying relatives, grants for nursing children and adults with reduced capacity for day-to-day activities and grants to parents with seriously ill children have been placed under home care. With help from time studies the expenditures for practical assistance are separated out of the expenditures for home help and the expenditures for home help will be for medication, nutrition, physical care etc.

1.4 Ancillary services to health care

66. The source for *Clinical laboratory* and *Diagnostic imaging* is the National Health Services register and the Account system for Municipalities.

67. Expenditures for patient transport should also be included under Ancillary services to health care. In 1999, the majority of patient transport provision was provided by "Falck" and "Copenhagen and Frederiksberg fire-service". Copenhagen municipality and Frederiksberg serves H:S. H:S is a community of hospital services in the capital of Denmark. The source for patient transport expenditure is H:S and Falck. Also, military expenditures on patient transport by helicopter have been included under patient transport. It should be mentioned that expenditures for patient transport are rough estimates.

1.5 Medical goods dispensed to out-patients

68. These expenditures are direct expenditures for *HC.5.1.1 Prescribed medicine* and *HC.5.1.2 Over-the-counter medicines*. The data source used is the Medicinal Products Statistics register. The Medicinal Products Statistics register contains all sales of pharmaceuticals which are recorded electronically at the pharmacist. The registration also includes, for instance, what kind of pharmaceuticals are bought, and whether the expenditures for the pharmaceuticals are publicly or privately financed. This register is of a very high quality.

Therapeutic appliances and other medical durables

69. The two sources that are used to clarify public expenditures for *HC.5.2 Therapeutic appliances and other medical durables* are The National Health Service register for *glasses* and the Municipalites' Budget and Account system for *Orthopaedic appliances, Hearing aids, Medico-technical devices* and *Other miscellaneous medical durables.*

1.6 Prevention and public health services

70. The source for these expenditures for *Maternal and child health; family planning and counselling* is The National Health Service register. The items which are included are *Antenatal supervision*, also

obligatory child examinations until the child is 5 years old. These are functions which are provided by general practitioner physicians and, therefore, are recorded in The National Health Service register.

71. The School health services include expenditures for dental care in schools, and the source is Municipalities' Budget and Account system.

72. Expenditures on vaccinations are placed under *Prevention of communicable diseases*. The data source is The National Health Service register. Vaccination programmes usually take place at the general practitioner's.

73. Prevention of non-communicable diseases comprises primary expenditures provided from the government for prevention.

74. There is no tradition for providing *Occupational health care* in Denmark. In some countries physicians can be connected to the workplace by doing medical check-ups, this is not the case in Denmark. Therefore, no public expenses are placed here.

1.7 Health administration and health insurance

75. The primary data source for *General government administration of Health HC.7.1* is Statistics Denmark, *Public finance*. This comprises county health administration and central government health administration. These expenditures cover The National Board of Health, Ministry of Health and the Ministry of Food, Agriculture and Fisheries etc.

76. Also, part of the social sector administration expenditures is placed under administration. Although the *SHA manual* is a bit weak in its formulation in what it says about which part of the administration of the social sector is considered as health, in the Danish health account these expenditures are also included.

2.1 Data sources for private expenditures

77. Private expenditures are causing a problem, when trying to allocate expenditures by functions. These expenditures are taken directly from Statistics Denmark, National account, who categorise the Private health expenditures in Denmark. These consists of:

- Medicine, vitamins (Consumption group 6111)
- Glasses, hearing aids (Consumption group 6112)
- Physicians, dentists etc. (Consumption group 6200)
- Hospitals and sanatoriums (Consumption group 6300)

78. Physicians, dentists etc. and Hospitals and sanatoriums are placed under *HC.1 Curative care*. Statistics Denmark can divide up the four groups, but this division appears questionable.

2.2 Therapeutic appliances and other medical durables

79. These expenditures are direct private expenditures for HC.5.1.1 Prescribed medicine and HC.5.1.2 Over-the-counter medicines. The data source used is the Medicinal Products Statistics register.

80. The source which is used to clarify expenditures for *HC.5.2 Therapeutic appliances and other medical durables* is Statistics Denmark for the private expenditures "consumption group 6112".

2.3 Prevention and public health services

81. There are also some private providers of *Prevention of non-communicable diseases*, but these expenditures are not very large. It has not been possible to collect data on all private providers of prevention.

2.4 Health administration and health insurances

82. Collection of the private expenditures for *Health administration and insurance HC.7.*2 is a difficult task. This is due to the fact that sales of insurance are a trade secret. It was only possible to get some information from *Health insurance "Denmark"*, in order that expenditures for health insurance administration could be estimated. The health insurance administration expenditures are probably underestimated because only the most widespread health insurance company in Denmark has been included.

Curative care financing

83. These are financed by private household's out-of pocket expenditures (*HF.2.3).* Some of these expenditures are also financed by private insurance schemes. During the last couple of years private health insurance expenditure has grown. For 1999 it is assumed that the most common financing source of health is *Health Insurance "Denmark"* (*Sygeforsikringen Danmark*). This is an insurance scheme covering glasses, medicine, hearing aids etc. It is only a rough estimate to use this as a financing source, but it is the only insurance provider where at least some information is available. The information about *Health Insurance "Denmark"* as the financing unit is used to some extent, but it is probably not comprehensive. At the same time these expenditures are subtracted from the private expenditures, to avoid double counting.

3.1 HCR Health related functions

84. This particular pilot project has focused on the HC.1 to HC.7 and not on the health related functions.

Conclusion

85. This paper has described the results from the work undertaken with the Danish health account. The Danish health account was built up for the years 1997 to 1999. This has been an attempt to develop a system which matches the SHA manual. In some cases it has been necessary to take a pragmatic approach to solve problems where there is lack of data sources or definitions are unclear. Denmark will to continue to develop the work on health accounts in order to make a system that fulfils the SHA manual's classifications and clarification on health care boundaries.

86. The results of the work show that total health expenditure under the new Health account does not differ significantly from the old figures in the OECD health database. This is a more detailed system and, in the subcategories, there are some deviations in health expenditures from the OECD health database.

Current state of ICHA implementation

Health Expenditure by Financing Agent

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HF.1	General government	
HF.1.1	General government excluding social security funds	All of the expenditures can not be disaggregated to HF.1.1.1 to HF1.1.3
HF.1.1.1	Central government	
HF.1.1.2	State/provincial government	
HF.1.1.3	Local/municipal government	
HF.1.2	Social security funds	
HF.2	Private sector	
HF.2.1	Private social insurance	
HF.2.2	Private insurance enterprises (other than social insurance)	
HF.2.3	Private household out-of-pocket expenditure	
HF.2.3.1	Out-of-pocket excluding cost-sharing	
HF.2.3.2	Cost-sharing: central government	
HF.2.3.3	Cost-sharing: state/provincial government	
HF.2.3.4	Cost-sharing: local/municipal government	
HF.2.3.5	Cost-sharing: social security funds	
HF.2.3.6	Cost-sharing: private social insurance	
HF.2.3.7	Cost-sharing: other private insurance	
HF.2.3.9	All other cost-sharing	
HF.2.4	Non-profit institutions serving households (other than social insurance)	
HF.2.5	Corporations (other than health insurance)	
HF.3	Rest of the world	

Health Expenditure by Function

ICHA	SHA Manual	Categories used in national practice and / or departures from the ICHA as to the content of the category
HC.1	Services of curative care	
HC.1.1	In-patient curative care	
HC.1.2	Day cases of curative care	
HC.1.3	Out-patient curative care	
HC.1.3.1	Basic medical and diagnostic services	
HC.1.3.2	Out-patient dental care	
HC.1.3.3	All other specialised health care	
HC.1.3.9	All other out-patient curative care	
HC.1.4	Services of curative home care	Included in HC.3.3
HC.2	Services of rehabilitative care	Some rehabilitation is placed under HC.1 because of problems with disaggregation
HC.2.1	In-patient rehabilitative care	
HC.2.2	Day cases of rehabilitative care	
HC.2.3	Out-patient rehabilitative care	
HC.2.4	Services of rehabilitative home care	Included in HC.3.3
HC.3	Services of long-term nursing care	
HC.3.1	In-patient long-term nursing care	Expenditures for accommodation in nursing and residential care homes for the elderly are included
HC.3.2	Day cases of long-term nursing care	
HC.3.3	Long-term nursing care: home care	Home care. Includes all home care
HC.4	Ancillary services to health care	
HC.4.1	Clinical laboratory	
HC.4.2	Diagnostic imaging	Some of these expenditures are included in HC.1 because of separation problems
HC.4.3	Patient transport and emergency rescue	
HC.4.9	All other miscellaneous ancillary services	
HC.5	Medical goods dispensed to out-patients	
HC.5.1	Pharmaceuticals and other medical non-durables	
HC.5.1.1	Prescribed medicines	
HC.5.1.2	Over-the-counter medicines	
HC.5.1.3	Other medical non-durables	
HC.5.2	Therapeutic appliances and other medical dur-ables	
HC.5.2.1	Glasses and other vision products	
HC.5.2.2	Orthopaedic appliances and other prosthetics	
HC.5.2.3	Hearing aids	
HC.5.2.4	Medico-technical devices, including wheelchairs	
HC.5.2.9	All other miscellaneous medical durables	
HC.6	Prevention and public health services	
HC.6.1	Maternal and child health; family planning and counselling	
HC.6.2	School health services	
HC.6.3	Prevention of communicable diseases	
HC.6.4	Prevention of non-communicable diseases	Most expenditure for prevention provided by the municipalities is not included, because

		data not available
HC.6.5	Occupational health care	
HC.6.9	All other miscellaneous public health services	
HC.7	Health administration and health insurance	
HC.7.1	General government administration of health	The administration expenditures for nursing care is included, these expenditures are in a grey area.
HC.7.1.1	General government administration of health (except social security)	
HC.7.1.2	Administration, operation and support activities of social security funds	
HC.7.2	Health administration and health insurance: private	
HC.7.2.1	Health administration and health insurance: social insurance	
HC.7.2.2	Health administration and health insurance: other private	
Health Related Expenditures		
HC.R.1	Capital formation of health care provider institutions	A rough estimate will be that capital formation is about 3-4 percent of the total health expenditures
HC.R.2	Education and training of health personnel	No data available
HC.R.3	Research and development in health	No data available
HC.R.4	Food, hygiene and drinking water control	No data available
HC.R.5	Environmental health	No data available
HC.R.6	Administration and provision of social services in kind to assist living with disease and impairment	No data available
HC.R.7	Administration and provision of health-related cash-benefits	No data available

Health Expenditure by Provider

No departures are noted in the Danish SHA-based health accounts from the ICHA-HP classification.

ANNEX 2: TABLES

Table A1

Total health expenditure by financing agents

		1999	
		million DKK	percent
HF.1	General government	83,474	84.6%
HF.1.1	General government excluding social security funds	83,474	84.6%
HF.1.1.1	Central government	114	0.1%
HF.1.1.2;1.1.3	Provincial/local government	81,538	82.7%
HF.1.2	Social security funds	-	-
HF.2	Private sector	15,166	15.4%
HF.2.1	Private social insurance	-	-
HF.2.2	Private insurance enterprises (other than social insurance)	875	0.9%
HF.2.3	Private household out-of-pocket expenditure	14,291	14.5%
HF.2.4	Non-profit institutions serving households (other than social insurance)	-	-
HF.2.5	Corporations (other than health insurance)	-	-
HF.3	Rest of the world	-	-
	Total health expenditure	**98,640**	**100.0%**

Table A2

Health expenditure by function of care

		1999	
		million DKK	percent
HC.1;2	Services of curative & rehabilitative care	48,731	49.4%
HC.1.1;2.1	In-patient curative & rehabilitative care	28,830	29.2%
HC.1.2;2.2	Day cases of curative & rehabilitative care	1,071	1.1%
HC.1.3;2.3	Out-patient curative & rehabilitative care	18,364	18.6%
HC.1.4;2.4	Home care (curative & rehabilitative)	-	-
HC.3	Services of long-term nursing care	27,032	27.4%
HC.3.1	In-patient long-term nursing care	22,853	23.2%
HC.3.2	Day cases of long-term nursing care	432	0.4%
HC.3.3	Home care (long term nursing care)	3,747	3.8%
HC.4	Ancillary services to health care	4,071	4.1%
HC.4.1	Clinical laboratory	679	0.7%
HC.4.2	Diagnostic imaging	2,155	2.2%
HC.4.3	Patient transport and emergency rescue	1,236	1.3%
HC.4.9	All other miscellaneous ancillary services	-	-
HC.5	Medical goods dispensed to out-patients	14,498	14.7%
HC.5.1	Pharmaceuticals and other medical non-durables	9,175	9.3%
HC.5.2	Therapeutic appliances and other medical durables	5,323	5.4%
HC.6	Prevention and public health services	2,335	2.4%
HC.7	Health administration and health insurance	1,974	2.0%
	CURRENT HEALTH EXPENDITURE	98,640	100.0%
HC.R.1	Capital formation of health care provider institutions	-	-
	TOTAL HEALTH EXPENDITURE	-	-

Table A3
Current health expenditure by mode of production

		1999	
		million DKK	percent
	In-patient care	52,149	52.9%
HC.1.1;2.1	Curative & rehabilitative care	28,830	29.2%
HC.3.1	Long-term nursing care	22,853	23.2%
	Unspecified	466	0.5%
	Services of day-care	1,503	1.5%
HC.1.2;2.2	Day cases of curative & rehabilitative care	1,071	1.1%
HC.3.2	Day cases of long-term nursing care	432	0.4%
	Out-patient care	18,364	18.6%
HC.1.3;2.3	Out-patient curative & rehabilitative care	18,364	18.6%
HC.1.3.1	Basic medical and diagnostic services	3,505	3.6%
HC.1.3.2	Out-patient dental care	4,754	4.8%
HC.1.3.3	All other specialised health care	7,089	7.2%
HC.1.3.9;2.3	All other out-patient curative care	3,018	3.1%
	Home care	3,747	3.8%
HC.1.4;2.4	Home care (curative & rehabilitative)	-	-
HC.3.3	Home care (long term nursing care)	3,747	3.8%
HC.4	*Ancillary services to health care*	4,071	4.1%
HC.5	*Medical goods dispensed to out-patients*	14,498	14.7%
HC.5.1	Pharmaceuticals and other medical non-durables	9,175	9.3%
HC.5.2	Therapeutic appliances and other medical durables	5,323	5.4%
	Total expenditure on personal health care	**92,363**	**94.6%**
HC.6	*Prevention and public health services*	2,335	2.4%
HC.7	*Health administration and health insurance*	1,974	2.0%
	Total current expenditure on health care	**98,640**	**100.0%**

Table A4
Current health expenditure by provider

		1999	
		million DKK	percent
HP.1	Hospitals	37,753	38.3%
HP.2	Nursing and residential care facilities	23,285	23.6%
HP.3	Providers of ambulatory health care	18,887	19.1%
HP.3.1	Offices of physicians	3,401	3.4%
HP.3.2	Offices of dentists	4,754	4.8%
HP.3.3-3.9	All other providers of ambulatory health care	10,656	10.8%
HP.4	Retail sale and other providers of medical goods	14,498	14.7%
HP.5	Provision and administration of public health	137	0.1%
HP.6	General health administration and insurance	1,974	2.0%
HP.6.1	Government administration of health	-	-
HP.6.2	Social security funds	-	-
HP.6.3;6.4	Other social insurance	152	0.2%
HP.7	Other industries (rest of the economy)	1,970	2.0%
HP.7.1	Occupational health care services	-	-
HP.7.2	Private households as providers of home care	1,383	1.4%
HP.7.9	All other secondary producers of health care	-	-
HP.9	Rest of the world	137	0.1%
	Total current expenditure on health care	**98,640**	**100.0%**

Table A5
Health expenditure by function (detailed)

		1999	
		million DKK	percent
HC.1	Services of curative care	48,056	48.7%
HC.1.1	In-patient curative care	28,830	29.2%
HC.1.2	Day cases of curative care	1,071	1.1%
HC.1.3	Out-patient curative care	17,689	17.9%
HC.1.3.1	Basic medical and diagnostic services	3,505	3.6%
HC.1.3.2	Out-patient dental care	4,754	4.8%
HC.1.3.3	All other specialised health care	7,089	7.2%
HC.1.3.9	All other out-patient curative care	2,342	2.4%
HC.1.4	Services of curative home care	-	-
HC.2	Services of rehabilitative care	676	0.7%
HC.2.1	In-patient rehabilitative care	-	-
HC.2.2	Day cases of rehabilitative care	-	-
HC.2.3	Out-patient rehabilitative care	676	0.7%
HC.2.4	Services of rehabilitative home care	-	-
HC.3	Services of long-term nursing care	27,032	27.4%
HC.3.1	In-patient long-term nursing care	22,853	23.2%
HC.3.2	Day cases of long-term nursing care	432	0.4%
HC.3.3	Long-term nursing care: home care	3,747	3.8%
HC.4	Ancillary services to health care	4,071	4.1%
HC.4.1	Clinical laboratory	679	0.7%
HC.4.2	Diagnostic imaging	2,155	2.2%
HC.4.3	Patient transport and emergency rescue	1,236	1.3%
HC.4.9	All other miscellaneous ancillary services	-	-
HC.5	Medical goods dispensed to out-patients	14,498	14.7%
HC.5.1	Pharmaceuticals and other medical non-durables	9,175	9.3%
HC.5.1.1	Prescribed medicines	6,989	7.1%
HC.5.1.2	Over-the-counter medicines	1,321	1.3%
HC.5.1.3	Other medical non-durables	866	0.9%
HC.5.2	Therapeutic appliances and other medical durables	5,323	5.4%
HC.5.2.1	Glasses and other vision products	1,522	1.5%
HC.5.2.2	Orthopaedic appliances and other prosthetics	1,234	1.3%
HC.5.2.3	Hearing aids	373	0.4%
HC.5.2.4	Medico-technical devices, including wheelchairs	1,042	1.1%
HC.5.2.9	All other miscellaneous medical durables	1,154	1.2%
HC.6	Prevention and public health services	2,335	2.4%
HC.6.1	Maternal and child health; family planning and counselling	706	0.7%
HC.6.2	School health services	1,455	1.5%
HC.6.3	Prevention of communicable diseases	37	0.0%
HC.6.4	Prevention of non-communicable diseases	137	0.1%
HC.6.5	Occupational health care	-	-
HC.6.9	All other miscellaneous public health services	-	-

HC.7	Health administration and health insurance	1,974	2.0%
HC.7.1	General government administration of health	1,822	1.8%
HC.7.1.1	General government administration of health (except social security)	-	-
HC.7.1.2	Administration, operation and support activities of social security funds	-	-
HC.7.2	Health administration and health insurance: private	152	0.2%
HC.7.2.1	Health administration and health insurance: social insurance	-	-
HC.7.2.2	Health administration and health insurance: other private	-	-
Health expenditure by function of care			
HC.R.1	Capital formation of health care provider institutions		
HC.R.2	Education and training of health personnel		
HC.R.3	Research and development in health		
HC.R.4	Food, hygiene and drinking water control		
HC.R.5	Environmental health		
HC.R.6	Administration and provision of social services in kind to assist living with disease and impairment		
HC.R.7	Administration and provision of health-related cash-benefits		

ANNEX 3: DENMARK 1999 SHA TABLES

SHA Table 2.1 **Current expenditure on health by function of care and provider industry** (DKK, millions)

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		52,149	29,159	22,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	137
Curative and rehabilitative care	HC.1.1; 2.1	28,830	28,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1	22,853	-	22,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified mode of production		466	329	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	137
Services of day-care		1,503	1,071	432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	1,071	1,071	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	432	-	432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		18,364	6,558	-	11,807	3,192	4,754	3,329	456	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.1	3,505	28	-	3,476	3,192	-	285	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	4,754	-	-	4,754	-	4,754	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	7,089	5,153	-	1,935	-	-	1,479	456	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9, 2.3	3,017	1,376	-	1,641	-	-	1,565	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		3,747	-	-	2,364	-	-	-	-	-	2,364	-	-	-	-	-	-	-	-	-	1,383	-
Curative and rehabilitative care	HC.1.4; 2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	3,747	-	-	2,364	-	-	-	-	-	2,364	-	-	-	-	-	-	-	-	-	1,383	-
Ancillary services	HC.4	4,071	965	-	3,105	209	-	1,660	-	-	-	1,236	-	-	-	-	-	-	-	-	-	-
Medical goods	HC.5	14,498	-	-	-	-	-	-	-	-	-	-	14,498	8,309	5,323	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	HC.5.1	9,175	-	-	-	-	-	-	-	-	-	-	9,175	8,309	-	-	-	-	-	-	-	-
Therapeutic appliances	HC.5.2	5,323	-	-	-	-	-	-	-	-	-	-	5,323	-	5,323	-	-	-	-	-	-	-
Total expenditure on personal health care		94,332	37,753	23,285	17,276	3,401	4,754	4,988	456	-	2,364	1,236	14,498	8,309	5,323	-	-	-	-	-	1,383	137
Prevention and public health services	HC.6	2,335	-	-	1,610	-	-	1,610	-	-	-	-	-	-	-	137	-	-	-	-	587	-
Health administration and health insurance	HC.7	1,974	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,974	-	-	152	-	-
Total current health expenditure		98,640	37,753	23,285	18,887	3,401	4,754	6,599	456	-	2,364	1,236	14,498	8,309	5,323	137	1,974	-	-	152	1,970	137

DENMARK 1999

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

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		100.0	55.9	43.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.3
Curative and rehabilitative care	HC.1.1; 2.1	100.0	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1	100.0	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified mode of production		100.0	70.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29.4
Services of day-care		100.0	71.3	28.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	100.0	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	100.0	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		100.0	35.7	-	64.3	17.4	25.9	18.1	2.5	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.1	100.0	0.8	-	99.2	91.1	-	8.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	72.7	-	27.3	-	-	20.9	6.4	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9; 2.3	100.0	45.6	-	54.4	-	-	51.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		100.0	-	-	63.1	-	-	-	-	-	63.1	-	-	-	-	-	-	-	-	-	36.9	-
Curative and rehabilitative care	HC.1.4; 2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	100.0	-	-	63.1	-	-	-	-	-	63.1	-	-	-	-	-	-	-	-	-	36.9	-
Ancillary services	HC.4	100.0	23.7	-	76.3	5.1	-	40.8	-	-	-	30.4	-	-	-	-	-	-	-	-	-	-
Medical goods	HC.5	100.0	-	-	-	-	-	-	-	-	-	-	100.0	57.3	36.7	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	HC.5.1	100.0	-	-	-	-	-	-	-	-	-	-	100.0	90.6	-	-	-	-	-	-	-	-
Therapeutic appliances	HC.5.2	100.0	-	-	-	-	-	-	-	-	-	-	100.0	-	100.0	-	-	-	-	-	-	-
Total expenditure on personal health care		100.0	40.0	24.7	18.3	3.6	5.0	5.3	0.5	-	2.5	1.3	15.4	8.8	5.6	-	-	-	-	-	1.5	0.1
Prevention and public health services	HC.6	100.0	-	-	69.0	-	-	69.0	-	-	-	-	-	-	-	5.9	-	-	-	-	25.2	-
Health administration and health insurance	HC.7	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	-	-	7.7	-	-
Total current health expenditure		100.0	38.3	23.6	19.1	3.4	4.8	6.7	0.5	-	2.4	1.3	14.7	8.4	5.4	0.1	2.0	-	-	0.2	2.0	0.1

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

Health care by function	ICHA-HC code	**Total current health expenditure**	**HP.1** Hospitals	**HP.2** Nursing and residential facilities	**HP.3** Providers of ambulatory care	HP.3.1 Offices of physicians	HP.3.2 Offices of dentists	HP.3.3 Offices of other health practitioners	HP.3.4 Out-patient care centres	HP.3.5 Medical and diagnostic laboratories	HP.3.6 Providers of home health care services	HP.3.9 All other providers of ambulatory health care	**HP.4** Retail sale of medical goods	HP.4.1 Dispensing chemists	HP.4.2-4.9 All other sales of medical goods	**HP.5** Providers of public health programmes	**HP.6** General health admin.and insurance	HP.6.1 Government admin. of health	HP.6.2 Social security funds	HP.6.3, 6.4 Private insurance	**HP.7** All other industries	**HP.9** Rest of the world
In-patient care		52.9	77.2	98.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0
Curative and rehabilitative care	HC.1.1; 2.1	29.2	76.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.1	23.2	-	98.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified mode of production		0.5	0.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0
Services of day-care		1.5	2.8	1.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Curative and rehabilitative care	HC.1.2; 2.2	1.1	2.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.2	0.4	-	1.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient care		18.6	17.4	-	62.5	93.8	100.0	50.4	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-
Basic medical and diagnostic services	HC.1.3.1	3.6	0.1	-	18.4	93.8	-	4.3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out-patient dental care	HC.1.3.2	4.8	-	-	25.2	-	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All other specialised health care	HC.1.3.3	7.2	13.7	-	10.2	-	-	22.4	100.0	-	-	-	-	-	-	-	-	-	-	-	-	-
All other out-patient care	HC.1.3.9; 2.3	3.1	3.6	-	8.7	-	-	23.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home care		3.8	-	-	12.5	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	70.2	-
Curative and rehabilitative care	HC.1.4; 2.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-term nursing care	HC.3.3	3.8	-	-	12.5	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	-	70.2	-
Ancillary services	HC.4	4.1	2.6	-	16.4	6.2	-	25.2	-	-	-	100.0	-	-	-	-	-	-	-	-	-	-
Medical goods	HC.5	14.7	-	-	-	-	-	-	-	-	-	-	100.0	100.0	100.0	-	-	-	-	-	-	-
Pharmaceuticals / non-durables	HC.5.1	9.3	-	-	-	-	-	-	-	-	-	-	63.3	100.0	-	-	-	-	-	-	-	-
Therapeutic appliances	HC.5.2	5.4	-	-	-	-	-	-	-	-	-	-	36.7	-	100.0	-	-	-	-	-	-	-
Total expenditure on personal health care		95.6	100.0	100.0	91.5	100.0	100.0	75.6	100.0	-	100.0	100.0	100.0	100.0	100.0	-	-	-	-	-	70.2	100.0
Prevention and public health services	HC.6	2.4	-	-	8.5	-	-	24.4	-	-	-	-	-	-	-	100.0	-	-	-	-	29.8	-
Health administration and health insurance	HC.7	2.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0	-	-	100.0	-	-
Total current health expenditure		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	-	100.0	100.0	100.0	100.0	100.0	100.0	100.0	-	-	100.0	100.0	100.0

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

Health care provider category	ICHA-HP code	**Total expenditure on health**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Hospitals	HP.1	37,753	37,595	37,595	-	159	-	-	-	159	-	-	-
Nursing and residential care facilities	HP.2	23,285	21,491	21,491	-	1,794	-	-	-	1,794	-	-	-
Providers of ambulatory health care	HP.3	18,887	12,700	12,700	-	6,186	758	-	758	5,429	-	-	-
Offices of physicians	HP.3.1	3,401	1,162	1,162	-	2,239	112	-	112	2,127	-	-	-
Offices of dentists	HP.3.2	4,754	1,078	1,078	-	3,676	539	-	539	3,137	-	-	-
Offices of other health practitioners	HP.3.3	6,599	6,492	6,492	-	107	107	-	107	-	-	-	-
Out-patient care centres	HP.3.4	456	456	456	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	-	-	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	2,364	2,364	2,364	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	1,236	1,072	1,072	-	164	-	-	-	164	-	-	-
Retail sale and other providers of medical goods	HP.4	14,498	7,653	7,653	-	6,845	117	-	117	6,727	-	-	-
Dispensing chemists	HP.4.1	8,309	4,870	4,870	-	3,439	-	-	-	3,439	-	-	-
All other sales of medical goods	HP.4.2-4.9	5,206	2,783	2,783	-	2,423	-	-	-	2,423	-	-	-
Provision and administration of public health programmes	HP.5	137	106	106	-	31	-	-	-	31	-	-	-
General health administration and insurance	HP.6	1,974	1,822	1,822	-	152	-	-	-	152	-	-	-
Government (excluding social insurance)	HP.6.1	-	-	-	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	152	-	-	-	152	-	-	-	152	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	1,970	1,970	1,970	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	1,383	1,383	1,383	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	137	137	137	-	-	-	-	-	-	-	-	-
Total expenditure on health		98,640	83,474	83,474	-	15,166	875	-	875	14,291	-	-	-

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

Health care provider category	ICHA-HP code	**Total expenditure on health**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Hospitals	HP.1	100.0	99.6	99.6	-	0.4	-	-	-	0.4	-	-	-
Nursing and residential care facilities	HP.2	100.0	92.3	92.3	-	7.7	-	-	-	7.7	-	-	-
Providers of ambulatory health care	HP.3	100.0	67.2	67.2	-	32.8	4.0	-	4.0	28.7	-	-	-
Offices of physicians	HP.3.1	100.0	34.2	34.2	-	65.8	3.3	-	3.3	62.5	-	-	-
Offices of dentists	HP.3.2	100.0	22.7	22.7	-	77.3	11.3	-	11.3	66.0	-	-	-
Offices of other health practitioners	HP.3.3	100.0	98.4	98.4	-	1.6	1.6	-	1.6	-	-	-	-
Out-patient care centres	HP.3.4	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	-	-	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	100.0	86.7	86.7	-	13.3	-	-	-	13.3	-	-	-
Retail sale and other providers of medical goods	HP.4	100.0	52.8	52.8	-	47.2	0.8	-	0.8	46.4	-	-	-
Dispensing chemists	HP.4.1	100.0	58.6	58.6	-	41.4	-	-	-	41.4	-	-	-
All other sales of medical goods	HP.4.2-4.9	100.0	53.5	53.5	-	46.5	-	-	-	46.5	-	-	-
Provision and administration of public health programmes	HP.5	100.0	77.3	77.3	-	22.7	-	-	-	22.7	-	-	-
General health administration and insurance	HP.6	100.0	92.3	92.3	-	7.7	-	-	-	7.7	-	-	-
Government (excluding social insurance)	HP.6.1	-	-	-	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
Total expenditure on health		100.0	84.6	84.6	-	15.4	0.9	-	0.9	14.5	-	-	-

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

Health care provider category	ICHA-HP code	**Total expenditure on health**	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Hospitals	HP.1	38.3	45.0	45.0	-	1.0	-	-	-	1.1	-	-	-
Nursing and residential care facilities	HP.2	23.6	25.7	25.7	-	11.8	-	-	-	12.6	-	-	-
Providers of ambulatory health care	HP.3	19.1	15.2	15.2	-	40.8	86.6	-	86.6	38.0	-	-	-
Offices of physicians	HP.3.1	3.4	1.4	1.4	-	14.8	12.8	-	12.8	14.9	-	-	-
Offices of dentists	HP.3.2	4.8	1.3	1.3	-	24.2	61.6	-	61.6	22.0	-	-	-
Offices of other health practitioners	HP.3.3	6.7	7.8	7.8	-	0.7	12.2	-	12.2	-	-	-	-
Out-patient care centres	HP.3.4	0.5	0.5	0.5	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	-	-	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	2.4	2.8	2.8	-	-	-	-	-	-	-	-	-
Other providers of ambulatory health care	HP.3.9	1.3	1.3	1.3	-	1.1	-	-	-	1.1	-	-	-
Retail sale and other providers of medical goods	HP.4	14.7	9.2	9.2	-	45.1	13.4	-	13.4	47.1	-	-	-
Dispensing chemists	HP.4.1	8.4	5.8	5.8	-	22.7	-	-	-	24.1	-	-	-
All other sales of medical goods	HP.4.2-4.9	5.3	3.3	3.3	-	16.0	-	-	-	17.0	-	-	-
Provision and administration of public health programmes	HP.5	0.1	0.1	0.1	-	0.2	-	-	-	0.2	-	-	-
General health administration and insurance	HP.6	2.0	2.2	2.2	-	1.0	-	-	-	1.1	-	-	-
Government (excluding social insurance)	HP.6.1	-	-	-	-	-	-	-	-	-	-	-	-
Social security funds	HP.6.2	-	-	-	-	-	-	-	-	-	-	-	-
Other social insurance	HP.6.3	-	-	-	-	-	-	-	-	-	-	-	-
Other (private) insurance	HP.6.4	0.2	-	-	-	1.0	-	-	-	1.1	-	-	-
All other providers of health administration	HP.6.9	-	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	2.0	2.4	2.4	-	-	-	-	-	-	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	1.4	1.7	1.7	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	0.1	0.2	0.2	-	-	-	-	-	-	-	-	-
Total expenditure on health		100.0	100.0	100.0	-	100.0	100.0	-	100.0	100.0	-	-	-

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

Health care function	ICHA-HC code	Total current exp.	HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	HF.3 Rest of the world
Personal health care services	HC.1-HC.4	79,833	71,695	71,695	-	8,139	758	-	758	7,381	-	-	-
In-patient services		52,149	50,355	50,355		1,794	-		-	1,794	-	-	-
Day care services		1,503	1,503	1,503		-	-		-	-	-	-	-
Out-patient services		18,364	12,184	12,184		6,181	758		758	5,423	-	-	-
Home care services		3,747	3,747	3,747		-	-		-	-	-	-	-
Ancillary services	HC.4	4,071	3,907	3,907		164	-		-	164	-	-	-
Medical goods dispensed to out-patients	HC.5	14,498	7,653	7,653	-	6,845	117	-	117	6,727	-	-	-
Pharmaceuticals and other medical non-durables	HC.5.1	9,175	4,870	4,870		4,305	-		-	4,305	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	5,323	2,783	2,783		2,540	117		117	2,423	-	-	-
Personal health care services and goods	HC.1-HC.5	94,332	79,348	79,348	-	14,983	875	-	875	14,108	-	-	-
Prevention and public health services	HC.6	2,335	2,304	2,304		31	-		-	31	-	-	-
Health administration and health insurance	HC.7	1,974	1,822	1,822		152	-		-	152	-	-	-
Current expenditure on health care		98,640	83,474	83,474	-	15,166	875	-	875	14,291	-	-	-

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

Health care function	ICHA-HC code	Total current exp.	**HF.1** General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	**HF.2** Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance schemes	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit institutions (other than social insurance)	HF.2.5 Corporations (other than health insurance)	**HF.3** Rest of the world
Personal health care services	HC.1-HC.4	100.0	89.8	89.8	-	10.2	0.9	-	0.9	9.2	-	-	-
In-patient services		100.0	96.6	96.6	-	3.4	-	-	-	3.4	-	-	-
Day care services		100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
Out-patient services		100.0	66.3	66.3	-	33.7	4.1	-	4.1	29.5	-	-	-
Home care services		100.0	100.0	100.0	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	100.0	96.0	96.0	-	4.0	-	-	-	4.0	-	-	-
Medical goods dispensed to out-patients	HC.5	100.0	52.8	52.8	-	47.2	0.8	-	0.8	46.4	-	-	-
Pharmaceuticals and other medical non-durables	HC.5.1	100.0	53.1	53.1	-	46.9	-	-	-	46.9	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	100.0	52.3	52.3	-	47.7	2.2	-	2.2	45.5	-	-	-
Personal health care services and goods	HC.1 -HC.5	100.0	84.1	84.1	-	15.9	0.9	-	0.9	15.0	-	-	-
Prevention and public health services	HC.6	100.0	98.7	98.7	-	1.3	-	-	-	1.3	-	-	-
Health administration and health insurance	HC.7	100.0	92.3	92.3	-	7.7	-	-	-	7.7	-	-	-
Current expenditure on health care		100.0	84.6	84.6	-	15.4	0.9	-	0.9	14.5	-	-	-

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

Health care function	ICHA-HC code	**Total current exp.**	**HF.1**	HF.1.1	HF.1.2	**HF.2**	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	**HF.3**
			General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance schemes	Other private insurance	Private household out-of-pocket payments	Non-profit institutions (other than social insurance)	Corporations (other than health insurance)	Rest of the world
Personal health care services	HC.1-HC.4	80.9	85.9	85.9	-	53.7	86.6	-	86.6	51.6	-	-	-
In-patient services		52.9	60.3	60.3	-	11.8	-	-	-	12.6	-	-	-
Day care services		1.5	1.8	1.8	-	-	-	-	-	-	-	-	-
Out-patient services		18.6	14.6	14.6	-	40.8	86.6	-	86.6	37.9	-	-	-
Home care services		3.8	4.5	4.5	-	-	-	-	-	-	-	-	-
Ancillary services	HC.4	4.1	4.7	4.7	-	1.1	-	-	-	1.1	-	-	-
Medical goods dispensed to out-patients	HC.5	14.7	9.2	9.2	-	45.1	13.4	-	13.4	47.1	-	-	-
Pharmaceuticals and other medical non-durables	HC.5.1	9.3	5.8	5.8	-	28.4	-	-	-	30.1	-	-	-
Therapeutic appliances and other medical durables	HC.5.2	5.4	3.3	3.3	-	16.7	13.4	-	13.4	17.0	-	-	-
Personal health care services and goods	HC.1-HC.5	95.6	95.1	95.1	-	98.8	100.0	-	100.0	98.7	-	-	-
Prevention and public health services	HC.6	2.4	2.8	2.8	-	0.2	-	-	-	0.2	-	-	-
Health administration and health insurance	HC.7	2.0	2.2	2.2	-	1.0	-	-	-	1.1	-	-	-
Current expenditure on health care		100.0	100.0	100.0	-	100.0	100.0	-	100.0	100.0	-	-	-

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