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DELSA/ELSA/WD/HTP(2004)9



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

01-Sep-2004

English text only

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

DELSA/ELSA/WD/HTP(2004)9  
Unclassified

OECD HEALTH TECHNICAL PAPERS NO. 9

SHA-BASED HEALTH ACCOUNTS IN THIRTEEN OECD COUNTRIES  
COUNTRY STUDIES: THE NETHERLANDS  
NATIONAL HEALTH ACCOUNTS 2001

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*JEL classification: I10, H51*

JT00168475

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## **ACKNOWLEDGEMENTS**

The OECD Secretariat is grateful to Cor van Mosseveld 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 ninth in this series, presenting the Dutch 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 neuvième de la série, il examine les comptes de la santé fondés sur le SCS aux Pays-Bas.

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

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

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

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

## INTRODUCTION

11. The main differences between the SHA methodology, as presented in the OECD manual, and the Dutch Health and Social Care Accounts concern the integration of health and social care, the inclusion of non-health care activities and the 'purity' of functions. The integration of health and social care providers into one single system influences the level of expenditure data presented in the system.

12. Due to the fact that all the providers have unique classification properties it is not difficult to reduce the number of providers to fit into the ICHA-HP classification. Non-health care activities concern those activities that are performed by health care providers but are not part of health care as presented in the SHA-definition of health care. These activities concern, for example, the writing of articles and providing occasional lectures at universities by health care professionals. Because the amount of expenditure related to such activities is available in the accounts, cleaning of the functional classification for these non-health activities is also possible. The information incorporated in the classification of financing units (HF) in the Health and Social Care Accounts includes the non-health care activities. For this exercise, however, an attempt is made to locate the financing sources of the non-health care activities and exclude the funding of these activities in the table on financing units.

13. Another difference between the OECD SHA and the implementation of the system in the Netherlands concerns the 'purity' of the classification of functions. The 'purity' of functions is concerned with parts of functions that are included in one function but at the same time serve as an independent activity in another part of the classification of functions. The difference in relation to the Dutch accounts relates only to a reshuffling of parts of functions and does not influence the level of expenditure.

14. Finally, investment outlays, although an inherent part of the SHA methodology, are not yet taken into account in the Netherlands.

### **Summary data on health expenditure**

15. Although in the Netherlands data based on the SHA are available from 1998 onwards, the period is considered too short to present in a time perspective. Trends on expenditures cannot be described using such a short period of observations.

### ***Health care expenditure by financing source***

16. Of the total amount of expenditure as presented in the Dutch Health and Social Care Accounts 95% is concerned with health care providers. According to the SHA definition, Total health care expenditure (HP.1 to HP.9) in 2001 amounted to 34 971 million euros, equivalent to 8.1% of the GDP.<sup>1</sup> The share of public health care expenditure was 66 %, thus privately funded health care expenditure accounted for 34 % of the total expenditure (Figure 1 and Table A1).

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1. In the Dutch Health and Social Care Accounts health expenditure includes all receipts of health care providers that amounted to 44853 million euros, which is equivalent to 10.5% of the GDP.

Figure 1: **Total health expenditure by financing agent** (Total health expenditure = 100)  
**The Netherlands, 2001**

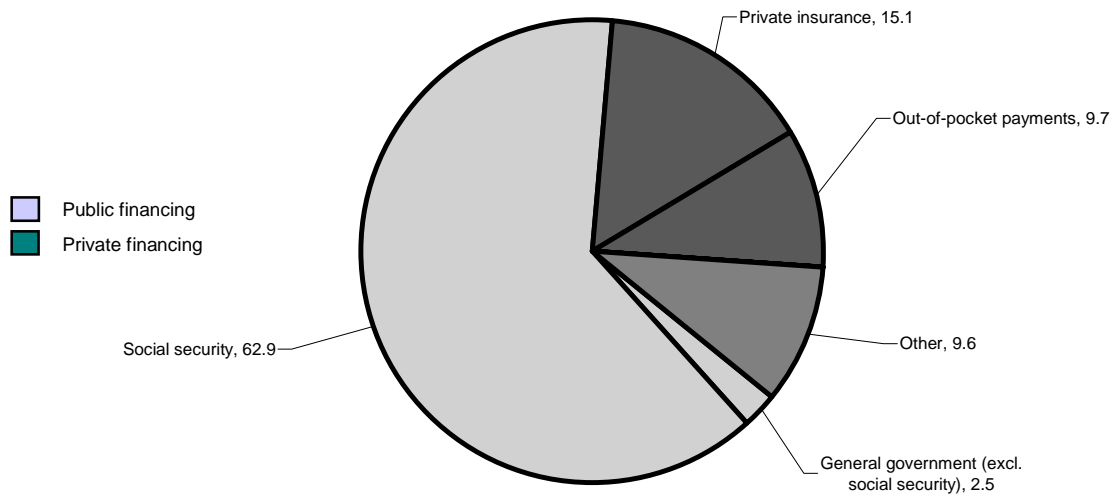


Figure 2: **Total health expenditure by function** (Total health expenditure = 100)  
**The Netherlands, 2001**

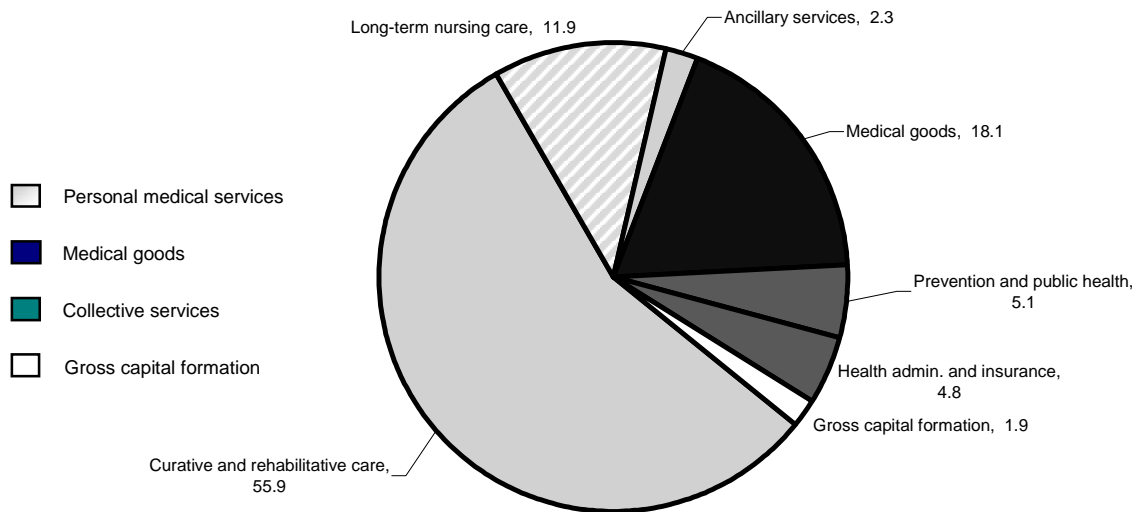
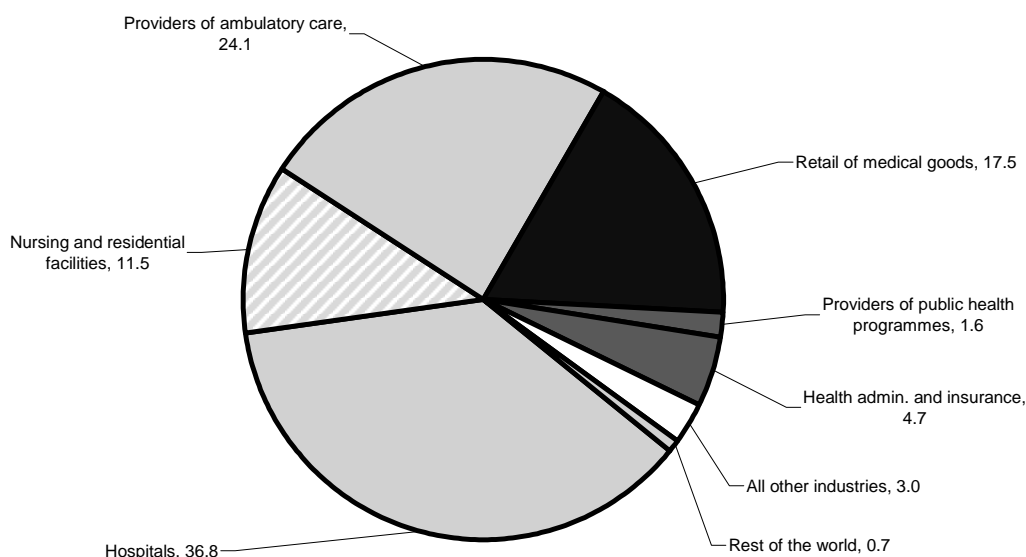




Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)  
The Netherlands, 2001



17. In 2001, 2 179 euros per capita were spent on total expenditure on health care, of which 1 432 euros per capita was publicly funded and 751 euros per capita privately funded.

18. Public funds (HF.1) in the Netherlands paid for 66% of total health care. General government sources accounted for only 2.5%. The majority of public funds originated from the social security system which accounted for 63%.

19. The private funded part of the health care system relates to 34%. Private households (HF.2.3) accounted for 10%. Traditionally, the largest part of privately funded health care expenditure relates to private health insurance (15.1% of total health expenditure). Private health insurance (HF.2.1 and HF.2.2) is relevant for 5.4 million people (or 34% of the population).

#### ***Health care expenditure by function***

20. The amount of money received in 2001 by health care providers for activities not included in the health care functions was 9 372 million euros or 21%. A total amount of 31 300 million euros was spent on personal medical services and goods (HC.1 to HC.5). Curative care was the largest function in the health care expenditure, amounting to 18 222 million euros or equivalent to 51% of the total amount of health care expenditure (Figure 2 and Table A2). Long term nursing care accounted for 4 228 million euros (12%). Traditionally, the function medical goods (dispensed to outpatients) covers a large part of total expenditure. In the Netherlands medical goods represented a share of 18% (6 423 million euros) in 2001.

#### ***Current health care expenditure by mode of production***

21. The mode of production is not yet structurally implemented in the Dutch Health and Social Care Accounts. A pilot exercise using expenditure data for 1998, is presented in the Working paper 'Health and Social Care Accounts 1998-2002'.

22. For quite some time a demand has been made to express the expenditure of the Care Accounts by mode of production. In the OECD System of Health Accounts (SHA) there are four distinct modes of production. Mode of production can be described as the way the provider of care organises the production of goods and services supplied to the patients or consumers. These four modes are: Inpatient care, Day care, Outpatient care and Home Care. In the Dutch Care Accounts these four modes are supplemented by a fifth one, which is the production mode “not relevant”. This last mode of production is used in cases where production is dealing with services not directly supplied to patients.

23. In the OECD SHA the modes of production are introduced as a specification of the classification of functions. However, in our opinion the mode of production is a producer characteristic and should be linked to providers in the care system. In the Dutch Care Accounts it is planned that the mode of production be treated as a separate axis within the system of accounting. This means that after completion of the system, data can be presented for providers (HP) and functions (HC) by mode of production.

24. A first attempt on the distinction of the production modes offered by the various actors in the system is presented in the Health and Social care Accounts 1998-2002 for the year 1998. Therefore, currently it is not possible to present data by mode of production for 2001. As soon as the mode of production, as an individual part of the set of classifications, has been implemented (starting at the provider side of the classification structure), data will be made available and presented according to this classification.

25. The starting point in this exercise is the data on providers as presented in the basic information system of the Health and Social Care Accounts. The information on production quantities (or proxies for production) are the ‘keys’ for the calculation of the share of expenditure by production modes.

26. Data are presented for 1998 by HP code on the first digit level. For the provider group general administration (HP.6) a production mode is not applicable. For some specific actors providing ancillary services (e.g., Eurotransplant) or supportive services (e.g., dispatchers of ambulance services) a production mode is also not relevant and the production mode in such cases is set to NA (not relevant).

27. As expected, inpatient care (40%) and outpatient care (23%) are the most important modes of production in the Netherlands. Day cases (or day treatment) and Care supplied at the home of the patient/client (“Home Care”) represent very small modes of production.

### ***Current health care expenditure by provider***

28. The provider classification is the cornerstone of the Dutch system of health accounts. Of the total amount of money spent in 2001 in the Netherlands on health care 37% is spent by providers in HP.1, being hospitals (including mental hospitals) (Figure 4 and Table A4). Other large providers groups are the providers of outpatient services (24%) and the suppliers of medical goods (retail sale), which covers a further 18% of total health care expenditure.

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

29. The table of providers by function shows the following structure and components of the expenditure structure. Curative care services (HC.1) was provided mainly by hospitals as would be expected. Of the total spent on curative care in 2001, 69% was provided in hospitals (HP.1). Similarly, long term nursing care (HC.3) was predominantly provided by providers of nursing and residential care (HP.2). Of the total of 4 228 million euros spent on long term nursing care, 3 171 million euros originated in HP.2 (equivalent to 75% of long term nursing care). Of the medical goods supplied to outpatients - of 6 423 million euros, 95% was provided by providers in the retail sale branch (HP.4).

30. Starting from the providers' side a similar picture emerges. Hospitals provide the majority of curative care. Together with providers of outpatient services they were responsible for 96% of curative care.

### **Current health care expenditure by provider and financing source**

31. With providers being at the heart of the Dutch Health and Social Care Accounts and financing agents being no less important, the table on provider by financing sources is an important table in the system. In the Dutch system the information included in the tables on financing units relates to the total receipts of the actors, meaning that the financing sources also deal with the funding of non-health care activities. For the exercise performed by the OECD in this publication, an attempt has been made to separate the non-health care activities from the various sources of funding leading to adapted tables on financing agents. It should be noted, however, that this is only an initial attempt, based on the information available. Implementation of the full structure of tables (particularly the crossover between functions and financing agents) may lead to different results.

#### ***Spending structure of financing agents (SHA Table 3.3)***

##### *Financing including the financing of non-health care activities by health care providers ( )*

32. In 2001, the government (HF.1) spent 31 657 million euros in total on the health care branch. Of this amount, 10 371 million euros or 33% was spent on the hospitals as providers of medical services. The second and third largest amounts of government money were dedicated to long term and residential care providers, and providers of ambulatory care with 10 139 million euros and 6 495 million euros respectively.

33. General government (HF.1.1) spent 1743 million euros, the largest part being dedicated to hospitals (982 million euros). Social security, spending 29 914 million euros, of course had a more balanced distribution across the provider classification. The majority of social security funds was spent on providers in HP.1 to HP.4 (hospitals, providers of long term care, care to outpatients and suppliers of medical goods)

34. Private sources of funding (HF.2, including HF.3) also play an important role in the Netherlands. Private sources spent 13 196 million euros on health care (or 29%). Of the total amount spent by private sources, 3 618 million euros, or 27%, was spent on hospitals (HP.1). The largest part of private funding (including the rest of the world) was spent on providers of ambulatory care (HP.3) with 3 829 million euros, and on suppliers of medical goods (HP.4), with 3 491 million euros.

35. Private health insurance (including private social insurance, *i.e.* financing categories HF.2.1 and HF.2.2), accounted for spending of 6 049 million euros, of which the majority was received by hospitals (2 580 million euros or 43% of total private spending). Out-of-pocket expenditure (HF.2.3) in the Netherlands is becoming of increasing importance. The total out-of-pocket expenditure amounts to 3 763 million euros of which the largest share (2 057 million euros) was devoted to providers of medical goods (pharmaceuticals and therapeutic appliances).

##### *Financing excluding the financing of non-health care activities by health care providers (SHA Table 3.3)*

36. Taking the non-health care activities out of the financing by sources of funds provides the following information for 2001. The general picture of financing units does not change much whether non-health care activities are included or excluded, although over 9 882 million euros was deducted from the total amount of financing, resulting in health care financing of 34 971 million euros. Of the expenditure deducted for non-health care activities, 8676 million euros was accounted for in General government

(HF.1). The amount financed by Central government (HF.1.1) is nearly halved and reduced to 874 million euros. Private financing units (including the Rest of the World) are reduced by 1135 million euros to 11 982 million euros. The reduction of private sources (being equal to HF.2.1 and HF.2.2) can be traced back to the providers of ambulatory care (HP.3). Out-of-pocket expenditure of private households are down by 365 million euros, an amount that can be traced back to HP.4, the retail sale and other providers of medical goods.

***How different providers are financed (SHA Table 3.2)***

37. Almost all providers in the health care branch received funding from nearly all sources. Social security (HF.1.2), being the single most important source of funding, was responsible for 67% of total funding of providers in 2001 (Table A5). This share ranged from 17% for the provider category of “other industries” (HP.7) to 96% for the provider category “nursing and residential care” (HP.2). Excluding HP.7 and HP.9 (other industries and the rest of the world) the smallest share was dedicated to the category “provision and administration of public health programmes” (HP.5), receiving 22% of total funding from social security.

38. Taken into account the reduction caused by the exclusion of non-health care activities financing, the results are very similar (SHA Table 3.2). The single most important financing unit remained Social Security, funding 63% of total health care expenditure. Shares ranged from 19% in HP.7 (Other industries) to 92% in HP.2 (Nursing and residential care).

**Current health care expenditure by financing agent and function**

39. This final table in the tri-axial system of health accounts, the table on financing by function, cannot be presented at this moment. Until now it is only possible to provide a table on function by financing source for every individual provider in the Dutch system. The aggregation over all providers, which would make the presentation of this information possible, is not yet feasible.

## ANNEX 1: TABLES

Table A1

## Total health expenditure by financing agents

		First available year		Last available year	
		1998		2001	
		million Euros	percent	million Euros	percent
HF.1	General government	18,489	66.8%	22,981	65.7%
HF.1.1	General government excluding social security funds	814	2.9%	874	2.5%
HF.1.1.1	Central government	-	-	-	-
HF.1.1.2;1.1.3	Provincial/local government	-	-	-	-
HF.1.2	Social security funds	17,675	63.9%	21,995	62.9%
HF.2	Private sector	9,174	33.2%	12,061	34.5%
HF.2.1	Private social insurance	1,767	6.4%	2,403	6.9%
HF.2.2	Private insurance enterprises (other than social insurance)	2,378	8.6%	2,887	8.3%
HF.2.3	Private household out-of-pocket expenditure	2,660	9.6%	3,398	9.7%
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	-	-	-	-
	<b>Total health expenditure</b>	<b>27,664</b>	<b>100.0%</b>	<b>34,971</b>	<b>100.0%</b>

Notes:

(1) Total health expenditure includes all Health related Functions.

**Table A2****Health expenditure by function of care**

		First available year		Last available year	
		1998		2001	
		million Euros	percent	million Euros	percent
HC.1;2	Services of curative & rehabilitative care	15,723	56.1%	19,832	55.9%
HC.1.1;2.1	Inpatient curative & rehabilitative care	-	-	-	-
HC.1.2;2.2	Day cases of curative & rehabilitative care	-	-	-	-
HC.1.3;2.3	Outpatient curative & rehabilitative care	-	-	-	-
HC.1.4;2.4	Home care (curative & rehabilitative)	-	-	-	-
HC.3	Services of long-term nursing care	3,193	11.4%	4,228	11.9%
HC.3.1	Inpatient long-term nursing care	-	-	-	-
HC.3.2	Day cases of long-term nursing care	-	-	-	-
HC.3.3	Home care (long term nursing care)	-	-	-	-
HC.4	Ancillary services to health care	642	2.3%	816	2.3%
HC.4.1	Clinical laboratory	-	-	-	-
HC.4.2	Diagnostic imaging	-	-	-	-
HC.4.3	Patient transport and emergency rescue	-	-	-	-
HC.4.9	All other miscellaneous ancillary services	-	-	-	-
HC.5	Medical goods dispensed to outpatients	4,953	17.7%	6,423	18.1%
HC.5.1	Pharmaceuticals and other medical non-durables	-	-	-	-
HC.5.2	Therapeutic appliances and other medical durables	-	-	-	-
HC.6	Prevention and public health services	1,473	5.3%	1,825	5.1%
HC.7	Health administration and health insurance	1,517	5.4%	1,697	4.8%
	CURRENT HEALTH EXPENDITURE	27,502	98.2%	34,822	98.1%
HC.R	Health related functions	505	1.8%	659	1.9%
	TOTAL HEALTH EXPENDITURE	28,007	100.0%	35,481	100.0%

Notes:

(1) Total health expenditure includes all Health related Functions.

**Table A4**  
**Current health expenditure by provider**

		First available year		Last available year	
		1998		2001	
		million Euros	percent	million Euros	percent
HP.1	Hospitals	9,832	35.8%	12,819	36.8%
HP.2	Nursing and residential care facilities	3,062	11.1%	3,992	11.5%
HP.3	Providers of ambulatory health care	7,047	25.6%	8,407	24.1%
HP.3.1	Offices of physicians	-	-	-	-
HP.3.2	Offices of dentists	-	-	-	-
HP.3.3-3.9	All other providers of ambulatory health care	-	-	-	-
HP.4	Retail sale and other providers of medical goods	4,717	17.2%	6,103	17.5%
HP.5	Provision and administration of public health	441	1.6%	559	1.6%
HP.6	General health administration and insurance	1,461	5.3%	1,646	4.7%
HP.6.1	Government administration of health	-	-	-	-
HP.6.2	Social security funds	-	-	-	-
HP.6.3;6.4	Other social insurance	-	-	-	-
HP.7	Other industries (rest of the economy)	779	2.8%	1,045	3.0%
HP.7.1	Occupational health care services	-	-	-	-
HP.7.2	Private households as providers of home care	-	-	-	-
HP.7.9	All other secondary producers of health care	-	-	-	-
HP.9	Rest of the world	162	0.6%	250	0.7%
	<b>Total current expenditure on health care</b>	<b>27,502</b>	<b>100.0%</b>	<b>34,822</b>	<b>100.0%</b>

**Table A5**  
**Health and social care expenditure by financing agents**

		First available year		Last available year	
		1998		2001	
		million Euros	percent	million Euros	percent
HF.1	General government	25,307	71.4%	31,657	70.6%
HF.1.1	General government excluding social security funds	1,404	4.0%	1,743	3.9%
HF.1.1.1	Central government	-	-	-	-
HF.1.1.2;1.1.3	Provincial/local government	-	-	-	-
HF.1.2	Social security funds	23,903	67.5%	29,914	66.7%
HF.2	Private sector	10,127	28.6%	13,196	29.4%
HF.2.1	Private social insurance	1,767	5.0%	2,403	5.4%
HF.2.2	Private insurance enterprises (other than social insurance)	3,030	8.6%	3,646	8.1%
HF.2.3	Private household out-of-pocket expenditure	2,949	8.3%	3,763	8.4%
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	-	-	-	-
	<b>Total health expenditure</b>	<b>35,434</b>	<b>100.0%</b>	<b>44,853</b>	<b>100.0%</b>

Notes:

(1) Total health expenditure includes all Health related Functions.



**Table A6**  
**Current health expenditure by mode of production**

		1998	
		million Euros	percent
	<i>Inpatient care</i>	10,858	39.5%
HC.1.1;2.1	Curative & rehabilitative care	8,591	31.2%
HC.3.1	Long-term nursing care	2,267	8.2%
	<i>Services of day-care</i>	707	2.6%
HC.1.2;2.2	Day cases of curative & rehabilitative care	509	1.9%
HC.3.2	Day cases of long-term nursing care	198	0.7%
	<i>Outpatient care</i>	6,403	23.3%
HC.1.3;2.3	Outpatient curative & rehabilitative care	6,341	23.1%
HC.1.3.1	Basic medical and diagnostic services	-	-
HC.1.3.2	Outpatient dental care	-	-
HC.1.3.3	All other specialised health care	-	-
HC.1.3.9;2.3	All other outpatient curative care	-	-
	<i>Home care</i>	948	3.4%
HC.1.4;2.4	Home care (curative & rehabilitative)	283	1.0%
HC.3.3	Home care (long term nursing care)	666	2.4%
HC.4	<i>Ancillary services to health care</i>	642	2.3%
HC.5	<i>Medical goods dispensed to outpatients</i>	4,953	18.0%
HC.5.1	Pharmaceuticals and other medical non-durables	-	-
HC.5.2	Therapeutic appliances and other medical durables	-	-
	<b>Total expenditure on personal health care</b>	<b>24,511</b>	<b>89.1%</b>
HC.6	<i>Prevention and public health services</i>	1,473	5.4%
HC.7	<i>Health administration and health insurance</i>	1,517	5.5%
	<b>Total current expenditure on health care</b>	<b>27,502</b>	<b>100.0%</b>

## ANNEX 2: NETHERLANDS 2001 SHA TABLES

SHA Table 2.1 Current expenditure on health by function of care and provider industry - 2001 (EUR, 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	Offices of physicians	HP.3.1 Offices of dentists	HP.3.2 Offices of other health practitioners	HP.3.3 Out-patient centres	HP.3.4 Medical and diagnostic laboratories	HP.3.5 Providers of home health care services	HP.3.6 All other providers of ambulatory health care	HP.4 Retail sale of medical goods	Dispensing chemists	HP.4.1 All other sales of medical goods	HP.4.2- 4.9 Providers of public health programmes	HP.5 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
Curative care	12,494	504	5,004	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	40	178
Rehabilitative care	260	317	879	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154	-
Long-term nursing care	49	3,171	938	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65	5
Ancillary services	7	-	480	-	-	-	-	-	-	-	-	-	-	134	-	-	-	-	196	-
Medical goods	-	-	253	-	-	-	-	-	-	-	6,103	-	-	-	-	-	-	-	-	67
Pharmaceuticals / non-durables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic appliances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditure on personal health care</b>	12,810	3,992	7,554	-	-	-	-	-	-	-	6,103	-	-	136	-	-	-	-	455	250
Prevention and public health services	-	-	811	-	-	-	-	-	-	-	-	-	-	423	-	-	-	-	590	-
Health administration and health insurance	10	-	42	-	-	-	-	-	-	-	-	-	-	-	1,646	-	-	-	-	-
<b>Total current health expenditure</b>	12,819	3,992	8,407	-	-	-	-	-	-	-	6,103	-	-	559	1,646	-	-	-	1,045	250

SHA Table 2.2 Current expenditure on health by function of care and provider industry - 2001 (%\*)

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	Offices of physicians	HP.3.1 Offices of physicians	Offices of dentists	HP.3.2 Offices of dentists	Offices of other health practitioners	HP.3.3 Offices of other health practitioners	Out-patient care centres	HP.3.4 Out-patient care centres	Medical and diagnostic laboratories	HP.3.5 Medical and diagnostic laboratories	Providers of home health care services	HP.3.6 Providers of home health care services	All other providers of ambulatory health care	HP.3.9 All other providers of ambulatory health care	Retail sale of medical goods	HP.4 Retail sale of medical goods	Dispensing chemists	HP.4.1 Dispensing chemists	All other sales of medical goods	HP.4.2-4.9 All other sales of medical goods	Providers of public health programmes	HP.5 Providers of public health programmes	General health admin. and insurance	HP.6 General health admin. and insurance	Government admin. of health	HP.6.1 Government admin. of health	Social security funds	HP.6.2 Social security funds	Private insurance	HP.6.3, 6.4 Private insurance	All other industries	HP.7 All other industries	Rest of the world
Curative care	HC.1.1; 2.1	68.6	2.8	27.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-	0.2	1.0
Rehabilitative care	HC.1.2; 2.2	16.1	19.7	54.6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9.6	-	
Long-term nursing care	HC.3.2	1.2	75.0	22.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.5	0.1		
Ancillary services	HC.4	0.9	-	58.8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.4	-	-	-	-	-	-	-	-	-	24.0	-	
Medical goods	HC.5	-	-	3.9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.0		
Pharmaceuticals / non-durables	HC.5.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Therapeutic appliances	HC.5.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total expenditure on personal health care</b>		40.9	12.8	24.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19.5	-	-	-	-	-	0.4	-	-	-	-	-	-	-	-	1.5	0.8		
Prevention and public health services	HC.6	-	-	44.4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23.2	-	-	-	-	-	-	-	-	32.4	-		
Health administration and health insurance	HC.7	0.6	-	2.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97.0	-	-	-	-	-	-	-			
<b>Total current health expenditure</b>		36.8	11.5	24.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17.5	-	-	-	-	-	1.6	-	4.7	-	-	-	-	-	3.0	0.7			

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SHA Table 2.3 Current expenditure on health by function of care and provider industry - 2001 (%\*)

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
Curative care	97.5	12.6	59.5	-	-	-	-	-	-	-	-	-	-	0.4	-	-	-	-	3.8	71.2
Rehabilitative care	2.0	8.0	10.5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14.7	-
Long-term nursing care	0.4	79.4	11.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.3	2.2
Ancillary services	0.1	-	5.7	-	-	-	-	-	-	-	-	-	-	23.9	-	-	-	-	18.7	-
Medical goods	-	-	3.0	-	-	-	-	-	-	-	100.0	-	-	-	-	-	-	-	-	26.6
Pharmaceuticals / non-durables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic appliances	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditure on personal health care</b>	99.9	100.0	89.9	-	-	-	-	-	-	-	100.0	-	-	24.3	-	-	-	-	43.5	100.0
Prevention and public health services	-	-	9.6	-	-	-	-	-	-	-	-	-	-	75.7	-	-	-	-	56.5	-
Health administration and health insurance	0.1	-	0.5	-	-	-	-	-	-	-	-	-	-	-	100.0	-	-	-	-	-
<b>Total current health expenditure</b>	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 - 2001 (EUR, millions)

Health care provider category	ICHA-HP code	Total expenditure on health	Source of funding									
			HF.1 General government	HF.1.1 General government (excl. social security)	HF.1.2 Social security funds	HF.2 Private sector	HF.2.1 + HF.2.2 Private insurance	HF.2.1 Private social insurance	HF.2.2 Other private insurance	HF.2.3 Private household out-of-pocket payments	HF.2.4 Non-profit organisations (other than social ins.)	HF.2.5 Corporations (other than health insurance)
Hospitals	HP.1	12,891	9,301	112	9,099	3,618	2,580	1,276	1,304	218	-	-
Nursing and residential care facilities	HP.2	3,964	3,647	14	3,626	374	-	-	-	102	-	-
Providers of ambulatory health care	HP.3	8,317	5,257	138	5,101	3,061	1,416	517	900	1,245	-	-
Offices of physicians	HP.3.1	-	-	-	-	-	-	-	-	-	-	-
Offices of dentists	HP.3.2	-	-	-	-	-	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	-	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	-	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory care	HP.3.9	-	-	-	-	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	6,088	2,898	-	2,898	3,194	1,184	574	610	1,757	-	-
Dispensing chemists	HP.4.1	-	-	-	-	-	-	-	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	-	-	-	-	-	-	-	-	-	-	-
Providers of public health programmes	HP.5	569	412	291	120	148	24	14	10	36	-	-
Health administration and insurance	HP.6	1,646	1,646	172	667	807	7	3	4	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	1,255	470	145	325	766	45	19	26	34	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	250	158	-	158	93	34	-	34	6	-	-
<b>Total expenditure on health</b>		<b>34,971</b>	<b>23,788</b>	<b>874</b>	<b>21,995</b>	<b>12,061</b>	<b>5,290</b>	<b>2,403</b>	<b>2,887</b>	<b>3,398</b>	<b>-</b>	<b>-</b>

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SHA Table 3.2 Current expenditure on health by provider industry and source of funding - 2001 (%\*)

Health care provider category	ICHA-HP code	Total expenditure on health										
		HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.3
		General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Rest of the world
Hospitals	HP.1	72.1	0.9	70.6	28.1	20.0	9.9	10.1	1.7	-	-	-
Nursing and residential care facilities	HP.2	92.2	0.4	91.7	9.5	-	-	-	2.6	-	-	-
Providers of ambulatory health care	HP.3	63.2	1.7	61.3	36.8	17.0	6.2	10.8	15.0	-	-	-
Offices of physicians	HP.3.1	-	-	-	-	-	-	-	-	-	-	-
Offices of dentists	HP.3.2	-	-	-	-	-	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	-	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	-	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory care	HP.3.9	-	-	-	-	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	47.5	-	47.5	52.4	19.4	9.4	10.0	28.8	-	-	-
Dispensing chemists	HP.4.1	-	-	-	-	-	-	-	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	-	-	-	-	-	-	-	-	-	-	-
Providers of public health programmes	HP.5	73.6	52.1	21.5	26.4	4.3	2.5	1.8	6.5	-	-	-
Health administration and insurance	HP.6	100.0	10.4	40.5	49.0	0.4	0.2	0.2	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	37.4	11.6	25.9	61.1	3.6	1.5	2.1	2.7	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	63.0	-	63.0	37.0	13.6	-	13.6	2.3	-	-	-
<b>Total expenditure on health</b>		88.0	2.5	62.9	34.5	15.1	6.9	8.3	9.7	-	-	-

SHA Table 3.3 Current expenditure on health by provider industry and source of funding - 2001 (%\*)

Health care provider category	ICHA-HP code	Total expenditure on health										
		HF.1	HF.1.1	HF.1.2	HF.2	HF.2.1 + HF.2.2	HF.2.1	HF.2.2	HF.2.3	HF.2.4	HF.2.5	HF.3
		General government	General government (excl. social security)	Social security funds	Private sector	Private insurance	Private social insurance	Other private insurance	Private household out-of-pocket payments	Non-profit organisations (other than social ins.)	Corporations (other than health insurance)	Rest of the world
Hospitals	HP.1	39.1	12.8	41.4	30.0	48.8	53.1	45.2	6.4	-	-	-
Nursing and residential care facilities	HP.2	15.3	1.7	16.5	3.1	-	-	-	3.0	-	-	-
Providers of ambulatory health care	HP.3	22.1	15.8	23.2	25.4	26.8	21.5	31.2	36.6	-	-	-
Offices of physicians	HP.3.1	-	-	-	-	-	-	-	-	-	-	-
Offices of dentists	HP.3.2	-	-	-	-	-	-	-	-	-	-	-
Offices of other health practitioners	HP.3.3	-	-	-	-	-	-	-	-	-	-	-
Out-patient care centres	HP.3.4	-	-	-	-	-	-	-	-	-	-	-
Medical and diagnostic laboratories	HP.3.5	-	-	-	-	-	-	-	-	-	-	-
Providers of home health care services	HP.3.6	-	-	-	-	-	-	-	-	-	-	-
Other providers of ambulatory care	HP.3.9	-	-	-	-	-	-	-	-	-	-	-
Retail sale of medical goods	HP.4	12.2	-	13.2	26.5	22.4	23.9	21.1	51.7	-	-	-
Dispensing chemists	HP.4.1	-	-	-	-	-	-	-	-	-	-	-
All other sales of medical goods	HP.4.2-4.9	-	-	-	-	-	-	-	-	-	-	-
Providers of public health programmes	HP.5	1.7	33.4	0.5	1.2	0.5	0.6	0.3	1.1	-	-	-
Health administration and insurance	HP.6	6.9	19.7	3.0	6.7	0.1	0.1	0.1	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
All other providers of health	HP.6.9	-	-	-	-	-	-	-	-	-	-	-
Other industries (rest of the economy)	HP.7	2.0	16.6	1.5	6.4	0.8	0.8	0.9	1.0	-	-	-
Occupational health care	HP.7.1	-	-	-	-	-	-	-	-	-	-	-
Private households	HP.7.2	-	-	-	-	-	-	-	-	-	-	-
All other secondary producers	HP.7.9	-	-	-	-	-	-	-	-	-	-	-
Rest of the world	HP.9	0.7	-	0.7	0.8	0.6	-	1.2	0.2	-	-	-
<b>Total expenditure on health</b>		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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