WORKING PAPER

HEALTH AND SOCIAL CARE ACCOUNTS

1998 – 2000

Authors: C.J.P.M. van Mosseveld
J.M. Smit

WORKING PAPER

HEALTH AND SOCIAL CARE ACCOUNTS

1998 – 2000

February 2002
Statistics Netherlands
Division Economic Statistics
Sector BSV/Unit GWR
BPA-nr: 2521-01-BSV
Authors: C.J.P.M. van Mosseveld
J.M. Smit

Explanation of legend:

*	= preliminary figure
-	= nil
blank	= a figure is logically not possible
1998-2000	= 1998 until and including 2000

In case of rounding it is possible that the sum of the totals is not completely corresponding to the added sum of the data.

TABLE OF CONTENTS

Summary

In addition to the regular working programme, Statistics Netherlands is working on the execution of a strategic research programme, in which additional attention is paid to a number of selected subjects. One of these subjects concerns statistics in the field of health and social care. The main objective of this partial programme, named Strategic Project Care, is the development of a complete, coherent and consistent statistical picture of the money flows, the care providers, the users of care and the health and welfare status of the population. To realise this main objective four partial projects are created.

The first concrete result of the Strategic Project Care is a research report on phase 1 of the new statistics "Health and Social Care Accounts" (hereafter Care Accounts). This new statistics is the successor of the yearly statistics "Cost and Financing of Health Care". In this report, titled "Working Paper Health and Social Care Accounts 1998-2000", emphasis is put on the description of the goals, the methodology and the intended results of the statistics on health and social care. By the end of the year 2003 the statistics Care Accounts will be available as a complete product (in terms of the description of the complete field of health and social care and of all the intended types of data).

In this report results on the care expenditure are presented for the years 1998 up to and including 2000, emphasising the main users of the statistics. These are distinguished by 21 (clusters of) actors. In this context actors can be described as (groups of) independent organisational units that perform activities in the health and social care field, like hospitals, general practitioners, nursing homes and home health institutions. The expenditure on health and social care are specified by the most important sources of financing and by functions (clusters of activities).

Finally a (predominantly qualitative) view is presented in the linkages between the data in the Care Accounts and the information in the Care Statement of the Ministry of Health, Welfare and Sports. Also insight is presented on the linkage between the data in the Care Accounts and the previous statistics "Cost and Financing of Health care".

The most important new elements in phase 1 of the statistics Care Accounts relate to:

- A distinction in four main user goals of the statistics: an integrated description of the complete area of health and social care (Care Accounts), a description in institutional terms (National Accounts), a description according to the division in the Care Statement and a description according to the division in the OECD/Eurostat classifications,
- The completeness of the description of the area of health care: added are among others practices for alternative health care treatment, private clinics and practices of psychologists and psychotherapists,
- The completeness of the description of the area of social care: added are among others homes for the elderly, family replacement homes, day centres for the handicapped, day nurseries and institutions for social work. Although not yet the complete area of social care is described in terms used by Statistics Netherlands, the coverage of the "care area" in political and societal relevant sense is complete,

- The specialisation of the totality of the expenditure of health and social care by the sources of primary financing: until now financing was only partly presented, and
- The specialisation of the totality of the expenditure of health and social care by functions: until now no data were created on the (clusters of) activities within the health and social care process.

Core data on Health and Social Care, 1998-2000*

	1998	1999	2000*	2000*
	mln hfl			*mln euro*
Expenditure / Cost				
Health care expenditure	51 450	55 014	58 564	26 575
Social care expenditure	26 949	28 827	31 382	14 241
Cost of administration organisations	3 219	3 350	3 357	1 524
Care expenditure	81 618	87 192	93 304	42 339
Sources of financing				
Government and Social security	57 418	60 521	65 253	29 611
Private insurance	10 672	11 559	12 027	5 457
Other sources of financing	13 527	15 112	16 024	7 271
Care expenditure	81 618	87 192	93 304	42 339
Division in functions				
Curative care	16 656	17 624	18 832	8 546
Medical care	15 985	17 200	18 722	8 496
Medical goods	14 669	15 740	16 683	7 570
Social care	18 442	19 888	21 767	9 878
Other activities	15 864	16 739	17 300	7 850
Care expenditure	81 618	87 192	93 304	42 339
	hfl			*euro*
Care expenditure per capita	5 196	5 514	5 860	2 659
	%			
Care expenditure as a percentage of Gross Domestic Product (GDP)	10,5	10,6	10,6	
	(1998=100)			
Index data on care				
Health care expenditure	100	107	114	
Social care expenditure	100	107	116	
Population in the Netherlands	100	101	101	
Expenditure per capita	100	106	113	

Source: Statistics Netherlands

1. Introduction

Statistics Netherlands published since 1953 data based on the integrated statistics "Cost and financing of health care" (C&F). In the period 1953 - 1968 every five years a publication was presented. Since 1968 the publication became biannual. Starting from 1972 the publication was presented on a yearly basis.

In the period 1953-2000 the statistics C&F was confronted with a lot of changes and adaptations in order to be able to adequately describe the developments in the area of health care in the Netherlands. In spite of these changes the impression has grown over the recent years that the statistics C&F nowadays did not meet the demands of users in a sufficient way. The developments listed below contributed largely to this conclusion:

- *System of Care Statistics.*

  During the last years a coherent system of health and social care statistics is intensively thought over. In this process concepts already developed on the area, like the "System of Health Statistics" and the "Conceptual Framework Wellbeing and Health", were used (in the list of references a complete set of titles of these reports is included). Finally this resulted in the development of "An operational model for the statistics in the area of health and social care".

  In this model the data are discussed that are needed for a description of the area of care as complete as possible. It concerns among others data on the health status and the wellbeing situation, the (medical) consumption, i.e. the use of the medical system, the cost and financing of the care system, the means used in the care process (including manpower), the production (goods and services) of the care sector and the development of prices and volumes.

  The coherence between all these variables came up for discussion as well. It goes without saying that a description of all activities needs a functional approach of the area to be described. A functional approach means that all activities in the area of health and social care are to be included, whether these activities are performed as a main activity or as a secondary activity of units in the economy (kind of activity units). In a recently collated report of Statistics Netherlands titled "Coherent information on health care as a first step towards integrated care statistics" this idea of a coherent set of care statistics is presented more specifically, divided in phases of completion. A summary of this report is presented in Annex 1.

- *Frameworks of integration*

  The attention for co-ordinated frameworks of integration, like the National Accounts and the Labour Accounts, is increasing within Statistics Netherlands. These frameworks are regarded as one of the core activities of the office. In these frameworks the institutional description of the actors in the area of health and social care is the central theme. An institutional description means that only economic entities with a main activity health and social care are the subject of research. It concerns in other words a description of the ISIC / NACE group 85: Health and Social Care. Within the framework of National Accounts a so-called Care Module will be developed. This Care Module will not only include more detailed institutional information on the production

value of suppliers of care but also non-financial subjects will be described (like the use of the care system and the relation with the health status).

- *Policy information*

  The relation between the data in the statistics C&F and the data in the relevant policy reports of the Ministry of Health, Welfare and Sports has changed substantially the last years. Policy reports nowadays describe a much larger area (the whole public social care is part of this area) and the terminology used changed as well (budgeting, compartments, collective care, normative levels for expenditures, and other terms). Recently the adjustment of the policy cycle of the Ministry of Health, Welfare and Sports was added (Yearly Overview of Care, Care Statement, Branch reports), which development not only resulted in a large acceleration of these reports (within the framework of the ministerial project "From Policy Budget to Policy Account" preliminary data on the year t-1 have to be supplied in March of year t), but also lead to a need of different types of information, like performance indicators (to gain insight in the services rendered).

- *Developments in society*

  Changes in the area of care (both organisational and in contents) influence the way the area is observed and described. The developments in the area of mental health care and the care for the handicapped, the fading of the boundaries between nursing home care, care in homes for the elderly and home care, the emergence of personally budgets and the introduction of the integrated medical specialised enterprises are clear examples of these changes. Mergers e.g. between psychiatric hospitals, ambulatory mental health care institutions and institutes for sheltered dwelling created integration of activities that used to be performed by separately distinguishable actors. These changes imply that classifications using terms like intramural (in-patient) care, semi-mural care (day cases) and extramural (out patient) care are less and less usable. New classifications have to be introduced.

  The changes just mentioned are strongly correlated with the pursued change of a mainly supply oriented provision of care into a more demand oriented provision of care. They also have large consequences for the observation and description of the care area. Mergers make registers of units less clear (how are the kind of activity units constructed, who is part of these and what activities are performed? Just to mention some questions) and it is much more troublesome to correctly interpret the data supplied (e.g. the relation between the data on expenditure and receipts and the activities performed).

  Anyway many 'traditional' categories of care as presented in the old statistics Cost and Financing are no longer recognisable.

- *International developments*

  The international attention for statistics on among others cost and financing of (health) care increased tremendously. This attention is not only related to the contents of the databases, but especially focuses on the aspect of international comparability of data on the area of care. International organisations like Eurostat and the OECD (Organisation for Economic Co-operation and Development) are very active in this field. These efforts finally resulted in a "System of Health Accounts" (SHA), developed by the OECD. Eurostat

accepted this SHA as an important instrument to reach a higher degree of cross-country comparability of data between Member States.

Almost all member countries of the OECD and the European Union are now trying on a voluntary basis (because there is no European obligation on social statistics) to implement this SHA in their national statistics. Some countries are already actual in the implementation phase, while other countries are preparing for implementation. The Netherlands is one of leading partners in this development.

Against the background of the developments just mentioned it was decided to execute a fundamental redesign of the statistics C&F. This redesign received the title "Care Accounts". This title shows that the area being covered is wide in principle. Ultimately it is the goal that the whole area of care will be covered (health and social care) and that not only expenditure and financing data are processed, but also data on manpower, services and products delivered, (medical) consumption and price and volume developments are taken into account.

Finally the development of so-called connecting tables is aimed at. Connecting tables create quantitative connections between the Care Accounts and the National Accounts of Statistics Netherlands (to be more precise the Care Module of the National Accounts to be developed by the office), as well as between the Care Accounts and policy reports like the "Yearly Overview of Care" and the "Care Statement" of the Ministry of Health, Welfare and Sports.

The new statistics Care Accounts is as partial integration framework of health and social care one of the four partial projects in the previous mentioned report "Coherent information on health care as a first step towards integrated care statistics".

The development of this new statistics will be executed in phases (see paragraph "Introductory path").

In this working paper we render an account of the first results of the new statistics. This account concerns the reporting of the first phase of the project and includes the reporting years 1998 (definite data), 1999 (almost definitive data) and 2000 (preliminary data). For the benefit of the users of long time series a linkage (both qualitative and quantitative) is created between the categories of (health) care as distinguished in the old statistics C&F and the actors that are distinguished in the new statistics Care Accounts. These linking tables are presented in Annex 2 of this publication.

In addition to the Dutch version of this paper a paragraph is included on the data presented in the Care Accounts transformed to the divisions used in the OECD System of Health Accounts.

The financial data on the reporting year 2000 are also expressed in Euro.

The results as presented in this working paper are also published on the internet database of Statistics Netherlands (//http:www.cbs.nl/statline).

2. Objectives

The objectives that are aimed at with the development of the new statistics Care Accounts can be described more precisely as follows:

- To provide a complete, coherent, consistent and integrated statistical description of the area of care. The functional approach takes the lead in this description.
- To present a view on the connection with the data supplied in the co-ordinated framework of National Accounts of Statistics Netherlands (more precisely the Care Module that is going to be developed in this context) and the Labour Accounts, insofar the data relate to the area of care. In these integrated frameworks the institutional approach takes the lead.
- To present a view on the connection with the data presented in the policy reports of the Ministry of Health, Welfare and Sports, taking into account both the area and the terminology used by the Ministry.
- To supply data for the relevant international (integrated) frameworks in the area of care, in which cross-country comparability of the data takes priority.

With the description of these objectives two important user groups can be recognised.

There exists a large need for functional information on the area of care, which need is expressed by managers of care institutions, umbrella organisations and policy units. The question whether the care activities are performed as a main activity or a secondary activity is not relevant for this type of users.

On the other hand the need to compare the developments in the care area with developments in the national economy is existing as well. However, macro economic aggregates derived from National Accounts are imbedded in an institutional framework. This type of users is more interested in an institutional description of the area, a description that links up much better to the macro economic aggregated variables.

The need for information originating from the functional approach (micro and meso level) is more extensive and detailed than the need for information resulting from the institutional approach (macro level).

3. Intended results

Several clusters of information can be distinguished within the new statistics Care Accounts. In the focal point are the clusters of information on the determination of the production expressed in expenditure on care (in running prices and constant prices), on the differentiation of the expenditure data by source of finance (like government, social security, private insurance companies and consumption households) and on the differentiation of the expenditure data by function (e.g. prevention, cure, medical care, non medical care, support, recreation and education). The term “care expenditure” is explained in the paragraph on “Methodology”.

Other clusters of information relate to the cost structure (intermediate consumption versus value added components), manpower, goods and services

offered, price and volume development, consumption of the supplied services and the modes of production (provision of care in an in-patient setting, provision of care in day cases, out patient care and provision of care at home).

The composition of the clusters of information is basically starting at the actor level. An actor in this case is a (group of) independent organisational units that performs activities on the area of health and social care. Examples are hospitals, general practitioners and institutions for home care. Actors are clustered and presented by type of actor, like providers of care, administration and management, institutions providing advice and information, fund raising organisations and umbrella organisations.

More specifically the following results are aimed for:

- Tables on expenditure on care (providers of care and other types of actors relevant for the process of care)
- Overviews of expenditure on care by source of financing (primary financing and ultimately financing)
- Overviews of expenditure on care by function of care
- Tables on the cost structure of care, including a specification by intermediate consumption and components of value added to provide a connection to the integrated frameworks of National Accounts / Care Module used by Statistics Netherlands.
- Tables on services rendered (volumes and types of goods and services).
- Tables on manpower (composition and level of manpower).
- Data on the use of (medical) services and goods, distinguished by characteristics of patients and clients.
- Tables on the modes of production
- Overview of the cost of illness
- Overviews of the linkages between the data in the Care Accounts and the data in the relevant policy reports of the Ministry of Health, Welfare and Sports.

As already noted, this output will be available in various phases (see the paragraph “Introductory path”).

4. Methodology

An important starting point in the construction of the new statistics Care Accounts is the System of Health Accounts, which was developed by the OECD and endorsed by Eurostat. Fur the purposes of the statistics Care Accounts this concept is enlarged to a “System of Care Accounts”, which includes social care.

Central in the “System of Care Accounts” is the description of all activities in the area of health and social care. In the Care Accounts it concerns activities within the boundaries of ISIC / NACE classes 85.1 (health care) and 85.3 (social care). These activities are supplemented by care activities performed in other ISIC / NACE classes (e.g. retail trade in medical goods and transport of patients) and relevant supporting activities in the areas of health and social care (like policy,

administration and management, fund raising, advice and information, training education and research). Data included in such a system describe the area of health and social care in a functional way.

In this report care is being described in the following way:

> Care (health and social care) concerns the supply of goods and services in the area of medical, paramedical, and nursing care as well as on areas of caring and social-cultural activities. These goods and services:
>
> - are provided for people suffering from diseases, disabilities or limitations of a physical and/or mental nature, are provided to promote the ability to cope and the (social and cultural) participation of people and are aimed at a positive influence of the general well-being of the population,
> - are related to prevention, diagnostics, treatment and medical nursing/caring as well as to non-medical caring, stimulation, support, recreation and education,
> - are provided by trained experts and/or companies (or parts of companies) set up for this purpose, or
> - are provided by consumption households.

A list of actors in the field of care is composed for the Netherlands, in which actors are distinguished by type (see Annex 3). In phase 1 the description is limited to actors related to care providers and administration and management units. For these two types of actors a list of actors is derived from the EUCOMP database (see Annex 4). As already mentioned it is possible to consider these actors as (groups of) independent organisational units that perform activities in the area of care (health and social care). For every actor (of the approximately 95 actors in total) a file is created in which all available information is included (for the contents of these files see the explanation in Annex 5).

The first step in the creation of every actor file is the determination of the production in terms of expenditure on care, followed by a specialisation of these expenditure by source of finance and by function.

The expenditure related to health and social care providers are defined as the totality of the receipts of these actors in the execution of their activities. These expenditure can be seen as the total gross turnover and include receipts generated by (wage) subsidies and possibly black market activities, receipts out of financial transactions, the receipts of retail trade activities in the area of care and receipts generated by supplying goods and services to the rest of the world. The gross turnover is measured at accrual basis.

It is important to note that the totality of expenditure as described here is not the same as the contents of the term “production value” in National Accounts. The differences between these two terms are related to the treatment of items like “still to be included in the prices” (which is the difference between the actual receipts and the acknowledged budget of a budgeted institution in a year), various profits

and losses not related to normal business execution (like management of buildings), wage subsidies in the framework of the so-called "Melkert-jobs" (which are non-product bound subsidies), the purchases of auxiliary companies (own companies of the care provider supplying domestic and technical services), interest received (e.g. on capital invested) and the running balance supplementation of government owned care providers (Municipal Health Care units in National Accounts are non-profit institutions serving households). In the National Accounts most of these activities are not included in the production value because these activities are not attributed to the various ISIC / NACE classes.

In the Care Accounts the total receipts of the retail trade in medical goods (e.g. supplied by pharmacies, dispensing general practitioners or home care shops) are calculated as gross turnover. In the National Accounts however only the trade margins are treated as production value. In the aforementioned connecting tables between Care Accounts and National Accounts these differences will be visualised in detail. The expenditure of the organisations in the area of administration and management are defined as the cost these organisations make in the execution of their tasks in the health and social care area.

After the determination of the expenditure of an actor these data were confronted with external sources on financing data and results of research on additional data sources (a/o concerning government payments and out-of-pocket payments). This process of integration lead to realisation of the final actor file, which (in aggregated form) produced the data that could be published. The totality of these actor files is the integrated basic database, which is the foundation of the statistics Care Accounts. The integrated database is the source to realise the aforementioned objectives (a schematic picture is presented in Annex 6).

Within the System of Care Accounts three kinds of classifications are distinguished:

- A classification of actors: actors are to be interpreted in a wide sense, not only including care providers, but also actors linked to the process of care like administration and management organisations and other supporting units.
- A classification of sources of finance: this classification not only relates to primary financing units but also to ultimately financing units.
- A classification of functions: functions can be defined as clusters of related activities.

These classifications are to be used first and for all in the national situation, but they should also be linked to internationally developed classifications, for purposes of supplying data for international use and for international comparability. Right now the international classifications developed by the OECD and endorsed by Eurostat offer the best possible starting points. To be used internationally, a connection with the first digit of these (concept) classifications is minimally necessary.

Annex 7 contains an overview of the classifications of providers of care, sources of financing and functions that were used in the Care Accounts. The differences between the classification of functions developed by the OECD and the one used in the Netherlands relate to the purity of the distinguished functions. In the Care Accounts all medical care connected to a treatment (cure) is separated from the

function Cure. Furthermore all supporting services and all medical goods offered as a part of a treatment are isolated and separately presented in distinct functions. In the classification of functions of the OECD all these activities are included in the functions these activities are connected to.

For clarification purposes the definitions of functions used in the Care Account are presented in Annex 8. The links between the internationally used classification of functions and the Dutch derivative are guaranteed.

The central questions that need to be answered by the System of Care Accounts relate initially to the following subjects:

1. Who pays (initially and ultimately) the care that is supplied?
2. Whom (which producer of services /actor) is being paid for the care supplied and how much?
3. Which activities/functions are being paid for?

These questions can be answered globally (on the condition that enough information is available) by creating the following matrices (in principal at the actor level):
Matrix A: expenditure by source of finance.
Matrix B: expenditure by function.
Matrix C: the crossing between source of finance and function.

The matrix containing the expenditure by source of finance can be created by knowledge on the origins of the financial data. Because it is not always clear, based on the financial information available, which actor is the ultimate recipient of the money (especially in cases of personal budgets and subsidies) the necessity rose to use a distributive key in a (limited) number of cases. These distributive keys were derived from the results of the confrontation of various sources in the integration process.

The matrix on expenditure by function can be constructed using the knowledge on activities performed in various production processes distinguishable at the actor level. In this phase of the creation of the Care Accounts the division of the expenditure over the various functions is largely made using distributive keys resulting from “expert guesses”.

The matrix containing the expenditure by source of financing and function is a crossing table providing knowledge on the way functions are financed. In this first phase no attention is paid to these crossing tables.

5. Introductory path

The statistics Care Accounts is going to be created in several phases. Three phases are distinguished. These phases run more or less parallel to the calendar years 2000/2001, 2002 and 2003. The phasing of the process is not only related to the developmental capacity of Statistics Netherlands, but also with the availability of information from other internal projects (especially concerning the research project on adequate price components and volume measurements and the construction of a health information system; see Annex 1 for further information).

In phase 1 the Care Accounts describe the area of health care and large segments of the social care, like institutions for mentally deficient and physically

handicapped, nursing homes and homes for the elderly, home care institutions, general public social care, social pedagogical services, day nurseries and relief homes. The parts of social care not yet included in the Care Accounts concern public social care for specific groups of the population, social care for the elderly, institutions supplying social advice and information, social care for the youth, social emancipation and integration and other social supervision. This implies that the area that is described in the Care Accounts in phase 1 contains the complete area as presented in the Care Statement of the Ministry of Health, Welfare and Sports, supplemented by a/o day nurseries and occupational health organisations. Annex 9 provides both a qualitative an a quantitative link between the areas described in the Care Accounts and the Care Statement.

Of the various types of actors only the providers of care and the administration and management units are taken into account in phase 1. The other types of actors are not yet included.

Furthermore only the differentiation of the functions on the area of health care is included in phase 1. In the area of social care no functions are distinguished at this moment. All activities related to social care are assigned to the function of social care.

Finally the financing data presented in phase 1 only relate to the primary financing institutions (organisations/patients/clients directly paying the actors).

The following clusters of information are created:

- Tables on the expenditure on (health and social) care in running prices (value amounts).
- Tables on the expenditure on (health and social) care by source of financing
- Tables of the expenditure on (health and social) care by function

Phase 1 was largely executed in the years 2000 and 2001.

The presentation of the data in this phase is related to the reporting years 1998 (definitive data), 1999 (almost definitive data) and 2000 (preliminary data).

In phase 2 the area to be described will not be changed, the same types of actors are included, the specialisation of the functions is still limited to the health care area and the financing data are only related to the directly or primary financing institutions.

Added in this phase are the following clusters of information:

- Tables on the expenditure on (health and social) care in constant prices.
- Tables on the cost structure of the care area, including a specialisation of intermediate consumption and value added components (to provide a linking to the integrating framework of National Accounts of Statistics Netherlands).
- Tables on services rendered and goods supplied.
- Tables on manpower.
- Tables on the linkage between the data in the Care Accounts and the data in the relevant policy reports of the Ministry of Health, Welfare and Sports

Phase 2 will largely be executed in 2002.

The reporting of the work performed in this phase contains information on the years 1998, 1999 (definitive data), 2000 (almost definitive data) and 2001 (preliminary data).

In phase 3 the area to be described will be enlarged to encompass the complete area of health and social care. Also all types of actors will be included, the specification of the functions will be enlarged with separate functions on the area of social care and the financing data will be supplemented by ultimately financing organisations. On top of that the following clusters of information will be added:

- Data on the use of (medical) goods and services, distinguished in several patient and client characteristics.
- Overview of the cost of illness.
- Tables on the modes of production.

Phase 3 will largely be executed in 2003.

The reporting on this phase will include the information on the years 1998, 1999, 2000 (definitive data), 2001 (almost definitive data) and 2002 (preliminary data).

6. Sources used

The most important sources used in the construction of the basic database of the System of Care Accounts concern:

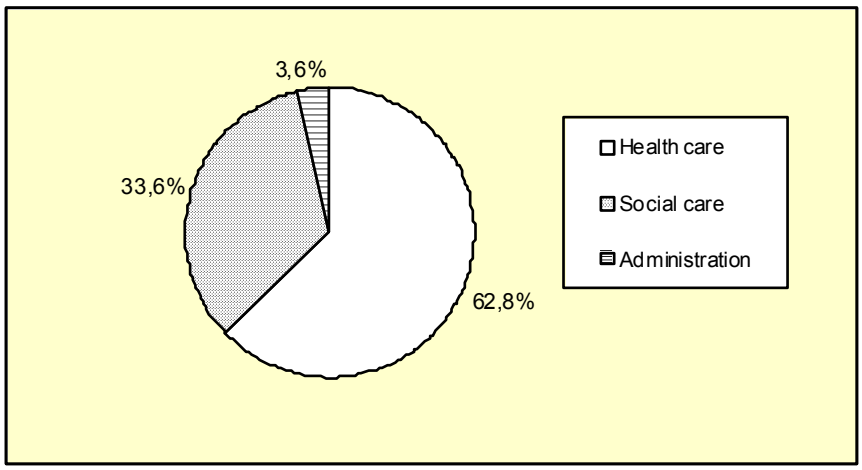
- Results from the enquiries conducted by Statistics Netherlands on operating data, manpower data and production data of institutions of care and (a limited number of) categories of self-employed professionals.
- Results from calculation models for self-employed professionals of care that are not in observation by Statistics Netherlands.
- Data on the development of prices and wages of Statistics Netherlands.
- Data from the Board of Tariffs in Health Care on the development in tariffs, budgets provided to institutions and financial balancing items (balance of financing and budget).
- Financing information on the provisions supplied by the Board on Care Insurance under the Health Insurance Act and the Exceptional Medical Expenses Act as well as the connected administrative outlays.
- Data on (the development of) provisions of private care insurance companies supplied by "Vektis BV" (information centre of private health care insurance companies) as well as thme related administrative expenditure.
- Metadata (especially the list of actors and description of functions) derived from the EUCOMP project of Eurostat.

7. Results

It is apparent from the core data that the preliminary expenditure on care amount to 93.3 billion guilders in the year 2000. Of this total amount 58.6 billion (63 per

cent) is related to health care, 31.4 billion guilders (34 per cent) to social care and the remaining 3.4 billion guilders to administration and management institutions (see graph 1).

Graph 1 Expenditure on Care by main area in 2000*



Government and social security together finance the largest part of these expenditure: in 2000 a little bit less than 65.3 billion guilders (corresponding to 70 per cent of the expenditure). Private insurance companies pay about 12.0 billion guilders (13 per cent), while other financing units (especially consumer households, other care institutions and companies) contribute about 16.0 billion guilders (17 per cent) of the total amount of expenditure on care.

Of the total amount of expenditure in 2000 about 18.8 billion guilders (equivalent to 20 per cent) can be attributed to the function curative care (diagnostics and treatment). Almost the same amount, 18.7 billion guilders, ends up in medical care. For medical goods some 16.7 billion guilders is spent (18 per cent). On the function social care 21.8 billion guilders is spent in 2000. The function social care is in this phase not yet distinguished in various sub-functions of social care. Finally around 17.3 billion guilders (19 per cent) is paid for the other care functions, being ancillary services, preventive care and administration and management.

Total expenditure on health and social care per capita amount to 5 860 guilders in 2000. Total expenditure on health and social care expressed as a percentage of Gross Domestic Product (GDP) at market prices amounts to 10.6 per cent.

Expenditure on care per capita has grown by 6.1 per cent in 1999 and 6.3 per cent in 2000. The share of the expenditure in GDP did not change substantially in the period 1998 to 2000.

In the Care Accounts four user groups are explicitly distinguished. In table 1 the expenditure on health and social care are presented for these four specific user groups. For every type of user group a separate block containing aggregated data is presented. The first block in table 1 relates to the functional description of care, in which description the actors (being providers of care and administration and management organisations) are the focal point. In the second and the third block the same set of functional determined data is rearranged according to the classification of activities used in the National Accounts (classification by ISIC / NACE classes) and according to the divisions of care presented in the Care Statement respectively. It is probably superfluous to mention that the data

presented in these blocks are not identical to the data presented by National Accounts on the topic of health and social care, because National Accounts is an institutional framework based on production value. The data are not equal to the data presented in the Care Statement either, because the area described and the terminology used are not identical to these used in the Care Accounts. In the connecting tables that are going to be developed (see paragraph "Introductory path") the differences between the data in the National Accounts and the Care Statement on the one hand and the data presented in the Care Accounts on the other will be described in detail. Finally in the fourth block of table 1 the data according to the classifications used by the OECD and Eurostat are presented.

In the tables 2 to 5 more detailed data are presented for every of the four user groups that are distinguished. The discussion of the results will be limited to table 2. This table contains the data on the expenditure on health and social care separated in 21 (clusters of) actors. Of this total amount 14 (clusters of) actors relate to health care, 6 relate to social care and 1 is related to organisations in administration and management.

Within health care, the largest amount in 2000 is spent on general hospitals (15.3 billion guilders), followed at a distance by the suppliers of pharmaceuticals (in total 8.0 billion), university hospitals (6.0 billion) and providers of mental health care (6.0 billion guilders). On practices of general practitioners, specialists, dentists, midwifes and on paramedical practices a total amount of 11.4 billion guilders is attributed. In the smallest cluster of actors distinguished (which are the providers of ancillary services) about 0.9 billion guilders is spent.

The divergence in the amounts of money spent in 2000 is much smaller in the clusters concerning social care. The nursing homes, homes for the elderly and the providers of care to the handicapped receive about 7.0 billion guilders each. On providers of day nursery about 2.0 billion guilders is spent in 2000.

The cost of institutions providing administration and management in 2000 amount to almost 3.4 billion guilders.

The development of the expenditure on health and social care, divided in health care, social care and administration and management, is presented in the text-table below.

Texttable 1: Health and Social Care expenditure, 1998-2000* (value amounts)

	1998	1999	2000*	1999	2000*
	mln hfl			*% mutatie*	
Health care expenditure	51450	55 014	58 564	6,9	6,5
Social care expenditure	26949	28 827	31 382	7,0	8,9
Cost of administration organisations	3219	3 350	3 357	4,1	0,2
Care expenditure	81618	87 192	93 304	6,8	7,0

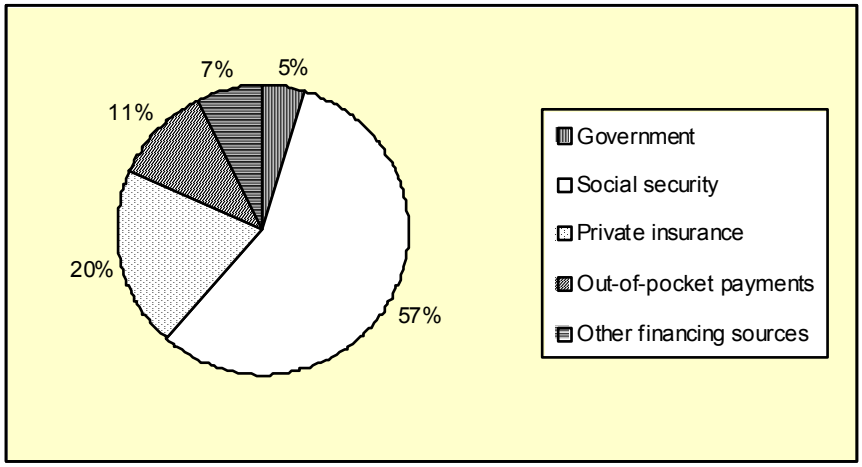
Source: Statistics Netherlands

The expenditure on health and social care are around 7.0 per cent larger in 2000 compared to 1999. In 1999 the growth was fractional lower, 6.8 per cent. Striking is the fact that the growth rate in health care expenditure in 2000 (6.5 per cent) is lower than the growth rate in 1999 (6.9 per cent). On the other hand the growth rate of expenditure in social care in 2000 (8.9 per cent) is larger than the one in 1999 (with a growth of 7.0 per cent). The difference in the growth rates of health care and social care can be largely explained by the fact that additional amounts of money in 2000 devoted to the redress of waiting lists turned up at the institutions of home care and the institutions providing care to the (physical and mental) handicapped.

In tables 6A through 6C the data on the expenditure of care (according to the classifications of the Care Accounts) are presented for the (clusters of) actors and the primary sources of financing, for the years 1998, 1999 and 2000 respectively.

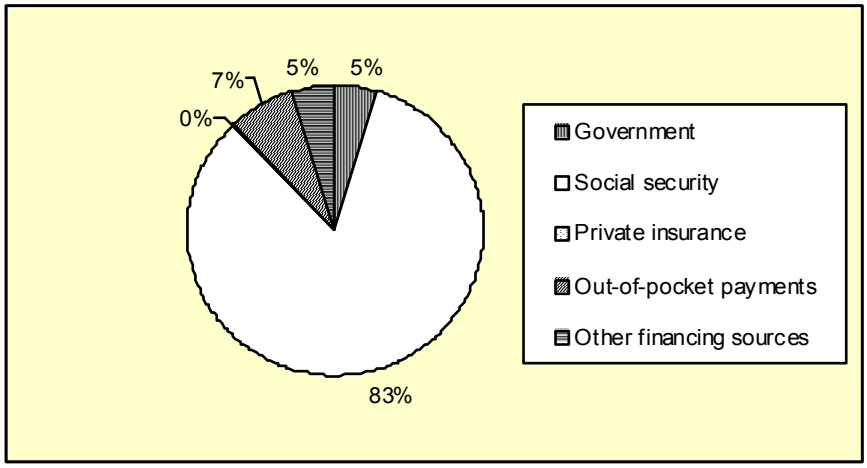
In the year 2000 almost 33.2 billion guilders of the total expenditure of 58.6 billion on health care is paid by social security (57 per cent) and some 11.9 billion by private insurance companies (amounting to 20 per cent). The out-of-pocket expenditure on health care amount to 6.5 billion guilders (equivalent to 11 per cent). The remaining 12 per cent is contributed by government, other institutions, companies and the rest of the world (see graph 2).

Graph 2 Health Care expenditure by source of financing, 2000*



The financing of social care shows a complete different picture in 2000. Of the total amount of expenditure of 31.4 billion guilders 83 per cent is financed by social security funds. The out-of-pocket payments for social care amount to 2.3 billion guilders (which is 7 per cent). Government and the cluster consisting of other institutions, private companies and the rest of the world contribute each 5 per cent in the payments for social care. Private care insurance companies do not play a role in the financing of social care, with the exception of the institutions for home care (see graph 3).

Graph 3 Social Care expenditure by source of financing, 2000*



In table 7 the data on the development of the primary financing of the expenditure on (health and social) care are presented for the years 1998 to 2000, specified by source of financing in both health care and social care separately. The development of the expenditure by source of finance provides the following picture:

Texttable 2: Health and Social Care expenditure by source of primary financing, 1998-2000*

	1998	1999	2000*	1999	2000*
	mln gld			*% mutatie*	
Government	4 045	4 328	4 578	7,0	5,8
Social security	53 374	56 192	60 675	5,3	8,0
Private insurance	10 672	11 559	12 027	8,3	4,0
Out-of-pocket payments	7 487	8 325	8 736	11,2	4,9
Other institutions, other companies and rest of the world	6 040	6 787	7 288	12,4	7,4
Care expenditure	81 618	87 192	93 304	6,8	7,0

Source: Statistics Netherlands

The relatively large increase of social security financing in 2000 can partly be explained by the large increase in the number of public health insurance insured (caused by the inflow of owners of small companies by January 1st of 2000), partly by the reduction in the arrears of the financing created in previous years especially concerning the payments to hospitals and partly by the introduction of additional financial resources for the reduction of waiting lists. The creation of the financing arrears in previous years also explains the low growth rate in the financing by social security funds in 1999. The low growth rate in funding by private insurance companies can largely be explained by the previously mentioned transfer of insured from private insurance to public health insurance (Health Insurance Funds).

In tables 8A to 8C the expenditure of care (according to the Care Accounts) are presented by cluster of actors and by function, for the years 1998, 1999 and 2000. For the sake of clarity it must be mentioned again that all social care of providers

of health and social care is included in just one function, the function of social care. In this phase of the project no distinction of the social care function in separate clusters of activities is made.

Of the total of almost 58.6 billion guilders spent on health care in 2000, 18.4 billion is spent on curative care (equivalent to 31 per cent). On medical goods 16.3 billion is spent (being 28 per cent) and on medical care about 10.0 billion guilders (17 per cent). For ancillary services 5.3 billion and for preventive care 3.2 billion guilders is spent, which is equivalent to 9 per cent and 5 per cent respectively.

The expenditure on social care divided by function presents a different picture. Of the total expenditure of 31.4 billion guilders in 2000 about 20.4 billion is spent on social care (which amounts to 65 per cent). For the function medical care 8.7 billion is available, equivalent to 28 per cent. The other functions are relatively small.

Table 9 presents an overview of the development of the expenditure on health and social care by function in the years 1998 to 2000, specified by health care, social care and administration and management. The development of the expenditure shows the following picture.

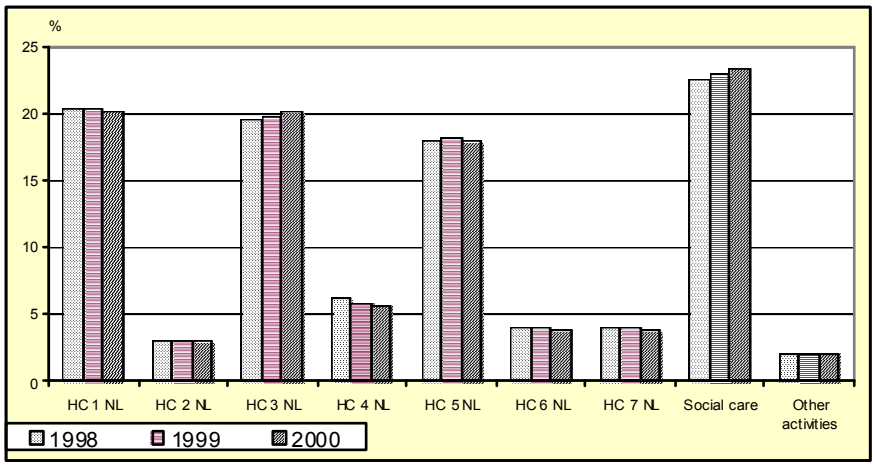
Texttable 3: Health and Social Care by function, 1998-2000*

	1998	1999	2000*	1999	2000*
	mln hfl			*% mutatie*	
Curative care	16 656	17 624	18 832	5,8	6,9
Medical care	15 985	17 200	18 722	7,6	8,8
Medical goods	14 669	15 740	16 683	7,3	6,0
Social care	18 442	19 888	21 767	7,8	9,4
Other activities	15 864	16 739	17 300	5,5	3,4
Care expenditure	81 618	87 192	93 304	6,8	7,0

Source: Statistics Netherlands

In the years 1999 and 2000 the increase in expenditure on curative care lags behind compared to the development in total expenditure on care. The same is true for the expenditure on the cluster other activities. All separate parts of this cluster (among others rehabilitation, ancillary services, preventive care and administration) show a relatively small growth of expenditure especially in the year 2000. Opposite to this development the shares in total expenditure on medical care and social care are increasing. This picture is consistent with the developments as presented in text-tables 1 and 2. Because of the increase in financial means for the reduction of waiting lists the expenditure on social care increased faster than the expenditure on health care. These additional financial resources in 2000 are devoted to the functions of medical care and social care. The relative large increase in social care was also caused by the large increase in day nurseries (see graph 4).

Graph 4 Expenditure in Care Accounts by function, 1998-2000*



8. Care Accounts and the OECD System of Health Accounts

In this last paragraph of the working paper on the Dutch Care Accounts the preliminary results of the year 2000 are presented from the point of view of the OECD System of Health Accounts. This means that the tri-axial system as proposed by the International Classification of Health Accounts is followed: the Classification of Health Care Providers, the Classification of Financing Institutions and the Classification of Functions. The adaptations in the data needed to conform to these classifications are described below.

First of all the area described in the Care Accounts in the Netherlands is limited to the area of health care as described by the International Classification of Health Care Providers. All providers in the Dutch Care Accounts not performing any health activities are excluded.

Concerning the classification of financing institutions the adaptations are very limited, compared to the distinctions used in the Dutch presentation of the data. The only difference is that the distinction in HF 2.1. Private Social Insurance and HF 2.2 All Other Private Insurance Schemes is not yet made in the Dutch Care Accounts. This distinction has to be introduced to comply totally with the Classification of Financing Institutions.

In the third axis (the Classification of Functions) the differences between the Dutch Care Accounts and the OECD-SHA are more substantial, because it concerns the 'purity' of the functions used. Because the OECD classification on functions only includes health care and health care related functions all the non-health activities have to separated in the data. In the Dutch data functions separately distinguished cannot be an intrinsic part of other also distinguished functions. This means that Medical goods being a separate function in the classification cannot be an intrinsic part of the function medical cure or rehabilitation. In the OECD Classification of Functions this possibility is explicitly present, because these activities are intrinsic parts of other functions. For the data the consequences are that the function on medical care (HC 3 NL), ancillary services (HC 4 NL) and medical goods (HC 5 NL) have to be split up in separately provided functional parts and functional parts intrinsically belonging to cure, care or rehabilitation.

In table 5 on page 30 the data on expenditure are already presented using the OECD classification on providers on a detailed level. In text-table 4 in this section the level of detail is reduced to the first digit of the classification. Of the total amount of expenditure of 42339 million euro (or 93304 million guilders) presented in table 5 just 1866 million euro (which is 4113 million guilders) is attributed to providers outside of health care. This leaves 40473 million euro (equivalent to 89191 million guilders) to be accounted for by sources of financing and by health care functions.

Text-table 4 Health care expenditure by source of financing according to the OECD ICHA-HF classification, 2000*

		HF 1			HF 2 + HF 3					Total all sources
			HF 1.1	HF 1.2		HF 2.1	HF 2.2	HF 2.3	HF 2.4 + HF 2.5 HF 3	
		General government	Central government	Social security	Private sector, ROW	Private social ins.	Other private ins.	Households	NPISH, Corporations, ROW	
		mln euro								
HP1	Hospitals	9360	797	8564	3031	1093	1116	215	606	12391
HP2	Nursing and residential care facilities	9068	18	9050	245	0	0	92	154	9314
HP3	Providers of ambulatory health care	6340	206	6134	3643	499	1593	1164	387	9984
HP4	Retail sale and other providers of medical goods	2601	0	2601	2843	519	554	1558	212	5444
HP5	Provision and administration of public health programmes	380	266	114	119	12	9	34	65	499
HP6	General health administration and insurance	817	170	647	707	2	3	0	701	1524
HP7	Establishments as providers of occupational health care	418	127	292	710	19	14	20	658	1128
HP9	Rest of the World	122	0	122	69	0	25	0	44	191
	Total health care expenditure	29106	1584	27523	11367	2144	3314	3081	2828	40473

NPISH: Non-profit institutions serving households
ROW: Rest of the World

Source: Statistics Netherlands

The picture of the health care expenditure differentiated by financing institutions in accordance with the OECD classification is not deviating much from the picture as described in paragraph 7. Of total health care expenditure of 40473 million euro almost 72 per cent is financed by central government and social security. The private sector (including the Rest of the World) accounts for 11287 million euro, equivalent to 28 per cent.

In the following text-table the health care expenditure of the health care providers are differentiated by function. Here the differences are much larger. Not only are the provisions outside health care provider classification excluded from the data (lowering the total expenditure by 1886 million euro), but also the activities not belonging to health care functions are excluded. This last action lowers the total expenditure amount with 8367 million euro, leaving 32105 million euro to be divided over the various health care functions.

Text-table 5 Health care expenditure by function according to the OECD ICHA-HC classification, 2000*

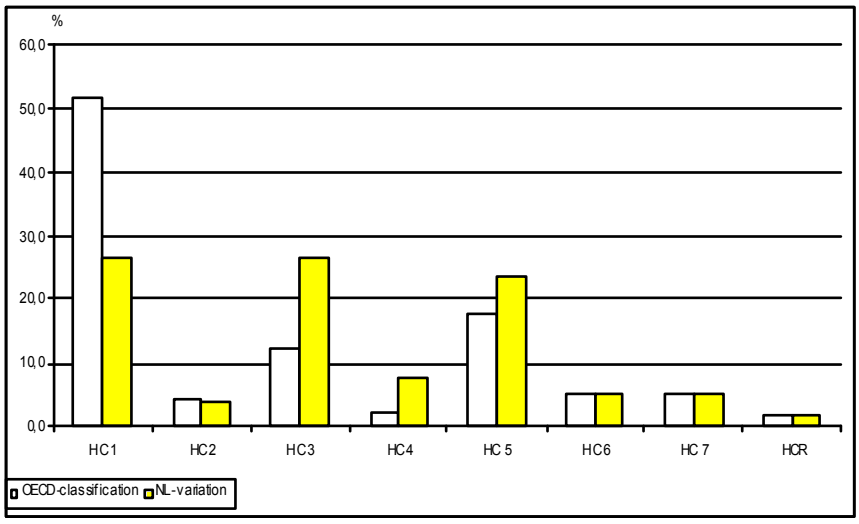
		HC 1 Services of curative care	HC 2 Services of rehabilitative care	HC 3 Services of long-term nursing care	HC 4 Ancillary services to health care	HC 5 Medical goods dispensed to out-patients	HC 6 Prevention and public health services	HC 7 Health administration and health insurance	HCR Health-related functions	Total all health care functions
		mln euro								
HP 1	Hospitals	11176	224	38	6	0	0	9	490	11943
HP 2	Nursing and residential care facilities	449	285	2777	0	0	0	0	41	3551
HP 3	Providers of ambulatory health care	4794	799	888	422	225	761	88	9	7987
HP 4	Retail sale and other providers of medical goods	0	0	0	0	5426	0	0	0	5426
HP 5	Provision and administration of public health programmes	2	0	0	119	0	377	0	0	499
HP 6	General health administration and insurance	0	0	0	0	0	0	1524	0	1524
HP 7	Establishments as providers of occupational health care	37	114	160	176	0	499	0	0	986
HP 9	Rest of the World	138	0	2	0	51	0	0	0	191
	Total health care expenditure	16596	1421	3865	724	5702	1637	1621	540	32105

Source: Statistics Netherlands

Of this total amount spent on health care EURO 16596 million (i.e. 52 per cent) ends up in the services of curative care (HC 1), followed by the function medical goods dispensed to out patients (HC 5) with an amount of 5702 million euro (18 per cent). The third important function is the function of services of long-term nursing care (HC 3) with an amount of 3865 million euro or 12 per cent of total health care expenditures. The remaining functions (HC 2 Rehabilitative care, HC 4 Ancillary services, HC 6 Preventive services, HC 7 Administration and HCR Health Care Related services) amount to 5943 million euro equivalent to 19 per cent.

As can be expected the relative shares following the OECD functional classification supplies a different picture than the one presented based on the Dutch variant of this classification, presented in the previous paragraph on the results (see graph 5).

Graph 5 Expenditure by function: OECD and Dutch functional classification compared, 2000*



The differences resulting from inclusion or exclusion of activities of ancillary services and nursing care as well as delivery of medical goods from the functions cure, care and to a lesser extent rehabilitative care is prominently presented in this graph.

Tables produced

Table 1: Health and Social Care expenditure by main user group of statistics, 1998-2000*

	1998	1999	2000*	2000*
	mln hfl			*mln euro*
Health and Social Care Accounts				
Providers of health care	51 450	55 014	58 564	26 575
Providers of social care	26 949	28 827	31 382	14 241
Administration and management institutions	3 219	3 350	3 357	1 524
Care expenditure	81 618	87 192	93 304	42 339
Classification according to National Accounts				
ISIC/NACE 85.1 Health care	39 796	42 405	45 191	20 507
ISIC/NACE 85.3 Social care	25 565	27 273	29 545	13 407
Other ISIC/NACE groups	14 207	15 247	15 958	7 241
Not included in production [1)]	2 050	2 267	2 610	1 184
Care expenditure	81 618	87 192	93 304	42 339
Division according to Care Statement, Ministry of Health, Welfare & Sports				
Curative somatic care	32 253	34 209	36 412	16 523
Medical care, care for the elderly	17 194	18 127	19 683	8 932
Other care activities	26 168	28 218	29 928	13 581
Not included in Care Statement [2)]	6 002	6 638	7 280	3 303
Care expenditure	81 618	87 192	93 304	42 339
Division according to OECD / Eurostat				
HP 1 & HP 2: Hospitals, Nursing and residential care facilities	42 110	44 810	47 831	21 705
HP 3 & HP 4: Providers of ambulatory health care, Retail sale and other providers of medical goods	29 700	31 670	33 998	15 428
Other HP	6 623	7 080	7 362	3 341
Providers outside HP-classification [3)]	3 185	3 632	4 113	1 866
Care expenditure	81 618	87 192	93 304	42 339

1) Among others production by consumers households and providers in the rest of the world

2) Among others providers of day nursery, occupational health care and alternative health care treatment

3) Among others providers of day nursery, general public social care and relief homes

Source: Statistics Netherlands

Table 2: Health and Social Care expenditure by (cluster of) actors, 1998-2000*

	1998	1999	2000*	2000*
	mln hfl			*mln euro*
Providers of health care				
1 General hospitals	13 713	14 322	15 264	6 927
2 University hospitals	5 148	5 633	6 033	2 738
3 Specialised hospitals	899	938	959	435
4 Providers of mental health care	5 090	5 548	5 962	2 705
5 Practices of general practitioners	2 863	3 001	3 253	1 476
6 Practices of medical specialists	2 894	3 063	3 214	1 458
7 Practices of dentists	2 624	2 718	2 939	1 334
8 Practices of midwifes and paramedical professionals	1 729	1 944	2 027	920
9 Municipal Health Services	881	933	984	447
10 Occupational health services	1 355	1 524	1 602	727
11 Suppliers of pharmaceuticals	6 875	7 476	7 964	3 614
12 Suppliers of therapeutic appliances	3 551	3 817	4 033	1 830
13 Providers of ancillary services	791	893	906	411
14 Other providers of health care	3 038	3 204	3 424	1 554
Total of health care providers	51 450	55 014	58 564	26 575
Providers of social care				
15 Nursing homes	6 453	6 778	7 116	3 229
16 Homes for the elderly	6 124	6 441	6 853	3 110
17 Home care institutions	4 440	4 679	5 397	2 449
18 Providers of care for the handicapped	6 293	6 788	7 291	3 308
19 Providers of day nursery	1 468	1 736	1 985	901
20 Other providers of social care	2 171	2 405	2 740	1 243
Total of social care providers	26 949	28 827	31 382	14 241
Administration and management institutions				
21 Administration and management institutions	3 219	3 350	3 357	1 524
Care expenditure	81 618	87 192	93 304	42 339

Source: Statistics Netherlands

Table 3: Expenditure according to the classification of National Accounts by ISIC/NACE, 1998-2000*

	1998	1999	2000*	2000*
	mln hfl			*mln euro*
ISIC/NACE 85.1 Health care				
85.11 Hospitals	23 975	25 622	27 346	12 409
85.12 Medical practices	5 516	5 838	6 208	2 817
85.13 Dental practices	2 956	3 056	3 310	1 502
85.14 Paramedical practices and midwifes	3 119	3 384	3 557	1 614
Other units in ISIC/NACE 85.1	4 229	4 505	4 770	2 164
Total ISIC/NACE 85.1 Health care	39 796	42 405	45 191	20 507
ISIC/NACE 85.3 Social care				
85.31 Social care with accomodation	18 306	19 379	20 697	9 392
85.32 Non-medical day treatment	5 433	5 756	6 406	2 907
85.33 Day care and other social care	1 826	2 138	2 443	1 108
Total ISIC/NACE 85.3 Social care	25 565	27 273	29 545	13 407
Other ISIC/NACE groups				
52 Pharmacies, retail trade medical goods	9 745	10 580	11 253	5 106
75 Government	2 148	2 198	2 148	975
Other ISIC/NACE groups supplying health and social care	2 314	2 469	2 557	1 160
Total other ISIC/NACE groups	14 207	15 247	15 958	7 241
Not included production				
Not included production [1)]	2 050	2 267	2 610	1 184
Care expenditure	81 618	87 192	93 304	42 339

1) Among others production by consumer households and providers in the rest of the world

Source: Statistics Netherlands

Table 4: Expenditure according to the division of the Care Statement of the Ministry of Health, Welfare and Sports by area of care, 1998-2000*

	1998	1999	2000*	2000*
	mln hfl			*mln euro*
Health promotion and protection	743	790	843	382
Curative somatic care	32 253	34 209	36 412	16 523
Pharmaceutical services	6 875	7 476	7 964	3 614
Mental health, care for the addicted and social relief	5 414	5 911	6 349	2 881
Care for the handicapped and therapeutic appliances	9 890	10 662	11 385	5 166
Medical care, care for the elderly	17 194	18 127	19 683	8 932
Administration of care insurances	3 246	3 378	3 388	1 537
Not included in Care Statement [1)]	6 002	6 638	7 280	3 303
Care expenditure	81 618	87 192	93 304	42 339

1) Among others providers of day nursery, occupational health care and alternative health care treatment

Source: Statistics Netherlands

Table 5: Expenditure according to OECD / Eurostat by ICHA-HP [1], 1998-2000*

		1998	1999	2000*	2000*
		mln hfl			*mln euro*
HP 1	Hospitals				
HP 1.1	General hospitals (including university hospitals)	18 861	19 955	21 297	9 664
HP 1.2	Mental health and substance abuse hospitals	4 138	4 626	4 965	2 253
HP 1.3	Speciality hospitals	977	1 017	1 044	474
	Total HP 1 Hospitals	23 976	25 598	27 306	12 391
HP 2	Nursing and residential care facilities				
HP 2.1	Nursing homes	6 453	6 778	7 116	3 229
HP 2.2	Residential mental retardation, mental health and substance abuse facilities	5 396	5 823	6 375	2 893
HP 2.3	Community care facilities for the elderly	6 124	6 441	6 853	3 110
HP 2.9	All other residential care facilities	161	169	180	82
	Total HP 2 Nursing and residential care facilities	18 134	19 212	20 525	9 314
HP 3	Providers of ambulatory health care				
HP 3.1	Offices of physicians	5 848	6 176	6 578	2 985
HP 3.2	Offices of dentists	2 624	2 718	2 939	1 334
HP 3.3	Offices of other health practitioners	3 119	3 384	3 557	1 614
HP 3.4	Out-patient care centres	2 285	2 347	2 442	1 108
HP 3.5	Medical and diagnostic laboratories	303	372	392	178
HP 3.6	Providers of home health care services	4 440	4 679	5 397	2 449
HP 3.9	All other providers of ambulatory health care	654	702	695	316
	Total HP 3 Providers of ambulatory health care	19 274	20 377	22 001	9 984
HP 4	Retail sale and other providers of medical goods	10 426	11 293	11 997	5 444
HP 5	Provision and administration of public health programmes	971	1 038	1 099	499
HP 6	Health administration and insurance	3 219	3 350	3 357	1 524
HP 7 en	Other industries (rest of the economy)				
HP 9	and Rest of the world	2 432	2 692	2 906	1 319
	Providers outside HP-classification [2]	3 185	3 632	4 113	1 866
	Care expenditure	81 618	87 192	93 304	42 339

1) ICHA-HP: International Classification of Health Accounts - Health care Providers

2) Among others expenditure on day nursery, public social care and social relief

Source: Statistics Netherlands

Table 6A: Health and Social Care Accounts by (clusters of) actors and source of primary financing, 1998

	HF 1.1	HF 1.2	HF 2.1 and HF 2.2	HF 2.3	HF 2.4, 2.5 and HF 3.0
	mln hfl				
Providers of health care					
1 General hospitals	140	9 648	3 176	184	564
2 University hospitals	928	2 691	1 051	41	437
3 Specialised hospitals	-	625	215	12	48
4 Providers of mental health care	519	4 522	-	17	31
5 Practices of general practitioners	-	1 925	555	270	113
6 Practices of medical specialists	-	1 758	948	144	44
7 Practices of dentists	-	730	1 286	557	51
8 Practices of midwifes and paramedical professionals	-	976	627	96	29
9 Municipal Health Services	521	173	37	58	91
10 Occupational health services	154	-	-	-	1 202
11 Suppliers of pharmaceuticals	-	4 062	1 669	1 113	30
12 Suppliers of therapeutic appliances	-	991	350	1 824	386
13 Providers of ancillary services	-	301	106	8	376
14 Other providers of health care	120	1 036	522	1 195	164
Total of health care providers	2 380	29 438	10 544	5 519	3 568
Providers of social care					
15 Nursing homes	-	6 303	-	68	82
16 Homes for the elderly	25	5 903	-	96	100
17 Home care institutions	88	3 885	119	248	101
18 Providers of care for the handicapped	5	6 146	-	7	135
19 Providers of day nursery	494	-	-	341	633
20 Other providers of social care	687	243	-	1 208	33
Total of social care providers	1 299	22 480	119	1 968	1 084
Administration and management institutions					
21 Administration and management institutions	365	1 456	10		1 388
Care expenditure	4 045	53 374	10 672	7 487	6 040

HF 1.1: Government

HF 1.2: Social security

HF 2.1 and HF 2.2: Private insurance

HF 2.3: Out-of-pocket payments

HF 2.4 , 2.5 and 3: Other sources of financing

Source: Statistics Netherlands

Table 6B: Health and Social Care Accounts by (clusters of) actors and source of primary financing, 1999

	HF 1.1	HF 1.2	HF 2.1 and HF 2.2	HF 2.3	HF 2.4, 2.5 and HF 3.0
	mln hfl				
Providers of health care					
1 General hospitals	158	9 783	3 458	356	567
2 University hospitals	1 028	2 786	1 113	206	502
3 Specialised hospitals	-	639	228	24	48
4 Providers of mental health care	555	4 885	-	23	85
5 Practices of general practitioners	-	1 997	604	279	121
6 Practices of medical specialists	-	1 856	1 017	142	47
7 Practices of dentists	-	748	1 360	556	53
8 Practices of midwifes and paramedical professionals	-	1 104	704	104	33
9 Municipal Health Services	552	171	45	68	97
10 Occupational health services	173	-	-	-	1 350
11 Suppliers of pharmaceuticals	-	4 387	1 854	1 200	35
12 Suppliers of therapeutic appliances	-	985	397	2 028	406
13 Providers of ancillary services	-	350	131	8	404
14 Other providers of health care	118	1 049	533	1 330	174
Total of health care providers	2 583	30 740	11 443	6 324	3 924
Providers of social care					
15 Nursing homes	-	6 616	-	78	84
16 Homes for the elderly	18	6 207	-	109	107
17 Home care institutions	92	4 292	105	87	102
18 Providers of care for the handicapped	5	6 569	-	7	206
19 Providers of day nursery	520	-	-	392	824
20 Other providers of social care	736	300	-	1 328	41
Total of social care providers	1 371	23 985	105	2 001	1 365
Administration and management institutions					
21 Administration and management institutions	374	1 467	11		1 498
Care expenditure	4 328	56 192	11 559	8 325	6 787

HF 1.1: Government

HF 1.2: Social security

HF 2.1 and HF 2.2: Private insurance

HF 2.3: Out-of-pocket payments

HF 2.4 , 2.5 and 3: Other sources of financing

Source: Statistics Netherlands

Table 6C: Health and Social Care Accounts by (clusters of) actors and source of primary financing, 2000*

	HF 1.1	HF 1.2	HF 2.1 and HF 2.2	HF 2.3	HF 2.4, 2.5 and HF 3.0
	mln hfl				
Providers of health care					
1 General hospitals	162	10 590	3 525	348	639
2 University hospitals	1 105	3 151	1 112	108	558
3 Specialised hospitals	-	658	232	18	52
4 Providers of mental health care	619	5 227	-	24	92
5 Practices of general practitioners	-	2 150	621	284	198
6 Practices of medical specialists	-	1 992	1 029	142	51
7 Practices of dentists	-	812	1 584	486	58
8 Practices of midwifes and paramedical professionals	-	1 179	708	106	34
9 Municipal Health Services	583	179	45	74	103
10 Occupational health services	182	-	-	-	1 419
11 Suppliers of pharmaceuticals	-	4 684	1 935	1 305	40
12 Suppliers of therapeutic appliances	-	1 047	430	2 128	428
13 Providers of ancillary services	-	377	140	9	381
14 Other providers of health care	101	1 152	551	1 441	179
Total of health care providers	2 752	33 198	11 911	6 472	4 231
Providers of social care					
15 Nursing homes	-	6 947	-	82	88
16 Homes for the elderly	19	6 619	-	113	102
17 Home care institutions	100	4 959	104	116	119
18 Providers of care for the handicapped	5	7 133	-	7	146
19 Providers of day nursery	548	-	-	425	1 012
20 Other providers of social care	780	395	-	1 521	44
Total of social care providers	1 452	26 052	104	2 264	1 511
Administration and management institutions					
21 Administration and management institutions	374	1 425	12		1 546
Care expenditure	4 578	60 675	12 027	8 736	7 288

HF 1.1: Government
HF 1.2: Social security
HF 2.1 and HF 2.2: Private insurance
HF 2.3: Out-of-pocket payments
HF 2.4 , 2.5 and 3: Other sources of financing

Source: Statistics Netherlands

Table 6C: Health and Social Care Accounts by (clusters of) actors and source of primary financing, 2000*

	HF 1.1	HF 1.2	HF 2.1 and HF 2.2	HF 2.3	HF 2.4, 2.5 and HF 3.0
	mln euro				
Providers of health care					
1 General hospitals	73	4 806	1 600	158	290
2 University hospitals	501	1 430	505	49	253
3 Specialised hospitals	-	298	105	8	23
4 Providers of mental health care	281	2 372	-	11	42
5 Practices of general practitioners	-	976	282	129	90
6 Practices of medical specialists	-	904	467	64	23
7 Practices of dentists	-	368	719	221	26
8 Practices of midwifes and paramedical professionals	-	535	321	48	15
9 Municipal Health Services	265	81	20	34	47
10 Occupational health services	83	-	-	-	644
11 Suppliers of pharmaceuticals	-	2 126	878	592	18
12 Suppliers of therapeutic appliances	-	475	195	966	194
13 Providers of ancillary services	-	171	63	4	173
14 Other providers of health care	46	523	250	654	81
Total of health care providers	1 249	15 065	5 405	2 937	1 920
Providers of social care					
15 Nursing homes	-	3 152	-	37	40
16 Homes for the elderly	9	3 004	-	51	46
17 Home care institutions	45	2 250	47	53	54
18 Providers of care for the handicapped	2	3 237	-	3	66
19 Providers of day nursery	249	-	-	193	459
20 Other providers of social care	354	179	-	690	20
Total of social care providers	659	11 822	47	1 027	686
Administration and management institutions					
21 Administration and management institutions	170	647	5		701
Care expenditure	2 077	27 533	5 457	3 964	3 307

HF 1.1: Government

HF 1.2: Social security

HF 2.1 and HF 2.2: Private insurance

HF 2.3: Out-of-pocket payments

HF 2.4 , 2.5 and 3: Other sources of financing

Source: Statistics Netherlands

Table 7: Expenditure Care Accounts by source of primary financing, 1998-2000*

		1998	1999	2000*	2000*
		mln hfl			*mln euro*
HF 1.1	Government	4 045	4 328	4 578	2 077
HF 1.2	Social security	53 374	56 192	60 675	27 533
HF 2.1,					
HF 2.2	Private insurance	10 672	11 559	12 027	5 457
HF 2.3	Out-of-pocket payments	7 487	8 325	8 736	3 964
HF 2.4,					
2.5, 3	Other sources of financing	6 040	6 787	7 288	3 307
	Care expenditure	81 618	87 192	93 304	42 339
among which:					
	Health care expenditure				
HF 1.1	Government	2 380	2 583	2 752	1 249
HF 1.2	Social security	29 438	30 740	33 198	15 065
HF 2.1,					
HF 2.2	Private insurance	10 544	11 443	11 911	5 405
HF 2.3	Out-of-pocket payments	5 519	6 324	6 472	2 937
HF 2.4,					
2.5, 3	Other sources of financing	3 568	3 924	4 231	1 920
	Social care expenditure				
HF 1.1	Government	1 299	1 371	1 452	659
HF 1.2	Social security	22 480	23 985	26 052	11 822
HF 2.1,					
HF 2.2	Private insurance	119	105	104	47
HF 2.3	Out-of-pocket payments	1 968	2 001	2 264	1 027
HF 2.4,					
2.5, 3	Other sources of financing	1 084	1 365	1 511	686

Source: Statistics Netherlands

Table 8A: Health and Social Care Accounts by (clusters of) actors and function, 1998

	HC 1 NL	HC 2 NL	HC 3 NL	HC 4 NL	HC 5 NL	HC 6 NL	HC 7 NL	Social care	All other activities
	mln hfl								
Providers of health care									
1 General hospitals	4 530	-	6 399	1 849	536	-	14	385	-
2 University hospitals	1 678	-	988	891	569	-	3	-	1 019
3 Specialised hospitals	192	241	266	138	40	-	1	21	-
4 Providers of mental health care	3 008	-	766	-	704	18	-	370	223
5 Practices of general practitioners	1 743	-	-	205	637	205	68	-	5
6 Practices of medical specialists	1 970	-	-	479	383	25	-	-	37
7 Practices of dentists	1 089	-	-	26	499	959	-	-	51
8 Practices of midwifes and paramedical professionals	200	1 420	-	-	72	10	-	-	27
9 Municipal Health Services	7	-	-	205	-	669	-	-	-
10 Occupational health services	-	198	-	-	-	926	-	158	72
11 Suppliers of pharmaceuticals	-	-	-	-	6 844	-	-	-	30
12 Suppliers of therapeutic appliances	-	-	-	-	3 551	-	-	-	-
13 Providers of ancillary services	113	-	-	592	-	69	-	-	18
14 Other providers of health care	1 678	54	30	631	435	-	39	152	18
Total of health care providers	16 207	1 913	8 450	5 016	14 271	2 880	125	1 087	1 500
Providers of social care									
15 Nursing homes	314	519	5 291	-	192	-	-	91	46
16 Homes for the elderly	-	-	229	-	-	-	-	5 814	81
17 Home care institutions	-	9	1 458	-	120	367	-	2 456	31
18 Providers of care for the handicapped	92	41	338	-	80	-	-	5 627	115
19 Providers of day nursery	-	-	-	-	-	-	-	1 468	-
20 Other providers of social care	44	-	220	3	6	-	-	1 899	-
Total of social care providers	449	569	7 535	3	398	367	-	17 355	272
Administration and management institutions									
21 Administration and management institutions							3 219		
Care expenditure	16 656	2 483	15 985	5 019	14 669	3 246	3 344	18 442	1 772

HC 1 NL: Curative care
HC 2 NL: Rehabilitation
HC 3 NL: Medical care
HC 4 NL: Ancillary services
HC 5 NL: Medical goods
HC 6 NL: Preventive care
HC 7 NL: Administration, management and control, insurance

Source: Statistics Netherlands

Table 8B: Health and Social Care Accounts by (clusters of) actors and function, 1999

	HC 1 NL	HC 2 NL	HC 3 NL	HC 4 NL	HC 5 NL	HC 6 NL	HC 7 NL	Social care	All other activities
	mlnhfl								
Providers of health care									
1 General hospitals	4 771	-	6 821	1 777	545	-	14	393	-
2 University hospitals	1 884	-	1 166	932	611	-	3	-	1 039
3 Specialised hospitals	196	254	302	126	40	-	1	21	-
4 Providers of mental health care	3 170	-	848	-	754	22	-	479	274
5 Practices of general practitioners	1 803	-	-	212	683	229	69	-	5
6 Practices of medical specialists	2 082	-	-	514	401	25	-	-	40
7 Practices of dentists	1 181	-	-	26	499	959	-	-	53
8 Practices of midwifes and paramedical professionals	220	1 603	-	-	81	10	-	-	30
9 Municipal Health Services	4	-	-	212	-	717	-	-	-
10 Occupational health services	-	224	-	-	-	1 046	-	179	74
11 Suppliers of pharmaceuticals	-	-	-	-	7 441	-	-	-	35
12 Suppliers of therapeutic appliances	-	-	-	-	3 817	-	-	-	-
13 Providers of ancillary services	121	-	-	683	-	71	-	-	17
14 Other providers of health care	1 745	55	34	682	475	-	37	155	20
Total of health care providers	17 178	2 135	9 170	5 165	15 346	3 080	124	1 228	1 587
Providers of social care									
15 Nursing homes	330	546	5 553	-	193	-	-	104	52
16 Homes for the elderly	-	-	294	-	-	-	-	6 062	86
17 Home care institutions	-	11	1 519	-	117	404	-	2 596	32
18 Providers of care for the handicapped	72	43	413	-	78	-	-	6 061	121
19 Providers of day nursery	-	-	-	-	-	-	-	1 736	-
20 Other providers of social care	44	-	250	3	6	-	-	2 102	-
Total of social care providers	446	600	8 029	3	394	404	-	18 660	291
Administration and management institutions									
21 Administration and management institutions							3 350		
Care expenditure	17 624	2 735	17 200	5 168	15 740	3 484	3 474	19 888	1 878

HC 1 NL: Curative care
HC 2 NL: Rehabilitation
HC 3 NL: Medical care
HC 4 NL: Ancillary services
HC 5 NL: Medical goods
HC 6 NL: Preventive care
HC 7 NL: Administration, management and control, insurance

Source: Statistics Netherlands

Table 8C: Health and Social Care Accounts by (clusters of) actors and function, 2000*

	HC 1 NL	HC 2 NL	HC 3 NL	HC 4 NL	HC 5 NL	HC 6 NL	HC 7 NL	Social care	All other activities
	mln hfl								
Providers of health care									
1 General hospitals	5013	-	7 462	1831	517	-	15	426	-
2 University hospitals	2024	-	1 260	997	669	-	3	-	1 080
3 Specialised hospitals	190	261	325	120	41	-	1	24	-
4 Providers of mental health care	3393	-	909	-	808	30	-	519	301
5 Practices of general practitioners	1910	-	-	225	730	239	145	-	5
6 Practices of medical specialists	2200	-	-	525	421	25	-	-	43
7 Practices of dentists	1377	-	-	24	531	949	-	-	58
8 Practices of midwifes and paramedical professionals	251	1 651	-	-	84	10	-	-	31
9 Municipal Health Services	5	-	-	219	-	760	-	-	-
10 Occupational health services	-	236	-	-	-	1 099	-	188	79
11 Suppliers of pharmaceuticals	-	-	-	-	7924	-	-	-	40
12 Suppliers of therapeutic appliances	-	-	-	-	4033	-	-	-	-
13 Providers of ancillary services	131	-	-	679	-	80	-	-	16
14 Other providers of health care	1877	51	39	707	509	-	50	168	24
Total of health care providers	18370	2 200	9 995	5328	16266	3 192	214	1 324	1 676
Providers of social care									
15 Nursing homes	347	574	5 839	-	193	-	-	109	55
16 Homes for the elderly	-	-	337	-	-	-	-	6 437	80
17 Home care institutions	-	- 5	1 791	-	139	415	-	3 021	36
18 Providers of care for the handicapped	69	46	407	-	78	-	-	6 562	129
19 Providers of day nursery	-	-	-	-	-	-	-	1 985	-
20 Other providers of social care	47	-	353	3	7	-	-	2 330	-
Total of social care providers	462	615	8 726	3	417	415	-	20 443	300
Administration and management institutions									
21 Administration and management institutions							3 357		
Care expenditure	18832	2 815	18 722	5331	16683	3 607	3 571	21 767	1 976

HC 1 NL: Curative care
HC 2 NL: Rehabilitation
HC 3 NL: Medical care
HC 4 NL: Ancillary services
HC 5 NL: Medical goods
HC 6 NL: Preventive care
HC 7 NL: Administration, management and control, insurance

Source: Statistics Netherlands

Table 8C: Health and Social Care Accounts by (clusters of) actors and function, 2000*

	HC 1 NL	HC 2 NL	HC 3 NL	HC 4 NL	HC 5 NL	HC 6 NL	HC 7 NL	Social care	All other activities
	mln euro								
Providers of health care									
1 General hospitals	2 275	-	3 386	831	235	-	7	193	-
2 University hospitals	918	-	572	452	304	-	1	-	490
3 Specialised hospitals	86	119	147	54	18	-	0	11	-
4 Providers of mental health care	1 540	-	413	-	367	13	-	236	136
5 Practices of general practitioners	867	-	-	102	331	109	66	-	2
6 Practices of medical specialists	998	-	-	238	191	11	-	-	20
7 Practices of dentists	625	-	-	11	241	431	-	-	26
8 Practices of midwifes and paramedical professionals	114	749	-	-	38	5	-	-	14
9 Municipal Health Services	2	-	-	100	-	345	-	-	-
10 Occupational health services	-	107	-	-	-	499	-	85	36
11 Suppliers of pharmaceuticals	-	-	-	-	3 596	-	-	-	18
12 Suppliers of therapeutic appliances	-	-	-	-	1 830	-	-	-	-
13 Providers of ancillary services	59	-	-	308	-	36	-	-	7
14 Other providers of health care	852	23	17	321	231	-	23	76	11
Total of health care providers	8 336	998	4 536	2 418	7 381	1 448	97	601	761
Providers of social care									
15 Nursing homes	157	261	2 650	-	87	-	-	50	25
16 Homes for the elderly	-	-	153	-	-	-	-	2 921	36
17 Home care institutions	-	- 2	813	-	63	188	-	1 371	16
18 Providers of care for the handicapped	31	21	185	-	35	-	-	2 978	59
19 Providers of day nursery	-	-	-	-	-	-	-	901	-
20 Other providers of social care	21	-	160	1	3	-	-	1 057	-
Total of social care providers	210	279	3 960	1	189	188	-	9 277	136
Administration and management institutions									
21 Administration and management institutions							1 524		
Care expenditure	8 546	1 277	8 496	2 419	7 570	1 637	1 621	9 878	897

HC 1 NL: Curative care

HC 2 NL: Rehabilitation

HC 3 NL: Medical care

HC 4 NL: Ancillary services

HC 5 NL: Medical goods

HC 6 NL: Preventive care

HC 7 NL: Administration, management and control, insurance

Source: Statistics Netherlands

Table 9: Expenditure Care Accounts by function, 1998-2000*

		1998	1999	2000*	2000*
		mln hfl			*mln euro*
HC 1 NL	Curative care	16 656	17 624	18 832	8 546
HC 2 NL	Rehabilitation	2 483	2 735	2 815	1 277
HC 3 NL	Medical care	15 985	17 200	18 722	8 496
HC 4 NL	Ancillary services	5 019	5 168	5 331	2 419
HC 5 NL	Medical goods	14 669	15 740	16 683	7 570
HC 6 NL	Preventive care	3 246	3 484	3 607	1 637
HC 7 NL	Administration, management and control, insurance	3 344	3 474	3 571	1 621
----	Social care	18 442	19 888	21 767	9 878
----	Other acivities	1 772	1 878	1 976	897
	Care expenditure	81 618	87 192	93 304	42 339

Source: Statistics Netherlands

References

Final report "Project Conceptual Framework Welfare and Health", (Project conceptueel kader welzijn en gezondheid), (Number: 8510-96-KGW/Extern), Statistics Netherlands, Voorburg/Heerlen, November 1996

"An Operational Model for Statistics in the Area of Health and Welfare", (Een operationeel model voor de statistieken op het terrein van gezondheid en welzijn), (Number: 342-00-KGW/Extern), Statistics Netherlands, Voorburg/Heerlen, January 2000

"Strategic Program of Statistics Netherlands: Coherent Information on Health Care as a First Step towards Integrated Care Statistics", (Strategisch CBS-programma: samenhangende informatie over de gezondheidszorg als eerste stap naar geïntegreerde zorgstatistieken), Statistics Netherlands, Voorburg/Heerlen, June 2001

"A System of Health Accounts", OECD, Paris, April 2000

"EUCOMP: Towards comparable health care data in the European Union", North Eastern Health Board, Ireland, Voorburg, August 2000.

Annexes

Annex 1: Summary report Strategic Project Care statistics

Strategic research

To provide an impulse to the improvement of quality and renewal of the work program of Statistics Netherlands, a large strategic research program was started. The program has a term of 5 years. Co-operation with third parties, like universities and other scientific and knowledge institutes is explicitly aimed at. The choice of the subjects included in the strategic research program is primarily based on societal needs for new statistical information. Six strategic projects were formulated, being new economy, measurement of prices and volumes, social dynamics and labour market, health care, non response / groups difficult to observe and methods and technical procedures.

Strategic Project Care

The strategic research project Care aims at developing knowledge and methods that enables Statistics Netherlands to execute within a few years a work program that fulfils in a modern way the large needs for data information on the flows of money in health and social care, at which categories of providers of care these flows end up, which services are provided, for the benefit of which groups in the population, and what the health status of these groups in the population is. To do that a professional presentation of the information is needed in terms of money, production volume, productivity and employment, complementarity of categories of care and the use of care services by the population distinguished e.g. by age, origin and social economic status.

Profile of the present Care Statistics of Statistics Netherlands

The present statistics in the area of health and welfare of Statistics Netherlands can be characterised as follows:

1. Enquiries at institutions, with the emphasis on questions regarding operational finance and manpower;
2. Partly based on the enquiries mentioned under 1, the production value and the labour volume in health and social care in total as well as of some parts of it is calculated, as a part of National Accounts;
3. Enquiries among individual persons, in which especially information is requested regarding the perceived health status and the use of care;
4. A detailed statistics on the causes of death.

This ‘package’ has some shortcomings of which the most important ones are:

- The statistics of Statistics Netherlands are limited to extreme points of the spectrum: self-perceived health and causes of death. In between is a large void: data on incidence and prevalence of diseases and medical consumption are only available in a limited sense;
- The data on health and social care in National Accounts are not very detailed. The division of the production value in price and volume developments (popularly stated: are the expenditures on care growing because of rising

prices or because more and better care is offered?) can only be created by a rough approximation, due to a lack of data. Consequently the insight on the development of labour productivity in the care sector is limited.

The cornerstones of the strategic project

Both these shortcomings are translated in two partial projects, that can be seen as the *cornerstones* of the strategic project care:

Care Accounts / Care Module	Health Statistical Database (HSD)
Core: determination production value, distinguished by type of provider, financing unit and kind of care	*Core*: linking medical registrations to characteristics of persons in registers of Statistics Netherlands
Provides an answer to: How expensive is what type of care and who pays for it?	*Provides an answer to*: Who is demanding which type of care?

The *Care Accounts* are an independent statistics aiming at including all activities of care, whoever is performing these activities. The *Care Module* is a specification of the data presented in National Accounts on the activities of all companies that can be counted to the branch of Health and Social Care according to the Standard Industrial Classification of the Netherlands (ISIC/NACE 85.1 and ISIC/NACE 85.3). Care Accounts and Care Module will seamlessly link to each other.

In the whole project, but especially in the *Health Statistical Database (HSD),* the use of data resulting from existing registers is the central theme. By using registers, that usually relate to the complete population and not just a sample, it is aimed to increase the quality of the statistics on the one hand and to decrease the burden of enquiries on the other. Especially the *linking* of registrations at the individual person level to demographic and social economic data, included in the Social Statistical Database[1] (SSD) of Statistics Netherlands, will provide value added to the data. In the first instance efforts will be aimed at the linking to the SSD of a number of registrations (a/o National Medical Registration, NMR), which are in control of Prismant.

[1] The SSD is a system of information in development by Statistics Netherlands, in which demographic and social economic data of individual persons are included, as well as data on health, welfare and living situation. The SSD contains information from registers (a/o the Basic Population Administration of Municipalities) and from enquiries (a/o Continuous Enquiry on Living Situation), Labour Force Survey (LFS)). It is expected that in the years to come all definitive statistical yearly data on manpower, wages, benefits, incomes and participation in education will be integrated in the SSD.

Supportive partial projects

Two *supportive* partial projects were created for the partial project on Care Accounts / Care Module:

- **Price and volume indexes for health care**. This project aims at a separation of the recorded development of the production value of care into a volume and a price component. The basic assumption is that 'complete treatments' are a much better unit of measurement for the volume of care than the number of consultations, operations, in-patient days, number of medications, etc. The problem however is the availability of data. Data from a variation of sources are integrated to create reliable price and volume indexes.
- **Topicality and completeness of information on care providers**. This project aims to fill in the gaps in present statistics of Statistics Netherlands on the topic of care providers and to provide quick estimations of core data on care providers in the past year. The gaps concern especially practices of general practitioners and medical specialists. These estimations will be used for the preliminary data in National Accounts as well as for the policy cycle information of the Ministry of Health, Welfare and Sports (more precisely for the financial accounting to the parliament in May of every year).

Intended cornerstones

When?	Cornerstone
End of 2001	It is expected that Statistics Netherlands will acquire the data of Prismant (NMR), after which it is possible to start with the linking of the data and a first quality analysis.
End of 2001	A first (limited) publication of the Care Accounts: financial data in current prices (1998-2000), distinguished by provider of care, source of financing and function of care for health care and a part of social care.
Spring 2002	A first (limited) publication of the Care Module (1995-2000): more detailed information on health care in National Accounts.
End of 2002	An extension of the Care Accounts with information on the links to National Accounts and the Care Statement, manpower and some other aspects (services, use of care, possibly also patient characteristics and information on prices and volumes).
End of 2002	The start of the analysis of data, recorded in the integrated Health Statistical Database (HSD).
Spring 2003	The start of the data collection related to the construction of production statistics of general practitioners and medical specialists, possibly also

	youth care and social relief in the statistical year 2001 (possibly 2002).
Spring 2003	An extended publication of the Care Module (1995-2001), in which data is presented on the use of care provisions and the health status of the population.
End of 2003	The extension of the Care Accounts to encompass the complete area of care.

Annex 2: Linking actors of the Care Accounts to categories of institutions in the statistics C&F (table 1)

The table below provides a qualitative overview of the linking between the area of care as described in the Care Accounts and the area as described in the statistics C&F. For every separate actor in the Care Accounts it is indicated in which category of institutions in the C&F (table 1) this actor was included.

Actorname	Categories of institutions C&F
General hospitals	General hospitals
Ambulance services of hospitals	Ambulance services
Prison hospitals	
University hospitals	University hospitals
Rehabilitation clinics	Specialised hospitals
Other specialised hospitals	Specialised hospitals
Integrated institutions for mental health care	Mental health care institutions
Psychiatric hospitals	Mental health care institutions
Regional institutes for ambulatory mental health care	Mental health care institutions
Regional institutes for sheltered dwelling	Mental health care institutions
Centres for alcohol and drug abuse	Mental health care institutions
Practices of psychiatrists	Mental health care institutions
Practices of general practitioners	Practices of general practitioners, suppliers of pharmaceuticals
Practices of orthodontists	Practices of medical specialists
Practices of jaw surgeons	Practices of medical specialists
Practices of other medical specialists	Practices of medical specialists
Practices of dentists	Practices of dentists
Practices of physiotherapists	Practices of physiotherapists and other paramedical professionals
Practices of speech therapists	Practices of physiotherapists and other paramedical professionals
Practices of movement therapists Cesar	Practices of physiotherapists and other paramedical professionals
Practices of movements therapists Mensendieck	Practices of physiotherapists and other paramedical professionals
Practices of podotherapists	
Practices of ergonomic therapists	
Practices of dieticians	
Practices of dental hygienists	
Practices of midwifes	Practices of midwifes
Municipal Health Services	Municipal Health Services
Ambulance services of Municipal Health Services	Ambulance services and other patient transport
Ambulance services of municipalities	Ambulance services and other patient transport
Central administrations of ambulance services of Municipal Health Services	Ambulance services and other patient transport
Occupational health services (independent)	Occupational health services
Occupational health services (in-company services)	Occupational health services
Occupational health services (other)	Occupational health services
Pharmacies (pharmaceutical products)	Suppliers of pharmaceuticals
Drugstores/Supermarkets (pharmaceutical products)	Suppliers of pharmaceuticals
Pharmacies (therapeutic appliances)	Suppliers of therapeutic appliances
Drugstores/Supermarkets (therapeutic appliances)	Suppliers of therapeutic appliances
Optician's shops	Suppliers of therapeutic appliances
Orthopaedic shoemakers	Suppliers of therapeutic appliances
Retail trade in orthopaedic articles	Suppliers of therapeutic appliances
Dental technician's laboratories	Suppliers of therapeutic appliances
Retail trade in home care articles	Suppliers of therapeutic appliances
Retail trade in other therapeutic appliances	Suppliers of therapeutic appliances
Centres for genetic examination	
Thrombosis services	Other out patient institutions
Medical laboratories	Other out patient institutions
Laboratories of general practitioners	Other out patient institutions
Institutes for oncological treatment and radiotherapy	
Eurotransplant	
Sanquine foundation (blood banks)	

Actorname	Categories of institutions C&F
Medical sports examination and advice offices	Other out patient institutions
Offices for sexually transmitted diseases	
Audiological centres	
Institutes for breast cancer examination	Other out patient institutions
Institues for cervical cancer examination	Other out patient institutions
Practices for alternative health care treatment	
Practices of psychologists and psychotherapists	
Practices of nurses	
Medical services of the military and defense personnel	Other out patient institutions
Asthma clinic Davos	
Abortion clinics	
Private health care clinics	
Institutions for rehabilitation day treatment	Other out patient institutions
State Institute on Public Health and Environment	Other out patient institutions
Institutes supplying guide dogs for the blind	
Consumption households (patient transport)	Ambulance services and other patient transport
Health centres	Suppliers of pharmaceuticals and therapeutic appliances
Providers of care in the rest of the world	Included in various categories
Ambulance services	Ambulance services and other patient transport
Taxi companies	Ambulance services and other patient transport
Central administrations of ambulance services (independent)	Ambulance services and other patient transport
Central administrations of ambulance services (co-operating)	Ambulance services and other patient transport
Nursing homes	Nursing homes
Homes for the elderly	
Institutions providing home care services	Home care institutions
Home care articles shops	Home care institutions
Institutions for the mentally deficient	Institutions for the mentally deficient
Family replacement homes	
Day centres for the handicapped	
Social pedagogical services	
Institutions for the sensorially handicapped	Institutions for the sensorially handicapped
Large dwelling units	Nursing homes
Play rooms for toddlers	
Other providers of day nursery	
Consumption households (social care)	Nursing homes, Homes care institutions, Institutions for the mentally deficient
Institutions for public social care	
Relief homes	
Medical children's homes	Medical children's homes
Nurseries for toddlers under medical supervision	Nurseries for toddlers under medical supervision
Institutions providing deaf interpreters	
Board of Care Insurance - Health Insurance Fund	Administration of insurance institutions
Board of Care Insurance - Exceptional Medical Expenses Act	Administration of insurance institutions
Private health and social care insurance companies	Administration of insurance institutions
Other institutions in the area of administration and management	Other administrative institutions and inspectorates

The next table contains a quantitative overview of the linking between the area described in the Care Accounts and the area described in the statistics C&F for the year 1998. For every separate category distinguished in C&F (table 1) the corresponding level of expenditure in the basic data file of the Care Accounts is indicated. For the categories in which large differences occur between the two levels an explanation is provided.

Category	Care Accounts	C&F	Explanation of the difference
	mln hfl		
General hospitals	13561	13608	
University hospitals	5148	5129	
Specialised hospitals	899	904	
Institutions for the mentally deficient	4018	3964	
Nursing homes	6585	6621	
Medical children's homes	59	59	
Nurseries for toddlers under medical supervision	171	171	
Institutions for the sensorially handicapped	161	162	
Total in-patient health care	30601	30617	
Practices of medical specialists	2894	2981	Improvement calculation model
Practices of general practitioners	2863	2223	Addition of supply of pharmaceuticals
Practices of dentists	2624	2572	
Practices of midwifes	152	149	
Practices of physiotherapists and other paramedical professionals	1543	1446	Addition of categories of paramedical practices
Suppliers of pharmaceuticals	7236	7253	Balance item out-of-pocket (+) and gp (-)
Suppliers of therapeutic appliances	3551	2022	Enlargement out-of-pocket payments
Home care institutions	4440	4303	Definitive data enquiry
Occupational health services	1355	1309	
Municipal Health Services	676	678	
Ambulance services and other patient transport	826	788	
Other institutions	417	666	More pure determination of the boundary
Total out patient health care	28576	26389	
Mental health care institutions	5090	5044	
Other health care (administration and management)	3219	2827	More information available
Grand total	67486	64877	
Not included in C&F [1)]	14131		
Total Care Accounts	81618		

1) Amongst others day nursery and social relief, public social care, homes for the elderly, family replacement homes, day centres for the handicapped and alternative health care treatment

Annex 3 Types of actors

Typology of actors distinguished	
Providers of health and social care	
Administration and management institutions	
Other organisations	
Amongst which:	advice and information organisations
	training and education institutions
	patient organisations
	umbrella organisations
	evaluation and supervising committees
	associations of health and social care budget holders
	study centres
	institutes for research and development
	fund raising organisations

Annex 4 List of providers of care and organisations of administration and management

Concerning the providers of care a distinction is made between providers of health care and providers of social care. It concerns 96 actors (see bulleted items). The data presented relate to 21 (clusters of) actors.

Health care

1. General hospitals
   - General hospitals
   - Ambulance services of hospitals
   - Prison hospitals
2. University hospitals
3. Specialised hospitals
   - Rehabilitation clinics
   - Other specialised hospitals
4. Providers of mental health care
   - Integrated institutions for mental health care
   - Psychiatric hospitals
   - Regional institutes for ambulatory mental health care
   - Regional institutes for sheltered dwelling
   - Centres for alcohol and drug abuse
   - Practices of psychiatrists
5. Practices of general practitioners
6. Practices of medical specialists
   - Practices of orthodontists
   - Practices of jaw surgeons
   - Practices of other medical specialists
7. Practices of dentists
8. Practices of paramedical professionals and midwifes
   - Practices of physiotherapists
   - Practices of speech therapists
   - Practices of movement therapists Cesar
   - Practices of movements therapists Mensendieck
   - Practices of podotherapists
   - Practices of ergonomic therapists
   - Practices of dieticians
   - Practices of dental hygienists
   - Practices of midwifes
9. Municipal Health Services
   - Municipal Health Services
   - Ambulance services of Municipal Health Services
   - Ambulance services of Municipalities
   - Central administrations of ambulance services of Municipal Health Services

10. Occupational health care providers
    - Occupational health services (independent)
    - Occupational health services (in-company services)
    - Occupational health services (other)

11. Suppliers of pharmaceuticals
    - Pharmacies
    - Drugstores / Supermarkets

12. Suppliers of therapeutic appliances
    - Pharmacies
    - Drugstores / Supermarkets
    - Optician's shops
    - Orthopaedic shoemakers
    - Retail trade in orthopaedic articles
    - Dental technician's laboratories
    - Retail trade in home care articles
    - Retail trade in other therapeutic appliances

13. Providers of ancillary services
    - Centres for genetic examination
    - Thrombosis services
    - Medical laboratories
    - Laboratories of General practitioners
    - Institutes for oncological treatment and radiotherapy
    - Eurotransplant
    - Sanquine foundation (blood banks)
    - Medical sports examination and advice offices
    - Offices for sexually transmitted diseases
    - Audiological centres
    - Institutes for breast cancer examinations
    - Institutes for cervix cancer examinations

14. Other providers of health care
    - Practices for alternative health care treatment
    - Practices of psychologists and psychotherapists
    - Practices of nurses
    - Medical services of the military and defence personnel
    - Asthma clinic Davos
    - Abortion clinics
    - Private health care clinics
    - Institutions for rehabilitation day treatment
    - State institute for Public Health and Environment
    - Institutes providing guide dogs for the blind
    - Consumption households (transport of patients)
    - Health centres
    - Providers of care in the rest of the world
    - Ambulance services
    - Taxi companies
    - Central administrations of ambulance services (independent)

- Central administrations of ambulance services (co-operating)

Social care

15. Nursing homes

16. Homes for the elderly

17. Home care institutions
    - Institutions providing home care services
    - Home care articles shops

18. Providers of care for the handicapped
    - Institutions for the mentally deficient
    - Family replacement homes
    - Day centres for the handicapped
    - Social pedagogical services
    - Institutions for the sensorially handicapped
    - Large dwelling units

19. Providers of day nursery
    - Play grounds for toddlers
    - Other providers of day nursery

20. Other providers of social care
    - Consumption households (social care)
    - Institutions for public social care
    - Relief homes
    - Medical children's homes
    - Nurseries for toddlers under medical supervision
    - Institutions providing deaf interpreters

21. Administration and management institutions
    - Board of Care Insurance - Health Insurance Fund
    - Board of Care Insurance - Exceptional Medical Expenses Act
    - Private health and social care insurance companies
    - Other institutions in the area of administration and management

Annex 5 Explanation on the contents of actor files

The hart of the System of Care Accounts exists of the actor. For every actor a separate set of files is created.

In the part Data a listing is provided of all sources used in the determination of the production of that actor. The sources are distinguished by financing institutions, enquiries of Statistics Netherlands, other research and calculations. For every item a code (1 to 4) is supplied providing information on the part the information takes in the final determination of the production (1: directly used; 2: not used; 3: used after additional treatment, calculation; 4: used after having chosen between different sources). Explanations on the additional handling of the data are provided for the sources listed with a code 3. Finally for the sources containing the calculations the missing data of missing activities are added. These data and calculations are explained as well.

Starting from the set of source data containing the production information for every actor all necessary distinction are derived. It concerns mainly the determination of the financing by source and the functions of care provided by the actor.

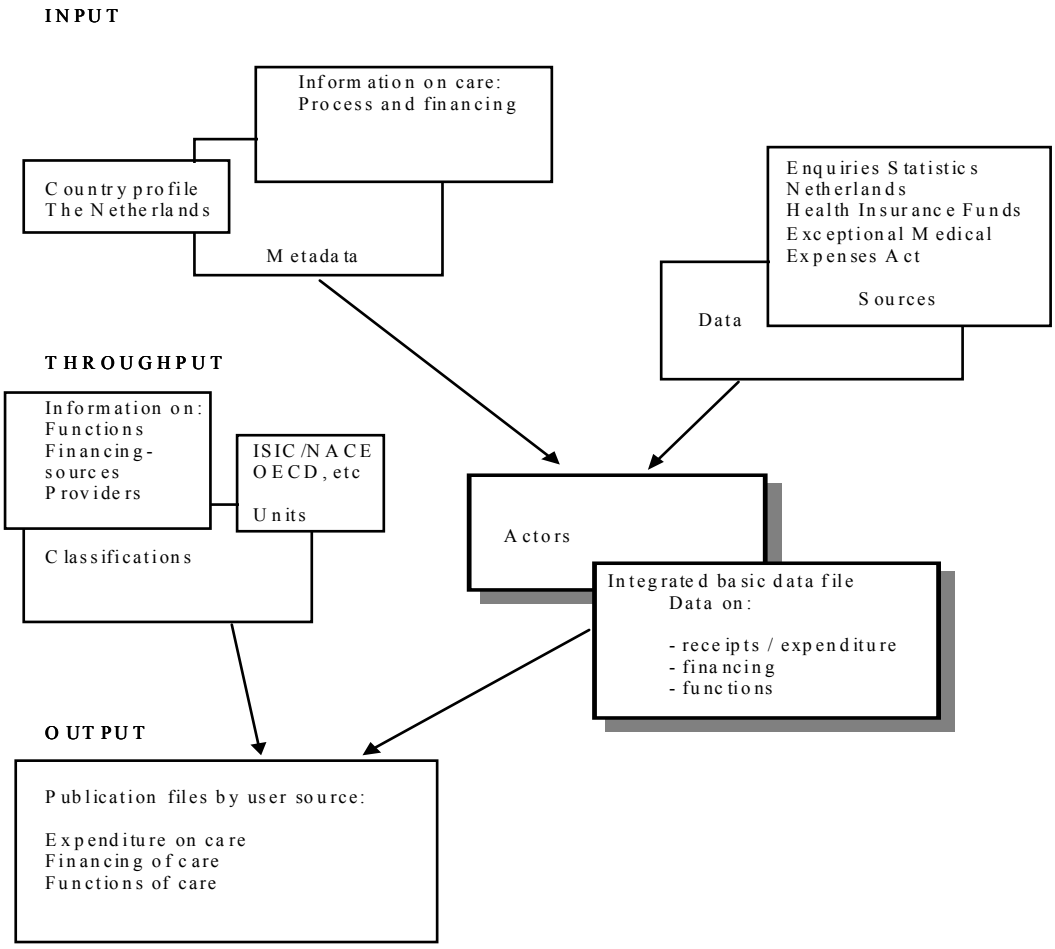
The exact level of financing by source as well as the functions is determined using key item fields. Keys carrying a value of 1 are not explained, keys with a value below 1 are (sources and methods used and assumptions if necessary).

Starting from the Matrix financing keys, in which the keys are listed for the determination of the production by source of finance, the results on the division of the financing sources is created. A same systematic is used for the determination of the levels of the functions for every actor.

In a last part (part Functions-Financing) finally for every actor the crossing between the data by function and by source of finance is created.

Annex 6 Schematic presentation

Care Accounts Phase 1



Annex 7 Classifications of financing sources, functions and providers

Classification of health care providers

Code Health care Provider (HP)	Description
HP 1	Hospitals
HP 2	Nursing and residential care facilities
HP 3	Providers of ambulatory health care
HP 4	Retail sale and other suppliers of medical goods
HP 5	Provisions and administration of public health programmes
HP 6	Health administration and insurance
HP 7	Other industries (rest of the economy)
HP 9	Rest of the world

Classification of financing institutions

Code Health care Funding (HF)	Description
HF 1.1	Government, excluding social security
HF 1.2	Social security: Exceptional Medical Expenses Act (including income dependent contributions by consumer households) and Health Insurance Fund Act
HF 2.1	Private health care social insurance companies: insurances for public servants, as well as the policies covered by Law governing the Access of Health Care Insurance
HF 2.2	Private health care insurance companies: the general health insurances company policies and the supplementary insurance
HF 2.3	Consumer households: additional contributions and out-of-pocket payments
HF 2.4	Non-profit institutions (largely care institutions)
HF 2.5	Other companies
HF 3	Rest of the world

Classification of functions (just now limited to health care)

Code Health Care function (HC)	Description
HC 1	Curative care (diagnosis and treatment)
HC 2	Rehabilitation (recovery of functions)
HC 3 short	Medical care connected to curative care
HC 3 dependent	Medical care in which a dependency relation exists between provider and patient
HC 4 connected	Ancilary services produced by the institution or practice itself
HC 4	Ancilary services produced by independent institutions created for this purpose
HC 5 connected	Medical goods supplied as an integrated part of curative care, medical care or rehabilitation
HC 5	Medical goods separately supplied to the patient
HC 6	Prevention. Included are the separate prevention programmes, as wel as recognisable and separately paid preventive parts of health care provisions
HC 7	Administration, manangement and control, and insurances
----	Social care
----	Other activities

The parts HC 3 short, HC 4 linked and HC 5 linked, are not separately presented in the OECD classification of functions. These functions are part of the functions these items are connected with.

Annex 8 Definitions of functions of health care

Definitions of functions

HC 1: Curative care

This functions contains medical and paramedical services supplied during a period of medical treatment. These services aim at providing a diagnosis and a treatment of physical and mental affections. These services are supplied to patients either in an in-patient or day case setting, in practices of health care professionals, like medical specialists, general practitioners, dentists, midwifes and paramedical professionals, institutions without accommodation, or at the patient's home.

The administering or use of the intermediate consumption goods and services mentioned below is not included in this function:

- Provision of medical goods (which is HC 5 linked),
- Medical care (which is HC 3 short),
- Separately recognisable preventive care programs (HC 6).
- Ancillary services like imaging diagnostics, radiotherapy, laboratory examinations, clinical chemistry, medical micro biology, nuclear medicine and pathological anatomy (which are HC 4 linked).

The use of other non-medical materials and techniques are accounted for in this function.

HC 2 Rehabilitation

Rehabilitation contains medical and paramedical services provided to patients, which services are aimed at the improvement of the functional levels of the persons treated and for which patients the functional limitations are caused by a single disease or injury or a continuous change (improvement or deterioration) of this disease or injury.

These services are aimed at the redress of a physical or mental affection or the improvement of the physical or mental functionality of the patient. Normally rehabilitative care is more intensive than medical care (nursing) and less acute than curative care. The services are supplied to patients in an in-patient or day case setting, in practices of professionals, like paramedical professionals, in institutions for out patient treatment like centres for rehabilitation day treatment and at the patient's home.

The administering or use of medical goods and ancillary services provided as a part of the process are not included. These services are part of HC5 linked and HC 4 linked respectively.

HC 3 short: Medical care (nursing)

This function concerns medical nursing care directly linked to the functions of curative care and rehabilitation in an in-patient setting.

HC 3 dependent: Medical care (nursing)

This function contains medical care of patients (like the ill, handicapped or the elderly) that need continuous support caused by chronic physical and mental injuries and a diminished level of the ability to cope, in general daily activities. It concerns medical care in which a dependent relationship exists between care

provider and patient. These services can be supplied to patients inside institutions for an in-patient or day case setting or at the patient's home.

Not included in this function are the administering or use of medical goods as part of medical care (which are HC 5 linked).

HC 4 linked: Ancillary services

This function concerns supportive services provided by medical and paramedical technical personnel (with or without direct supervision of a physician or dental doctor) in institutions for an in-patient or day case setting, practices of health care professionals like general practitioners or dentists. Examples are imaging diagnostics, radiotherapy, laboratory examinations, clinical chemistry, medical micro biology, nuclear medicine, pathological anatomy and transport of patients.

HC 4 independent: Ancillary services

This function concerns supportive services provided by medical and paramedical technical personnel (with or without direct supervision of a physician or dental doctor) in independent institutes especially created for this purpose. Examples are ambulance services, thrombosis services, blood banks, medical laboratories and laboratories of general practitioners.

HC 5 linked: Medical goods

This function concerns the supply of medical goods to patients, as well as the services connected to the supply of these goods as a part of (or directly connected to) the medical treatment in institutions for an in-patient or day case setting and practices of health care professionals like general practitioners, dentists and medical specialists.

HC 5 independent supply: Medical goods

This function contains the separate supply to patients of medical goods as well as the services connected to this supply. This separate supply is prescribed or not prescribed and executed by pharmacies, dispensing general practitioners, hospital pharmacies or other pharmacies of institutions and providers of therapeutic appliances like home care shops and retail trade of therapeutic goods.

HC 6 Preventive care

Comprised in this function (prevention and public health) are services aimed at the promotion and protection of the health situation of the population, in other words aimed at the prevention of physical and mental ailments. Included are the independent programs and not all those activities performed as an integral part of a regular normal treatment. It consists of programs like vaccination of the young, against infectious diseases, flew vaccination, mother and child care, cervix cancer screening and breast cancer screening. Also (large parts of) the activities of Municipal Health Services and Occupational health services are included, as well as recognisable separate preventive activities being part of cure like preventive dental treatment.

HC 7: Administration, management and control, insurance

Administration and management and care insurance contain all the activities of private care insurance companies and central or local government as well as social security institutions.

This function relates to the following activities:

- formulating and executing government policy in the area of health and social care, among which the determination of the rules for budgets of institutions and tariffs of independent professionals,
- the financial control over the Health Insurance Fund Act and the Exceptional Medical Expenses Act (collecting the premiums of consumption households and the division of the premiums among the care providers),
- the supervision of the execution of the Health Insurance Fund Act and Exceptional Medical Expenses Act by execution boards and institutions, and
- the supervision on the administration and execution of private care insurance by insurance companies.

Connections with the OECD System of Health Accounts

The supply of medical goods and the provision of ancillary services to patients as part of a medical treatment, rehabilitation or medical care (nursing) are not attributed to the functions medical goods and ancillary services by the OECD, but are attributed to the functions curative care, rehabilitation and medical nursing care. Furthermore is the nursing care linked to curative care not listed as medical care (nursing) but listed in the function curative care or rehabilitation.

The Dutch classification presented above is completely linkable to the OECD classification, if the following sub-aggregates are distinguished in the functional divisions:

Medical nursing care:
- Nursing care short
- Nursing care independent

Medical goods:
- Independent provision to patients
- Provision to patients as part of curative care
- Provision to patients as part of rehabilitation
- Provision to patients as part of medical care (nursing)

Ancillary services:
- Independent ancillary services
- Ancillary services as part of curative care
- Ancillary services as part of rehabilitation

Annex 9 Link between the health and social care area in the Care Accounts and the care area in the Care Statement

The following table presents a qualitative overview in the links between the area of health and social care as described in the Care Accounts and the area of care as described in the Care Statement. For every actor distinguished in the Care Accounts it is shown in which part of the Care Statement this actor is included. The following parts are distinguished in the Care Statement (numbers according to the chapters in the Care Statement):

- 2: Health promotion and protection
- 3: Curative somatic care
- 4: Pharmaceutical services
- 5: Mental health, care for the addicted and social relief
- 6: Care for the handicapped and therapeutic appliances
- 7: Nursing, caring and care for the elderly
- 8: Administration of care insurance

Usually a one-to-one relation exists. In those instances in which this is not the case the most important differences are shortly explained.

Actorname	Included in the chapter of the Care Statement 2002	
General hospitals	3/4/5	Psychiatric departments of general hospitals in Care Statement included in mental health care
Ambulance services of hospitals	3	
Prison hospitals		
University hospitals	3	
Rehabilitation clinics	3	
Other specialised hospitals	3	
Integrated institutions for mental health care	5	
Psychiatric hospitals	5	
Regional institutes for ambulatory mental health care	5	
Regional institutes for sheltered dwelling	5	
Centres for alcohol and drug abuse	5	
Practices of psychiatrists	5	
Practices of general practitioners	3/2/4	Supply of pharamceuticals by dispensing general practititoners in Care Statement included in pharmaceutical services
Practices of orthodontists	3	
Practices of jaw surgeons	3	
Practices of other medical specialists	3	
Practices of dentists	3/6	Dental protheses supplied by dentists included in therapeutic appliances in Care Statement
Practices of physiotherapists	3	
Practices of speech therapists	3	
Practices of movement therapists Cesar	3	
Practices of movements therapists Mensendieck	3	
Practices of podotherapists		
Practices of ergonomic therapists	3	
Practices of dieticians		
Practices of dental hygienists		
Practices of midwifes	3	
Municipal Health Services	2/5	Subsidy public mental health included in mental health care in Care Statement
Ambulance services of Municipal Health Services	3	
Ambulance services of municipalities	3	
Central administrations of ambulance services of Municipal Health Services	3	
Occupational health services (independent)		
Occupational health services (in-company services)		
Occupational health services (other)		
Pharmacies (pharmaceutical products)	4	
Drugstores/Supermarkets (pharmaceutical products)	4	
Pharmacies (therapeutic appliances)	6	
Drugstores/Supermarkets (therapeutic appliances)	6	
Optician's shops	6	
Orthopaedic shoemakers	6	
Retail trade in orthopaedic articles	6	

Actorname	Included in the chapter of the Care Statement 2002
Dental technician's laboratories	6
Retail trade in home care articles	6
Retail trade in other therapeutic appliances	6
Centres for genetic examination	3
Thrombosis services	3
Medical laboratories	3
Laboratories of general practitioners	3
Institutes for oncological treatment and radiotherapy	3
Eurotransplant	3
Sanquine foundation (blood banks)	3
Medical sports examination and advice offices	
Offices for sexually transmitted diseases	2
Audiological centres	3
Institutes for breast cancer examination	2
Institutes for cervical cancer examination	2
Practices for alternative health care treatment	
Practices of psychologists and psychotherapists	
Practices of nurses	
Medical services of the military and defense personnel	
Asthma clinic Davos	3
Abortion clinics	3
Private health care clinics	
Institutions for rehabilitation day treatment	3
State Institute on Public Health and Environment	8
Institutes supplying guide dogs for the blind	6
Consumption households (patient transport)	3
Health centres	3/4 Supply of pharamceuticals by pharmacists in health centres included in pharmaceutical services in Care Statement
Providers of care in the rest of the world	3
Ambulance services	3
Taxi companies	3
Central administrations of ambulance services (independent)	3
Central administrations of ambulance services (co-operating)	3
Nursing homes	7
Homes for the elderly	7
Institutions providing home care services	7/2/3 Vaccination programmes, parent- and child care and maternity home care included in health promotion and curative somatic care in Care Statement
Home care articles shops	6
Institutions for the mentally deficient	6
Family replacement homes	6
Day centres for the handicapped	6
Social pedagogical services	6
Institutions for the sensorially handicapped	6
Large dwelling units	6
Playrooms for toddlers	
Other providers of day nursery	
Consumption households (social care)	6/7 Subsidies Personally Linked Budgets included in respective parts in Care Statement
Institutions for public social care	3
Relief homes	5
Medical children's homes	
Nurseries for toddlers under medical supervision	
Institutions providing deaf interpreters	6
Board of Care Insurance - Health Insurance Fund	8
Board of Care Insurance - Exceptional Medical Expenses Act	8
Private health and social care insurance companies	8
Other institutions in the area of administration and management	8/2 Food inspection included in health protection in Care Statement

The table below provides a quantitative overview of the differences between the Care Accounts and the Care Statement for the year 1998. The starting point for this table are the chapters of the Care Statement.

Care Statement 2002	Expenditures Care Statement	Expenditures Care Accounts
	mln hfl	mln hfl
Health promotion and protection	1611	743
Curative somatic care	27912	32253
Pharmaceutical services	6430	6875
Mental health care, care for the addicted and social relief	5340	5414
Care for the handicapped and therapeutic appliances	7813	9890
Medical care, care for the elderly	15584	17194
Administration of care insurances	3291	3246
Total Care Statement	67980	75615
Not included in Care Statement [1)]		6002
Total Care Accounts		81618

1) Amongst other expenditures for day nursery, occupational care and alternative health care treatment

The differences in the two approaches between the expenditure of the various chapters are partly connected with the explanation provided in the qualitative table on actors for which the one-to-one relation does not exist (which is in principle a movement between various chapters). These actors are completely attributed to the area which is first mentioned in the column "Expenditure Care Accounts".

The difference in the total amount of expenditure between the Care Statement and the corresponding part of the Care Accounts of 7635 million guilders (75615 minus 67980) can be explained by the a/o the following reasons:

- The Care Statement limits the dental care and physiotherapy to the so-called obligatory legal part of the expenditure. The Care Accounts contain the totality of the expenditure for these services.
- In the Care Statement the expenditure on the budgeted institutions (like hospitals, nursing homes and homes for the elderly) is limited to the acknowledged budget. The Care Accounts contain all the receipts of the institutions, including the receipts originating in third party work and other receipts.
- In the Care Accounts all the out-of-pocket expenditure for pharmaceuticals (non-prescribed medication) and therapeutic appliances are included.

In the connecting tables on the levels of expenditure in the Care Accounts and the Care Statement, which are planned for phase 2 of the project, the differences mentioned above will be explained in detail.