



OECD Health Technical Papers No. 9

SHA-Based Health
Accounts in 13 OECD
Countries - Country Studies
- The Netherlands: -
National Health Accounts
2001

Cor van Mosseveld

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OECD HEALTH TECHNICAL PAPERS NO. 9

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

Cor van Mosseveld

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DIRECTORATE FOR EMPLOYMENT, LABOUR AND SOCIAL AFFAIRS

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FOREWORD

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

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

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

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

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

AVANT-PROPOS

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

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

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

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

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

INTRODUCTION

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

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

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

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

Summary data on health expenditure

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

Health care expenditure by financing source

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

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

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

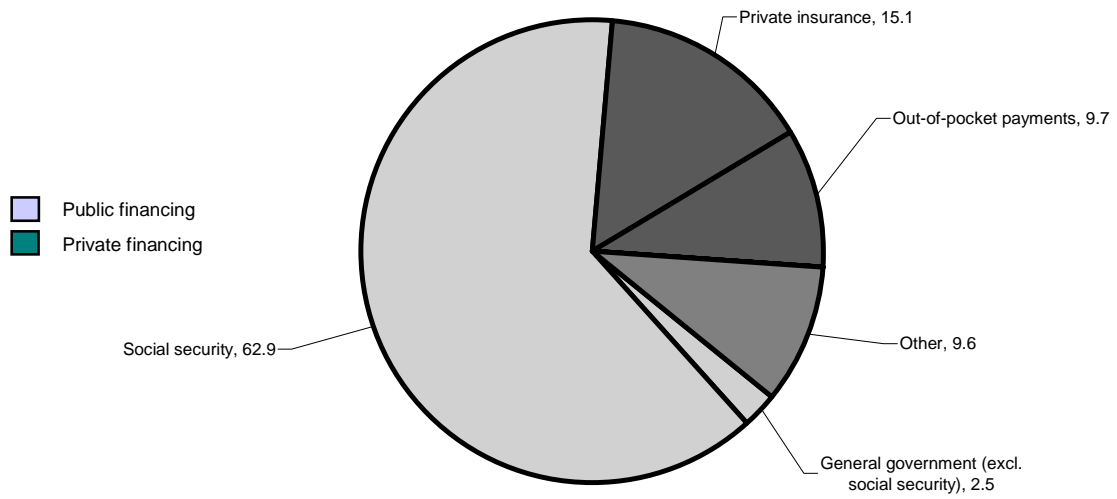


Figure 2: **Total health expenditure by function** (Total health expenditure = 100)
The Netherlands, 2001

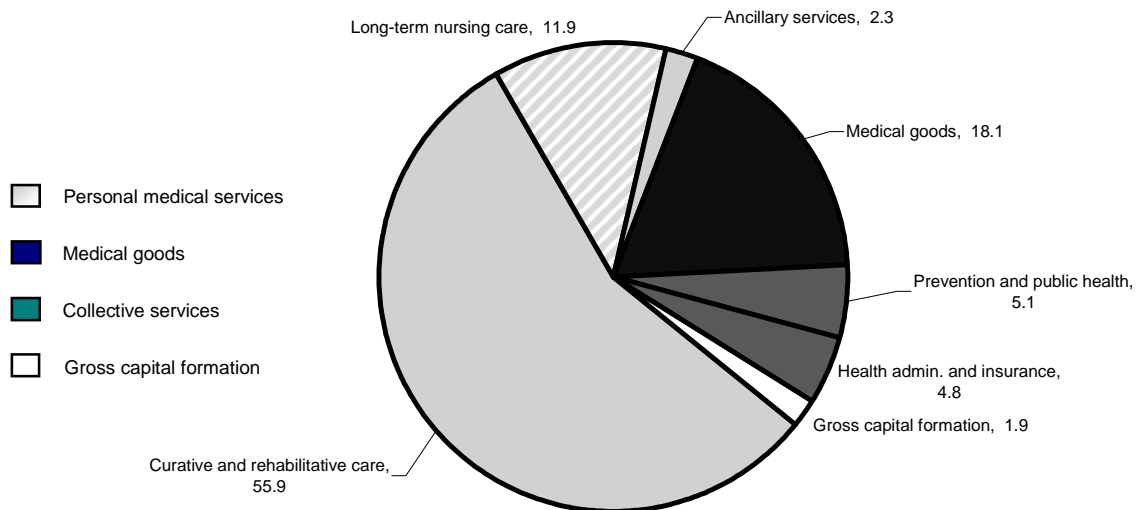
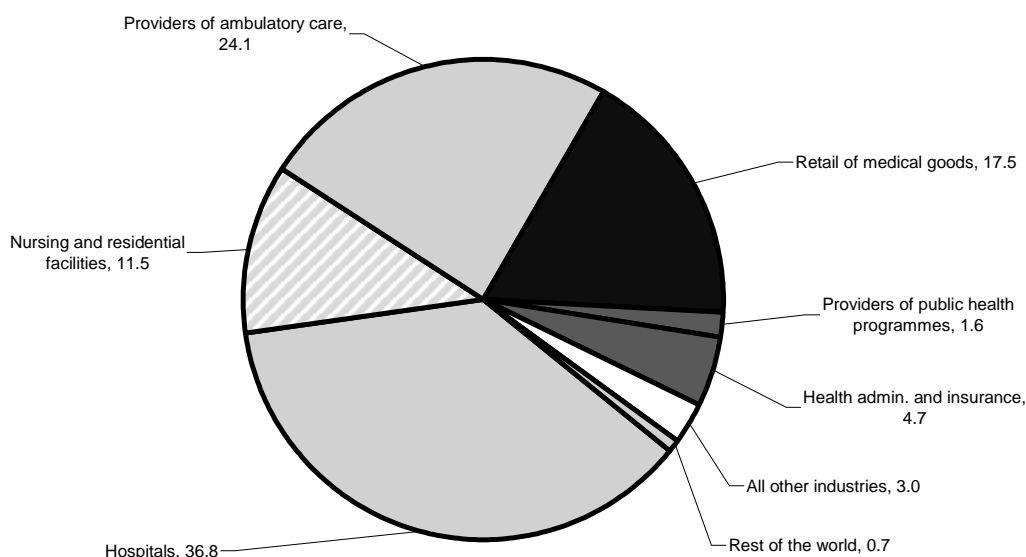


Figure 4: **Current health expenditure by provider** (Current health expenditure = 100)
The Netherlands, 2001



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

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

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

Health care expenditure by function

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

Current health care expenditure by mode of production

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

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

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

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

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

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

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

Current health care expenditure by provider

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

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

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

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

Current health care expenditure by provider and financing source

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

Spending structure of financing agents (SHA Table 3.3)

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

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

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

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

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

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

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

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

How different providers are financed (SHA Table 3.2)

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

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

Current health care expenditure by financing agent and function

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

ANNEX 1: TABLES

Table A1

Total health expenditure by financing agents

| | | First available year | | Last available year | |
|----------------|--|----------------------|---------------|---------------------|---------------|
| | | 1998 | | 2001 | |
| | | million Euros | percent | million Euros | percent |
| HF.1 | General government | 18,489 | 66.8% | 22,981 | 65.7% |
| HF.1.1 | General government excluding social security funds | 814 | 2.9% | 874 | 2.5% |
| HF.1.1.1 | Central government | - | - | - | - |
| HF.1.1.2;1.1.3 | Provincial/local government | - | - | - | - |
| HF.1.2 | Social security funds | 17,675 | 63.9% | 21,995 | 62.9% |
| HF.2 | Private sector | 9,174 | 33.2% | 12,061 | 34.5% |
| HF.2.1 | Private social insurance | 1,767 | 6.4% | 2,403 | 6.9% |
| HF.2.2 | Private insurance enterprises (other than social insurance) | 2,378 | 8.6% | 2,887 | 8.3% |
| HF.2.3 | Private household out-of-pocket expenditure | 2,660 | 9.6% | 3,398 | 9.7% |
| HF.2.4 | Non-profit institutions serving households (other than social insurance) | - | - | - | - |
| HF.2.5 | Corporations (other than health insurance) | - | - | - | - |
| HF.3 | Rest of the world | - | - | - | - |
| | Total health expenditure | 27,664 | 100.0% | 34,971 | 100.0% |

Notes:

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

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

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

Notes:

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

Table A4
Current health expenditure by provider

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

Table A5
Health and social care expenditure by financing agents

| | | First available year | | Last available year | |
|----------------|--|----------------------|---------------|---------------------|---------------|
| | | 1998 | | 2001 | |
| | | million Euros | percent | million Euros | percent |
| HF.1 | General government | 25,307 | 71.4% | 31,657 | 70.6% |
| HF.1.1 | General government excluding social security funds | 1,404 | 4.0% | 1,743 | 3.9% |
| HF.1.1.1 | Central government | - | - | - | - |
| HF.1.1.2;1.1.3 | Provincial/local government | - | - | - | - |
| HF.1.2 | Social security funds | 23,903 | 67.5% | 29,914 | 66.7% |
| HF.2 | Private sector | 10,127 | 28.6% | 13,196 | 29.4% |
| HF.2.1 | Private social insurance | 1,767 | 5.0% | 2,403 | 5.4% |
| HF.2.2 | Private insurance enterprises (other than social insurance) | 3,030 | 8.6% | 3,646 | 8.1% |
| HF.2.3 | Private household out-of-pocket expenditure | 2,949 | 8.3% | 3,763 | 8.4% |
| HF.2.4 | Non-profit institutions serving households (other than social insurance) | - | - | - | - |
| HF.2.5 | Corporations (other than health insurance) | - | - | - | - |
| HF.3 | Rest of the world | - | - | - | - |
| | Total health expenditure | 35,434 | 100.0% | 44,853 | 100.0% |

Notes:

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

Table A6
Current health expenditure by mode of production

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

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SHA Table 2.1 Current expenditure on health by function of care and provider industry - 2001 (EUR, millions)

| Health care by function ICHA-HC code | Total current health expenditure | | | | | | | | | | | | | | | | | | | |
|--|----------------------------------|--|---|--------------------------|----------------------------------|---|---------------------------------------|---|--|--|---|------------------------|---|---|---|--|-----------------------------|--------------------------|---------------------------------|---------------------------|
| | HP.1 Hospitals | HP.2 Nursing and residential facilities | HP.3 Providers of ambulatory care | Offices of physicians | HP.3.1 Offices of dentists | HP.3.2 Offices of other health practitioners | HP.3.3 Out-patient care centres | HP.3.4 Medical and diagnostic laboratories | HP.3.5 Providers of home health care services | HP.3.6 All other providers of ambulatory health care | HP.4 Retail sale of medical goods | Dispensing chemists | HP.4.1 All other sales of medical goods | HP.4.2- 4.9 Providers of public health programmes | HP.5 General health admin. and insurance | HP.6 Government admin. of health security funds | HP.6.1 Private insurance | HP.6.2 HP.6.3, 6.4 | HP.7 All other industries | HP.9 Rest of the world |
| Curative care | 12,494 | 504 | 5,004 | - | - | - | - | - | - | - | - | - | - | 2 | - | - | - | - | 40 | 178 |
| Rehabilitative care | 260 | 317 | 879 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 154 | - |
| Long-term nursing care | 49 | 3,171 | 938 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 65 | 5 |
| Ancillary services | 7 | - | 480 | - | - | - | - | - | - | - | - | - | - | 134 | - | - | - | - | 196 | - |
| Medical goods | - | - | 253 | - | - | - | - | - | - | - | 6,103 | - | - | - | - | - | - | - | - | 67 |
| Pharmaceuticals / non-durables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Therapeutic appliances | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditure on personal health care | 12,810 | 3,992 | 7,554 | - | - | - | - | - | - | - | 6,103 | - | - | 136 | - | - | - | - | 455 | 250 |
| Prevention and public health services | - | - | 811 | - | - | - | - | - | - | - | - | - | - | 423 | - | - | - | - | 590 | - |
| Health administration and health insurance | 10 | - | 42 | - | - | - | - | - | - | - | - | - | - | - | 1,646 | - | - | - | - | - |
| Total current health expenditure | 12,819 | 3,992 | 8,407 | - | - | - | - | - | - | - | 6,103 | - | - | 559 | 1,646 | - | - | - | 1,045 | 250 |

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

| Health care by function | ICHA-HC code | Total current health expenditure | | | | | | | | | | | | | | | | | | | | |
|--|--------------|----------------------------------|--|--------------------------------------|-----------------------|-------------------------------|-------------------------------|---|------------------------------------|---|--|---|--------------------------------------|-------------------------------|--|---|---|---------------------------------------|---------------------------------|----------------------------------|------------------------------|---------------------------|
| | | HP.1 Hospitals | HP.2 Nursing and residential facilities | HP.3 Providers of ambulatory care | Offices of physicians | HP.3.1 Offices of dentists | HP.3.2 Offices of dentists | HP.3.3 Offices of other health practitioners | HP.3.4 Out-patient care centres | HP.3.5 Medical and diagnostic laboratories | HP.3.6 Providers of home health care services | HP.3.9 All other providers of ambulatory health care | HP.4 Retail sale of medical goods | HP.4.1 Dispensing chemists | HP.4.2-4.9 All other sales of medical goods | HP.5 Providers of public health programmes | HP.6 General health admin. and insurance | HP.6.1 Government admin. of health | HP.6.2 Social security funds | HP.6.3, 6.4 Private insurance | HP.7 All other industries | HP.9 Rest of the world |
| Curative care | HC.1.1; 2.1 | 68.6 | 2.8 | 27.5 | - | - | - | - | - | - | - | - | - | - | 0.0 | - | - | - | - | - | 0.2 | 1.0 |
| Rehabilitative care | HC.1.2; 2.2 | 16.1 | 19.7 | 54.6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 9.6 | - |
| Long-term nursing care | HC.3.2 | 1.2 | 75.0 | 22.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1.5 | 0.1 |
| Ancillary services | HC.4 | 0.9 | - | 58.8 | - | - | - | - | - | - | - | - | - | - | 16.4 | - | - | - | - | - | 24.0 | - |
| Medical goods | HC.5 | - | - | 3.9 | - | - | - | - | - | - | - | 95.0 | - | - | - | - | - | - | - | - | - | 1.0 |
| Pharmaceuticals / non-durables | HC.5.1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Therapeutic appliances | HC.5.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditure on personal health care | | 40.9 | 12.8 | 24.1 | - | - | - | - | - | - | - | 19.5 | - | - | 0.4 | - | - | - | - | - | 1.5 | 0.8 |
| Prevention and public health services | HC.6 | - | - | 44.4 | - | - | - | - | - | - | - | - | - | - | 23.2 | - | - | - | - | - | 32.4 | - |
| Health administration and health insurance | HC.7 | 0.6 | - | 2.5 | - | - | - | - | - | - | - | - | - | - | - | 97.0 | - | - | - | - | - | - |
| Total current health expenditure | | 36.8 | 11.5 | 24.1 | - | - | - | - | - | - | - | 17.5 | - | - | 1.6 | 4.7 | - | - | - | - | 3.0 | 0.7 |

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

| Health care by function ICHA-HC code | Total current health expenditure | | | | | | | | | | | | | | | | | | | |
|--|----------------------------------|--|---|------------------------------------|-------------------------------|---|---------------------------------------|---|--|--|---|----------------------------------|---|---|---|--|------------------------------------|-------------------------------------|---------------------------------|---------------------------|
| | HP.1 Hospitals | HP.2 Nursing and residential facilities | HP.3 Providers of ambulatory care | HP.3.1 Offices of physicians | HP.3.2 Offices of dentists | HP.3.3 Offices of other health practitioners | HP.3.4 Out-patient care centres | HP.3.5 Medical and diagnostic laboratories | HP.3.6 Providers of home health care services | HP.3.9 All other providers of ambulatory health care | HP.4 Retail sale of medical goods | HP.4.1 Dispensing chemists | HP.4.2- 4.9 All other sales of medical goods | HP.5 Providers of public health programmes | HP.6 General health admin. and insurance | HP.6.1 Government admin. of health | HP.6.2 Social security funds | HP.6.3, 6.4 Private insurance | HP.7 All other industries | HP.9 Rest of the world |
| Curative care | 97.5 | 12.6 | 59.5 | - | - | - | - | - | - | - | - | - | - | 0.4 | - | - | - | - | 3.8 | 71.2 |
| Rehabilitative care | 2.0 | 8.0 | 10.5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 14.7 | - |
| Long-term nursing care | 0.4 | 79.4 | 11.2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6.3 | 2.2 |
| Ancillary services | 0.1 | - | 5.7 | - | - | - | - | - | - | - | - | - | - | 23.9 | - | - | - | - | 18.7 | - |
| Medical goods | - | - | 3.0 | - | - | - | - | - | - | - | 100.0 | - | - | - | - | - | - | - | - | 26.6 |
| Pharmaceuticals / non-durables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Therapeutic appliances | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditure on personal health care | 99.9 | 100.0 | 89.9 | - | - | - | - | - | - | - | 100.0 | - | - | 24.3 | - | - | - | - | 43.5 | 100.0 |
| Prevention and public health services | - | - | 9.6 | - | - | - | - | - | - | - | - | - | - | 75.7 | - | - | - | - | 56.5 | - |
| Health administration and health insurance | 0.1 | - | 0.5 | - | - | - | - | - | - | - | - | - | - | - | 100.0 | - | - | - | - | - |
| Total current health expenditure | 100.0 | 100.0 | 100.0 | - | - | - | - | - | - | - | 100.0 | - | - | 100.0 | 100.0 | - | - | - | 100.0 | 100.0 |

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SHA Table 3.1 Current expenditure on health by provider industry and source of funding - 2001 (EUR, millions)

| Health care provider category | ICHA-HP code | Total expenditure on health | HF.1 | HF.1.1 | HF.1.2 | HF.2 | HF.2.1 + HF.2.2 | HF.2.1 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3 |
|---|--------------|-----------------------------|--------------------|--|-----------------------|----------------|-------------------|--------------------------|-------------------------|--|---|--|-------------------|
| | | | General government | General government (excl. social security) | Social security funds | Private sector | Private insurance | Private social insurance | Other private insurance | Private household out-of-pocket payments | Non-profit organisations (other than social ins.) | Corporations (other than health insurance) | Rest of the world |
| Hospitals | HP.1 | 12,891 | 9,301 | 112 | 9,099 | 3,618 | 2,580 | 1,276 | 1,304 | 218 | - | - | - |
| Nursing and residential care facilities | HP.2 | 3,964 | 3,647 | 14 | 3,626 | 374 | - | - | - | 102 | - | - | - |
| Providers of ambulatory health care | HP.3 | 8,317 | 5,257 | 138 | 5,101 | 3,061 | 1,416 | 517 | 900 | 1,245 | - | - | - |
| Offices of physicians | HP.3.1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Offices of dentists | HP.3.2 | - | - | - | - | - | - | - | - | - | - | - | - |
| Offices of other health practitioners | HP.3.3 | - | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | - | - | - | - | - | - | - | - | - | - | - | - |
| Medical and diagnostic laboratories | HP.3.5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory care | HP.3.9 | - | - | - | - | - | - | - | - | - | - | - | - |
| Retail sale of medical goods | HP.4 | 6,088 | 2,898 | - | 2,898 | 3,194 | 1,184 | 574 | 610 | 1,757 | - | - | - |
| Dispensing chemists | HP.4.1 | - | - | - | - | - | - | - | - | - | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | - | - | - | - | - | - | - | - | - | - | - | - |
| Providers of public health programmes | HP.5 | 569 | 412 | 291 | 120 | 148 | 24 | 14 | 10 | 36 | - | - | - |
| Health administration and insurance | HP.6 | 1,646 | 1,646 | 172 | 667 | 807 | 7 | 3 | 4 | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Social security funds | HP.6.2 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | - | - | - | - | - | - | - | - | - | - | - | - |
| All other providers of health | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | 1,255 | 470 | 145 | 325 | 766 | 45 | 19 | 26 | 34 | - | - | - |
| Occupational health care | HP.7.1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | - | - | - | - | - | - | - | - | - | - | - | - |
| Rest of the world | HP.9 | 250 | 158 | - | 158 | 93 | 34 | - | 34 | 6 | - | - | - |
| Total expenditure on health | | 34,971 | 23,788 | 874 | 21,995 | 12,061 | 5,290 | 2,403 | 2,887 | 3,398 | - | - | - |

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

| Health care provider category | ICHA-HP code | Total expenditure on health | | | | | | | | | | |
|---|--------------|-----------------------------|--|-----------------------|----------------|-------------------|--------------------------|-------------------------|--|---|--|-------------------|
| | | HF.1 | HF.1.1 | HF.1.2 | HF.2 | HF.2.1 + HF.2.2 | HF.2.1 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3 |
| | | General government | General government (excl. social security) | Social security funds | Private sector | Private insurance | Private social insurance | Other private insurance | Private household out-of-pocket payments | Non-profit organisations (other than social ins.) | Corporations (other than health insurance) | Rest of the world |
| Hospitals | HP.1 | 72.1 | 0.9 | 70.6 | 28.1 | 20.0 | 9.9 | 10.1 | 1.7 | - | - | - |
| Nursing and residential care facilities | HP.2 | 92.2 | 0.4 | 91.7 | 9.5 | - | - | - | 2.6 | - | - | - |
| Providers of ambulatory health care | HP.3 | 63.2 | 1.7 | 61.3 | 36.8 | 17.0 | 6.2 | 10.8 | 15.0 | - | - | - |
| Offices of physicians | HP.3.1 | - | - | - | - | - | - | - | - | - | - | - |
| Offices of dentists | HP.3.2 | - | - | - | - | - | - | - | - | - | - | - |
| Offices of other health practitioners | HP.3.3 | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | - | - | - | - | - | - | - | - | - | - | - |
| Medical and diagnostic laboratories | HP.3.5 | - | - | - | - | - | - | - | - | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory care | HP.3.9 | - | - | - | - | - | - | - | - | - | - | - |
| Retail sale of medical goods | HP.4 | 47.5 | - | 47.5 | 52.4 | 19.4 | 9.4 | 10.0 | 28.8 | - | - | - |
| Dispensing chemists | HP.4.1 | - | - | - | - | - | - | - | - | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | - | - | - | - | - | - | - | - | - | - | - |
| Providers of public health programmes | HP.5 | 73.6 | 52.1 | 21.5 | 26.4 | 4.3 | 2.5 | 1.8 | 6.5 | - | - | - |
| Health administration and insurance | HP.6 | 100.0 | 10.4 | 40.5 | 49.0 | 0.4 | 0.2 | 0.2 | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | - | - | - | - | - | - | - | - | - | - | - |
| Social security funds | HP.6.2 | - | - | - | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | - | - | - | - | - | - | - | - | - | - | - |
| All other providers of health | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | 37.4 | 11.6 | 25.9 | 61.1 | 3.6 | 1.5 | 2.1 | 2.7 | - | - | - |
| Occupational health care | HP.7.1 | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | - | - | - | - | - | - | - | - | - | - | - |
| Rest of the world | HP.9 | 63.0 | - | 63.0 | 37.0 | 13.6 | - | 13.6 | 2.3 | - | - | - |
| Total expenditure on health | | 88.0 | 2.5 | 62.9 | 34.5 | 15.1 | 6.9 | 8.3 | 9.7 | - | - | - |

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

| Health care provider category | ICHA-HP code | Total expenditure on health | | | | | | | | | | |
|---|--------------|-----------------------------|--|-----------------------|----------------|-------------------|--------------------------|-------------------------|--|---|--|-------------------|
| | | HF.1 | HF.1.1 | HF.1.2 | HF.2 | HF.2.1 + HF.2.2 | HF.2.1 | HF.2.2 | HF.2.3 | HF.2.4 | HF.2.5 | HF.3 |
| | | General government | General government (excl. social security) | Social security funds | Private sector | Private insurance | Private social insurance | Other private insurance | Private household out-of-pocket payments | Non-profit organisations (other than social ins.) | Corporations (other than health insurance) | Rest of the world |
| Hospitals | HP.1 | 39.1 | 12.8 | 41.4 | 30.0 | 48.8 | 53.1 | 45.2 | 6.4 | - | - | - |
| Nursing and residential care facilities | HP.2 | 15.3 | 1.7 | 16.5 | 3.1 | - | - | - | 3.0 | - | - | - |
| Providers of ambulatory health care | HP.3 | 22.1 | 15.8 | 23.2 | 25.4 | 26.8 | 21.5 | 31.2 | 36.6 | - | - | - |
| Offices of physicians | HP.3.1 | - | - | - | - | - | - | - | - | - | - | - |
| Offices of dentists | HP.3.2 | - | - | - | - | - | - | - | - | - | - | - |
| Offices of other health practitioners | HP.3.3 | - | - | - | - | - | - | - | - | - | - | - |
| Out-patient care centres | HP.3.4 | - | - | - | - | - | - | - | - | - | - | - |
| Medical and diagnostic laboratories | HP.3.5 | - | - | - | - | - | - | - | - | - | - | - |
| Providers of home health care services | HP.3.6 | - | - | - | - | - | - | - | - | - | - | - |
| Other providers of ambulatory care | HP.3.9 | - | - | - | - | - | - | - | - | - | - | - |
| Retail sale of medical goods | HP.4 | 12.2 | - | 13.2 | 26.5 | 22.4 | 23.9 | 21.1 | 51.7 | - | - | - |
| Dispensing chemists | HP.4.1 | - | - | - | - | - | - | - | - | - | - | - |
| All other sales of medical goods | HP.4.2-4.9 | - | - | - | - | - | - | - | - | - | - | - |
| Providers of public health programmes | HP.5 | 1.7 | 33.4 | 0.5 | 1.2 | 0.5 | 0.6 | 0.3 | 1.1 | - | - | - |
| Health administration and insurance | HP.6 | 6.9 | 19.7 | 3.0 | 6.7 | 0.1 | 0.1 | 0.1 | - | - | - | - |
| Government (excluding social insurance) | HP.6.1 | - | - | - | - | - | - | - | - | - | - | - |
| Social security funds | HP.6.2 | - | - | - | - | - | - | - | - | - | - | - |
| Other social insurance | HP.6.3 | - | - | - | - | - | - | - | - | - | - | - |
| Other (private) insurance | HP.6.4 | - | - | - | - | - | - | - | - | - | - | - |
| All other providers of health | HP.6.9 | - | - | - | - | - | - | - | - | - | - | - |
| Other industries (rest of the economy) | HP.7 | 2.0 | 16.6 | 1.5 | 6.4 | 0.8 | 0.8 | 0.9 | 1.0 | - | - | - |
| Occupational health care | HP.7.1 | - | - | - | - | - | - | - | - | - | - | - |
| Private households | HP.7.2 | - | - | - | - | - | - | - | - | - | - | - |
| All other secondary producers | HP.7.9 | - | - | - | - | - | - | - | - | - | - | - |
| Rest of the world | HP.9 | 0.7 | - | 0.7 | 0.8 | 0.6 | - | 1.2 | 0.2 | - | - | - |
| Total expenditure on health | | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |

List of OECD Health Technical Papers on SHA-based Health Accounts

OECD Health Technical Papers No. 1

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Australia

OECD Health Technical Papers No. 2

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Canada

OECD Health Technical Papers No. 3

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Denmark

OECD Health Technical Papers No. 4

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Germany

OECD Health Technical Papers No. 5

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Hungary

OECD Health Technical Papers No. 6

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Japan

OECD Health Technical Papers No. 7

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Korea

OECD Health Technical Papers No. 8

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Mexico

OECD Health Technical Papers No. 9

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
The Netherlands

OECD Health Technical Papers No. 10

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Poland

OECD Health Technical Papers No. 11

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Spain

OECD Health Technical Papers No. 12

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Switzerland

OECD Health Technical Papers No. 13

SHA-based Health Accounts in Thirteen OECD Countries: Country Studies
Turkey