EUROPEAN COMMISSION
EUROSTAT
Directorate C: National Accounts, Prices and Key Indicators
Unit C-4: Price statistics. Purchasing Power Parities. Housing statistics

STANDARD STRUCTURE OF THE PPP INVENTORIES

The Netherlands

January 2017

Contents

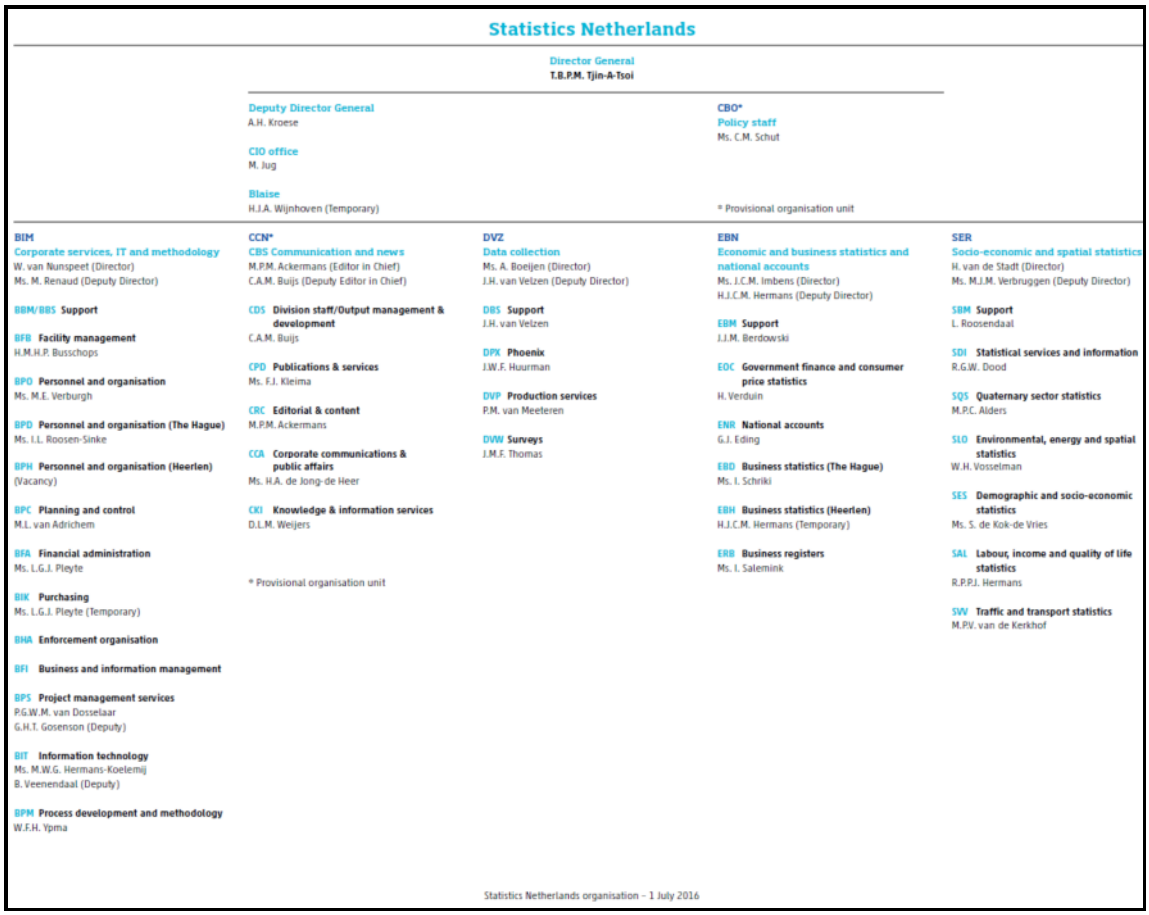
1. ORGANISATION OF THE NATIONAL PPP EXERCISE AND BACKGROUND INFORMATION

1.1. Organisation and resources

Statistics Netherlands (SN) has organised the PPP work as a project that is coordinated by the department of government finance and consumer prices (EOC). This department collects and holds the bulk of the data requested and therefore also uses the bulk of the resources used by the European Comparison Programme (ECP) project. Other departments supply data and resources on demand. The other departments are: National Accounts (ENR), Data collection services (DVZ), Business statistics (EBD), Quaternary sector statistics (SQS) and Demographic and Socio-economic Statistics (SES). The construction survey has been subcontracted to a private company.

The present organisational chart presented on Table 1 came into force from the 1st July 2016.

Table 1. Organisational chart



The PPP Coordinator is a part of the unit Consumer Price Index (CPI), which produces the CPI and supplies methodological support, advice and validation services to the units responsible for the regular production of the PPI, CPI and PPIs of services. Most of the ECP work is done by the units that produce the respective indices. The staff that is responsible for the rent survey for the CPI, is also responsible for the ECP rents questionnaire. The same goes for equipment goods

survey (EBD), the hospital survey (SQS), the consumer goods surveys (EOC), the salary survey (SES) and the weights, tips and VAT survey (ENR).

Within Statistics Netherlands there is a part-time national PPP coordinator. All persons involved in the PPP work part-time at this exercise. Experience and qualifications of the staff employed are shown in the PPP area in Table 2.

Table 2. Experience and qualifications of the EESD staff working in the PPP area

	Educational level	Years in CBS/PPP	Note
Staf 1	Bachelor	29/2	
Staf 2	Bachelor	11/8	
Staf 3	Engineer	35/7	
Staf 4	Bachelor	34/10	
Staf 5	Bachelor	1/0	From July 2015
Staf 6	Bachelor	40/2	
Staf 7	Bachelor	31/8	
Staf 8	University	6/4	
Staf 9	University	10/6	
Staf 10	University	0/0	From April 2016

Staff is qualified in their respective fields. The national coordinator is responsible for providing training and coaching of staff when needed.

Table 3. Resources chart, year 2015-2016

Survey	Resources (men months per year)		Resources (1000 euro per year)		Remarks
	total	of which outsourced	total	of which outsourced	
Consumer goods	30	12			Outsourced = Price collectors
Rents	0,5				
Salaries	0,5				
Hospitals	2				
Equipment goods	2				
Construction			35		excl. VAT
Expenditure weights	1,2				
CPIs	0,3				
Other (education, energy data, tips, VAT,etc.)	1				
Total resources	37,5	12			

The resources consumed by the national PPP exercise vary by year, with surveys containing more or more difficult products consuming more resources relative to those with less or easier products for which to collect price. The previous table (table 3) gives the resource allocation for the ECP-Grant 2015-2016 in which one and a half FTE is used on the regular production work. The table includes the work done on updating and writing inventories, pilot programs, calculating SAFs, visit Neighbouring country, Translate ILMT, etc.

1.2. Data access and confidentiality

There are no legal restrictions regarding the provision of data to Eurostat, the OECD or other members of the EU, as the Law on CBS (2003) makes an exception for these parties. However there should be sufficient grounds for the provision of the data. Mere transparency by itself is not considered sufficient.

To quote the law:

Section 39

1. Contrary to the provisions of Section 37 the director general shall provide data to the Community statistical agencies and the national statistical agencies of the member states of the European Union and the members of the European System of Central Banks in so far as providing them is necessary pursuant to a decision of the European Council or the European Parliament.
2. In every other instance in which data are provided to the Community and national statistical agencies of the member states of the European Union or members of the European System of Central Banks, the director general shall ascertain that all necessary administrative, technical and organisational measures have been taken for the physical and logistical protection of confidential data and to prevent any unlawful publication or use for non-statistical purposes in the dissemination of Community and national statistics.

The construction survey has been outsourced to a subcontractor, Dukers-de Cock. This subcontractor provides Statistics Netherlands own micro data, which is processed into general prices and not traceable to individual enterprises but contains public info.

1.3. National dissemination policy

There is no policy on the publication of PPP results. Depending on newsworthiness of the results, Statistics Netherlands may draw attention to the PPP programme through a publication on its website.

2. CONSUMER GOODS AND SERVICES

2.1. Consumer goods and services other than housing services

2.1.1. Consumer goods price surveys

2.1.1.1. Organisation of the survey

The consumer price surveys are conducted by unit responsible for the regular production of the CPI and HICP. The staff of this unit is most knowledgeable when it comes to consumer products, shop sampling and item descriptions, price variation and the representativity of consumer products. Six consumer goods and services surveys are conducted over a three year period, the House & Garden Survey, Transport, Hotels & Restaurants Survey, Services Survey, Health & Furniture Survey, Food, Beverages & Tobacco Survey and the Personal Appearances Survey.

The survey process consists of four stages, the cycle actually starts with the preview questionnaire. The main areas are, the pre-survey work, the survey work itself and the data validation. Surveys are run every six months, with the Dutch price collection process now taking place in April/May or October/November of each year. Work on a particular survey normally takes 18 months.

Work on all stages of the surveys is carried out by the PPP team. Pricing is generally done in The Hague, Amsterdam, Rotterdam and Tilburg (or another city with +100.000 inhabitants) by CPI price collectors. The data entry and further analysis are completed in the SN office.

2.1.1.2. Preview

The Preview survey is carried out in-house by the PPP staff. Most of the research is carried out on-line. The aim of them is to gather information of general and methodological issues before the pre-survey so that the actual pre-survey list would already be a half-ready proposal.

2.1.1.3. Pre-survey

For the pre-survey, the item list is divided over the CPI commodity specialists in such a manner that the Basic Headings (BHs) are treated by the same person responsible for the most strongly corresponding COICOP headings in the CPI.

The main goal of the pre-survey is to check whether there are a sufficient number of items on the list for the Netherlands that may be marked both as available and important (A/I). Only for items marked as important do we check the parameters in detail. Brands and types of items that are not available are not checked.

The pre-survey list is distributed and the items are checked one-by-one. The data is entered immediately into the ILMT. Questions are answered, I/A attributions are made and we check whether there is at least a minimum of one important item (for a small BH) and at least three for large BHs. If the number of important items is lacking, the commodity specialists are asked to propose new items. After a final check by the coordinator, the information is sent to Eurostat.

Commodity specialists build up a diverse network of information sources which includes a.o.: trade journals, internet research, market research bought by SN, shop visits, etc. All these sources are used for determining the A/I. Another special data source is scanner data, which provides an extremely efficient channel through which the availability and the importance of items can be determined. Some questions/item

parameters cannot be checked on the internet and these are dealt with through shop visits.

We have conducted inter-country visits regularly in the past and hope to continue doing so in the future. These visits explicitly introduce the theme of comparability in the pre-survey work and are especially useful in aligning the shops that have to be visited for the survey, especially for the lower quality brands and brandless items. The surveys that we consider most relevant are the clothing and furniture surveys.

The work is done in accordance with the Work Plan as agreed upon during the Working Group PPPs.

Survey name	**BH/Class level**	**Data sources**	
		Pre-survey	
		availability	**importance**
Food, drinks and tobacco		Scanner data, outlets, internet sites of merchants and producers.	Scanner data and national account.
Personal appearance		Scanner data, outlets, internet sites of merchants and producers.	Scanner data and CPI sources.
House and garden		Outlets and internet sites of merchants and producers.	CPI sources and internet (comparison) sites.
Transport, restaurants and hotels		Internet sites of merchants and producers, companies and CPI.	CPI sources
Services		Internet sites of producers and providers, departments, internal CBS information	National account
Furniture and health		The websites of the main furniture stores, department stores and home stores are used to identify the available items. For the Pharmaceutical items we use data published by the Stichting Farmaceutische Kengetallen (SFK)	CPI sources SFK

2.1.1.4. Survey

Once the pre-survey has been completed, preparation for the survey begins. At first the Item List from the ILMT has to be translated, this is done by the PPP-staff within the ILMT.

The translated list is exported (.sua and .zip) and imported into the PriceWatchApp, especially for external collection by the price collectors. If necessary, an Excel file is made for internal collection by price collectors from the CPI team (e.g. Internet, CPI, scanner data).

Price collection is handled by the department of Price Collection Services (DVZ). Depending on the size and relative difficulty of the survey, the required price collection capacity is determined and requested from DVZ. The requested resources usually range between 300 and 500 man-hours and include at least 80 hours of price collection in The Hague.

For the selection of the shops we use the market shares for the CPI, the same shops are selected. Price collectors are free to add some stores if they think these shops are representative for a special item.

The price collectors receive a half-day training and have direct access to the ECP-coordinator through a mobile telephone and the functional mailbox for the ECP project. There is always support for the price collectors in event they run into a situation that was not covered by the training.

The price collectors always introduce themselves as Statistics Netherlands employees in the shops and are provided with an official introduction letter explaining the purpose of the ECP project. In general however, we aim to provide the price collectors with enough information in order to minimize their dependency on help from shop assistants. This is important to mention, because of the legal obligations that can be imposed on the shop keeper. They are not obliged to provide more information that the price. Price collectors only collect prices that fit within the PPP item description.

The price collectors use a tablet with an App (PriceWatchApp) as a preferred way of working. The price collectors try to collect at least 3 different prices per item, if the prices of an item is volatile, like clothing, they will collect more items. We try to have at least 10 prices per item, sometimes this is not possible or necessary. Each day the price collectors make connection with the Internet to send their data to the SN office.

After the price collection, we have a half day in-take/feedback session with the price collectors. This session is used to compose on overview of problematic items. This overview is an important input for the coordinator survey cycle where we try to alleviate previously encountered problems before the new price collection phase.

Prices are collected in shops by price collectors, or collected centrally at the office by CPI staff. These are the prices for the items that are either not available in shops, or for which prices might be efficiently collected through an alternative channel. Price collection from the office is done through the internet, scanner data or CPI.

Survey name	BH/Class level	Data sources	
		Survey	
		prices	representativity
Food, drinks and tobacco		Supermarkets, specialist shops (scanner data)	CPI sources, scanner data
Personal appearance		Supermarkets, chemist stores	CPI sources
House and garden		Specialist shops, department stores	CPI sources
Transport, restaurants and hotels		Internet, specialist shops, CPI	CPI sources
Services		Internet, specialist shops.	CPI sources
Furniture and health		SFK, specialist shops, Internet.	SFK, CPI sources

During the initial price validation process we assign asterisk (*) signs to items indicating that the item is representative of the Dutch market. Generally a product is said to be representative if it is widely available in the Netherlands – this is usually determined by the number of price quotations. Where concrete data is available, like scanner data (turnover) then that data is used to help assign representativity to products. Also the general knowledge of the PPP team is used to assign representativity.

2.1.1.5. Validation

Intra-country validation

After the data is entered, the items are checked one-by-one in the following order:

- The parameters: the items are checked to see if they conform to the parameter specifications. Deletions and amendments are made.
- The brands: we check the brands and the brand levels on a per item basis. The list is also sorted on brand. Deletions/amendments are made.
- Three prices or less: the items with three prices or less are evaluated.
- ??? : these items are checked. With brandless items we are critical of relatively high prices and the opposite holds for WKB-H items. Variation coefficients for similar CPI items are calculated to check plausibility.

- Average prices: we compare the average price per item with the price of the same survey three years earlier, if available.
- Asterisk attribution. Based on information available from the pre-survey phase and the survey we attribute asterisks. Specific groups of items can be singled out for treatment by scanner data (we look at actual sales to determine which items get asterisks).

  The allocation of asterisks is done for each BH separately. Within BHs, asterisk allocation is done as much as possible on the basis of detailed expenditure data. In the best case scenario (1) scanner data is available which provides expenditure data at EAN level. If scanner data is not available, the allocation is done through (2) alternative market information. Information on brands, shop chains and whether the item is included in the CPI/HICP are all important in the decision. In the third case scenario (3) we use proxies to determine representativity. For example the number of people who practice a certain sport (tennis vs. golf) is used to determine which items get the asterisk. If no information whatsoever is available, (4) a decision is made based on common sense.
- The finalised price file and survey report are sent to Eurostat using eDamis.

Inter-country validation

This phase consists of all activities after having sent off the price file. This is the longest phase, with not much work in it for us: checking the QT and answering questions from the GL. The latter reacts with two types of comments. One concerns questions about specific items but because they often come so late you can only delete the prices. The other remarks query your awareness of high or low PLI's. These are irrelevant, unless you don't check the QT, which we don't do.

Most of the work goes into checking the QT searching for possible mistakes in item-interpretation. The average prices are checked vis-à-vis with Belgium, Germany and France, but we keep an eye on the rest of the western EU as well. In the first QT we check every item, in the rounds there after we in principle only look at the BH level changes in PLI relative to BE/DE/FR.

2.1.2. Auxiliary information

2.1.2.1. Temporal adjustment factors (TAFs)

code	name	code COICOP-HICP	
A.01.1.1.1	Rice	cp0111	Bread and cereals
A.01.1.1.2	Flours and other cereals	cp0111	Bread and cereals
A.01.1.1.3	Bread	cp0111	Bread and cereals
A.01.1.1.4	Other bakery products	cp0111	Bread and cereals
A.01.1.1.5	Pizza and quiche	cp0111	Bread and cereals
A.01.1.1.6	Pasta products and couscous	cp0111	Bread and cereals
A.01.1.1.7	Breakfast cereals	cp0111	Bread and cereals
A.01.1.1.8	Other cereal products	cp0111	Bread and cereals
A.01.1.2.1	Beef and veal	cp0112	Meat
A.01.1.2.2	Pork	cp0112	Meat
A.01.1.2.3	Lamb and goat	cp0112	Meat
A.01.1.2.4	Poultry	cp0112	Meat
A.01.1.2.7	Dried, salted or smoked meat	cp0112	Meat
A.01.1.2.8	Other meat preparations	cp0112	Meat
A.01.1.3.1	Fresh or chilled fish	cp0113	Fish and seafood
A.01.1.3.2	Frozen fish	cp0113	Fish and seafood
A.01.1.3.3	Fresh or chilled seafood	cp0113	Fish and seafood
A.01.1.3.4	Frozen seafood	cp0113	Fish and seafood
A.01.1.3.5	Dried, smoked or salted fish and seafood	cp0113	Fish and seafood
A.01.1.3.6	Other preserved or processed fish and seafood-based prep	cp0113	Fish and seafood
A.01.1.4.1	Milk, whole, fresh	cp0114	Milk, cheese and eggs
A.01.1.4.2	Milk, low fat, fresh	cp0114	Milk, cheese and eggs
A.01.1.4.3	Milk, preserved	cp0114	Milk, cheese and eggs
A.01.1.4.4	Yoghurt	cp0114	Milk, cheese and eggs
A.01.1.4.5	Cheese and curd	cp0114	Milk, cheese and eggs
A.01.1.4.6	Other milk products	cp0114	Milk, cheese and eggs
A.01.1.4.7	Eggs	cp0114	Milk, cheese and eggs
A.01.1.5.1	Butter	cp0115	Oil and fats
A.01.1.5.2	Margarine and other vegetable fats	cp0115	Oil and fats
A.01.1.5.3	Olive oil	cp0115	Oil and fats
A.01.1.5.4	Other edible oils	cp0115	Oil and fats
A.01.1.6.1	Fresh or chilled fruit	cp0116	Fruits
A.01.1.6.2	Frozen fruit	cp0116	Fruits
A.01.1.6.3	Dried fruit and nuts	cp0116	Fruits
A.01.1.6.4	Preserved fruit and fruit-based products	cp0116	Fruits
A.01.1.7.1	Fresh or chilled vegetables other than potatoes and other t	cp0117	Vegetables
A.01.1.7.2	Frozen vegetables other than potatoes and other tubers	cp0117	Vegetables
A.01.1.7.3	Dried vegetables, other preserved or processed vegetables	cp0117	Vegetables
A.01.1.7.4	Potatoes	cp0117	Vegetables
A.01.1.7.5	Crisps	cp0117	Vegetables
A.01.1.8.1	Sugar	cp0118	Sugar, jam, honey, chocolate and confectionery
A.01.1.8.2	Jams, marmalades and honey	cp0118	Sugar, jam, honey, chocolate and confectionery
A.01.1.8.3	Chocolate	cp0118	Sugar, jam, honey, chocolate and confectionery
A.01.1.8.4	Confectionery products	cp0118	Sugar, jam, honey, chocolate and confectionery
A.01.1.8.5	Edible ices and ice cream	cp0118	Sugar, jam, honey, chocolate and confectionery
A.01.1.8.6	Artificial sugar substitutes	cp0118	Sugar, jam, honey, chocolate and confectionery
A.01.1.9.1	Sauces, condiments	cp0119	Food products n.e.c.
A.01.1.9.2	Salt, spices and culinary herbs	cp0119	Food products n.e.c.
A.01.1.9.3	Baby food	cp0119	Food products n.e.c.
A.01.1.9.4	Ready-made meals	cp0119	Food products n.e.c.
A.01.1.9.9	Other food products n.e.c.	cp0119	Food products n.e.c.
A.01.2.1.1	Coffee	cp0121	Coffee, tea and cocoa
A.01.2.1.2	Tea	cp0121	Coffee, tea and cocoa
A.01.2.1.3	Cocoa and powdered chocolate	cp0121	Coffee, tea and cocoa
A.01.2.2.1	Mineral or spring waters	cp0122	Mineral waters, soft drinks, fruit and vegetables drinks
A.01.2.2.2	Soft drinks	cp0122	Mineral waters, soft drinks, fruit and vegetables drinks
A.01.2.2.3	Fruit and vegetable juices	cp0122	Mineral waters, soft drinks, fruit and vegetables drinks
A.02.1.1.0	Spirits	cp0211	Spirits
A.02.1.2.0	Wine	cp0212	Wine
A.02.1.3.0	Beer	cp0213	Beer
A.02.2.0.0	Tobacco	cp022	Tobacco
A.03.1.1.0	Clothing materials	cp0311	Clothing materials
A.03.1.2.1	Garments for men	cp0312	Garments
A.03.1.2.2	Garments for women	cp0312	Garments
A.03.1.2.3	Garments for infants (0 to 2 years) and children (3 to 13 ye	cp0312	Garments
A.03.1.3.0	Other articles of clothing and clothing accessories	cp0313	Other articles of clothing and clothing accessories
A.03.1.4.0	Cleaning, repair and hire of clothing	cp0314	Cleaning, repair and hire of clothing
A.03.2.1.1	Footwear for men	cp032	Footwear including repair
A.03.2.1.2	Footwear for women	cp032	Footwear including repair
A.03.2.1.3	Footwear for infants and children	cp032	Footwear including repair
A.03.2.2.0	Repair and hire of footwear	cp032	Footwear including repair
A.04.3.1.0	Materials for the maintenance and repair of the dwelling	cp0431	Materials for the maintenance and repair of the dwelling
A.04.3.2.0	Services for the maintenance and repair of the dwelling	cp0432	Services for the maintenance and repair of the dwelling
A.04.4.1.0	Water supply	cp0441	Water supply
A.04.5.2.2	Liquefied hydrocarbons (butane, propane, etc.)	cp0452	Gas
A.04.5.3.0	Liquid fuels	cp0453	Liquid fuels
A.04.5.4.0	Solid fuels	cp0454	Solid fuels
A.04.5.5.0	Heat energy	cp0455	Heat energy

code	name	code COICOP-HICP	
A.05.1.1.1	Household furniture	cp0511	Furniture and furnishings
A.05.1.1.3	Lighting equipment	cp0511	Furniture and furnishings
A.05.1.1.9	Other furniture and furnishings	cp0511	Furniture and furnishings
A.05.1.2.0	Carpets and other floor coverings	cp0512	Carpets and other floor coverings
A.05.2.0.1	Furnishing fabrics and curtains	cp052	Household textiles
A.05.2.0.2	Bed linen	cp052	Household textiles
A.05.2.0.3	Table linen and bathroom linen	cp052	Household textiles
A.05.2.0.9	Other household textiles	cp052	Household textiles
A.05.3.1.1	Refrigerators, freezers and fridge-freezers	cp0531_532	Major household appliances whether electric or not and sm
A.05.3.1.2	Clothes washing machines, clothes drying machines and d	cp0531_532	Major household appliances whether electric or not and sm
A.05.3.1.3	Cookers	cp0531_532	Major household appliances whether electric or not and sm
A.05.3.1.5	Cleaning equipment	cp0531_532	Major household appliances whether electric or not and sm
A.05.3.2.0	Small electric household appliances	cp0531_532	Major household appliances whether electric or not and sm
A.05.3.3.0	Repair of household appliances	cp0533	Repair of household appliances
A.05.4.0.1	Glassware, crystal-ware, ceramic ware and chinaware	cp054	Glassware, tableware and household utensils
A.05.4.0.2	Cutlery, flatware and silverware	cp054	Glassware, tableware and household utensils
A.05.4.0.3	Non-electric kitchen utensils and articles	cp054	Glassware, tableware and household utensils
A.05.5.1.0	Major tools and equipment	cp055	Major tools and equipment
A.05.5.2.0	Small tools and miscellaneous accessories	cp055	Major tools and equipment
A.05.6.1.1	Cleaning and maintenance products	cp0561	Non-durable household goods
A.05.6.1.2	Other non-durable small household articles	cp0561	Non-durable household goods
A.05.6.2.1	Domestic services by paid staff	cp0562	Domestic services and household services
A.05.6.2.2	Cleaning services	cp0562	Domestic services and household services
A.06.1.1.0	Pharmaceutical products	cp061	Medical products, appliances and equipment
A.06.1.2.0	Other medical products	cp061	Medical products, appliances and equipment
A.06.1.3.0	Therapeutic appliances and equipment	cp061	Medical products, appliances and equipment
A.07.1.1.1	New motor cars	cp0711	Motor cars
A.07.1.2.0	Motor cycles	cp0712_713_714	Motor cycles, bicycles and animal drawn vehicles
A.07.1.3.0	Bicycles	cp0712_713_714	Motor cycles, bicycles and animal drawn vehicles
A.07.2.1.1	Tyres	cp0721	Spare parts and accessories for personal transport equipm
A.07.2.1.2	Spare parts for personal transport equipment	cp0721	Spare parts and accessories for personal transport equipm
A.07.2.1.3	Accessories for personal transport equipment	cp0721	Spare parts and accessories for personal transport equipm
A.07.2.2.1	Diesel	cp0722	Fuels and lubricants for personal transport equipment
A.07.2.2.2	Petrol	cp0722	Fuels and lubricants for personal transport equipment
A.07.2.2.3	Other fuels for personal transport equipment	cp0722	Fuels and lubricants for personal transport equipment
A.07.2.3.0	Maintenance and repair of personal transport equipment	cp0723	Maintenance and repair of personal transport equipment
A.07.2.4.0	Other services in respect of personal transport equipment	cp0724	Other services in respect of personal transport equipment
A.07.3.1.1	Passenger transport by train	cp0731	Passenger transport by railway
A.07.3.1.2	Passenger transport by underground and tram	cp0731	Passenger transport by railway
A.07.3.2.1	Passenger transport by bus and coach	cp0732	Passenger transport by road
A.07.3.2.2	Passenger transport by taxi and hired car with driver	cp0732	Passenger transport by road
A.07.3.3.0	Passenger transport by air	cp0733	Passenger transport by air
A.07.3.4.0	Passenger transport by sea and inland waterway	cp0734	Passenger transport by sea and inland waterway
A.07.3.6.0	Other purchased transport services	cp0736	Other purchased transport services
A.08.1.0.0	Postal services	cp081	Postal services
A.08.3.0.1	Wired telephone services	cp0830	Telephone and telefax services
A.08.3.0.2	Wireless telephone services	cp0830	Telephone and telefax services
A.08.3.0.3	Internet access provision services	cp0830	Telephone and telefax services
A.08.3.0.4	Bundled telecommunication services	cp0830	Telephone and telefax services
A.09.1.1.2	Equipment for the reception, recording and reproduction of	cp0911	Equipment for the reception, recording and reproduction of s
A.09.1.1.3	Portable sound and vision devices	cp0911	Equipment for the reception, recording and reproduction of s
A.09.1.1.9	Other equipment for the reception, recording and reproduct	cp0911	Equipment for the reception, recording and reproduction of s
A.09.1.2.0	Photographic and cinematographic equipment and optical i	cp0912	Photographic and cinematographic equipment and optical i
A.09.1.3.1	Personal computers	cp0913	Information processing equipment
A.09.1.3.2	Accessories for information processing equipment	cp0913	Information processing equipment
A.09.1.3.3	Software	cp0913	Information processing equipment
A.09.1.4.1	Pre-recorded recording media	cp0914	Recording media
A.09.1.4.2	Unrecorded recording media	cp0914	Recording media
A.09.1.4.9	Other recording media	cp0914	Recording media
A.09.1.5.0	Repair of audio-visual, photographic and information proces	cp0915	Repair of audio-visual, photographic and information proces
A.09.3.1.1	Games and hobbies	cp0931	Games, toys and hobbies
A.09.3.1.2	Toys and celebration articles	cp0931	Games, toys and hobbies
A.09.3.2.0	Equipment for sport, camping and open-air recreation	cp0932	Equipment for sport, camping and open-air recreation
A.09.3.3.1	Garden products	cp0933	Gardens, plants and flowers
A.09.3.3.2	Plants and flowers	cp0933	Gardens, plants and flowers
A.09.3.4.0	Pets and related products	cp0934_935	Pets and related products; veterinary and other services for
A.09.3.5.0	Veterinary and other services for pets	cp0934_935	Pets and related products; veterinary and other services for
A.09.4.1.0	Recreational and sporting services	cp0941	Recreational and sporting services
A.09.4.2.1	Cinemas, theatres, concerts	cp0942	Cultural services
A.09.4.2.3	Television and radio licence fees, subscriptions	cp0942	Cultural services
A.09.4.2.5	Photographic services	cp0942	Cultural services
A.09.5.1.0	Books	cp0951	Books
A.09.5.2.1	Newspapers	cp0952	Newspapers and periodicals
A.09.5.2.2	Magazines and periodicals	cp0952	Newspapers and periodicals
A.09.5.3.0	Miscellaneous printed matter	cp0953_954	Miscellaneous printed matter, stationery and drawing mate
A.09.5.4.0	Stationery and drawing materials	cp0953_954	Miscellaneous printed matter, stationery and drawing mate

code	name	code COICOP-HICP	
A.11.1.1.1	Restaurants, cafés and dancing establishments	cp1111	Restaurants, cafés and the like
A.11.1.1.2	Fast food and take away food services	cp1111	Restaurants, cafés and the like
A.11.1.2.0	Canteens	cp1112	Canteens
A.11.2.0.1	Hotels, motels, inns and similar accommodation services	cp112	Accomodation services
A.11.2.0.2	Holiday centres, camping sites, youth hostels and similar	cp112	Accomodation services
A.12.1.1.1	Hairdressing for men and children	cp1211	Hairdressing salons and personal grooming establishments
A.12.1.1.2	Hairdressing for women	cp1211	Hairdressing salons and personal grooming establishments
A.12.1.1.3	Personal grooming treatments	cp1211	Hairdressing salons and personal grooming establishments
A.12.1.2.0	Electric appliances for personal care	cp1212_1213	Electric appliances for personal care; other appliances, arti
A.12.1.3.1	Non-electrical appliances	cp1212_1213	Electric appliances for personal care; other appliances, arti
A.12.1.3.2	Articles for personal hygiene and wellness, esoteric produc	cp1212_1213	Electric appliances for personal care; other appliances, arti
A.12.3.1.1	Jewellery	cp1231	Jewellery, clocks and watches
A.12.3.1.2	Clocks and watches	cp1231	Jewellery, clocks and watches
A.12.3.2.0	Other personal effects	cp1232	Other personal effects n.e.c.

The HICP is used for the calculation of the Temporal Adjust Factors (TAFs). Every year, Statistics Netherlands receives a pre-filled questionnaire containing data taken from the Eurostat HICP database. Statistics Netherlands checks, completes and/o amends the questionnaire if necessary and sends the completed questionnaire to Eurostat through eDamis.

For seasonal items Statistics Netherlands uses the CPI index and scanner data turnover (weights) for the specific Seasonal items questionnaire.

2.1.2.2. Spatial adjustment coefficients (SAFs)

Spatial adjustment factors for the Netherlands are all equal to 1, except for BH A.11.1.1.1 (Restaurants, cafes and dancing establishments), A.11.1.1.2 (Fast food and take away services) and A.11.1.2.0 (Canteens).

Spatial Adjustment coefficients for the Accommodation services (hotel questionnaire)

For the SAF we collect prices for Amsterdam and three regions. The regions cover the big cities (Rotterdam, Maastricht and Utrecht), Coast (Scheveningen, Waddeneilanden and The Hague) and Forest and heath (Veluwe and other nature areas).

The starting point for calculating the 2016 Accommodation services SAF was the CPI-sample. We were mindful of the need to ensure the main chains were adequately represented across the regions.

2.1.2.3.Tips

The methods and data sources used in completing the tips questionnaire will be described in the publication “Gross National Income Inventory (ESA 2010)”. This inventory has been published at the end of February 2016.

2.1.2.4. Energy data

The prices for domestic consumers for items in the BHs Electricity and Natural gas and town gas are uploaded by Eurostat in the Validation Tool by using the data extracted from Energy Statistics database. These data are annual national results.

The representativity of prices in each BH is assigned by Eurostat according to the previous survey and countries are asked to validate it. CPI data sources are used to verify the representativity of the energy items and to validate the data.

2.2. Housing services

2.2.1. Organisation of the survey

The data for the ECP rent questionnaire is derived from the database with data from the CBS rent survey conducted for the CPI. The CBS rent survey is conducted annually in the period that the rents are usually changed (currently 1 July).

For the questionnaire, a fixed panel (a sample from the total population, 2016: 16.189 dwellings) is used. The panel is refreshed every year using a sample of newly built rental dwellings.

Since 2015 CBS also an integral panel is used (in 2016: approx. 405.000 dwellings).

The rent in the database is the rent on 1 July of the given year. Other information like "building type" (FLAT/HOUSE), "number of rooms", "total surface area", "energy label", "parking" and "ownership" are registered in the year the dwelling is surveyed for the first time. If changes take place in these features due to renovation then this is registered at the moment the rent is being surveyed.

2.2.2. Description of the housing market

The total population of the dwellings stock in 2015 is given in the following table (figures are provisional). Currently 58% of the dwellings can be found in urbanised areas.

Year 2015	Ownership	Dwellings	Dwellings
	Private (households, enterprises)	4197194	55.3%
	Government and NPI[1] - rentals	3321397	43.8%
	Unknown	69373	0.9%
Total		7587964	100%

2.2.3. Price approach

2.2.3.1. Actual rents

- Data sources for rents.

  The renter or administrator of the renter. For each house in the sample an electronic questionnaire is filled in. Additionally, integral data files containing information for circa 405.000 houses are supplied by a large administration company for social (non-profit) rented houses and a large rental company.

[1] Non Profit Institutions

- Relationship with the sources used for national accounts estimates:

  None

- Frequency of data sources:

  When the rents are raised, currently this is on a yearly base in July.

- Extrapolation factors if data sources are not annual:

  Not used.

- Calculation methodology for the national average:

  Not Applicable.

- Calculation methodology for the annual average:

  For example for 2016: (Rent measured in July 2016 *6 + rent measured in July 2015 * 6)/12

- Composition of the rent, e.g. whether the following are included or not: materials and services for the maintenance and repair of the dwelling, water supply, refuse collection, sewerage collection, other services relating to the dwelling, electricity, gas, fuels, heat energy, etc.:

  In the Netherlands rents only refer to unfurnished dwellings. The rents don't include maintenance, repair, water, refuse, sewerage, electricity, gas, municipal taxes. What does occasionally happen in The Netherlands is that heating costs and service costs are added. These are recognizable and eliminated in the survey.

- Coverage of secondary residences:

  These are not included in the survey.

- Any global adjustment procedures applied to rentals in order to make them consistent with national accounts:

  None

- Any adjustments for social benefits in kind and income in kind; consistency with national accounts:

  None

- Compliance of definitions of "usable floor space"[2] and "room"[3] underlying the reported rent data with the agreed definitions:

  Within the CBS questionnaire the definition for a room is: "Living room, bedroom and dining room". This definition thus excludes garages, kitchens, corridors, verandas, utility rooms, lobbies, bathrooms and toilets. A study is normally counted as a "bedroom". Unclear is how respondents deal with a clothing room, normally this small room with only wardrobes is not regarded as

[2] *Useful floor space is defined as the floor space measured inside the outer walls minus the wall thickness of internal walls and door and window recesses. Excludes stairs, balconies and terraces, non-habitable cellars and attics and, in multi-dwelling houses, all common spaces.*

[3] *Bedrooms, dining rooms, living rooms, habitable cellars and attics, servants' rooms and other separate spaces used or intended for habitation all count as rooms. Kitchens, corridors, verandas, utility rooms (e.g. boiler rooms, laundry rooms) and lobbies do not count as rooms; nor do bathrooms and toilets.*

an actual room. There is no check on extremes. We ask for the number of rooms and we ask for the surface of the total number of rooms.
For the Eurostat data we use another variable: the total floor m^2 of all spaces (in NL: ruimtes). A space and a room are two different things and the total m^2 of space in the dwelling we consider compliant with the definition of "usable floor space" ((NEN2580)). This definition is specified in the questionnaire. We assume that habitable attics and cellars (min. 1,5 meter height) will be understood to be usable space and thus included.
The questions on m^2 are asked on all dwellings, also when renovation takes place, in which case, respondents are asked to supply additional information on the actual renovation amongst which information of number of rooms and square meters.
We have no idea on the actual impact of the different definitions and the effects this has on the price/volume levels. What we do know is that the effects are constant in time. The assumptions we need to make in order to disaggregate the weights received from National Accounts.

- No specific steps are taken before data approval.

2.2.3.2. Imputed rents

Please describe procedures used to estimate imputed rents and describe as a minimum, the following aspects:

- Method of deriving imputed rents from actual rents:

  No adjustments are made; this is in line with CPI practice.

- Similarity of procedures with those used by national accounts:

  The methods are consistent, what is important here is that subsidies on housing are seen as income in both systems.

- Whether the imputed rentals refer to unfurnished dwellings or to both furnished and unfurnished dwellings:

  All rents are based on unfurnished dwellings, as this is the norm in The Netherlands.

- Basis of imputation: private / public rents:

  Both

- No specific steps are taken before data approval.

2.2.3.3. Weights

Data sources for weights: directly received from NA. The further disaggregation is based on quantity data, like for the split between houses vs. flats.

Prices and weights come from two sources. Table 24 (and underlying data) supplies the weights, while prices and m^2 are taken from the CPI rent questionnaire.

Based on data contained in StatLine (link) the rental expenditure data is split over the flats and houses in a share of 0,6/0,4. The imputed are split 0,3/0,7.

Rooms exclude kitchens and refer to all flats (tenants and imputed). 10% of the flats have 2 or less rooms, 20% have 3 rooms and 70% 4 or more. Because the split (of flats) is not available for the different markets the same shares are applied to both the actual as well as the imputed rents.

The expenditure weights were broken down on available quantity data, corrected for price differences and subsequently rescaled to total expenditure.

Rows # 9 and 18 refer predominantly to separate garages.

- Frequency of data sources:

  Annual

- Type of weights:

  Expenditure. The further subdivision is based on best estimates available; see above. The sum of the weight is grossed up to the total rented dwelling stock of the country.

- Consistency of the weights with the national accounts expenditures in table 24:

  The weights are directly derived from NA.

- No specific steps are taken before data approval

2.2.4. Quantity approach

Not used

2.2.5. Validation

Before data submission to Eurostat, the data is re-checked by the expert responsible for the CPI rent survey. Also, the PPP national coordinator cross-check the information with previous data in order to identify potential misprints or mistakes.

During the validation phase, if questions are addressed the data are re-evaluated by the national coordinator.

3. CHAPTER 3. GOVERNMENT SERVICES

3.1. Compensation of government employees

3.1.1. Organisation of the survey

The survey has been done by Statistics Netherlands.

3.1.2. Description of the salary system for general government

In a number of labour statistics, Statistics Netherlands uses NACE, as well as a sector classification based on terms of employment. The latter consists of three sectors, namely the public, the subsidised and the private sector.
The public sector is most important for the compilation of the wage data for the PPP.
Since the late 1980's the terms of employment for government employees are negotiated between employers and employees organisations. The "*Protocol sectoralisatie van het overleg 1993 en 1994*" specifies that in the negotiations about the terms of employment of government employees, various sectors must be distinguished in order to take their needs and circumstances into account. These sectors partly overlap the way government is organised at the central, provincial and local levels.

The sectors are:

- Central government
  Central government consists of civilians working for the ministries excluding the Ministry of Defence.

- Education and science
  This sector consists of teaching and supporting staff in education including personnel in academic hospitals, research and research policy institutions.

- Defence
  Defence (military and civilian) personnel, including personnel working at the Ministry of Defence.

- Police
  Both police personnel on active duty and administrative-technical staff working for the police are included in the sector.

- The judiciary
  The judiciary does not include support staff since they fall under central government.

- Municipalities
  This sector consists of people employed by the municipalities.

- Provinces
  This sector consists of people employed by the provinces.

- Water boards
  The sector consists of people employed by the water boards.

For each sector there is one collectively agreed employment contract (CAO), except for the sector education, which has several contracts. In terms of legal status, these collectively agreed employment contracts deviate from those normally reached between employers and employees. However, they are rather similar the same in terms of structure (such as remuneration systems, bonuses, compensations etc.).
The public sector based on terms of employment deviates from both the standard industrial classification and from the government sector of the national accounts. The public sector based on terms of employment had a total of 1033 thousand jobs in 2011. Almost half of them (47%) were in public administration (NACE 84). Some 45% of the jobs in the public sector were in education (NACE 85). And the remaining 8% were in health care (such as academic hospitals and municipal and provincial care institutions), transport and communication (municipal transport companies, ferry services and municipal dock industries), industry (sheltered workshops) and culture and other services (waste collection and processing, water purification etc.).
The public sector based on terms of employment is also different from the institutional public sector as used in national accounts. This institutional government sector includes units that are financed and controlled by the government but that have terms of employment negotiated in a different way than for government. Examples are museums, libraries and social security institutions, the rail road services etc. These institutions all have their own CAO or they follow the terms of employment as laid down in the CAO for government institutions even though it does not officially include them.
On the other hand various parts of the public institutions that have market production as their output are not included in the institutional sector government even though the terms of employment are negotiated within the public sector based on terms of employment. These are mainly units included in other NACE groups than 84 and 85. The differences among the public sector based on terms of employment and the institutional government sector are quite small.
Many health care institutions in the Netherlands are not seen as part of the institutional public sector. The units produce market output and are therefore registered in the sector non-financial companies. Education institutions, however, are part of the public sector, except some private institutions.
There is no direct relationship between public sectors based on the terms of employment and the institutional (sub)sectors of the government in the national accounts. The Dutch national accounts only distinguish the (sub)sectors central government and local government, not at a regional level. Most (sub)sectors based on the terms of employment can be assigned a national accounts (sub)sector though. The following terms of employment sectors belong to central government: central government, defence, the judiciary, and research and research policy institutions included in the sector education and science. Local government includes other education institutions, police, municipalities, provinces and water boards.

3.1.3. Survey

The data source used to determine the average annual gross salaries is the Structure of Earnings Survey 2010 (SES2010). The SES is a four-yearly earnings survey and based on administrative data. It gives detailed wage-information about wages and occupations. To calculate the in-between years a Statistic of collectively agreed employment contract (CAO) is used. Use of the collectively negotiated wage statistic in estimating data for PPP.

The estimates for the supply of wage data for the PPP are based on wage level estimates of the professions and on the development of that wage. For the wage development we use the statistics on collectively negotiated wages and contractual wage cost development. We describe how the original level estimate was made and which index was used for the development. The same method is used for each of the groups distinguished in PPP.

Wage level estimates and working hours

Until the end of 2000 the supply for PPP was based on a yearly wage level estimate. The estimate was made according to the method described in this paragraph.
The compilation of the wage level per profession took place in several steps. These phases were:

- Linking profession to salary scale
- Determining monthly wage
- Deriving annual wage
- Contribution of the employers to the social premiums.
- Correction for different working hours

In the first phase the profession was linked to a certain scale in the collective terms of the employment agreement. In government almost everyone is paid according to salary scales included in the CAO's. These have incremental steps. Each year that the employee has worked in that scale they go up one step. In some CAO's, information is available about the link between the profession and the scale, in other cases we asked the respondent for information. The link is only made once, in principle.
Because, starting with PPP2012, the new international classification (ISCO 2008) was introduced, also some new occupations were asked, we had to make a new starting point. We used information of the Structure of Earnings 2010 as a new starting point.
In the second phase, the salary level is determined for the profession, by looking for the matching salary for the salary scale derived in phase 1. Here we take the amount for salary in step 5, which is for an employee who has worked in that scale for five years. For some professions (doctors in health care) we took a different salary step, as is in line with the explanatory notes about PPP. The sample date for the monthly salary is October.
In the third phase we derive the annual salary from this monthly salary, by multiplying it by 12 and taking end of the year and holiday allowances into account.
In the fourth phase we determine the amount paid in social insurance premiums payable by employers, pension premiums payable by employers etc. To estimate these amounts for employer premiums, we estimates an amount per regulation based on the percentages and the franchises.
In the last phase the amount in wages including social premiums payable by employers is corrected for working hours. For this the annual contractual working hours is estimated on the basis of the regulation on working hours included in the CAO. The annual wage amount is corrected with the degree to which the working hours differ from the working hours defined in the PPP.
Because as of 2010 data became available on the development of the contractual working hours, this statistic was used as of that moment. Annually determining the outcome on the basis of the method used before 2010 should not, or hardly, differ from the method used after 2010. Differences can be based on restructuring salary scales, or when the percentage wage increase is not applied to all personnel

but only to some groups. The contractual labour cost development takes an average for all professions by weighting the wage developments for several measuring points in a CAO.
Use of indices to estimate developments
The outcomes of the statistic collectively negotiated wage index, index contractual wage costs and working hour development become available by the breakdown into sectors based on terms of employment (public, subsidised, private sector) and by branch of industry. For data supply for PPP data is used as is available for the NACE groups. For the development of the public sector salaries we used NACE 84, for the development of the salaries in education we used NACE 85 and for health care institutions we used the outcomes for NACE 86. Furthermore we had to make a choice for the outcomes of the CAO wage index for the outcomes of the contractual wage cost development. Since the definition of salary used in PPP hardly differs from the one used in contractual wage cost development, we opted for the latter. This figure also includes the social premiums payable by employers, which is not the case in the definition of the CAO wages.
The choice was made between the outcomes for the month December or annual developments, we opted for the annual figure. This means that a wage increase in December is only reflected to a very limited extent in the annual figure. The choice for the annual average better fits in with the data required in PPP.
Any correction of the annual wage for developments in working hours uses the index for the development of working hours.

The following wage definitions are relevant for this methodological description:

- definition of wage for PPP
- definition of wage according to the National Accounts
- definition of wage according to the statistic contractual wage cost index.

For PPP we should use a wage definition as described in the guidelines of the statistic. For the supply for PPP from the Netherlands we use the wage definition as used in the contractual wage cost development. This is the definition described in paragraph 2. It closely resembles the definition used in the national accounts. This paragraph focuses on some differences.

There are many differences between the definition of the national accounts and the definition used in the contractual wage cost development (and PPP). The main ones are:

- The national accounts include overtime pay in their wage concept. In the estimates for PPP this is excluded.
- In the estimates for PPP certain bonuses are excluded. The remuneration used is the one laid down in the salary scales included in the CAO's. So bonuses for irregular working hours are not included, not even for professions in health care where these bonuses are common. Also bonuses for the military for missions abroad are not included in the calculation of the annual wage.
- Wages in kind are part of the wage concept in the national accounts but excluded in the salary for PPP.

- Personal bonuses, profit sharing etc. are excluded in the PPP wage concept while they are included as part of the definition used in the national accounts.

- The national accounts use another registration moment. Wage increases agreed in CAO's may be paid out later. The national accounts register them at the moment they are actually paid, whereas PPP takes the date when the CAO comes into effect.

- The development of the wages in national accounts is based on information observed in companies and social insurance institutions. The PPP is based on premium rates and amounts of salaries payable according to the salary scale.

- Other wage costs (as included under f in the list of paragraph 2.5) incurred by the employer are not included in PPP calculations.

The conclusion is that the definition used in the contractual wage cost index (and PPP) is not as broad as the definition of the national accounts. However, such payments are far less common for employees in government and education than in the private sector. Furthermore in PPP we look for the average employee, so we do not take "extreme" cases into account. Since the contractual wage cost index describes the development, the assumption in estimating the PPP is more or less that these costs develop at the same rate as the other wage costs.
It has to be said that the definition for wages used in PPP is not transparent in all respects. There is no indication which registration moment must be applied.
Moreover, the contract wage should be the basis, but it is not always clear which bonus should be included and which bonus should not.
For the PPP2017 we will start to use SES2014. With the SES it is possible to identify a national average wage for a particular occupation. The skill level in a particular occupation is determined using the four-digit code of ISCO-08.
The overtime payments in SES are separately administered.
The contractual working week, holiday entitlement and number of national holidays are recorded in a database with most of the collectively agreed employment contracts (CAO). This database is used for the occupations.
Shares in employee numbers determine the weights for "Public order and safety" and "Collective services n.e.c" ;

Validation
The main source, the SES, is checked in many ways:

1. By comparing with earlier SES-calculations and checking the plausibility of the change.

2. By comparing with other statistics about the same subject.

3. Eurostat prescribed an internal consistency check before the SES data are accepted.

A Quality report about the SES was produced at was sent to Eurostat.

3.2. Hospital services

3.2.1. Organisation of the survey

The data for the hospital services part of this survey are provided by the team "Health & Healthcare" of Statistics Netherlands. This team is led by Wijnske van Steenhoven. Bart Klijs (Statistical Researcher) is responsible for the analysis and of provision of the hospital data. Cor van Mosseveld (Statistical Researcher) and Onno van Hilten (Senior Statistical Researcher) are part of the discussion group in which methodological choices are discussed. We collaborate with the National Health Authority (NZA) who collect the hospital data and provide these to Statistics Netherlands.

3.2.2. Description of the hospital system

- characteristics of the classification system (DRG system):
  - Name of the DRG system (version); **DOT (2015, 2016)**
  - Scope (e.g. inpatient + outpatient) ; **inpatient and outpatient**
  - Number of Major Diagnostic Categories (MDCs); **In DOT, each medical specialism has its own list of diagnoses. In total, there are approximately 2700 diagnoses. The National Healthcare Authority has made a categorization of these diagnoses that contains 16 main groups and 65 subgroups.**
  - Does the system include pre-MDCs? (major procedures where the principal diagnosis may be associated with different MDCs): **No**
  - Number of groups; **na**
  - What/How many classifications of severity are used? **None**
  - Timeliness for modification (e.g. annual); **The product structures and prices are modified once per year, sometimes several times per year.**
  - Organisation responsible for modification; **National Healthcare Authority (NZA)**
  - Is the classification system in the public domain? **Yes, on the website of the National Health Authority (NZA; https://zorgproductenviewer.nza.nl/)**

- characteristics of the DRG-based payment:
  - Are hospitals paid on the basis of their activity as measured by the DRGs classification system? If yes, please specify if it is a DRG-based budget allocation or a DRG-based case payment; **Hospitals are paid on the basis of their activity on DBC (DOT)-products. A DBC is a care-package for a specific diagnosis-treatment combination. DBC care products have average prices. The largest part of the prices are negotiated (B-segment). A minor part of the prices is fixed (A-segment). Often, health care insurers and hospitals agree upon a turnover limit. If hospitals exceed this turnover limit, the excess production is settled for at the macro level.**
  - Do hospitals receive additional payment for certain activities or cost categories (e.g. capital costs, innovative high-cost technology)? If yes, please indicate those activities or cost categories and specify how the additional payment is estimated and its value;

For some patients, hospital care contains elements/activitivities that are are relatively expensive. These elements, so called 'ad-onns' (e.g. expensive medication, specific forms of intensive care treatment) are charged outside the DOT structure and are thus not represented in the price of the care products.

- Are there adjustment factors to the DRG-based payment system (e.g. type of hospital; presence of emergency services)? If yes, please indicate those factors and specify how the adjustment factor is estimated and its value. **Often, health care insurers and hospitals agree upon a turnover limit. If hospitals exceed this turnover limit, the excess production is settled for at the macro level.**

- characteristics of the diagnosis code system:
  - Name of the diagnosis code system (e.g. ICD-9-CM); **DBC diagnoses**
  - Classification on which it is based (e.g. WHO ICD-10); **Not based on any international classification. In the new (DOT) product structure DBC diagnoses are (as much as possible) mapped on an ICD structure.**
  - Type of code and maximum length (e.g. alphanumeric, 5 characters); **Numeric, 3 or 4 characters**
  - Timeliness for modification; **Small adjustments yearly**
  - Organisation responsible for modifications; **National Health Authority (NZA)**
  - Are codes in the public domain? **Yes, on the website of the National Health Authority (NZA; https://zorgproductenviewer.nza.nl/)**
  - Are coding standards available? **No**

- characteristics of the procedure code system:
  - Name of the procedure code system; **Health activities**
  - Type of code and maximum length (e.g. numeric, 5 characters); **Numeric, 6 characters**
  - Primary axis (e.g. body system);
  - Secondary axis (e.g. diagnostic versus therapeutic);
  - Number of codes; **Around 4500**
  - Timeliness for modification; **Yearly modifications/additions**
  - Organisation responsible for modifications; **NZA**
  - Is the code system in the public domain? **Yes, on the website of the National Health Authority (http://werkenmetdbcs.nza.nl/ziekenhuiszorg-artikelen/downloadcentrum-4/over-downloadcentrum/menu-ID-1315)**
  - Provide a web-link/source for further description of the DRG system. **http://werkenmetdbcs.nza.nl/ziekenhuiszorg-artikelen/zz-home/dbc-systeem-voor-de-ziekenhuiszorg/menu-ID-1411 (clarification of the DBC system, in Dutch unfortunately).**

https://zorgproductenviewer.nza.nl/ (product structure of DBC care products)

- Characteristic of the cost-finding approach and tools used in your country:
  - Does your country require hospitals to have mandatory cost-finding systems; **Yes, hospitals need to document their calculation procedures and choices that are made in the process.**
  - Are there available national costing guidelines; **Yes. Maximum fixed prices are based on the uniform cost price model. However, hospitals are free, within certain boundaries, to choose allocation statistics. Negotiated prices cover the same cost items, but the height of the price is negotiated between hospitals and insurance companies.**
  - Are cost-finding results used for setting DRG prices; **Yes. DBC prices are based on an uniform cost price model that was on its turn based on hospital's costprice models. In the model, all direct and indirect patient- and care related costs are incorporated.**
  - Are prices/tariffs by DRG publicly available; **Partly. Fixed prices are publically available, negociated prices are mostly not.**

Indicate whether there is an audit of the results of the cost finding process; if so, indicate which is the responsible organisation, what are the criteria used (e.g. comparison of costs versus activity, comparison of results over time) and which process is followed (e.g. self-assessment, peer review, external audit). **Within hospitals, individual hospital activities are grouped into DOTs using a software package called 'grouper'. This software is standardized and nationwide. Audits have shown that the allocation hospital activities to DOTs is reliable and according to fixed rules.**

3.2.3. Survey

Describe sources, methods, procedures and tools used for the survey on hospitals in general government. Use the latest questionnaire as an illustration to explain how the numbers reported were derived from the basic sources. Describe the data flow and all assumptions and estimates in a way that allows following the calculations.

- Which data sources are used to estimate hospital quasi-price by product (case type), numbers of cases and average length-of-stay; **DOT (2015/2016)**
- Which organisation is responsible for the data collection; **National Health Authority (NZA)**
- How frequent is the data collection; **Continuous registration**
- Are the quasi-prices negotiated prices or administered prices; **The largest part of the prices is negotiated, a small part is administered.**
- How is the sample of hospitals determined; **All hospitals that provided more than 30 cases were included in the sample.**
- How is the sample of case types determined; **For the surgical case types, cases for which the DOT health activities recorded matched the case type descriptions in the PPP manual were selected. For the medical case types, cases were selected using the diagnoses reported. The diagnoses in the DOT**

system were mapped on the ICD-categorization in collaboration with the Dutch Health Authority (NZA) and Eurostat experts. A-typical cases were excluded and a distinction between in-patients and out-patients was made using the DOT product group categorization.

- How is the link between the case types and the national classifications made; **The Dutch DOT system does not use a standard classification. Surgical cases where selected using the health activity codes from the Dutch DOT system that correspond with the case type descriptions in the PPP-survey manual. Medical case types were selected using the DOT diagnosis codes corresponding with the description of the medical case types.**
- How is it ensured that atypical and long-stay cases are excluded; **The DOT product structure has specific categories indicating 'long stay/intense treatment'. Cases with this indication were excluded.**
- Are the quasi-prices available at hospitalization (case) level or at category/DRG-like level; **At case level. Individual hospital procedures are grouped into a DOT (diagnosis treatment combination). Prices are available at the level of DOTs.**
- How is the average quasi-price per case type determined, in particular in case they are available at category/DRG-like level; is the 80% threshold used; **na**

The costing items that should be included in the quasi-prices are listed in the below tables. Indicate whether those items are included in the quasi-price and indicate which cost drivers are used to apportion overhead costs and allocate indirect costs to products (case types) or to direct cost centres (e.g. specialties, medical services, operating theatre). Example of apportionment/allocation statistics include bed days, number of admissions, floor area/building volume. Report also the allocation statistics used if direct costs are not directly allocated to products (case types).

Medical Infrastructure

Resource Micro Category	pay (staff salaries); non-pay (non-salary costs)	Cost classification: D=Direct, I=Indirect, O=Overhead	Allocation/apportionment statistic to direct cost centres/products
Laundry	Pay		
	Non-pay	I	(1)
Sterilization	Pay		
	Non-pay	I	
Patient Transports (within the hospital)	Pay		
	Non-pay	D/I (2)	
Food Service (to patients)	Pay		
	Non-pay	I	
Other (includes patient transports outside the hospital, staff transports, and transportation of samples/blood)	Pay		
	Non-pay	D/I	

1. On the allocation of costs:
In determining DBC prices, hospitals need to allocate all costs to individual medical activities. Hospitals take the following steps in this calculation:
Firstly, all costs of indirect cost centers are allocated to direct cost centers
The Dutch Health authority (Nza) has made guidelines to ensure that the calculation is

performed in a similar way. However, hospitals are free to choose allocation statistics to allocate costs from indirect cost centers to direct cost centers and from direct cost centers to medical activities. The allocation statistics used can be (a mix of):
a. direct allocation
b. allocation based on an agreement made between centers on the kind and size of the delivered services and costs
c. allocation based on parameters such as FTE, m2, number of staff, nr of inpatient stays, nr of ambulatory visits.

When all costs are allocated to direct cost centers, all costs are allocated to (clusters of) medical activities. Again, hospitals are free to choose one of the following procedures:
a. direct costs are allocated to (clusters of) activities by means of a weighting factor or
b. per activity an inventarisation is made of the personnel, material and equipment needed.
Direct costs are distributed in proportion.
Indirect costs are distributed to the medical activities in proportion of the direct costs (surplus percentage).

2. D/I: as far as the costs are directly related to departments with direct patient contact, the costs are treated as direct costs.

Non-medical Infrastructure

Resource Micro Category	pay (staff salaries); non-pay (non-salary costs)	Cost classification: D=Direct, I=Indirect, O=Overhead	Allocation/apportionment statistic to direct cost centres/products
Cleaning	Pay		
	Non-pay	I	
Security	Pay		
	Non-pay	I	
Gardening	Pay		
	Non-pay	I	
Desk Officers	Pay		
	Non-pay	D/I	
Printing and Stationery	Pay		
	Non-pay	D/I	
Legal office	Pay		
	Non-pay	I	
Professional services	Pay		
	Non-pay	D/I	
IT/IS Services	Pay		
	Non-pay	D/I	
Building Maintenance	Pay		
	Non-pay	D/I	
Equipment Maintenance	Pay		
	Non-pay	D/I	
Telephone		D/I	
Rent		D/I	
Taxes		D/I	
Energy		D/I	
Water		D/I	
Waste Disposal		D/I	

Direct cost centres

Resource Micro Category	pay (staff salaries); non-pay (non-salary costs)	Cost classification: D=Direct, I=Indirect, O=Overhead	Allocation/apportionment statistic to direct cost centres/products
Administrative staff		D	
Paramedical staff		D	
Nursing staff		D	
Medical staff		D	
Medical and Surgical Equipments and Supplies		D	
Laboratory Equipments and Supplies		D	
X-ray Equipments and Supplies		D	
Drugs		D	
Medical Cases		D	
Blood products		D	
Dressings		D	
Prosthesis		D	

- Indicate whether research and development costs are excluded from the quasi-prices; describe the methods used to exclude these resource categories. If they are included and an adjustment is made, please indicate the source; **Excluded.**
- Indicate whether training and education costs are excluded from the quasi-prices; describe the methods used to exclude these resource categories. If they are included and an adjustment is made, please indicate the source; **Not excluded. For medical specialists in training this is part of the salary component of a DBC, for all other personnel, salaries, social costs such as pension contributions, and other personnel costs are part of the hospital component of a DBC.**
- Indicate whether superannuation, income from treatment of private patients in public hospitals and income from non-patient care activities (including commercial activities) are excluded from the quasi-prices; describe the methods used to exclude these resource categories; **Excluded.**
- Indicate whether the consumption of fixed capital is included in the quasi-prices; describe in detail which approach is used to estimate this cost item and indicate the data sources. If excluded and you provide your own adjustment coefficient please indicate the source and methodology for the adjustment factor. **Consumption of fixed capital is included in the quasi-prices. Depreciation of buildings is part of the DBC price, and is therefore (by definition) included in the quasi-price. Also depreciation of medical equipment is part of the DBC price, and is therefore included in the quasi-price.**

3.2.4. Validation

Describe the sources, methods, procedures and tools used during validation (intra-country and inter-country), including the checks performed before sending the data. Please, describe, as a minimum, the following aspects:

- Are external experts who collected data (if any) also involved in validation tasks; **Selection criteria to define medical and surgical case types where set in collaboration with the Dutch Health Authority, who governs the data collection.**

- How are outliers checked, e.g., are original sources checked when needed; **na**
- How are the collected prices, number of cases and average length of stay checked; **Prices in the DOT data where validated by comparing with prices in a separate file that was provided by the Dutch Health Authority. This comparison showed a strong agreement between the prices.**
- How are validation questions treated (what steps are taken to investigate those questions); **Na**

Are any specific steps taken before data approval. **No**

3.3. Education

Eurostat uses in the PPP calculations data extracted from UNESCO-OECD-EUROSTAT data collection. These data include student numbers and education expenditure per ISCED level. In addition, data from the PISA survey are used for quality adjustment as well as data on research expenditure in tertiary education for R&D statistics.

PPPs for education are calculated twice per year, for the "nowcast" in June and at the beginning of October, for the annual aggregations.

No specific steps are taken to validate the data. The trend in the data is examined. This is reviewed against any independent data available.

4. CAPITAL GOODS AND SERVICES

4.1. Equipment goods

4.1.1. Organisation of the survey

The pre survey and survey for equipment goods is organised in the unit Producer Prices and Goods, which is part of the department of Business Statistics (EBD). The main activities of this section are to produce and publish the Producer Price Index (PPI) and industrial sales (Prodcom). During the pre-survey, the survey, and the intra and inter country validation the same staff members are involved and manage the same BH's. Next to the coordinator, three staff members are involved. They all have knowledge of products in industry because of their knowledge of Producer prices.

The pre survey and survey for equipment goods is organised in the unit Producer Prices and Goods, which is part of the department of Business Statistics (EBD). The main activities of this section are to produce and publish the Producer Price Index (PPI) and industrial sales (Prodcom). During the pre-survey, the survey, and the intra and inter country validation the same staff members are involved and manage the same BH's. Next to the coordinator, three staff members are involved. They all have knowledge of products in industry because of their knowledge of Producer prices.

4.1.2. Pre-survey

- The sources for determining availability and importance of products on the pre-survey list including those products proposed by other countries are:
  1. the Internet
  2. information from the previous survey
  3. contact with producers of the product

  If availability and importance is obvious, like for new computer software, only the Internet is used. If we need more information, especially for the importance of a product we need all possible sources. Also the market knowledge of Producer prices is useful. When only limited search results are produced, contact with the producing/distributing company is initiated through e-mail or telephone.
- If we happen to find new products when looking for the products in the list, we would investigate the importance of the new products. A producing company might tell us that outdated products are on the list and they sell similar and/or newer products. In these cases we would suggest new products.
- Data sources (at BH level) used for the allocation of availability and importance indicators during the pre-survey. See the following table:

BHs	Data sources	
	Pre-survey	
	availability	importance
Fabricated metal products, except machinery and equipment (CPA 25, except 25.4)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Information and communication equipment (CPA 26.1, 26.2 and 26.3)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Other electronic and optical products (CPA 26.4 to 26.8)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Electrical equipment (CPA 27)	50% Email/ 50% Internet	Questioned by Email
General purpose machinery (CPA 28.1 and 28.2)	Mostly Internet	If doubt, questioned by Email
Special purpose machinery (CPA 28.3 to 28.9)	More mail than Internet	By E-mail
Motor vehicles, trailers and semi-trailers (CPA 29)	Mostly Internet, exceptions by E-mail	If doubt, questioned by Email
Furniture and other manufactured goods (CPA 31 and 32)	Mostly Internet	If doubt, questioned by Email
Computer software (CPA 58.2 and 62.01)	Mostly Internet	If doubt, questioned by Email

4.1.3. Survey

The information from the pre survey is used to look for prices and representativity of products. For every BH the Internet is the first source, but whenever needed contact with producers and distributors are initiated. When selecting prices we try to price all available and all important items. Because off some outdated products this is not always possible. Whenever a given item from the list produces a large volume of search results on the Internet, the item is considered to be representative for the Dutch market.

Sources, methods, procedures and tools used in the survey:

- The sources used for the survey are:
  1. the pre survey
  2. the administration of earlier surveys
  3. the Internet

4. the knowledge of products gathered by analysing Producer Prices. contact with producers of the product

- Adjustments are made when the prices should be measured without tax and are mentioned with VAT or other taxes. Prices should be mentioned for the same quality and for the same period as asked for in the tool. Furthermore, prices for equipment goods are not influenced by region or seasonal in the Netherlands.
- Sources (at BH level) used for collecting price data and for allocation of representativity indicators. See the following table:

BHs	**Data sources**	
	Survey	
	prices	**representativity**
Fabricated metal products, except machinery and equipment (CPA 25, except 25.4)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Information and communication equipment (CPA 26.1, 26.2 and 26.3)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Other electronic and optical products (CPA 26.4 to 26.8)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Electrical equipment (CPA 27)	50% Email/ 50% Internet	If doubt, questioned by Email
General purpose machinery (CPA 28.1 and 28.2)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Special purpose machinery (CPA 28.3 to 28.9)	More mail than Internet	Mostly by Email
Motor vehicles, trailers and semi-trailers (CPA 29)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Furniture and other manufactured goods (CPA 31 and 32)	Mostly Internet, exceptions by Email	If doubt, questioned by Email
Computer software (CPA 58.2 and 62.01)	Mostly Internet, exceptions by Email	If doubt, questioned by Email

- The comparability indicator (identical/equivalent) is determined with the help of the knowledge of products. If there is doubt an expert like a producer is asked if the product is identical or not.
- Non-deductible taxes are excluded.
- When not clear on the Internet or in the information of producers, research is done to determine the components: non-deductible taxes rates, transport and

delivery costs, installation, assembly, commissioning and training costs and discounts. Basically all Basic Headings are treated in the same way.

- With prices on the Internet it is rather clear that products are available on the domestic market, when the websites are in Dutch. When we contact producers for prices we ask for products for the domestic market.
- Prices are annual national average prices as far as possible. Averages are calculated if there are different prices for the same item.
- Most of the time it is completely clear if prices are including VAT or not, because prices are given both: excluding VAT and including VAT.

4.1.4. Validation

Sources, Methods, Procedures and tools used during validation. There are no external experts who collected prices.

- Outliers are checked with prices of earlier surveys or with prices in surrounding countries.
- Representativity is checked by the hits on the Internet and with market knowledge gathered by working on Producer prices statistics.
- Averages are calculated if there are different prices found for the same item.
- Most of the time validation questions need a check with the producers; we check our administration first and then ask the producers.
- Data is approved after a second check on the prices by the staff members involved in the equipment good survey.

4.2. Construction

4.2.1. Organisation of the survey

CBS is the principal of Dukers & De Cock (expert construction). Dukers & De Cock has collected and priced the bills of quantity of the Eurostat construction survey, based in the order of the aspects given by Eurostat. After pricing the bills of quantity the document (NL_Constrution_SF_2016) is sent to CBS and COWI, for validation. Dukers & De Cock takes also care of all the questions and remarks about the construction survey (validation rounds). All answers are given by the expert. Also the comments of new pricing bills or updates are given by Dukers & De Cock. And the content for this "Inventory of methods' is written by the experts of Dukers & De Cock. The way of working (data collection and validation) is described in the following chapter 4.2.2. Survey.

4.2.2. Survey

In the Netherlands a classification of building elements based on a Swedish system, called the Nl/sfB, is mostly used. This classification is generally accepted in the Netherlands, especially during the design phase of building and infrastructural projects. The classification is set up as a multi-level nested hierarchy without overlap. A building can be broken down in smaller and smaller elements with each consecutive step.

At the lowest level, the unit rate of a building element is specified in a very detailed way through a breakdown of the total costs into separate components for the labour,

materials and equipment needed to build that the element. In these 25 years of consultancy in buildings costs Dukers & De Cock has created its own building costs database, for private use.

The detailed makeup of the costs is based on market information which is obtained from contractors for specific projects (unauthorized) and suppliers of building materials (public information). After every tender for a building project, the consultants create a very detailed calculation of the building projects, with a specification of amounts, man-hours per activity, hourly labour rates, material cost, costs of subcontractors and rates for rent of equipment and machines.

A continuous flow of projects in all kinds of variations of building- and infrastructural projects provides a high level standard of reliable cost information.

This information is used to price the bills of quantity of the Eurostat construction survey.

The following direct costs are included in the list unit prices.

- Labour costs as a product of man-hours and the man-hour rate
- Material costs
- Costs for equipment or machines
- Costs for subcontractors
- Working drawings

The total direct costs are increased with the costs for:

- Temporary site provisions
- Overhead for the main office of the building company
- Profit & Risks
- Construction All Risk Insurance.

The profits (or losses) are based on market information which is obtained from every tender for a building project. In 2016 the average percentage is 3% for profit & risk.

The coverage of architects and engineers fees comprise all stages described in Annex 11.2 of the pricing guidelines 2015/2016, which means stage A up to and including stage K. All activities named are included in the fees. The fees are calculated on basis of the Regulations for the estimation of fees of the several branch organisations in the Netherlands.

In the Netherlands it is common to estimate building costs excluded VAT. Prices from (sub)contractors and suppliers of building materials are always shown without VAT. Only at the end of an estimate is it usual to price the VAT.

General and preliminary expenses (appendix A of pricing Guidelines)	Included	Not included
Builders all risk insurance	X	
Giving and placing all notices and notifications, etc.	X	
The setting out of the works etc.	X	
The provision of a temporary power supply ,etc.	X	
The provision op a temporary water supply, etc.	X	
The provision of a temporary telephone, etc.	X	
The provision and maintenance of temporary toilets, etc.	X	
The provision of a site office, a mess room or other etc.	X	
The provision and maintenance of a suitably placed job sign board, etc.	X	
The provision and maintenance of competent managers or foremen to supervise the works.	X	
The provision and maintenance of any temporary fences, etc.	X	
The provisions of temporary scaffolding and trestles	X	
The provision of a bankers guarantee or a performance bond, etc.	X	
The removal of all rubbish from the site, etc.	X	
The cleaning of the building, inside and out, etc.	X	
The protection of other property from damage	X	
The share of main office overheads	X	
Other preliminary expenses, not somewhere else specified	X	
Provisions of working drawings	X	
Plant which is not readily allocated to specific work items (such as tower crane)	X	
Furnished office for clerk of works	X	
Temporary roads or hard standings	X	
Compliance with statutory requirements in relation to working conditions	X	
Profit (loss) of the contractor	X	

All our unit prices are obtained by makeup unit prices. This is done in a computerised system. All of our unit prices are based on an average in the country. As the Netherlands is only a small country there is no great difference in price levels from a geographical viewpoint.

For specific works, in some regions unit prices are adapted to local conditions if necessary. The unit prices used for the PPP purpose are based on the average price level in the Netherlands.

We base our unit prices on the price level of the month July. This is a reliable average price level for the year 2016. The first half year inflation of building costs in the Netherlands has been on a lower level. Since the last months of the year the inflation has increased more and more. For 2017 we expect the market will increase more.

Basically, almost none of the buildings, described in the bills of quantity, is representative for the way of constructing in the Netherlands.

However, in every bill of quantity the items that are included can be found – more or less - in Dutch building projects too. This means that pricing the bills of quantity is not a problem for most of the items. The unit prices of the items in the bills of quantity can be derived from the unit prices of the elemental cost data bases, used by the consultants.

We've tried to calculate the exact description of the key items. For the construction methods we've followed the drawings and descriptions of the BoQ's as much as possible. There are several descriptions that can be explained in more than one way, for example how much steel do we have to calculate in different concrete constructs? Where we have questions or have used our own interpretation, we've mentioned that in the column "observations / comments from construction experts" in the BoQ's.

It is usual that consultants create their own cost calculation during the tender phase. This calculation, the so called „Directiebegroting" is made in the same way and on the same level as the calculations of the contractors that compete in the tender. To make such a „Directiebegroting" the consultant asks a lot of cost information from material suppliers and from subcontractors. This cost information is based on the given project information by the consultant.

After the tender, the consultant gets the detailed cost estimate of the contractor who won the competition. This detailed cost estimate includes the offers of the lowest suppliers and subcontractors. This cost estimate is also part of the cost archive of the consultant.

All cost information, gathered from suppliers and subcontractors, is part of the cost archive of the consultant and will be used in the Eurostat construction survey.

4.2.3. Validation

Because the bills of quantity are priced by the external experts (Dukers & De Cock) it is usual the expert is also involved for the validation rounds. All prices communicated are priced by the experts of Dukers & De Cock.

During the validation process outliers will be detected by comparing the results of current Eurostat survey with the results in previous surveys and by surrounding countries. This is done by filling in the prices in an Excel sheet so a comparison on the total costs and on the detailed costs per item can be made. The first action to be taken if outliers are detected is to find an explanation for the outlier. If this cannot be found, the price, belonging to the outlier, will be criticized and – if necessary – corrected.

See the explanation above (how are outliers checked).

No specific steps are taken before data approval.

4.3. VAT on capital goods

Use the latest VAT questionnaire as an illustration in order to explain how the numbers reported were derived from the basic sources. Indicate if the data are sourced from national accounts. It is not necessary to explain how the national accounts estimate the VAT data.

Gross fixed capital formation is an important element in final expenditure. The relevant data are collected with reference to the purchasing industrial category (ownership criterion) and asset type in line with business asset registration and the ESA 2010 classification. For the sake of integrating fixed capital formation in our supply and use tables, the asset types are broken down by homogeneous commodities.

Value Added Tax is taken into account in certain industries which are exempted from Value Added Tax, including the government, banking and insurance services. The exempted industries do not calculate Value Added Tax on sales and cannot deduct the Value Added Tax from their purchases or fixed capital formation. Non-deductible Value Added Tax on fixed capital formation is part of a separate item in the use table.

Summary 2012-2013-2014

Table 24 code	description	Average rate of non-deductibleVAT		
		2012	2013	2014
1	2	3	4	5
E.01.1	**MACHINERY AND EQ'NT**	**2,4%**	**3,0%**	**3,2%**
E.01.1.1	Metal products and equipment	**3,5%**	**3,8%**	**4,1%**
E.01.1.2	Transport equipment	**1,1%**	**1,8%**	**1,7%**
E.01.2	**CONSTRUCTION**	**12,6%**	**12,7%**	**12,3%**
E.01.2.1.0	Residential buildings	**19,1%**	**18,7%**	**18,2%**
E.01.2.2.0	Non-residential buildings	**8,0%**	**8,1%**	**8,7%**
E.01.2.3.0	Civil engineering works	**10,2%**	**11,6%**	**10,4%**
E.01.3.0.2	**Software**	**7,5%**	**7,9%**	**8,6%**

The imputed non-deductible Value Added Tax is calculated with the help of a table that contains prevailing Value Added Tax rates by commodity (approximately 700). The Value Added Tax rate is applied to each individual transaction of commodities (in this case the purchase of capital goods) of the industry in question. This results in a certain amount of value added tax per industry. Subsequently, this amount is multiplied by the exemption ratio in order to get the imputed non-deductible Value Added Tax by industry. The exemption ratio is the fraction of industry output which is exempt from Value Added Tax. The described calculation is done for fixed capital formation in current and constant prices. For the purpose of the VAT questionnaire, the results are converted and aggregated into the desired level of commodities and sectors.

5. FINAL EXPENDITURE ON GDP

The figures in the "2011_2012_2013_GDP weights questionnaire" are the first figures after the National accounts 2010 benchmark revision. A complete description of the method of estimation of the final expenditures after revision will be described in the publication "Gross National Income Inventory (ESA 2010)". This inventory has been published at the end of February 2016. The figures in table 24 are based on the same method: the year 2010 is the base year. The figure for 2010 have been retroactively extrapolated to 2013 and 2014 using year-to-year changes and are final. The figures for the provisional year 2015 (t-1) are based on changes at a higher level of aggregation; the figures are disaggregated using the ratios of the final figures of 2014.

After the estimation of the value of the different national accounts goods category of the various components of final expenditure, the data can be fitted into the detailed expenditure breakdown of table 24. For each part of the final expenditure there is a different process to fill in table 24.

The validation process aims to ensure the consistency with the data from national accounts. The total value of GDP and some aggregates of table 24 will be compared with the total value of GDP and the same aggregates in publications of the national accounts. All compared levels has to be equal.

A. Individual consumption expenditure by households

All the national accounts goods categories related to individual consumption expenditure by households is fitted into the PPP basic heading classification with the help of a key-table (see Annex 1). This key-table contains for each national accounts goods category the relation with a PPP basic heading. Most of the national accounts goods categories (72%) are related to one of the PPP basic headings. The rest is related to two basic headings (17%) or three or more basic headings (11%).

The national accounts goods categories which are split up in two or more PPP basic headings are split with the use of data from the household budget survey (HBS).

Each national accounts goods category consists of several budget survey articles. In the case of splitting up a national account goods category into two or more PPP basic headings, for each budget survey article is determined to which basic heading it is related. Afterwards the share of a group of budget survey articles (related to a basic heading) in the national accounts goods category will be calculated. This ratio is fitted into the key-table.

For a few national accounts goods categories this method is not usable. For these goods categories the applied solution will be outlined.

- NAGC 4931000 (Pvv tram/bus) is split in the categories A.07.3.1.2 and A.07.3.2.1 with the use of data from the public transport companies. These data contains information about the amount of travellers, the travel distance and prices
- NAGC 9992430 (Cons.2h.auto) is split in miscellaneous second-hand goods categories with the use of data from the household budget survey. The second-hand vehicles are split with the use of data from the RAI/BOVAG.

  Five basic headings are reported with zero expenditure. These are:

  - A.01.1.5.5 other edible animal fats
  - A.04.4.3.0 sewage collection

- A.05.4.0.4 repair of glassware, tableware and household utensils
- A.07.1.4.0 animal drawn vehicles
- A.07.3.5.0 combined passenger transport

The expenditures on other edible animal fats, repair of glassware, tableware and household utensils and animal drawn vehicles are zero because they are less than € 500.000,--. Sewage collection is no part of the consumption expenditure by households in the Netherlands, because it is regarded as a tax (see paragraph 3.96d in the publication ESA2010). Combined passenger transport is apportioned to the other relevant basic headings of section A.07.3 – Transport services.

B. Individual consumption expenditure by NPISHs

The same method is used as for **A. Individual consumption expenditure by households**. All the national accounts goods categories are related to one of the PPP basic headings.

Rentals paid by occupants of dwellings and apartments owned by housing corporations are not reported in basic heading B.01.0.0.0 Housing – NPISH. Housing corporations are classified as market producers because they provide their output at prices that are economically significant. Economically significant prices are prices which have a substantial influence on the amounts of products producers are willing to supply and on the amounts of products that purchasers wish to acquire. Market producers are no part of non-profit institutions serving households. So rentals paid by occupants of dwellings and apartments owned by housing corporations are reported in basic heading A.04.1.0.0 - Actual rentals for housing.

C. Individual consumption expenditure by government

From the 2010 revision, there is a new estimation method for individual consumption by government. The government individual consumption expenditure is calculated according COFOG functional classification (2nd level) . In chapter 6 of the publication "Manual on sources and methods for the compilation of COFOG statistics (2011 edition)" (see http://ec.europa.eu/eurostat/documents/3859598/-5917333/KS-RA-11-013-EN.PDF/2eb9714a-ee4b-49fe-baab-e9af5ca457b1?-version=1.0) a complete description of the COFOG functional classification is given. COFOG groups corresponding to individual consumption expenditure by government are the main part of the COFOG divisions Health, Education and Social protection excluding only the groups related to R&D and other expenditure not elsewhere classified.

The headings according to functions and the estimation method are briefly described in the table below.

INDIVIDUAL CONSUMPTION EXPENDITURE BY GOVERNMENT	
Headings in table 24	**Estimates/Estimation method**
HOUSING	
-Housing	(COFOG 10.6; Transaction P.31)
HEALTH	

Health benefits and reimbursements	
-Medical products, appliances and equipment	(COFOG 7.1; Transaction D.632)
-Health services	(COFOG 7.2 + 7.3; Transaction D.632)
Production of health services	
-Compensation of employees	(COFOG 7.1+7.2+7.3+7.4; Transaction D.1)
-Intermediate consumption	(COFOG 7.1+7.2+7.3+7.4; Transaction P.2)
-Gross operating surplus	(COFOG 7.1+7.2+7.3+7.4; Transaction P.51c - P.12A)
-Net taxes on production	(COFOG 7.1+7.2+7.3+7.4; Transaction D.39+D.29)
-Receipts from sales	(COFOG 7.1+7.2+7.3+7.4; Transaction P.11A+P.131)
RECREATION AND CULTURE	
-RECREATION AND CULTURE	(COFOG 8.1 + 8.2; Transaction P.31)
EDUCATION	
Education benefits and reimbursements	
-Education benefits and reimbursements	(COFOG 9.1 + 9.2 + 9.3 + 9.4 + 9.5 + 9.6 ; Transaction D.632)
Production of education services	
-Compensation of employees	(COFOG 9.1 + 9.2 + 9.3 + 9.4 + 9.5 + 9.6 ; Transaction D.1)
-Intermediate consumption	(COFOG 9.1 + 9.2 + 9.3 + 9.4 + 9.5 + 9.6 ; Transaction P.2)
-Gross operating surplus	(COFOG 9.1 + 9.2 + 9.3 + 9.4 + 9.5 + 9.6 ; Transaction P.51c - P.12A)
-Net taxes on production	(COFOG 9.1 + 9.2 + 9.3 + 9.4 + 9.5 + 9.6 ; Transaction D.29+D.39)
-Receipt from sales	(COFOG 9.1 + 9.2 + 9.3 + 9.4 + 9.5 + 9.6 ; Transaction P.11A+P.131)
SOCIAL PROTECTION	
-Social protection	(COFOG 10.1 + 10.2 +10.3 + 10.4 + 10.5 + 10.7; Transaction P.31)

D. Collective consumption expenditure by government

From the 2010 revision, there is a new estimation method for collective consumption by government. The government collective consumption expenditure is also based on COFOG functional classification (2nd level).

The headings according to functions and the estimation method are briefly described in the table below.

COLLECTIVE CONSUMPTION EXPENDITURE BY GOVERNMENT	
Headings in table 24	**Estimates/Estimation method**
COLLECTIVE SERVICES	
Compensation of employees	
-Compensation of employees n.e.c.	(COFOG 1,3,4,5,6,7.5,7.6,8.3,8.4,8.5,8.6,9.7,9.8,10.8,10.9; Transaction D.1)
-Compensation of employees (Defence)	(COFOG 2; Transaction D.1)
Intermediate consumption	
-Intermediate consumption n.e.c.	(COFOG 1,3,4,5,6,7.5,7.6,8.3,8.4,8.5,8.6,9.7,9.8,10.8,10.9; Transaction P.2)
-Intermediate consumption (Defence)	(COFOG 2; Transaction P.2)
Gross operating surplus (P51c)	
-Gross operating surplus	(COFOG 1,2,3,4,5,6,7.5,7.6,8.3,8.4,8.5,8.6,9.7,9.8,10.8,10.9; Transaction P.51c - P.12A)
Net taxes on production	
-Net taxes on production	(COFOG 1,2,3,4,5,6,7.5,7.6,8.3,8.4,8.5,8.6,9.7,9.8,10.8,10.9; Transaction D.29+D.39)
Receipts from sales	
-Receipts from sales	(COFOG 1,2,3,4,5,6,7.5,7.6,8.3,8.4,8.5,8.6,9.7,9.8,10.8,10.9; Transaction P.11A+P.131)

E.01. Gross fixed capital formation

For the gross fixed capital formation statistics in table 24 the input data is provided by the annual National Accounts. For the final and the revised provisional year the data is on the level of product group and asset type. To derive the PPP basic heading classification the data is aggregated by an aggregation scheme that assigns the asset type-product group combinations to the appropriate basic headings. For the provisional year, less information exists. Within PP150110 only for PP150114,2

(computers and processing equipment) figures are available. Therefore, the remaining categories within PP150110 are estimated by using similar ratios as in the revised provisional year.

E.02 and E.03. Changes in inventories and acquisitions less disposals of valuables

No further details

F. Balance of exports and imports

No further details.

Annex 1 – Keytable GGNA-PPP

Regkol	GGNA code	GGNA name	PPP code	Key
321322	111700	Peulvruchten	1173	1
321322	113120	Koolsoorten	1171	1
321322	113310	Paprika's	1171	1
321322	113320	Komkommers	1171	1
321322	113340	Tomaten	1171	1
321322	113430	Uien	1171	1
321322	113512	Cons.aardapp	1174	1
321322	113690	Zaaizaden	9332	1
321322	113800	Champignons	1171	1
321322	113990	Ov.groenten	1161	0,05
321322	113990	Ov.groenten	1171	0,93
321322	113990	Ov.groenten	1176	0,02
321322	116900	Ov.plant.mat	9311	1
321322	119100	Voedergewas	9340	1
321322	119200	Bloemen	9332	1
321322	123000	Citrusfruit	1161	1
321322	124100	Appels	1161	1
321322	124590	Ov.fruit	1161	1
321322	125690	Noten ea fr.	1161	0,4
321322	125690	Noten ea fr.	1163	0,6
321322	130110	Bloembollen	9332	1
321322	130129	Boom/pl.kwek	9332	1
321322	141290	Rauwe melk	1141	1
321322	143459	Ov. dieren	1123	0,05
321322	143459	Ov. dieren	9340	0,95
321322	147100	Pluimvee	1124	0,1
321322	147100	Pluimvee	9340	0,9
321322	147200	Eieren	1147	1
321322	149290	Ov.dierl.pr.	1133	0,04
321322	149290	Ov.dierl.pr.	1182	0,96
321322	200000	Bosbouw	4540	0,75
321322	200000	Bosbouw	9332	0,25
321322	300000	Verse vis	1131	0,55
321322	300000	Verse vis	1133	0,26
321322	300000	Verse vis	9340	0,19
321322	500000	Steenkool ed	4540	1
321322	620000	Aardgas	4521	1
321322	812110	Zand	9331	1
321322	812200	Klei	9340	1
321322	891000	Mineral.chem	9331	1
321322	892000	Turf	9331	1
321322	893000	Zout	5611	1
321322	1011119	Kalf-/rundvl	1121	0,98
321322	1011119	Kalf-/rundvl	1126	0,02
321322	1011129	Varkensvlees	1122	0,99
321322	1011129	Varkensvlees	1126	0,01
321322	1011191	Ov. vlees	1123	0,38
321322	1011191	Ov. vlees	1125	0,62
321322	1012000	Pluimv.vlees	1124	0,99
321322	1012000	Pluimv.vlees	1126	0,01
321322	1013123	Bewrkt vlees	1121	0,2
321322	1013123	Bewrkt vlees	1123	0,2
321322	1013123	Bewrkt vlees	1125	0,2
321322	1013123	Bewrkt vlees	1127	0,4
321322	1013450	Ov.vleesprod	1127	0,7
321322	1013450	Ov.vleesprod	1128	0,3
321322	1020000	Bewerkte vis	1132	0,2
321322	1020000	Bewerkte vis	1134	0,16
321322	1020000	Bewerkte vis	1135	0,29
321322	1020000	Bewerkte vis	1136	0,35
321322	1031000	Aardappelpr.	1174	0,46
321322	1031000	Aardappelpr.	1175	0,49
321322	1031000	Aardappelpr.	1176	0,05
321322	1032000	Vruchtensap	1223	1
321322	1039110	Diepvr.grnte	1172	1
321322	1039190	Bew.groenten	1173	1
321322	1039210	Fruitconserv	1162	0,15
321322	1039210	Fruitconserv	1182	0,85
321322	1039290	Ov.bew.fruit	1152	0,24
321322	1039290	Ov.bew.fruit	1163	0,26
321322	1039290	Ov.bew.fruit	1164	0,5
321322	1041900	Olien/vetten	1153	0,81
321322	1041900	Olien/vetten	1154	0,19
321322	1042000	Margarine ed	1152	1
321322	1051112	Cons.melk	1141	0,08
321322	1051112	Cons.melk	1142	0,92
321322	1051120	Cons.room	1146	1
321322	1051310	Boter	1151	1
321322	1051400	Kaas	1145	1
321322	1051510	Gecond.melk	1143	1
321322	1051521	Yoghurt	1144	1
321322	1051522	Gist/zuurpr.	1146	1
321322	1051590	Zuivelpr.neg	1146	1
321322	1052000	Cons. ijs	1185	1
321322	1061100	Rijst	1111	1
321322	1061240	Deegmengsels	1118	1
321322	1061290	Meel v.graan	1112	1
321322	1061349	Ov.graanprod	1112	0,23
321322	1061349	Ov.graanprod	1117	0,77
321322	1062110	Zetmeel	1118	1
321322	1071110	Brood	1113	1
321322	1071120	Gebak/biscui	1114	1
321322	1072000	Ov.bakk.prod	1114	1
321322	1073000	Deegwaren	1116	1
321322	1081100	Suiker	1181	1
321322	1082010	Chocoladepr.	1183	1
321322	1082020	Suikerwerk ed	1184	1
321322	1082190	Cacaopoeder	1213	1
321322	1083010	Koffie	1211	1
321322	1083020	Thee	1212	1
321322	1084000	Specery/saus	1191	0,6
321322	1084000	Specery/saus	1192	0,4
321322	1085000	BereidMaalt	1115	0,31
321322	1085000	BereidMaalt	1116	0,23

Regkol	GGNA code	GGNA name	PPP code	Key
321322	1085000	BereidMaalt	1128	0,14
321322	1085000	BereidMaalt	1136	0,05
321322	1085000	BereidMaalt	1194	0,27
321322	1086000	Kind-/dieetv	1193	0,48
321322	1086000	Kind-/dieetv	1199	0,52
321322	1089110	Soepen	1199	1
321322	1089123	Ov.bakk.grst	1147	0,18
321322	1089123	Ov.bakk.grst	1199	0,82
321322	1089190	Voed.mid.neg	1128	0,35
321322	1089190	Voed.mid.neg	1186	0,03
321322	1089190	Voed.mid.neg	1199	0,37
321322	1089190	Voed.mid.neg	1223	0,25
321322	1091019	Veevoeders	9340	1
321322	1092000	Hond/katvoer	9340	1
321322	1101000	Gedistilleer	2110	1
321322	1102340	Wijn ed.	2120	1
321322	1105000	Bier	2130	1
321322	1107110	Fris/waters	1221	1
321322	1107190	Ov.frdr.melk	1146	0,05
321322	1107190	Ov.frdr.melk	1222	0,81
321322	1107190	Ov.frdr.melk	2130	0,14
321322	1200113	Sigaren	2200	1
321322	1200115	Sigaretten	2200	1
321322	1200120	Shag/pijptab	2200	1
321322	1200129	Cannabis	2300	1
321322	1310000	Garen/Vezel	3110	0,86
321322	1310000	Garen/Vezel	3130	0,14
321322	1320000	Weefsels	3110	1
321322	1392110	Beddengoed	5202	0,95
321322	1392110	Beddengoed	9320	0,05
321322	1392500	Text.woning	5201	1
321322	1393000	Tapijten	5120	1
321322	1395100	Textl.vlies	5209	1
321322	1399000	Ov.textl.war	3110	0,03
321322	1399000	Ov.textl.war	5201	0,3
321322	1399000	Ov.textl.war	5203	0,245
321322	1399000	Ov.textl.war	5209	0,015
321322	1399000	Ov.textl.war	5612	0,09
321322	1399000	Ov.textl.war	9320	0,32
321322	1412000	Werkkleding	3121	0,49
321322	1412000	Werkkleding	3122	0,51
321322	1413900	Bovenkleding	3121	0,28
321322	1413900	Bovenkleding	3122	0,53
321322	1413900	Bovenkleding	3123	0,19
321322	1414900	Onderkleding	3121	0,23
321322	1414900	Onderkleding	3122	0,61
321322	1414900	Onderkleding	3123	0,16
321322	1419000	Ov. Kleding	3121	0,19
321322	1419000	Ov. Kleding	3122	0,39
321322	1419000	Ov. Kleding	3123	0,27
321322	1419000	Ov. Kleding	3130	0,15
321322	1431000	Kousen/sok	3121	0,18
321322	1431000	Kousen/sok	3122	0,64
321322	1431000	Kousen/sok	3123	0,18
321322	1439000	Trui/vest	3121	0,23
321322	1439000	Trui/vest	3122	0,62
321322	1439000	Trui/vest	3123	0,15
321322	1510000	Lederwrn/leer	3130	0,23
321322	1510000	Lederwrn/leer	5209	0,01
321322	1510000	Lederwrn/leer	5612	0,01
321322	1510000	Lederwrn/leer	9210	0,01
321322	1510000	Lederwrn/leer	9320	0,01
321322	1510000	Lederwrn/leer	12320	0,73
321322	1520000	Schoenen	3211	0,23
321322	1520000	Schoenen	3212	0,47
321322	1520000	Schoenen	3213	0,18
321322	1520000	Schoenen	9320	0,12
321322	1610000	Hout primair	4310	0,14
321322	1610000	Hout primair	5111	0,3
321322	1610000	Hout primair	5112	0,2
321322	1610000	Hout primair	5119	0,2
321322	1610000	Hout primair	9311	0,16
321322	1621100	Triplex ed.	4310	0,15
321322	1621100	Triplex ed.	5111	0,4
321322	1621100	Triplex ed.	5119	0,25
321322	1621100	Triplex ed.	9311	0,2
321322	1621200	Fineer/plaat	4310	0,15
321322	1621200	Fineer/plaat	5111	0,3
321322	1621200	Fineer/plaat	5112	0,2
321322	1621200	Fineer/plaat	5119	0,2
321322	1621200	Fineer/plaat	9311	0,15
321322	1622000	Parket	5120	1
321322	1623112	Deuren	4310	1
321322	1623120	Ov.timmerwer	5112	1
321322	1629000	Ov.houtprod.	5120	0,03
321322	1629000	Ov.houtprod.	5612	0,91
321322	1629000	Ov.houtprod.	12320	0,06
321322	1712199	Ov.pap.karton	9540	1
321322	1712300	Pa/Ka verpak	9311	1
321322	1721000	Emball.pa/ka	9540	1
321322	1722100	Hygien.verb.	12132	1
321322	1722900	Hu/san.pap.w	5612	0,17
321322	1722900	Hu/san.pap.w	12132	0,83
321322	1723000	Kant.ben.pap	9540	1
321322	1724000	Wandbekled.	4310	1
321322	1729199	P/k-waren.neg	2200	0,36
321322	1729199	P/k-waren.neg	5612	0,42
321322	1729199	P/k-waren.neg	9530	0,04
321322	1729199	P/k-waren.neg	9540	0,18
321322	1819000	Ov.druk/print	9530	1
321322	1920211	Benzine	7222	1
321322	1920262	Diesel	7221	1
321322	1920263	Gasolie verw	4530	1
321322	1920270	Petroleum	5611	1
321322	1920290	Smeerolie	7224	1
321322	1920311	Prop./butaan	4522	1
321322	1920312	Autogas(lpg)	7223	1
321322	1920490	PetrResidu ed	4540	0,05

Regkol	GGNA code	GGNA name	PPP code	Key
321322	1920490	PetrResidu ed	5611	0,95
321322	2014745	Alcohol >80%	6000	1
321322	2014990	Ov.organ.gst	4540	1
321322	2015100	Kunstmest	9331	1
321322	2020000	Bestrijd.mid	5611	1
321322	2030100	Verf/vern.	4310	1
321322	2030240	Drukinkten	9540	1
321322	2030299	Ov.verfprod.	4310	0,32
321322	2030299	Ov.verfprod.	9540	0,68
321322	2041300	Zeep/poetspr	5611	0,88
321322	2041300	Zeep/poetspr	12132	0,12
321322	2042110	Parfums ed.	12132	1
321322	2042120	Huidverz.mid	12132	1
321322	2042160	Haarverz.mid	12132	1
321322	2042199	Ov.kosm.prod	12132	1
321322	2051000	Springstf ed	5612	0,04
321322	2051000	Springstf ed	9312	0,96
321322	2052900	Lijmen/gelat	4310	0,25
321322	2052900	Lijmen/gelat	9540	0,75
321322	2053000	Ether. olien	12132	1
321322	2059100	Fotochem.pr.	9149	1
321322	2059920	Chem.pr.neg	7224	0,5
321322	2059920	Chem.pr.neg	9331	0,41
321322	2059920	Chem.pr.neg	9540	0,09
321322	2120100	Geneesmiddel	6000	0,9
321322	2120100	Geneesmiddel	9340	0,1
321322	2120210	Sera/vaccins	6000	1
321322	2120240	Gaas/verband	6000	1
321322	2120299	CocHeroineXTC	2300	1
321322	2211010	Autoband ed.	7211	1
321322	2211099	Ov. Banden	7211	1
321322	2219000	Rubberprod.	3121	0,01
321322	2219000	Rubberprod.	3122	0,02
321322	2219000	Rubberprod.	4310	0,03
321322	2219000	Rubberprod.	6000	0,68
321322	2219000	Rubberprod.	7212	0,1
321322	2219000	Rubberprod.	9320	0,1
321322	2219000	Rubberprod.	9540	0,01
321322	2219000	Rubberprod.	12320	0,05
321322	2222000	Verpak. kst.	5403	0,68
321322	2222000	Verpak. kst.	5612	0,3
321322	2222000	Verpak. kst.	9320	0,02
321322	2223000	Bouwart.knst	4310	0,02
321322	2223000	Bouwart.knst	5119	0,67
321322	2223000	Bouwart.knst	5120	0,31
321322	2229000	Ov.prod.kst.	3121	0,01
321322	2229000	Ov.prod.kst.	3122	0,01
321322	2229000	Ov.prod.kst.	3123	0,01
321322	2229000	Ov.prod.kst.	3130	0,08
321322	2229000	Ov.prod.kst.	4310	0,03
321322	2229000	Ov.prod.kst.	5209	0,04
321322	2229000	Ov.prod.kst.	5403	0,1
321322	2229000	Ov.prod.kst.	5612	0,18

Regkol	GGNA code	GGNA name	PPP code	Key
321322	2229000	Ov.prod.kst.	7212	0,01
321322	2229000	Ov.prod.kst.	9320	0,04
321322	2229000	Ov.prod.kst.	9331	0,1
321322	2229000	Ov.prod.kst.	9340	0,13
321322	2229000	Ov.prod.kst.	9540	0,04
321322	2229000	Ov.prod.kst.	12131	0,03
321322	2229000	Ov.prod.kst.	12320	0,19
321322	2312199	Prod.vlakglas	5119	1
321322	2313199	Flessen ed.	5401	0,93
321322	2313199	Flessen ed.	5403	0,07
321322	2314990	Ov.bew.glas	4310	0,02
321322	2314990	Ov.bew.glas	5401	0,25
321322	2314990	Ov.bew.glas	5403	0,73
321322	2323400	Ov. keram.pr	5401	1
321322	2339000	Ker. Bwmat/tgls	4310	1
321322	2341000	Ker.sier/hha	5401	0,2
321322	2341000	Ker.sier/hha	5402	0,3
321322	2341000	Ker.sier/hha	5403	0,5
321322	2351900	Cement/kalk/g	4310	1
321322	2361199	Ov.betonwaar	4310	1
321322	2370000	Bew.natuurst	4310	0,89
321322	2370000	Bew.natuurst	12320	0,11
321322	2390000	Bouwmat.neg	5612	1
321322	2540000	Wapen/munit.	9320	1
321322	2571390	Handgereeds.ed	5402	0,13
321322	2571390	Handgereeds.ed	5520	0,52
321322	2571390	Handgereeds.ed	12131	0,35
321322	2572000	Hang/sluitw	4310	0,5
321322	2572000	Hang/sluitw	5520	0,5
321322	2573490	Ond.gereeds.	5510	0,75
321322	2573490	Ond.gereeds.	5520	0,25
321322	2591290	Vaten	5403	1
321322	2593900	Spyker/draad	4310	0,95
321322	2593900	Spyker/draad	5611	0,05
321322	2594900	Bout/moer ed	4310	1
321322	2599100	Met.hh.san.	5403	1
321322	2599200	Ov.metaalpr.	4310	0,26
321322	2599200	Ov.metaalpr.	5119	0,24
321322	2599200	Ov.metaalpr.	5319	0,02
321322	2599200	Ov.metaalpr.	9340	0,21
321322	2599200	Ov.metaalpr.	9540	0,18
321322	2599200	Ov.metaalpr.	12320	0,09
321322	2620000	ComputRandapp	9131	0,76
321322	2620000	ComputRandapp	9132	0,24
321322	2630112	Zendtoestel	8200	1
321322	2630200	Telefoon	8200	1
321322	2630340	Ond.zend.telf	5520	0,6
321322	2630340	Ond.zend.telf	8200	0,4
321322	2640100	Radio's	9111	1
321322	2640200	Televisies	9112	0,999
321322	2640200	Televisies	9113	0,002
321322	2640300	Audio/video	9111	0,39
321322	2640300	Audio/video	9112	0,18

Regkol	GGNA code	GGNA name	PPP code	Key
321322	2640300	Audio/video	9113	0,17
321322	2640300	Audio/video	9119	0,19
321322	2640300	Audio/video	9120	0,07
321322	2640560	Ond.radio/tv	9111	0,1
321322	2640560	Ond.radio/tv	9132	0,18
321322	2640560	Ond.radio/tv	9311	0,72
321322	2650000	Meet/regelap	6000	0,09
321322	2650000	Meet/regelap	7213	0,33
321322	2650000	Meet/regelap	9120	0,02
321322	2650000	Meet/regelap	9134	0,05
321322	2650000	Meet/regelap	12312	0,46
321322	2650000	Meet/regelap	12320	0,05
321322	2660000	Med.instrum	6000	1
321322	2670100	Fototech.art	9119	0,05
321322	2670100	Fototech.art	9120	0,95
321322	2670200	Optische art	9120	1
321322	2680000	Infodra.leeg	9142	0,1
321322	2680000	Infodra.leeg	9149	0,9
321322	2711000	Elmo/tra/ond	8200	0,04
321322	2711000	Elmo/tra/ond	9119	0,01
321322	2711000	Elmo/tra/ond	9120	0,02
321322	2711000	Elmo/tra/ond	9131	0,03
321322	2711000	Elmo/tra/ond	9311	0,9
321322	2712900	Schakel/verd/ond	4310	0,1
321322	2712900	Schakel/verd/ond	5520	0,9
321322	2720000	Batterijen	5520	0,93
321322	2720000	Batterijen	7212	0,07
321322	2739000	Geisol.kabel	4310	1
321322	2740000	Verlicht.art/ond	5113	0,68
321322	2740000	Verlicht.art/ond	5520	0,29
321322	2740000	Verlicht.art/ond	9320	0,03
321322	2751110	Koelkasten	5311	1
321322	2751130	Wasmachines	5312	1
321322	2751299	Elek.kookapp	5313	0,33
321322	2751299	Elek.kookapp	5320	0,67
321322	2752000	Hh.verw/kook	5313	0,13
321322	2752000	Hh.verw/kook	5314	0,67
321322	2752000	Hh.verw/kook	5320	0,2
321322	2759000	Ov.el.app.hh/ond	5312	0,21
321322	2759000	Ov.el.app.hh/ond	5314	0,06
321322	2759000	Ov.el.app.hh/ond	5315	0,22
321322	2759000	Ov.el.app.hh/ond	5319	0,1
321322	2759000	Ov.el.app.hh/ond	5320	0,14
321322	2759000	Ov.el.app.hh/ond	12120	0,27
321322	2790000	Ov.el.app.ed	7212	1
321322	2809100	Ond. Machines	5510	0,06
321322	2809100	Ond. Machines	5520	0,06
321322	2809100	Ond. Machines	7212	0,88
321322	2811000	Turbin/motor	9210	1
321322	2812000	Pomp/compres	9320	1
321322	2814000	Kranen ed.	4310	1
321322	2820900	Ov.ma.algem.	5403	0,21
321322	2820900	Ov.ma.algem.	12131	0,79

Regkol	GGNA code	GGNA name	PPP code	Key
321322	2823000	Kantoormach.	9134	1
321322	2824000	Mech.handger	5510	1
321322	2825000	Machine koel	5314	1
321322	2830000	Mach.landbw.	5510	1
321322	2910200	Pers. auto's	7111	0,98
321322	2910200	Pers. auto's	9210	0,02
321322	2910400	Vr.auto's ed	7111	1
321322	2910590	Auto's neg	6000	0,13
321322	2910590	Auto's neg	9210	0,87
321322	2920220	Caravans ed.	9210	1
321322	2939000	Ov.auto ond.	5520	0,11
321322	2939000	Ov.auto ond.	7212	0,89
321322	3012000	Plezierboten	9210	1
321322	3091000	MotFiets/ond	7120	0,93
321322	3091000	MotFiets/ond	7212	0,035
321322	3091000	MotFiets/ond	7213	0,035
321322	3092000	Fiets ed/ond	7130	0,87
321322	3092000	Fiets ed/ond	7212	0,07
321322	3092000	Fiets ed/ond	7213	0,06
321322	3099090	Ov.transport	6000	0,26
321322	3099090	Ov.transport	12320	0,74
321322	3100100	Zitmeubelen	5111	0,81
321322	3100100	Zitmeubelen	5112	0,19
321322	3100200	Meub.del+afw	5130	1
321322	3101000	Bedrijfsmeub	5111	1
321322	3102000	Keukenmeubel	5111	1
321322	3103000	Matrassen	5111	1
321322	3109120	Meub.slaapk.	5111	1
321322	3109900	Ov.meubelen	5111	0,7
321322	3109900	Ov.meubelen	5112	0,1
321322	3109900	Ov.meubelen	5119	0,2
321322	3210000	Sieradn/muntn	9311	0,04
321322	3210000	Sieradn/muntn	12311	0,96
321322	3220000	Muziekinstr.	9220	1
321322	3230000	Sportartikel	9210	0,3
321322	3230000	Sportartikel	9320	0,7
321322	3240000	Speelgoed	9220	0,08
321322	3240000	Speelgoed	9312	0,92
321322	3250400	Bril/lenzen	6000	1
321322	3250900	Med.artikel.	6000	1
321322	3299010	Teken/schryf	9540	1
321322	3299020	Ov.artik.neg	3130	0,06
321322	3299020	Ov.artik.neg	5612	0,35
321322	3299020	Ov.artik.neg	9312	0,01
321322	3299020	Ov.artik.neg	9332	0,01
321322	3299020	Ov.artik.neg	9540	0,23
321322	3299020	Ov.artik.neg	12131	0,09
321322	3299020	Ov.artik.neg	12320	0,25
321322	3315000	R/o/i schip	9230	1
321322	3510000	Elektricit.	4440	0,03
321322	3510000	Elektricit.	4510	0,968
321322	3510000	Elektricit.	7223	0,002
321322	3520200	Aardgasdistr	4521	1

Regkol	GGNA code	GGNA name	PPP code	Key
321322	3530000	Ww/St/Stadsv	4550	1
321322	3540000	Netdiensten	4510	0,6
321322	3540000	Netdiensten	4521	0,4
321322	3600000	Water	4410	1
321322	3789020	Mil.dn.part.	4420	1
321322	3789050	Reinig.recht	4420	1
321322	4321012	Instl.oh.won	4320	1
321322	4330011	Afw. nw. won	4320	0,36
321322	4330011	Afw. nw. Won	5120	0,64
321322	4330012	Afw. oh. Won	4320	0,68
321322	4330012	Afw. oh. Won	5120	0,32
321322	4390012	Werkz oh. won	4320	1
321322	4520000	RepAutoMotor	7230	1
321322	4910000	Ns reis.verv	7311	1
321322	4931000	Pvv tram/bus	7312	0,4
321322	4931000	Pvv tram/bus	7321	0,6
321322	4939900	Ov.pers.verv	7321	0,34
321322	4939900	Ov.pers.verv	7322	0,66
321322	4941000	Wegvv.vracht	7360	1
321322	5010300	Veerdiensten	7340	1
321322	5010900	Gr.vaart pas	7340	1
321322	5030100	Passag.binv.	7340	1
321322	5110180	Lv.pas.lijnd	7330	1
321322	5110190	Lv.pas.chart	7330	1
321322	5210000	Veem pakhuis	7360	1
321322	5221000	Ov.akt.land	7240	1
321322	5310000	Post	8100	1
321322	5510000	Hotels/pens.	11201	1
321322	5523000	Ov. logies	11202	0,98
321322	5523000	Ov. logies	11203	0,02
321322	5610000	Maalt.verstr	11111	0,58
321322	5610000	Maalt.verstr	11112	0,42
321322	5620000	Catering	7360	0,03
321322	5620000	Catering	11111	0,11
321322	5620000	Catering	11112	0,54
321322	5620000	Catering	11120	0,32
321322	5630000	Drank verstr	11111	0,8
321322	5630000	Drank verstr	11112	0,19
321322	5630000	Drank verstr	11120	0,01
321322	5811100	Studieboeken	9510	0,94
321322	5811100	Studieboeken	9540	0,06
321322	5811120	Naslw/Kalend	9530	1
321322	5811300	E-boeken	9510	1
321322	5811900	Ov. boeken	9510	1
321322	5813100	Dagbl.abonn.	9521	1
321322	5813200	Dagbl.online	9521	1
321322	5813300	Advertenties	12700	1
321322	5814110	Ov.tijds.abo	9522	1
321322	5814120	Vaktijds.abo	9522	1
321322	5814200	Tijds.online	9522	1
321322	5819140	Waardepapier	9311	1
321322	5819190	Ov.drukwerk	9530	1
321322	5819200	InhoudOnline	9410	1

Regkol	GGNA code	GGNA name	PPP code	Key
321322	5821000	Comp.spellen	9311	1
321322	5829000	SoftwCd/Band	9133	1
321322	5911200	FilmsVideo's	9141	1
321322	5914000	Bioscoop	9421	1
321322	5920800	Besp.cd/dvd	9141	1
321322	5920900	MuziekDownl	9141	1
321322	6012800	Radio/tv pub	9423	1
321322	6100000	Telecommunic	8301	0,03
321322	6100000	Telecommunic	8302	0,41
321322	6100000	Telecommunic	8303	0,04
321322	6100000	Telecommunic	8304	0,41
321322	6100000	Telecommunic	8305	0,01
321322	6100000	Telecommunic	9423	0,1
321322	6200000	Computsrvice	9133	1
321322	6310000	Geg.verw.web	9423	1
321322	6411000	Prov.banken	12620	1
321322	6490000	Rentemarge	12610	1
321322	6511900	Levensverz.	12510	1
321322	6512000	Schadeverz.	12520	0,26
321322	6512000	Schadeverz.	12530	0,33
321322	6512000	Schadeverz.	12540	0,26
321322	6512000	Schadeverz.	12550	0,15
321322	6523000	Pensioenen	12510	1
321322	6619000	Fin.instell.	12620	1
321322	6621292	Ov.verz.hlpd	12620	1
321322	6820010	Woningd.huur	4100	1
321322	6820020	Woningd.eig.	4200	1
321322	6820040	Huur bedrgeb	9410	1
321322	6831000	Makel.bemid.	12700	1
321322	6910000	Rechtsk.dst.	12700	1
321322	6920000	Account. ed.	12620	1
321322	7111000	ArchitectDns	12700	1
321322	7112000	IngenieurDns	12700	1
321322	7120000	Keur.Control	7240	1
321322	7410000	Ontwerpen	12700	1
321322	7420000	Fotografie	9425	1
321322	7490000	Consultancy	12700	1
321322	7500000	Veterin.dnst	9230	0,15
321322	7500000	Veterin.dnst	9350	0,85
321322	7711000	Verhuur auto	7240	1
321322	7799000	Verh.ovroerg	3140	0,03
321322	7799000	Verh.ovroerg	5623	0,24
321322	7799000	Verh.ovroerg	7240	0,09
321322	7799000	Verh.ovroerg	9410	0,45
321322	7799000	Verh.ovroerg	9424	0,19
321322	7911000	Reisbemidd.	7360	1
321322	7912000	Reisorganis.	9600	1
321322	7990000	InfoBoeking	9410	0,53
321322	7990000	InfoBoeking	9429	0,47
321322	8000000	BeveilOpspor	4440	1
321322	8121000	Rein.gebouw	4440	0,05
321322	8121000	Rein.gebouw	5629	0,95
321322	8129000	Ov.reiniging	4440	0,9

Regkol	GGNA code	GGNA name	PPP code	Key
321322	8129000	Ov.reiniging	5622	0,1
321322	8130000	Hoveniersdn.	4440	0,03
321322	8130000	Hoveniersdn.	5621	0,97
321322	8200000	Ov.Zak.Dnstn	9410	1
321322	8400030	Lev.ovh.drdn	12700	1
321322	8500020	Lv.ondw.drdn	10000	1
321322	8550600	Part.ondw.ov	9410	0,43
321322	8550600	Part.ondw.ov	10000	0,57
321322	8553000	Autorijles ed	7240	1
321322	8610900	Ziekenh.zorg	6000	1
321322	8621000	Huisartsenzg	6000	1
321322	8622000	Prevent.zorg	6000	1
321322	8623000	Tandheelk.zg	6000	1
321322	8687100	GGZ diensten	6000	1
321322	8687200	Paramed.zorg	6000	1
321322	8699000	Ovcur&ondrst	6000	1
321322	8723000	Gehandic.zrg	12400	1
321322	8729000	Maatsch.opv.	12400	1
321322	8730110	Verplghzorg	12400	1
321322	8790130	Verzorghzorg	12400	1
321322	8820000	Welzijnswerk	12400	1
321322	8830000	Thuiszorgdn.	12400	1
321322	8891000	Kindopvgdn	5621	0,006
321322	8891000	Kindopvgdn	12400	0,994
321322	9012000	Amusement	9421	1
321322	9030000	Kunstvoorwrp	5119	1
321322	9100000	Musea/biblio	9422	1
321322	9200000	Gokwezen	9430	1
321322	9310100	Sport BTWvry	9410	1
321322	9310200	Sport BTW	9410	1
321322	9320000	Recreatie	9410	0,7
321322	9320000	Recreatie	9430	0,3
321322	9490000	Ov.soc.org.	7230	0,11
321322	9490000	Ov.soc.org.	9410	0,89
321322	9511000	Repar.comp	9150	1
321322	9524000	Repar.meub	5130	1
321322	9590000	Rep.cons.ov.	3140	0,07
321322	9590000	Rep.cons.ov.	3220	0,1
321322	9590000	Rep.cons.ov.	5204	0,01
321322	9590000	Rep.cons.ov.	5330	0,11
321322	9590000	Rep.cons.ov.	5510	0,02
321322	9590000	Rep.cons.ov.	6000	0,2
321322	9590000	Rep.cons.ov.	7230	0,26
321322	9590000	Rep.cons.ov.	8200	0,01
321322	9590000	Rep.cons.ov.	9150	0,03
321322	9590000	Rep.cons.ov.	9230	0,07
321322	9590000	Rep.cons.ov.	9320	0,03
321322	9590000	Rep.cons.ov.	12120	0,01
321322	9590000	Rep.cons.ov.	12313	0,07
321322	9590000	Rep.cons.ov.	12320	0,01
321322	9601000	Wasserijen	3140	0,8
321322	9601000	Wasserijen	5622	0,2
321322	9602000	Kappers ed.	12111	0,18
321322	9602000	Kappers ed.	12112	0,64
321322	9602000	Kappers ed.	12113	0,18
321322	9609000	Ov.pers.dnst	9350	0,04
321322	9609000	Ov.pers.dnst	12113	0,12
321322	9609000	Ov.pers.dnst	12200	0,51
321322	9609000	Ov.pers.dnst	12700	0,33
321322	9700000	H.h.diensten	5621	1
321322	9992203	Cons.NedBuit	13000	1
321322	9992300	Cons.buit.nl	13000	1
321322	9992430	Cons.2h.goed.	3121	0,01
321322	9992430	Cons.2h.goed.	3122	0,03
321322	9992430	Cons.2h.goed.	3123	0,02
321322	9992430	Cons.2h.goed.	5111	0,04
321322	9992430	Cons.2h.goed.	5119	0,02
321322	9992430	Cons.2h.goed.	7112	0,65
321322	9992430	Cons.2h.goed.	7120	0,06
321322	9992430	Cons.2h.goed.	7130	0,04
321322	9992430	Cons.2h.goed.	9131	0,01
321322	9992430	Cons.2h.goed.	9210	0,06
321322	9992430	Cons.2h.goed.	9220	0,02
321322	9992430	Cons.2h.goed.	12320	0,04
321322	9992431	Cons.lease.a	7112	1
324000	6012800	Radio/tv pub	14300	1
324000	7990000	InfoBoeking	14300	1
324000	8550600	Part.ondw.ov	14300	1
324000	8820000	Welzijnswerk	14500	1
324000	9012000	Amusement	14300	1
324000	9100000	Musea/biblio	14300	1
324000	9310100	Sport BTWvry	14300	1
324000	9320000	Recreatie	14300	1
324000	9410000	Bedrijfsorg.	14600	1
324000	9420000	Werkn. org.	14600	1
324000	9490000	Ov.soc.org.	14600	1