WORKING PAPER

HEALTH AND SOCIAL CARE ACCOUNTS

1998 – 2001

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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.

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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.

In December 2001 as a first concrete result of the Strategic Project Care a study report on phase 1 of the new statistics, "Health and Social Care Accounts" (hereafter Care Accounts) became available. 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.

In the present report "Care Accounts 1998-2001", account is given on the results of phase 2 of the construction of this statistics. This account relates primarily to the addition of data on the development of prices and quantities and data on employment (number of people working and manpower). Furthermore, a quantitative understanding is presented in the links between the data in the Care Accounts and the data on care in the National Accounts. Finally, the period under review is expanded with the year 2001. In this publication data are presented on the years 1998 and 1999 (definite data), 2000 (nearly definite data) and 2001 (preliminary data). The results on the care expenditure for the period 1998 until 2001 are emphasising the main users of the statistics. These data 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).

In relation to the previous report, two important changes in the methodology can be distinguished, to be able to create a better connection to the methodology used for the National Accounts. In the section "Introduction", these changes are described.

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).

The most important new elements in phase 1 and 2 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,
- 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,
- The presentation of the connecting links with National Accounts: the differences between the production value of health and social care in the National Accounts and the care expenditure as presented in the Care Accounts are determined,
- A specification of the development of the care expenditure in prices and quantities, and
- Employment in the area of care: insight is presented in the employment expressed in terms of numbers of people (employees and self-employed) as well as full-time equivalents.

Core data on Health and Social Care, 1998-2001*

	1998	1999	2000	2001*	1999	2000	2001*
	mln euro				*% mutatie*		
Expenditure / Cost							
Health care expenditure	23 332	24 975	26 624	29 269	7,0	6,6	9,9
Social care expenditure	12 104	12 950	14 169	15 715	7,0	9,4	10,9
Cost of administration organisations	1 461	1 520	1 526	1 642	4,1	0,4	7,6
Care expenditure	36 897	39 446	42 319	46 625	6,9	7,3	10,2
Sources of financing							
Government and Social security	25 776	27 169	29 160	31 955	5,4	7,3	9,6
Private insurance	4 798	5 203	5 411	6 097	8,4	4,0	12,7
Other sources of financing	6 324	7 074	7 748	8 574	11,9	9,5	10,7
Care expenditure	36 897	39 446	42 319	46 625	6,9	7,3	10,2
Division in functions							
Curative care	7 470	7 909	8 482	9 308	5,9	7,3	9,7
Medical care	7 075	7 591	8 294	9 366	7,3	9,3	12,9
Medical goods	6 636	7 125	7 558	8 253	7,4	6,1	9,2
Social care	8 341	9 030	9 951	10 898	8,3	10,2	9,5
Other activities	7 375	7 790	8 033	8 801	5,6	3,1	9,6
Care expenditure	36 897	39 446	42 319	46 625	6,9	7,3	10,2
	euro						
Care expenditure per capita	2 349	2 495	2 657	2 906	6,2	6,5	9,4
	%						
Care expenditure as a percentage of Gross Domestic Product (GDP)	10,4	10,6	10,6	11,0			
	(1998=100)						
Index data on care							
Health care expenditure	100	107	114	125			
Social care expenditure	100	107	117	130			
Population in the Netherlands	100	101	101	102			
Expenditure per capita	100	106	113	124			
Care expenditure in constant prices	100	102	104	108			
Manpower (in FTE)	100	103	107	113			

Source: Statistics Netherlands

1. Introduction

In February 2002 Statistics Netherlands produced, within the larger framework of the Strategic Project Care, the study report "Working Paper on Health and Social Care 1998-2000". In this report, much attention was given on, amongst others, the goals, the methodology, the results aimed at and the phased approach of the new statistics on Care Accounts. In this report, also the results of phase 1 of the construction of this statistics are presented. It concerns data on care expenditure from the years 1998 until 2000. These care expenditure are concentrating on the user goals of this statistics. For the Care Accounts these data are distinguished in 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. Furthermore, expenditure is differentiated by the most important sources of financing and by functions (clusters of activities). Finally, a (predominantly qualitative) insight is presented in the links between the data in the Care Accounts and the data in the Care Statement of the Ministry of Health, Welfare and Sports (VWS). An overview is also presented on the links with the data in the old statistics "Cost and Financing of Health Care".

In the report at hand, – Working Paper Health and Social Care Accounts 1998-2001 – account is given on the results of phase 2 of the construction of Care Accounts. This account relates to the addition of data on the development of prices and quantities and data on employment (in terms of persons employed and manpower) in the care area. Furthermore, a quantitative link is presented between the data in the Care Accounts and the data on care in the National Accounts. Finally, the reporting period is expanded with the year 2001. Now data are presented on the years 1998 and 1999 (definite data), 2000 (nearly definite data) and 2001 (preliminary data). Results on the statistics are also presented in Statline, the statistical database of Statistics Netherlands (//http:www.cbs.nl/statline).

The area of care described in this publication did not change compared to the previous one. This means that the Care Accounts comprise the area of health care and large parts of the social care, like 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 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.

Of the various types of actors, only the providers of care and the administration and management units are taken into account. The other types of actors are not yet included (for a specification see annex 3 of the Working Paper Health and Social Care Accounts 1998-2000).

Furthermore, only the differentiation of the functions on the area of health care is included. 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 as presented only relate to the primary financing institutions (organisations/patients/clients directly paying the actors).

In comparison with the previous versions of this Working Paper, two important changes need to be mentioned regarding the method applied.

- The first change concerns the determination of the expenditure on care of the so-called budgeted institutions. The chosen method implies that in the determination of the level of care expenditure only the actual receipts in a year to cover the budget of these institutions are taken into account. Of course, other receipts of various activities (not included in the budget) are taken into account as well. However, the monetary flows to cover the budget to be received in a later year are not included. The advantage of this approach is a much closer link to the method applied in National Accounts for these types of institutions. The method applied results in a lower level of care expenditure for these institutions in the years described.
- The second change concerns the determination of the expenditure on care of actors providing activities in the area of care, but performing a main activity outside the care area in terms of the ISIC / NACE (outside ISIC 85). In case the majority of the receipts of these actors is originating in the care area, the total amount of expenditure of these actors is included in the Care Accounts. In the previous publication only the expenditure relating the health and social care were taken into account. This results in a higher level of expenditure for the pharmacists and optical shops.

In view of the importance, the goals and the methodology of the statistics Care Accounts are presented again, before the results of phase 2 are dealt with in detail. For more detailed information on the products, the introductory path and sources used, we refer to the "Working Paper on Health and Social Care Accounts 1998-2000".

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.

3. 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 1). For every actor (of the approximately 95 actors in total) a file is created in which all available information is included.

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 this 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 explained in the section, "Connecting tables Care Accounts – National Accounts".

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 2).

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, including not only 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 3 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 4. 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 information available in the EUCOMP-project, supplemented by 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.

4. Development in Prices and Quantities

The development of the expenditure on care (expressed as values) as presented in this working paper contains a price and a quantity component. There is a large interest in society to gain insight in especially the development of quantities. Therefore, a study was started to fulfil this need. In this study, possibilities for progress were investigated together with the department of National Accounts. As far as possible, the directives of Eurostat on the measurement of prices and quantities in the field of care were followed (see the Report of the Task Force "Prices and Volumes for Health" of September 1998 and the Report of the Task Force Health II "Volumes Measures for Health" of November 2000).

In the measurement of the development of prices and quantities, Eurostat distinguishes between so-called A, B and C methods. The A method approaches the ideal measurement of quantities of output to the highest level possible and takes into account the changes in quantity and quality. Quantity must enclose all services (a/o complete treatments) and quality should cover changes in the characteristics of products and changes in the product-mix. This method offers

possibilities to analyse changes in productivity. The B method is a reasonable approach of the ideal measurement of quantities and takes into account quantitative changes in output. Furthermore changes caused by quality caused by changes in the product-mix need to be accounted for. This method makes it possible to estimate changes in productivity.

The C method contains in principle all other methods of measurement of quantities and is not considered acceptable as a proxy for the ideal measurement of quantity changes. In the near future, this method will not be allowed any more.

Against this background, an approach was chosen in which every actor file was enriched with a module on price and quantity changes. In this module, information is included on the relevant activities of the actor and the corresponding services and products. These products and services are linked to prices and tariffs. For every product and service in principle, a price index is determined. By deflating the expenditure in running prices with this price index for each product and service, a quantity index is calculated. Finally, for every actor the development of quantities is determined as a weighted average of these partial quantity indexes, in which the weights are the relative shares in the care expenditure for 1998.

This approach was not possible for every actor in the system, partly because not enough insight was available on the services and products supplied, partly because no information was present on prices or tariffs. Usually in these cases, proxy prices were used (prices of related types of services). In exceptional cases, input prices were used. For non-market producers of care a measurement of volumes is used in line with international guidelines.

Finally approximately for 45 actors an A or B method is applied and for the time being for about 50 actors a C method. The A method however is only used occasionally. Expressed in values in terms of care expenditure for about 45 per cent a C method was used. The most important actors, measured in expenditure, are the general, university and specialised hospitals. Total expenditure of these actors is about 25 per cent of the total care expenditure. For the various types of hospitals a weighted average quantity index is calculated based on the number of a/o clinical admissions, day treatments, outpatient visits, surgical procedures and laboratory examinations. Because the quantity data are not yet distinguished by disease, this type of calculation is considered a C method according to Eurostat guidelines. A method in which quantities are differentiated by disease is now being developed in a separate strategic project on the measurement of prices and quantities in the framework of the National Accounts.

The description of the approaches, especially the division across the various methods, makes clear that the results of the investigations need to be treated with caution. In spite of that, a large qualitative increase is reached in relation to previously presented data on prices and quantities. The reasons are that now the single actor is the starting point, that for every actor more services and products are distinguished and finally that a uniform technique is followed as far as possible, which is more and more in accordance with existing international guidelines.

The calculations for the development of prices and quantities were executed for the years 1998 until 2001.

The following text-table supplies the data of the calculations for the health and social care.

Text-table 1: Expenditure Care Accounts in constant prices (1998=100)

	1998	1999	2000	2001*	1999	2000	2001*
	mln euro				*percentage change*		
Expenditure of Care	36 897	37 766	38 557	39 853	2,4	2,1	3,4
o.w.							
Health Care	23 332	23 867	24 233	24 685	2,3	1,5	1,9
Social Care	12 104	12 422	12 896	13 694	2,6	3,8	6,2

Source: Statistics Netherlands

The expenditure on care in constant prices increased by 3.4 per cent in 2001 compared to 2000. In the years 2000 and 1999, the increase was lower: 2.1 and 2.4 per cent respectively. Remarkable is that in 2001 the increase of expenditure in constant prices for the health care area (1.9 per cent) is substantial lower than the increase in social care expenditure (6.2 per cent). In 2000 this was also the case, but much less prominent. The difference in development is mainly caused by the fact that in these years additional financial sources were devoted for the elimination of waiting lists, which became predominantly available for nursing homes, home care institutions and institutions for the handicapped.

In table 6 the expenditure on care in constant prices is presented for 21 clusters of actors.

5. Connecting tables Care Accounts - National Accounts

Total care expenditure as presented in the Care Accounts deviates considerably from total production value of care as presented in the National Accounts. In this section, this difference is explained both quantitatively and qualitatively. The exercise relates to 1998. For this year, a connecting table is created on the actor level, in which the difference between the care expenditure and the corresponding production value is explained.

The first explanatory reason is the area described. The Care Accounts describe an area deviating form the one in National Accounts. In section 3 it was already noted that in the Care Accounts the description of the activities on the area of care is central. The Care Accounts concern activities within ISIC / NACE 85.1 and 85.3 (health care and social care) supplemented with care activities in other ISIC / NACE classes (e.g. retail trade in pharmaceuticals and therapeutic appliances, patient transport and occupational health care). Added are also supporting activities for the area of care, like administration and management. The data included in such a system describe the area of care in a functional way.

National Accounts however describe the area in terms of activities as accounted for in ISIC / NACE 85 (including ISIC 85.2 veterinary services). Only economic units with a main activity health and social care are described in ISIC / NACE 85, which is an institutional description.

It is also important to note that the Care Accounts at this moment do not describe the whole area of social care. Missing are the activities mentioned on the delineation of the social care area in the section “Introduction”.

A second reason for the difference is the terminology used. The term ‘expenditure’ used in the Care Accounts is not identical to the term ‘production value’ which is used in National Accounts. The differences between these two terms relate to:

- Various assets and liabilities: it concerns financial flows, which are not considered to belong to the normal running of a company, like capital gains.
- Wage subsidies supplied to companies and other subsidies not tied to products.
- Receipts related to auxiliary services: receipts of care companies supplied to third parties, which are not considered characteristic for the branch.
- Interest received on e.g. capital invested
- The running balance of non-market producers, like municipal health services, medical children’s homes, nurseries for toddlers, treatment of alcohol and drug addicts and general welfare services.

In the Care Accounts, amounts related to these activities are included in the expenditure on care. In the National Accounts, the first four entries mentioned are not included in the production value. Production value of non-market producers in National Accounts is calculated as the sum of all costs of inputs and not as the total of the receipts.

A third reason can be found in the valuation of trade activities of actors with a main activity in care. Retail trade of pharmaceuticals and therapeutic appliances by general practitioners, health centres and home care shops are calculated as gross turnover for the Care Accounts, including the purchasing price (sum of accumulated value added). In the National Accounts, only the trade margins are included in the production value, because the purchasing price is already recorded as production value in the producing branches of pharmaceuticals and therapeutic appliances.

A fourth reason is that the Care Accounts use more detailed and improved data, which became available recently, as well as improved views on existing data material. The statistics on National Accounts only has the possibility to include these changes in the next revision process.

Finally, a so-called fitting difference can be the cause. National Accounts is an integrative statistics for the complete economy. This means that data (including non-care activities) originating in various sources are confronted and are fitted together in an integrative process. To do this sometimes changes of data are necessary at a very high level of ISIC / NACE. It is not always possible to specify these changes for the basic underlying data material.

The reasons for the difference between the care expenditure in the Care Accounts and the production value on care in the National Accounts in 1998 are quantified in the following text-table.

Text-table 2: Care Accounts and National Accounts, 1998

	mln euro	
Total Expenditure Care Accounts		36 897
Differences based on:		
Contents of terminology used	- 291	
Valuation, revision	- 904	
Boundaries concerned		
Outside ISICV / NACE 85	- 6 964	
ISIC / NACE 85.2 (veterinairy services)	429	
ISIC / NACE 85.3 (missing parts soecial care)	2 320	
Production Value National Accounts		31 487

Source: Statistics Netherlands

The largest part of the difference to be explained relates to the areas described. On balance, this amounts to € 4.2 billion.

Differences relating to valuation, revision and fitting contribute for around € 900 million. Revision is the largest contributing factor in this amount.

Differences related to the contents of terminology used amount to little less than € 300 million, of which wage subsidies are the largest part.

6. Employment

In this study employment on the area of care is described in terms of the number of persons employed (employees and self-employed) and manpower (full-time equivalents, FTE). Employees and self-employed persons are recalculated in manpower using FTEs. The data are presented for health and social care separately. The data are not yet constructed using the separate actor files, but deduced from larger integrative statistics.

Starting points for the data on employees on the area of care are the Labour Accounts and the Enquiry into Employment and Wages.

The Labour Accounts (being the integration framework of employment data) are a part of National Accounts and for that reason an institutional statistics. In the Labour Accounts data on employment and wages, originating in various sources, are compared and integrated. Data in the Labour Accounts relate to the number of employees and the number of self-employed persons. This information is available on the 2nd digit of the ISIC / NACE classification, which is ISIC / NACE 85.

The Enquiry into Employment and Wages is a sample survey, in which the population is derived from the Business Register. This implies that data in this survey have institutional characteristics as well. The survey is one of the building blocks of the Labour Accounts. The data in the survey relate to the number of jobs of employees and the number of hours worked in these jobs. This information is available on the 5th digit of the ISIC / NACE, meaning e.g. general hospitals, practices of general practitioners and nursing homes. In this study, this source is mainly used to determine the development of health and social care separately.

Of course, only the data relating to the area as described in this publication are extracted from the Labour Accounts and the Enquiry into Employment and Wages.

To be able to present data on health and social care separately it is necessary to transform the number of jobs of the Enquiry into Employment and Wages into the number of persons employed. The survey does not contain information for this transformation. For that reason a transformation factor is used. This transformation factor is defined as the quotient of the number of employees and the number of jobs in the Labour Accounts. However, this factor is only available at a high level of aggregation (ISIC 2nd digit).

Data on the number of self-employed are derived from the Labour Accounts. In addition, this kind of information is only available at the same high level of aggregation. Additional calculations were necessary to determine the number of self-employed persons for the areas described in the Care Accounts, as well as for the needed distinction in health care and social care. For this calculation, also information on the number of self-employed available from external registers is used.

Adding the (calculated) number of employees and the self-employed persons supplies insight on the total number of persons available in the health and social care.

The transformation of the number of persons into FTE was performed in the following way. The number of FTE of employees is calculated by multiplying the number of employees by the quotient of manpower and number of employees derived from the Labour Accounts at the four-digit level. The number of FTE of self-employed persons is presumed to be equal to the number of self-employed persons.

Adding these numbers of FTE (employees and self-employed) provides the total number of FTE (manpower) in the care area.

In this exercise, the employment related to activities performed by government (ISIC / NACE 75.1 and 75.2) and households is not quantified. The same is true for the contribution in employment by stand-by workers, trainees, persons not on the payroll and voluntary workers. Subsidised jobs (like Melkert jobs) however are included.

All these calculations were executed for the years 1998 until 2001. In the text-tables below, the data on employment and manpower are presented.

Text-table 3: Employment in the Care Accounts: number of persons employed, 1998-2001

	1998	1999	2000	2001*	1999	2000	2001*
	x 1000				*percentage change*		
Employees	836,1	863,3	894,4	942,3	3,3	3,6	5,4
Self-employed	33,5	32,1	32,5	33,5	-4,0	1,1	3,2
Total employment	869,5	895,5	926,9	975,8	3,0	3,5	5,3
o.w.							
Health Care	396,1	411,6	429,0	449,8	3,9	4,2	4,8
Social Care	473,4	483,9	497,8	525,3	2,2	2,9	5,5

Source: Statistics Netherlands

The number of persons employed in the care area amounts to almost 976 000 in 2001. In health care in that same year 450 000 people were working and in the social care some 525 000. In 2001, the number of people in the social care area

grows faster than the number of people employed in the health care area. In the preceding years (1998-2000) an opposite movement was visible.

Text-tabel 4: Employment in the Care Accounts: number of FTE, 1998-2001

	1998	1999	2000	2001*	1999	2000	2001*
	x 1000				*percentage change*		
Employees	547,7	566,9	589,4	622,4	3,5	4,0	5,6
Self-employed	33,5	32,1	32,5	33,5	-4,0	1,1	3,2
Total employment	581,2	599,0	621,9	655,9	3,1	3,8	5,5
o.w.							
Health Care	302,3	313,2	326,1	341,9	3,6	4,1	4,9
Social Care	278,9	285,9	295,8	313,3	2,5	3,5	5,9

Source: Statistics Netherlands

Manpower in the care area, expressed in numbers of FTE, amounts to nearly 656000 in 2001. In the health care area some 342 000 FTE are employed and in the social care over 310 000. Manpower expands faster in health care in the years 1999 and 2000 compared to social care. In the year 2001, the increase in manpower in the social care area is larger than the increase in manpower in the health care branch.

Labour productivity

Comparing the data on the quantity development of the expenditure on care and the data on the development of manpower for the whole area of health and social care makes it possible to present the development of labour productivity in the care area. The following restrictions have to be mentioned:

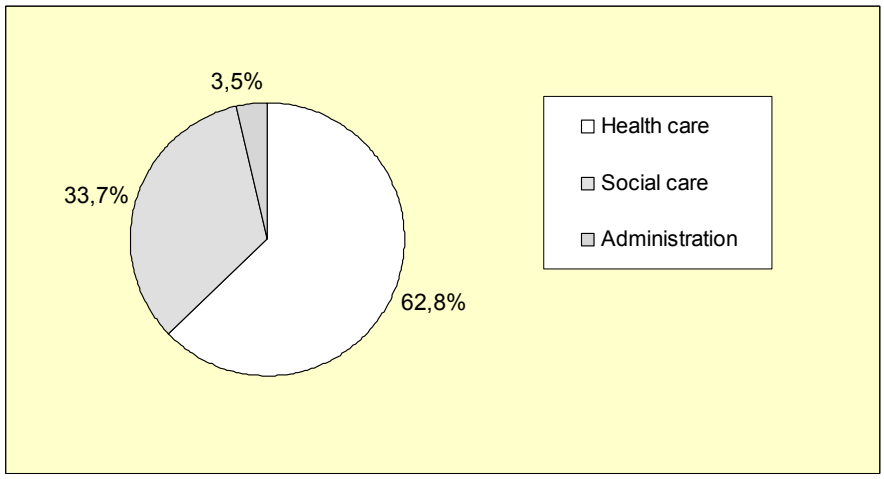
- The explanation on the construction of the manpower data makes clear that these data are not yet part of the integrated consistent basic data files. This is to say that these data are derived from global integrative frameworks and not from the individual actor files. It is expected that a construction based on actor files (in phase 3 of the project) will improve the quality of the employment information considerably. Furthermore, in the calculation of the number of people employed and the corresponding manpower a number of assumptions was used.
- The explanation on the calculation of the data on the quantity development in the expenditure on care shows also that necessary improvements need to be carried out. Especially the share of the so-called C method in the calculations of the quantities needs to be reduced considerably. Again, the remarks of Eurostat on volume measurement are mentioned in this respect. Eurostat poses that the measurement (or a reasonable approach) of the labour productivity is only possible by utilising an A or a B method.

These restrictions imply that statements regarding the development of labour productivity based on the data presented need to be carefully worded. Only after the realisation of the improvements mentioned, data on the development of labour productivity will be presented (expected by the end of 2003).

7. Results

It is apparent from the core data that the preliminary expenditure on care amount to € 46.6 billion in the year 2001. Of this total amount, € 29.3 billion (63 per cent) is related to health care, € 15.7 billion (34 per cent) to social care and the remaining € 1.6 billion to administration and management institutions (see graph 1).

Graph 1 Expenditure on Care by main area in 2001*



Government and social security together finance the largest part of this expenditure: in 2001, a little bit less than € 32.0 billion (corresponding to 69 per cent of the expenditure). Private insurance companies pay about € 6.1 billion (13 per cent), while other financing units (especially consumer households, other care institutions and companies) contribute about € 8.6 billion (18 per cent) of the total amount of expenditure on care.

Of the total amount of expenditure in 2001 about € 9.3 billion (equivalent to 20 per cent) can be attributed to the function curative care (diagnostics and treatment). Almost the same amount, € 9.4 billion, ends up in medical care. For medical goods, some € 8.3 billion is spent (18 per cent). On the function, social care € 10.9 billion is spent in 2001. In this phase, the function social care is not yet distinguished in various sub-functions of social care. Finally, around € 8.8 billion (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 amounts to € 2906 in 2001. Total expenditure on health and social care expressed as a percentage of Gross Domestic Product (GDP) at market prices amounts to 11.0 per cent.

Expenditure on care per capita has grown by 6.2 per cent in 1999, 6.5 per cent in 2000 and by 9.4 per cent in 2001. The share of the expenditure in GDP expanded in this period (1998 to 2001) from 10.4 per cent to 11.0 per cent in 2001.

Expenditure on care expressed in constant prices increased by 8 per cent in the period 1998-2001. Manpower expressed in FTE increased in this period by almost 13 per cent.

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. The differences between the data in the Care Accounts and the National Accounts are described in a so-called connecting table (see section "Connecting table Care Accounts – National Accounts"). In a connecting table still to be developed, also the differences between the data in the Care Accounts and the data in the Care Statement (of the Ministry of Health, Welfare and Sports) will be presented. 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 2001 is spent on general hospitals (€ 7.6 billion), followed at a distance by the suppliers of pharmaceuticals (in total € 4.2 billion), university hospitals (€ 2.8 billion) and providers of mental health care (€ 2.8 billion). On practices of general practitioners, specialists, dentists, midwifes and on paramedical practices a total amount of € 5.6 billion is attributed. In the smallest cluster of actors distinguished (which are the providers of ancillary services) about € 0.5 billion is spent.

The divergence in the amounts of money spent in 2001 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 € 3.6 billion, € 3.1 billion and € 3.7 billion respectively. On providers of day nursery about € 1.1 billion is spent in 2001.

The cost of institutions providing administration and management in 2001 amount to over € 1.6 billion.

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 5: Health and Social Care expenditure, 1998-2001* (value amounts)

	1998	1999	2000	2001*	1999	2000	2001*
	mln euro				*percentage change*		
Health care expenditure	23 332	24 975	26 624	29 269	7,0	6,6	9,9
Social care expenditure	12 104	12 950	14 169	15 715	7,0	9,4	10,9
Cost of administration organisations	1 461	1 520	1 526	1 642	4,1	0,4	7,6
Care expenditure	36 897	39 446	42 319	46 625	6,9	7,3	10,2

Source: Statistics Netherlands

The expenditure on health and social care are around 10.2 per cent larger in 2001 compared to 2000. In 2000 and 1999, the growth was much lower, 7.3 per cent and 6.9 per cent respectively. Striking is the fact that the growth rate in health care expenditure in 2001 (9.9 per cent) is lower than the growth rate in social care (10.9 per cent). In 2000, this was also the case. 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 and 2001 devoted to the redress of waiting lists turned up at the nursing homes, the institutions of home care and the institutions providing care to the (physical and mental) handicapped.

Table 6 shows the development of the expenditure on care in constant prices of 21 clusters of actors for the period 1998-2001.

Expenditure on health care in constant prices grows in this period by almost 6 per cent. Within health care the expenditure on hospitals are decreasing slightly, while the expenditure on occupational health care services, suppliers of therapeutic appliances and providers of ancillary supportive services show increase of 15 per cent or more. The increase in the expenditure on the practices differs between 3 per cent for general practitioners and 8 per cent for dentists.

The expenditure in constant prices on the social care area increase in this period with 13 per cent. Within social care, the institutions for day nursery show the largest increase with 55 per cent. The increase in the institutions for home care, institutions for the mentally deficient and other suppliers of social care is around 15 per cent. The expenditure on nursing homes on the contrary hardly grew at all (1 per cent).

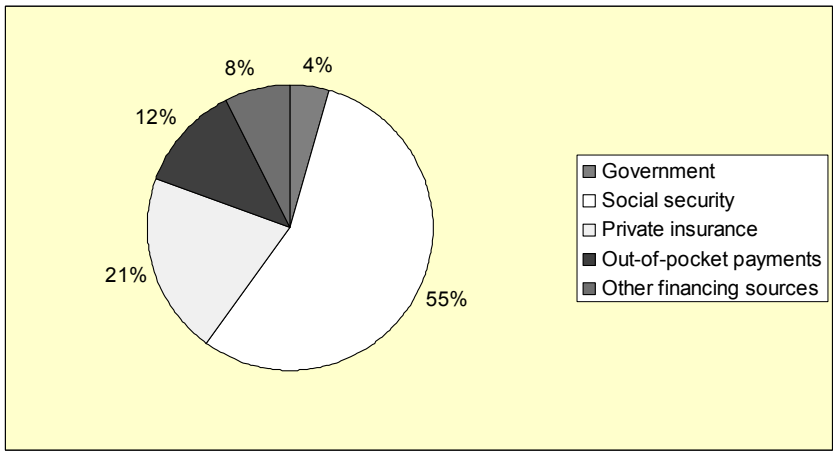
From the data presented in tables 2 and 6, it can be derived that the price development in the social care amounted to 5 per cent in the years 1999 through 2001. The price development in health care in the years 1999 and 2000 is about the same order of magnitude; in 2001, however the growth is nearly 8 per cent. This larger growth rate can largely be explained by the increase in tariffs of the services of self-employed professionals in that year.

In tables 7A through 7D 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 through 2001 respectively.

In the year 2001, almost € 16.3 billion of the total expenditure of € 29.3 billion on health care is paid by social security (56 per cent) and some € 6.0 billion by

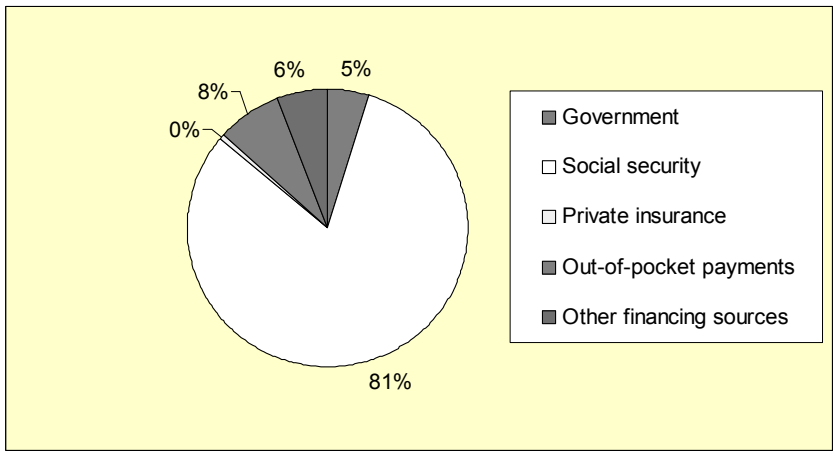
private insurance companies (amounting to 21 per cent). The out-of-pocket expenditure on health care amount to € 3.5 billion (equivalent to 12 per cent). The remaining 11 per cent is contributed by government, other institutions, companies and the rest of the world (see graph 2).

Graph 2 Health Care expenditure by source of financing, 2001*



The financing of social care shows a different picture in 2001. Of the total amount of expenditure of € 15.7 billion 82 per cent is financed by social security funds. The out-of-pocket payments for social care amount to € 1.2 billion (which is 8 per cent). Government and the cluster consisting of other institutions, private companies and the rest of the world contribute 5 per cent and 6 per cent respectively 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, 2001*



In table 8 the data on the development of the primary financing of the expenditure on (health and social) care are presented for the years 1998 to 2001, 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 6: Health and Social Care expenditure by source of primary financing, 1998-2001*

	1998	1999	2000	2001*	1999	2000	2001*
	mln euro				*percentage change*		
Government	1 829	1 950	1 995	2 177	6,6	2,3	9,1
Social security	23 947	25 218	27 165	29 779	5,3	7,7	9,6
Private insurance	4 798	5 203	5 411	6 097	8,4	4,0	12,7
Out-of-pocket payments	3 571	3 969	4 258	4 650	11,1	7,3	9,2
Other institutions, other companies and rest of the world	2 753	3 105	3 490	3 924	12,8	12,4	12,4
Care expenditure	36 897	39 446	42 319	46 625	6,9	7,3	10,2

Source: Statistics Netherlands

All financing sources present large increases in 2001, varying from over 9 per cent for government to almost 13 per cent for private insurance companies. The relative large increase in financing by private insurance companies in 2001 is partly caused by a large inflow of privately insured persons. The number of privately insured people decreased in 2000, due to the inclusion in the public insurance funds of owners of small companies by January 1st of 2000. To repair the original ratios between the number of insurance fund insured and privately insured persons an additional influx of privately insured persons is realised in 2001.

The increase in payments by other institutions, companies and the rest of the world is largely caused by a large increase on the expenditure on occupational health care and day nursery.

In tables 9A to 9D, the expenditure of care (according to the Care Accounts) are presented by cluster of actors and by function, for the years 1998 through 2001. 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 € 29.3 billion spent on health care in 2001, € 9.1 billion is spent on curative care (equivalent to 31 per cent). On medical goods, € 8.1 billion is spent (being 28 per cent) and on medical care about € 5.0 billion (17 per cent). For ancillary services € 2.7 billion and for preventive care € 1.1 billion is spent, which is equivalent to 9 per cent and 4 per cent respectively.

The expenditure on social care divided by function presents a different picture. Of the total expenditure of € 15.7 billion in 2001 about € 10.2 billion is spent on social care (which amounts to 65 per cent). For the function, medical care € 4.4 billion is available, equivalent to 28 per cent. The other functions are relatively small.

Table 10 presents an overview of the development of the expenditure on health and social care by function in the years 1998 to 2001. The development of the expenditure shows the following picture.

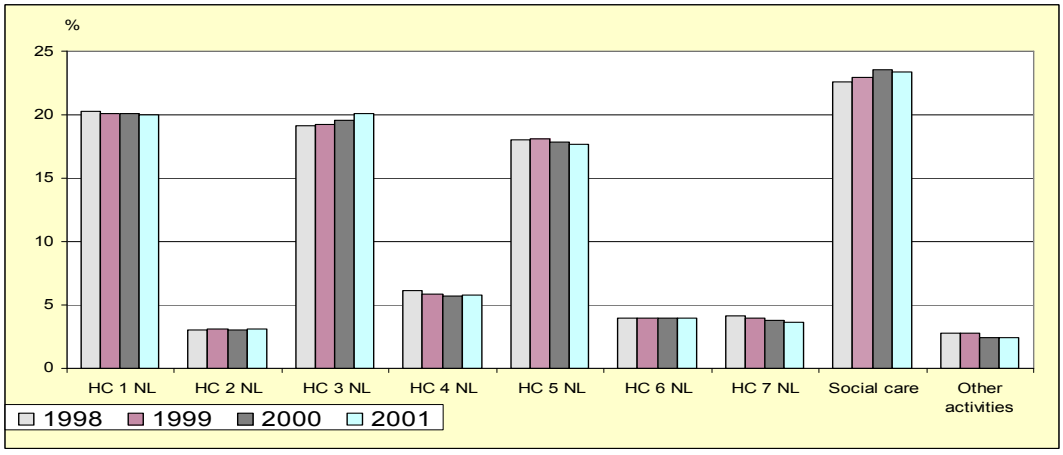
Texttable 7: Health and Social Care by function, 1998-2001*

	1998	1999	2000	2001*	1999	2000	2001*
	mln euro				*percentage change*		
Curative care	7 470	7 909	8 482	9 308	5,9	7,3	9,7
Medical care	7 075	7 591	8 294	9 366	7,3	9,3	12,9
Medical goods	6 636	7 125	7 558	8 253	7,4	6,1	9,2
Social care	8 341	9 030	9 951	10 898	8,3	10,2	9,5
Other activities	7 375	7 790	8 033	8 801	5,6	3,1	9,6
Care expenditure	36 897	39 446	42 319	46 625	6,9	7,3	10,2

Source: Statistics Netherlands

The increase in expenditure on curative care in this period 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-table 1. 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 and 2001 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, 1998-2001*



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 31, the data on expenditure are already presented using the OECD classification on providers on a detailed level. In text-table 8 in this section the level of detail is reduced to the first digit of the classification. Of the total amount of expenditure of € 46625 million presented in table 5 just € 2192 million is attributed to providers outside of health care. This leaves € 44433 million to be accounted for by sources of financing and by health care functions.

Text-table 8 Health care expenditure by source of financing according to the OECD ICHA-HF classification, 2001*

		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	10051	789	9262	3413	1238	1264	211	700	13464
HP2	Nursing and residential care facilities	8962	15	8947	326	0	0	157	220	9289
HP3	Providers of ambulatory health care	7615	193	7422	4025	565	1739	1299	423	11640
HP4	Retail sale and other providers of medical goods	2898	0	2898	3386	575	612	1955	245	6285
HP5	Provision and administration of public health programmes	405	288	117	140	14	10	38	78	545
HP6	General health administration and insurance	847	172	675	794	3	4	0	788	1642
HP7	Establishments as providers of occupational health care	449	151	298	878	19	14	27	819	1327
HP9	Rest of the World	148	0	148	94	0	41	0	54	242
	Total health care expenditure	31375	1608	29767	13058	2413	3684	3687	3325	44433

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 € 44433 million, almost 71 per cent is financed by central government and social security. The private sector (including the Rest of the World) accounts for € 13058 million, equivalent to 29 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 € 2192 million), but also the activities not belonging to health care functions are excluded. This last action lowers the total expenditure amount with € 9439 million, leaving € 34994 million to be divided over the various health care functions.

Text-table 9 Health care expenditure by function according to the OECD ICHA-HC classification, 2001*

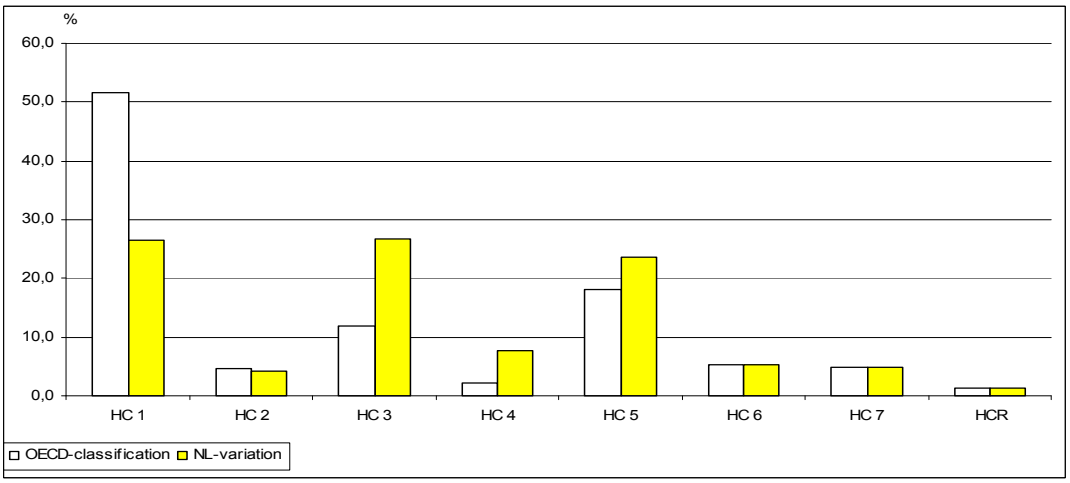
		HC 1 Services of curative care	HC 2 Services of rehabilitative care	HC 3 Services of long-term nursing care	HC 4 Ancillary services to health care	HC 5 Medical goods dispensed to out-patients	HC 6 Prevention and public health services	HC 7 Health administration and health insurance	HCR Health-related functions	Total all health care functions
		mln euro								
HP1	Hospitals	12228	260	41	7	0	0	9	427	12972
HP2	Nursing and residential care facilities	490	319	3000	0	0	0	0	51	3859
HP3	Providers of ambulatory health care	5136	880	956	475	252	822	37	9	8568
HP4	Retail sale and other providers of medical goods	0	0	0	0	6003	0	0	0	6003
HP5	Provision and administration of public health programmes	2	0	0	132	0	410	0	0	545
HP6	General health administration and insurance	0	0	0	0	0	0	1642	0	1642
HP7	Establishments as providers of occupational health care	40	141	163	196	0	624	0	0	1163
HP9	Rest of the World	172	0	5	0	65	0	0	0	242
	Total health care expenditure	18068	1599	4165	810	6321	1856	1688	487	34994

Source: Statistics Netherlands

Of this total amount spent on health care € 18068 million (i.e. 51 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 € 6321 million (18 per cent). The third important function is the function of services of long-term nursing care (HC 3) with an amount of € 4165 million 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 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, 2001*



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, 1998-2001*

	1998	1999	2000	2001*
	mln euro			
Health and Social Care Accounts				
Providers of health care	23 332	24 975	26 624	29 269
Providers of social care	12 104	12 950	14 169	15 715
Administration and management institutions	1 461	1 520	1 526	1 642
Care expenditure	36 897	39 446	42 319	46 625
Classification according to National Accounts				
ISIC/NACE 85.1 Health care	17 832	19 026	20 278	22 253
ISIC/NACE 85.3 Social care	11 476	12 244	13 353	14 821
Other ISIC/NACE groups	6 659	7 146	7 493	8 227
Not included in production [1)]	930	1 029	1 195	1 325
Care expenditure	36 897	39 446	42 319	46 625
Division according to Care Statement, Ministry of Health, Welfare & Sports				
Curative somatic care	14 409	15 311	16 319	17 972
Medical care, care for the elderly	7 716	8 124	8 776	9 665
Other care activities	12 065	13 017	13 803	21 049
Not included in Care Statement [2)]	2 707	2 994	3 421	3 863
Care expenditure	36 897	39 446	42 319	46 625
Division according to OECD / Eurostat				
HP 1 & HP 2: Hospitals, Nursing and residential care facilities	18 773	19 979	21 386	22 753
HP 3 & HP 4: Providers of ambulatory health care, Retail sale and other providers of medical goods	13 691	14 623	15 594	17 925
Other HP	3 005	3 214	3 417	3 755
Providers outside HP-classification [3)]	1 429	1 629	1 922	2 192
Care expenditure	36 897	39 446	42 319	46 625

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, 1998-2001*

	1998	1999	2000	2001*	1999	2000	2001*
	mln euro				*percentage change*		
Providers of health care							
1 General hospitals	6 112	6 365	6 745	7 599	4,1	6,0	12,7
2 University hospitals	2 229	2 480	2 661	2 841	11,2	7,3	6,8
3 Specialised hospitals	397	420	458	514	5,6	9,3	12,1
4 Providers of mental health care	2 310	2 514	2 643	2 833	8,8	5,1	7,2
5 Practices of general practitioners	1 299	1 361	1 471	1 580	4,8	8,1	7,4
6 Practices of medical specialists	1 313	1 389	1 460	1 545	5,8	5,1	5,8
7 Practices of dentists	1 191	1 235	1 337	1 476	3,7	8,3	10,4
8 Practices of midwifes and paramedical professionals	784	882	921	1 019	12,4	4,4	10,7
9 Municipal Health Services	400	424	457	491	6,1	7,7	7,6
10 Occupational health services	615	691	789	907	12,4	14,1	15,0
11 Suppliers of pharmaceuticals	3 281	3 566	3 799	4 241	8,7	6,5	11,7
12 Suppliers of therapeutic appliances	1 662	1 786	1 893	2 044	7,5	6,0	8,0
13 Providers of ancillary services	359	405	409	456	12,9	0,8	11,5
14 Other providers of health care	1 380	1 458	1 581	1 722	5,6	8,5	8,9
Total of health care providers	23 332	24 975	26 624	29 269	7,0	6,6	9,9
Providers of social care							
15 Nursing homes	2 928	3 043	3 242	3 639	3,9	6,5	12,3
16 Homes for the elderly	2 692	2 833	2 982	3 082	5,2	5,3	3,3
17 Home care institutions	2 015	2 144	2 425	2 809	6,4	13,1	15,8
18 Providers of care for the handicapped	2 834	3 069	3 337	3 716	8,3	8,7	11,3
19 Providers of day nursery	649	769	956	1 140	18,4	24,3	19,2
20 Other providers of social care	985	1 092	1 227	1 330	10,8	12,3	8,4
Total of social care providers	12 104	12 950	14 169	15 715	7,0	9,4	10,9
Administration and management institutions							
21 Administration and management institutions	1 461	1 520	1 526	1 642	4,1	0,4	7,6
Care expenditure	36 897	39 446	42 319	46 625	6,9	7,3	10,2

Source: Statistics Netherlands

Table 3: Expenditure according to the classification of National Accounts by ISIC/NACE, 1998-2001*

	1998	1999	2000	2001*
	mln euro			
ISIC/NACE 85.1 Health care				
85.11 Hospitals	10 651	11 406	12 203	13 464
85.12 Medical practices	2 503	2 648	2 814	2 996
85.13 Dental practices	1 342	1 388	1 505	1 657
85.14 Paramedical practices and midwifes	1 415	1 535	1 615	1 756
Other units in ISIC/NACE 85.1	1 921	2 049	2 141	2 380
Total ISIC/NACE 85.1 Health care	17 832	19 026	20 278	22 253
ISIC/NACE 85.3 Social care				
85.31 Social care with accomodation	8 199	8 660	9 280	9 393
85.32 Non-medical day treatment	2 466	2 633	2 909	4 055
85.33 Day care and other social care	812	952	1 165	1 374
Total ISIC/NACE 85.3 Social care	11 476	12 244	13 353	14 821
Other ISIC/NACE groups				
52 Pharmacies, retail trade medical goods	4 634	5 028	5 354	8 596
75 Government	975	997	977	1 017
Other ISIC/NACE groups supplying health and social care	1 050	1 120	1 162	1 297
Total other ISIC/NACE groups	6 659	7 146	7 493	8 227
Not included production				
Not included production [1)]	930	1 029	1 195	1 325
Care expenditure	36 897	39 446	42 319	46 625

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, 1998-2001*

	1998	1999	2000	2001*
	mln euro			
Health promotion and protection	337	359	389	416
Curative somatic care	14 409	15 311	16 319	17 972
Pharmaceutical services	3 281	3 566	3 799	4 241
Mental health, care for the addicted and social relief	2 457	2 678	2 818	3 021
Care for the handicapped and therapeutic appliances	4 518	4 881	5 258	5 791
Medical care, care for the elderly	7 716	8 124	8 776	9 665
Administration of care insurances	1 473	1 533	1 540	1 656
Not included in Care Statement [1)]	2 707	2 994	3 421	3 863
Care expenditure	36 897	39 446	42 319	46 625

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], 1998-2001*

		1998	1999	2000	2001*
		mln euro			
HP 1	Hospitals				
HP 1.1	General hospitals (including university hospitals)	8 342	8 845	9 406	10 441
HP 1.2	Mental health and substance abuse hospitals	1 878	2 095	2 302	2 470
HP 1.3	Speciality hospitals	432	455	496	553
	Total HP 1 Hospitals	10 652	11 396	12 204	13 464
HP 2	Nursing and residential care facilities				
HP 2.1	Nursing homes	2 928	3 043	3 242	3 639
HP 2.2	Residential mental retardation, mental health and substance abuse facilities	2 431	2 634	2 876	2 466
HP 2.3	Community care facilities for the elderly	2 692	2 833	2 982	3 082
HP 2.9	All other residential care facilities	70	74	81	102
	Total HP 2 Nursing and residential care facilities	8 121	8 584	9 182	9 289
HP 3	Providers of ambulatory health care				
HP 3.1	Offices of physicians	2 654	2 801	2 982	3 177
HP 3.2	Offices of dentists	1 191	1 235	1 337	1 476
HP 3.3	Offices of other health practitioners	1 415	1 535	1 615	1 756
HP 3.4	Out-patient care centres	1 040	1 067	1 048	1 873
HP 3.5	Medical and diagnostic laboratories	138	169	178	191
HP 3.6	Providers of home health care services	2 015	2 144	2 425	2 809
HP 3.9	All other providers of ambulatory health care	296	320	317	359
	Total HP 3 Providers of ambulatory health care	8 748	9 271	9 902	11 640
HP 4	Retail sale and other providers of medical goods	4 943	5 352	5 691	6 285
HP 5	Provision and administration of public health programmes	441	471	506	545
HP 6	Health administration and insurance	1 461	1 520	1 526	1 642
HP 7 and	Other industries (rest of the economy)				
HP 9	and Rest of the world	1 104	1 222	1 385	1 569
	Providers outside HP-classification [2]	1 429	1 629	1 922	2 192
	Care expenditure	36 897	39 446	42 319	46 625

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 6: Expenditure Care Accounts in constant prices, 1998-2001*

	1998	2001*	1998-2001*
	mln euro		*index*
			1998=100
Providers of health care			
1 General hospitals	6 112	6 073	99,4
2 University hospitals	2 229	2 205	98,9
3 Specialised hospitals	397	375	94,5
4 Providers of mental health care	2 310	2 406	104,2
5 Practices of general practitioners	1 299	1 343	103,4
6 Practices of medical specialists	1 313	1 391	105,9
7 Practices of dentists	1 191	1 289	108,2
8 Practices of midwifes and paramedical professionals	784	826	105,3
9 Municipal Health Services	400	444	111,0
10 Occupational health services	615	747	121,4
11 Suppliers of pharmaceuticals	3 281	3 682	112,2
12 Suppliers of therapeutic appliances	1 662	1 951	117,4
13 Providers of ancillary services	359	412	114,7
14 Other providers of health care	1 380	1 541	111,7
Total of health care providers	23 332	24 685	105,8
Providers of social care			
15 Nursing homes	2 928	3 187	108,9
16 Homes for the elderly	2 684	2 719	101,3
17 Home care institutions	2 015	2 285	113,4
18 Providers of care for the handicapped	2 844	3 349	117,8
19 Providers of day nursery	649	1 006	154,9
20 Other providers of social care	985	1 147	116,4
Total of social care providers	12 104	13 694	113,1
Administration and management institutions			
21 Administration and management institutions	1 461	1 474	100,9
Care expenditure	36 897	39 853	108,0

Source: Statistics Netherlands

Table 7A: Health and Social Care Accounts by (clusters of) actors and source of primary financing, 1998

	HF 1.1	HF 1.2	HF 2.1 en HF 2.2	HF 2.3	HF 2.4, 2.5 en HF 3.0
	mln euro				
Providers of health care					
1 General hospitals	63	4 294	1 414	82	259
2 University hospitals	421	1 146	446	18	198
3 Specialised hospitals	-	277	94	5	22
4 Providers of mental health care	235	2 052	-	8	14
5 Practices of general practitioners	-	873	272	99	55
6 Practices of medical specialists	-	798	430	62	23
7 Practices of dentists	-	331	584	253	23
8 Practices of midwifes and paramedical professionals	-	443	285	44	13
9 Municipal Health Services	236	78	17	27	41
10 Occupational health services	70	-	-	-	545
11 Suppliers of pharmaceuticals	-	1 843	755	666	16
12 Suppliers of therapeutic appliances	-	450	159	878	175
13 Providers of ancillary services	-	137	48	4	171
14 Other providers of health care	54	471	236	543	76
Total of health care providers	1 080	13 193	4 739	2 688	1 632
Providers of social care					
15 Nursing homes	-	2 860	-	31	37
16 Homes for the elderly	11	2 592	-	43	45
17 Home care institutions	40	1 763	54	112	46
18 Providers of care for the handicapped	2	2 768	-	3	61
19 Providers of day nursery	218	-	-	145	286
20 Other providers of social care	312	110	-	548	15
Total of social care providers	583	10 093	54	883	491
Administration and management institutions					
21 Administration and management institutions	166	661	5		630
Care expenditure	1 829	23 947	4 798	3 571	2 753

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 7B: Health and Social Care Accounts by (clusters of) actors and source of primary financing, 1999

	HF 1.1	HF 1.2	HF 2.1 en HF 2.2	HF 2.3	HF 2.4, 2.5 en HF 3.0
	mln euro				
Providers of health care					
1 General hospitals	72	4 332	1 535	158	269
2 University hospitals	466	1 213	483	89	228
3 Specialised hospitals	-	287	100	11	22
4 Providers of mental health care	248	2 217	-	11	39
5 Practices of general practitioners	-	906	294	105	57
6 Practices of medical specialists	-	842	462	62	24
7 Practices of dentists	-	341	617	252	24
8 Practices of midwifes and paramedical professionals	-	501	319	47	15
9 Municipal Health Services	250	80	20	31	43
10 Occupational health services	79	-	-	-	613
11 Suppliers of pharmaceuticals	-	1 991	839	718	17
12 Suppliers of therapeutic appliances	-	447	180	974	184
13 Providers of ancillary services	-	159	59	4	183
14 Other providers of health care	53	480	241	603	80
Total of health care providers	1 168	13 794	5 150	3 065	1 798
Providers of social care					
15 Nursing homes	-	2 970	-	35	38
16 Homes for the elderly	8	2 727	-	49	49
17 Home care institutions	39	1 956	48	46	55
18 Providers of care for the handicapped	2	2 970	-	3	94
19 Providers of day nursery	229	-	-	167	373
20 Other providers of social care	334	137	-	603	19
Total of social care providers	612	10 759	48	904	627
Administration and management institutions					
21 Administration and management institutions	170	666	5		680
Care expenditure	1 950	25 218	5 203	3 969	3 105

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 7C: Health and Social Care Accounts by (clusters of) actors and source of primary financing, 2000*

	HF 1.1	HF 1.2	HF 2.1 en HF 2.2	HF 2.3	HF 2.4, 2.5 en HF 3.0
	mln euro				
Providers of health care					
1 General hospitals	73	4 672	1 557	125	317
2 University hospitals	473	1 371	528	51	238
3 Specialised hospitals	-	312	110	8	28
4 Providers of mental health care	213	2 372	-	10	48
5 Practices of general practitioners	-	976	303	100	93
6 Practices of medical specialists	-	906	467	61	26
7 Practices of dentists	-	367	663	281	26
8 Practices of midwifes and paramedical professionals	-	536	321	48	15
9 Municipal Health Services	268	80	21	35	52
10 Occupational health services	90	-	-	-	699
11 Suppliers of pharmaceuticals	-	2 126	878	774	22
12 Suppliers of therapeutic appliances	-	467	195	1 037	194
13 Providers of ancillary services	-	168	63	4	173
14 Other providers of health care	46	538	251	660	86
Total of health care providers	1 163	14 891	5 358	3 194	2 017
Providers of social care					
15 Nursing homes	-	3 150	-	43	50
16 Homes for the elderly	10	2 873	-	52	47
17 Home care institutions	37	2 204	47	59	77
18 Providers of care for the handicapped	2	3 235	-	3	97
19 Providers of day nursery	257	-	-	216	482
20 Other providers of social care	355	162	-	690	20
Total of social care providers	662	11 625	47	1 064	772
Administration and management institutions					
21 Administration and management institutions	170	650	5		701
Care expenditure	1 995	27 165	5 411	4 258	3 490

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 7D: Health and Social Care Accounts by (clusters of) actors and source of primary financing, 2001*

	HF 1.1	HF 1.2	HF 2.1 en HF 2.2	HF 2.3	HF 2.4, 2.5 en HF 3.0
	mln euro				
Providers of health care					
1 General hospitals	79	5 201	1 807	146	367
2 University hospitals	506	1 454	574	55	254
3 Specialised hospitals	-	352	122	10	30
4 Providers of mental health care	246	2 526	-	10	51
5 Practices of general practitioners	-	1 087	352	99	43
6 Practices of medical specialists	-	940	510	67	27
7 Practices of dentists	-	393	732	322	29
8 Practices of midwifes and paramedical professionals	-	584	365	54	17
9 Municipal Health Services	286	85	24	38	58
10 Occupational health services	103	-	-	-	804
11 Suppliers of pharmaceuticals	-	2 372	968	873	29
12 Suppliers of therapeutic appliances	-	527	219	1 082	216
13 Providers of ancillary services	-	181	68	4	202
14 Other providers of health care	49	585	299	696	94
Total of health care providers	1 269	16 285	6 038	3 457	2 220
Providers of social care					
15 Nursing homes	-	3 536	-	48	56
16 Homes for the elderly	10	2 968	-	55	48
17 Home care institutions	40	2 544	52	73	100
18 Providers of care for the handicapped	2	3 596	-	4	114
19 Providers of day nursery	306	-	-	256	578
20 Other providers of social care	377	174	-	758	21
Total of social care providers	736	12 818	52	1 193	917
Administration and management institutions					
21 Administration and management institutions	172	675	7		788
Care expenditure	2 177	29 779	6 097	4 650	3 924

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 8: Expenditure Care Accounts by source of primary financing, 1998-2001*

		1998	1999	2000	2001*
		mln euro			
HF 1.1	Government	1 829	1 950	1 995	2 177
HF 1.2	Social security	23 947	25 218	27 165	29 779
HF 2.1,					
HF 2.2	Private insurance	4 798	5 203	5 411	6 097
HF 2.3	Out-of-pocket payments	3 571	3 969	4 258	4 650
HF 2.4,					
2.5, 3	Other sources of financing	2 753	3 105	3 490	3 924
	Care expenditure	36 897	39 446	42 319	46 625
among which:					
	Health care expenditure				
HF 1.1	Government	1 080	1 168	1 163	1 269
HF 1.2	Social security	13 193	13 794	14 891	16 285
HF 2.1,					
HF 2.2	Private insurance	4 739	5 150	5 358	6 038
HF 2.3	Out-of-pocket payments	2 688	3 065	3 194	3 457
HF 2.4,					
2.5, 3	Other sources of financing	1 632	1 798	2 017	2 220
	Social care expenditure				
HF 1.1	Government	583	612	662	736
HF 1.2	Social security	10 093	10 759	11 625	12 818
HF 2.1,					
HF 2.2	Private insurance	54	48	47	52
HF 2.3	Out-of-pocket payments	883	904	1 064	1 193
HF 2.4,					
2.5, 3	Other sources of financing	491	627	772	917

Source: Statistics Netherlands

Table 9A: 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	Sociale zorg	Alle overige activiteiten
	mln euro								
Providers of health care									
1 General hospitals	2 018	-	2 851	825	239	-	4	175	-
2 University hospitals	713	-	420	390	242	-	1	-	462
3 Specialised hospitals	85	108	116	61	17	-	0	10	-
4 Providers of mental health care	1 365	-	348	-	320	8	-	168	101
5 Practices of general practitioners	790	-	-	93	289	93	31	-	2
6 Practices of medical specialists	894	-	-	217	174	11	-	-	17
7 Practices of dentists	494	-	-	12	226	435	-	-	23
8 Practices of midwifes and paramedical professionals	91	644	-	-	33	5	-	-	12
9 Municipal Health Services	3	-	-	93	-	304	-	-	-
10 Occupational health services	-	90	-	-	-	420	-	72	33
11 Suppliers of pharmaceuticals	-	-	-	-	3 106	-	-	-	175
12 Suppliers of therapeutic appliances	-	-	-	-	1 611	-	-	-	51
13 Providers of ancillary services	51	-	-	269	-	31	-	-	8
14 Other providers of health care	762	25	14	285	198	-	20	69	8
Total of health care providers	7 267	867	3 750	2 245	6 455	1 307	57	493	892
Providers of social care									
15 Nursing homes	142	236	2 401	-	87	-	-	41	21
16 Homes for the elderly	-	-	11	-	-	-	-	2 645	37
17 Home care institutions	-	4	662	-	54	166	-	1 115	14
18 Providers of care for the handicapped	41	18	153	-	36	-	-	2 536	50
19 Providers of day nursery	-	-	-	-	-	-	-	649	-
20 Other providers of social care	20	-	100	1	3	-	-	862	-
Total of social care providers	203	258	3 326	1	180	166	-	7 847	122
Administration and management institutions									
21 Administration and management institutions	-	-	-	-	-	-	1 461	-	-
Care expenditure	7 470	1 124	7 075	2 246	6 636	1 473	1 517	8 341	1 014

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 9B: 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	Sociale zorg	Alle overige activiteiten
	mln euro								
Providers of health care									
1 General hospitals	2 113	-	3 035	792	243	-	4	179	-
2 University hospitals	820	-	508	414	266	-	1	-	471
3 Specialised hospitals	89	113	134	56	18	-	0	10	0
4 Providers of mental health care	1 438	-	385	-	341	10	-	217	122
5 Practices of general practitioners	818	-	-	96	310	104	31	-	2
6 Practices of medical specialists	944	-	-	233	182	11	-	-	18
7 Practices of dentists	538	-	-	12	226	434	-	-	24
8 Practices of midwifes and paramedical professionals	100	727	-	-	37	5	-	-	14
9 Municipal Health Services	2	-	-	97	-	325	-	-	-
10 Occupational health services	-	102	-	-	-	475	-	81	34
11 Suppliers of pharmaceuticals	-	-	-	-	3 377	-	-	-	189
12 Suppliers of therapeutic appliances	-	-	-	-	1 732	-	-	-	54
13 Providers of ancillary services	55	-	-	310	-	32	-	-	8
14 Other providers of health care	791	25	15	311	216	-	19	71	9
Total of health care providers	7 708	967	4 077	2 321	6 947	1 397	56	558	945
Providers of social care									
15 Nursing homes	148	245	2 493	-	87	-	-	47	24
16 Homes for the elderly	-	-	12	-	-	-	-	2 782	39
17 Home care institutions	-	5	709	-	53	182	-	1 180	15
18 Providers of care for the handicapped	33	19	187	-	35	-	-	2 741	54
19 Providers of day nursery	-	-	-	-	-	-	-	769	-
20 Other providers of social care	20	-	114	1	3	-	-	954	-
Total of social care providers	201	269	3 515	1	178	182	-	8 473	131
Administration and management institutions									
21 Administration and management institutions	-	-	-	-	-	-	1 520	-	-
Care expenditure	7 909	1 236	7 591	2 322	7 125	1 579	1 576	9 030	1 076

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 9C: 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	Sociale zorg	Alle overige activiteiten
	mln euro								
Providers of health care									
1 General hospitals	2 210	-	3 297	811	230	-	5	192	-
2 University hospitals	938	-	589	445	288	-	2	-	399
3 Specialised hospitals	99	119	153	56	20	-	0	12	-
4 Providers of mental health care	1 498	-	430	-	364	6	-	230	113
5 Practices of general practitioners	864	-	-	102	326	111	66	-	2
6 Practices of medical specialists	1 000	-	-	238	191	11	-	-	20
7 Practices of dentists	625	-	-	11	239	436	-	-	26
8 Practices of midwifes and paramedical professionals	115	750	-	-	38	5	-	-	14
9 Municipal Health Services	2	-	-	101	-	353	-	-	-
10 Occupational health services	-	116	-	-	-	542	-	93	38
11 Suppliers of pharmaceuticals	-	-	-	-	3 598	-	-	-	201
12 Suppliers of therapeutic appliances	-	-	-	-	1 835	-	-	-	58
13 Providers of ancillary services	59	-	-	308	-	34	-	-	7
14 Other providers of health care	862	23	20	326	239	-	25	76	11
Total of health care providers	8 272	1 008	4 490	2 398	7 367	1 499	97	604	889
Providers of social care									
15 Nursing homes	157	260	2 650	-	89	-	-	57	28
16 Homes for the elderly	-	-	3	-	-	-	-	2 943	37
17 Home care institutions	-	- 2	815	-	63	189	-	1 335	24
18 Providers of care for the handicapped	32	21	184	-	35	-	-	3 007	58
19 Providers of day nursery	-	-	-	-	-	-	-	956	-
20 Other providers of social care	21	-	151	1	3	-	-	1 050	-
Total of social care providers	210	279	3 804	1	191	189	-	9 347	147
Administration and management institutions									
21 Administration and management institutions	-	-	-	-	-	-	1 526	-	-
Care expenditure	8 482	1 286	8 294	2 400	7 558	1 688	1 623	9 951	1 036

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 9D: Health and Social Care Accounts by (clusters of) actors and function, 2001*

	HC 1 NL	HC 2 NL	HC 3 NL	HC 4 NL	HC 5 NL	HC 6 NL	HC 7 NL	Sociale zorg	Alle overige activiteiten
	mln euro								
Providers of health care									
1 General hospitals	2 483	-	3 745	911	233	-	7	221	-
2 University hospitals	1 018	-	612	490	292	-	2	-	427
3 Specialised hospitals	107	137	177	62	21	-	1	11	-
4 Providers of mental health care	1 600	-	459	-	391	7	-	246	130
5 Practices of general practitioners	991	-	-	117	344	112	14	-	2
6 Practices of medical specialists	1 024	-	-	274	215	12	-	-	21
7 Practices of dentists	715	-	-	12	251	469	-	-	29
8 Practices of midwifes and paramedical professionals	132	824	-	-	42	5	-	-	15
9 Municipal Health Services	2	-	-	110	-	378	-	-	-
10 Occupational health services	-	134	-	-	-	624	-	107	43
11 Suppliers of pharmaceuticals	-	-	-	-	4 022	-	-	-	219
12 Suppliers of therapeutic appliances	-	-	-	-	1 981	-	-	-	62
13 Providers of ancillary services	63	-	-	349	-	36	-	-	8
14 Other providers of health care	939	24	22	356	267	-	22	79	12
Total of health care providers	9 074	1 120	5 015	2 680	8 059	1 642	46	665	968
Providers of social care									
15 Nursing homes	177	293	2 988	-	86	-	-	64	32
16 Homes for the elderly	-	-	3	-	-	-	-	3 041	38
17 Home care institutions	-	0	952	-	70	213	-	1 543	30
18 Providers of care for the handicapped	35	25	244	-	35	-	-	3 306	70
19 Providers of day nursery	-	-	-	-	-	-	-	1 140	-
20 Other providers of social care	22	-	163	2	3	-	-	1 140	-
Total of social care providers	235	319	4 351	2	194	213	-	10 233	169
Administration and management institutions									
21 Administration and management institutions	-	-	-	-	-	-	1 642	-	-
Care expenditure	9 308	1 438	9 366	2 682	8 253	1 856	1 688	10 898	1 137

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 10: Expenditure Care Accounts by function, 1998-2001*

		1998	1999	2000	2001*
		mln euro			
HC 1 NL	Curative care	7 470	7 909	8 482	9 308
HC 2 NL	Rehabilitation	1 124	1 236	1 286	1 438
HC 3 NL	Medical care	7 075	7 591	8 294	9 366
HC 4 NL	Ancillary services	2 246	2 322	2 400	2 682
HC 5 NL	Medical goods	6 636	7 125	7 558	8 253
HC 6 NL	Preventive care	1 473	1 579	1 688	1 856
HC 7 NL	Administration, management and control, insurance	1 517	1 576	1 623	1 688
----	Social care	8 341	9 030	9 951	10 898
----	Other acivities	1 014	1 076	1 036	1 137
	Care expenditure	36 897	39 446	42 319	46 625

Source: Statistics Netherlands

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Annexes

Annex 1 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

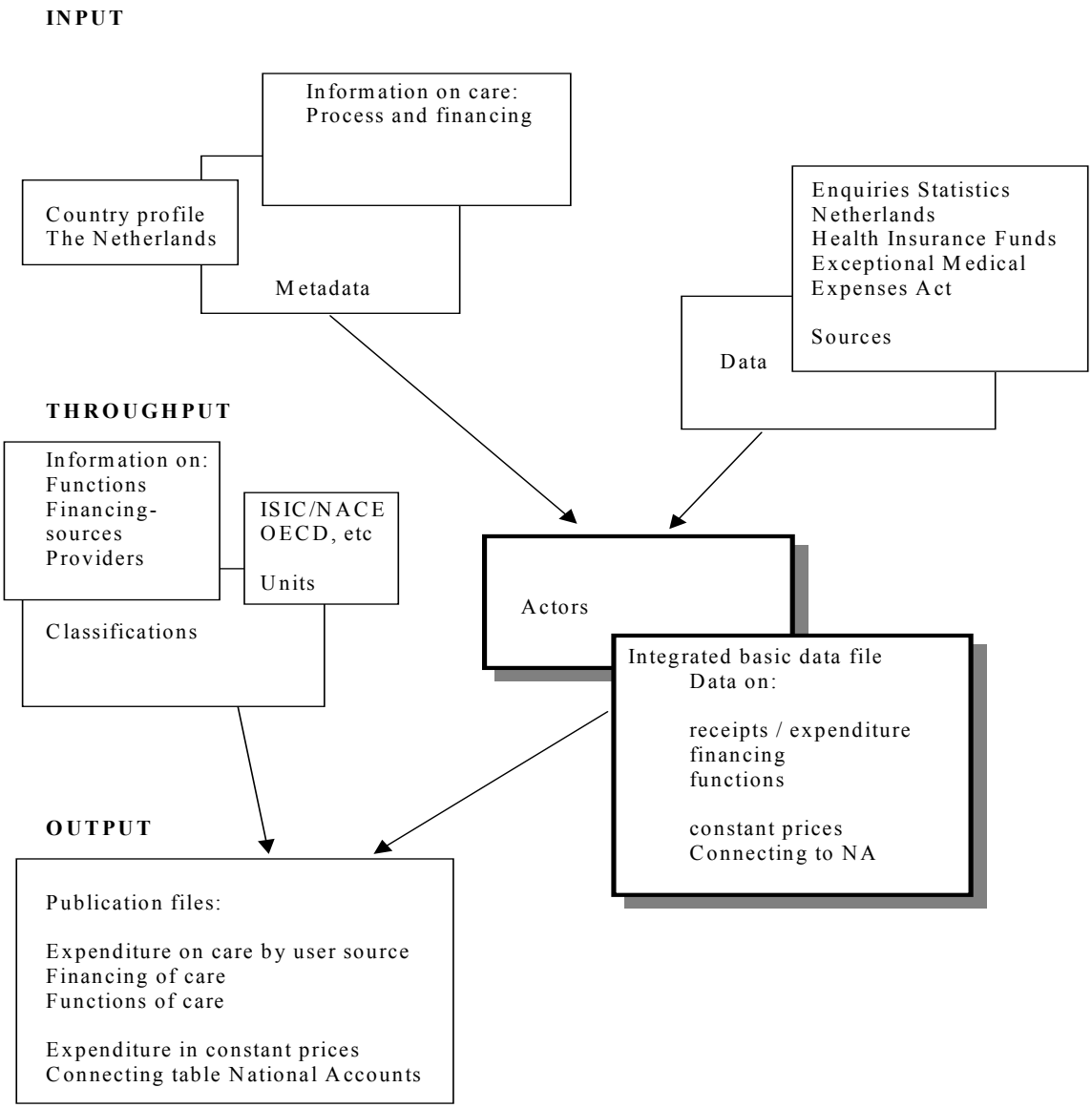
18. Providers of care for the handicapped
    - Institutions for the mentally deficient
    - Family replacement homes
    - Day centres for the handicapped
    - Social pedagogical services
    - Institutions for the sensorially handicapped
    - Large dwelling units

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 2 Schematic presentation



Annex 3 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 4 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 microbiology, 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 microbiology, 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, the nursing care linked to curative care is 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