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National Accounts and Economic Statistics

**SITUATION OF ANNUAL NATIONAL ACCOUNTS IN THE OECD DATABASE
AND NEW FEATURES OF THE JOINT OECD-EUROSTAT QUESTIONNAIRE**

This document has been prepared by Catherine La Rosa, OECD

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For further information, please contact:
Catherine La Rosa
E-mail: catherine.larosa@oecd.org

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**SITUATION OF ANNUAL NATIONAL ACCOUNTS IN THE OECD DATABASE
AND NEW FEATURES OF THE JOINT OECD-EUROSTAT QUESTIONNAIRE**

1. The objective of this paper is to inform experts participating in the 2005 OECD national accounts meeting of the situation regarding the collection and dissemination of annual national accounts data in the OECD and also to inform them of the new features of the joint OECD-Eurostat questionnaire. Besides being a forum on national accounts issues, one of the missions of the OECD Statistics Directorate is to collect and disseminate national accounts data, both on a country basis and on a geographically aggregated “area” basis. OECD is proud to be one of the best sources of international data, through its public databases and its publications. As of today, a substantial part of OECD databases are open (and free of charge) to partner organizations of the OECD through the OLISnet network. All national statistical offices producing national accounts are partners and have therefore free access to OLISnet. During 2002, OECD extended this policy to other important parts of its database. As a result all main aggregates of national accounts are now available free on the Internet.

I. The situation of annual national accounts database

2. This database contains a large set of consistent and comparable SNA 93 annual data, using common classifications, for all OECD Member countries, with the exception of Turkey which is still using the SNA 68. Priority has been given to full comparability, but slight inconsistencies may appear with the headline national presentation of data if the country does not apply SNA 93 to the full extent or does not use the same classifications. The data are less timely than national data, due to the delay it takes for countries to transmit the data and the time it takes for the data to be validated.

3. A joint OECD-Eurostat national accounts questionnaire is used to collect the data. This questionnaire is sent by Eurostat to European countries and by the OECD to non-European Members countries of the OECD.

1 Transmission of data

4. Transmission to the OECD is based on this common questionnaire and has to be addressed to sna.contact@oecd.org. For European Member countries, the questionnaire is strictly identical to the questionnaire to be transmitted to Eurostat. It is therefore recommended for European countries to send the questionnaire tables to the OECD and Eurostat using the same Email, with two different addresses, one for Eurostat and the other for OECD (sna.contact@oecd.org). It is highly recommended that data transmission to OECD is made the very same day as the data are published by the national statistical office. Release dates are closely followed by our desk-economists who expect to access the data on the OECD database when they are available in the databases of Member countries.

2 Availability of data

5. The OECD database covers the tables 0101 to 0119, 0200, 0301 to 0303, 0501, 0502, 06, 07, 0800, 0900, 1100, 1400 and 2000 of the national accounts questionnaire. The table 1 below shows the situation of countries regarding the questionnaire tables transmitted to the OECD and the data coverage.

This table 1 is used as the input for the regular “Data transmission report” submitted to the OECD Committee on Statistics which gathers heads of statistical offices of OECD countries. Country representatives should therefore analyse closely its content.

Table 06 (Financial accounts by sector) and table 07 (Balance sheets for financial assets and liabilities by sector) are not covered in this overview because they have already been treated in the OECD Working Party on financial statistics which was held on 10-11 October 2005.

Table 1 - DATA AVAILABILITY AND COVERAGE (mid September 2005)

Quest. Table	Questionnaire SNA93/ESA95	AUS	AUT	BEL	CAN	CZE	DNK	FIN	FRA	DEU	DEW	GRC	HUN	ISL	IRL	ITA	JPN
0101	Gross value added at basic prices and gross domestic product	89-03	76-04	80-04	70-01	90-04	66-04	75-04	78-04	91-04	70-91	95-04	95-03	90-02	90-03	70-04	80-03
0102	Gross domestic product identity from the expenditure side	59-03	76-04	80-04	70-04	90-04	66-04	75-04	78-04	91-04	70-91	60-04	95-04	90-04	90-03	70-04	80-03
0103	Gross domestic product identity from the income side	59-03	76-04	80-03	70-04	92-04	66-04	75-04	78-04	91-04	70-91	95-04	95-03	90-04	90-03	70-04	80-03
0104	Final consumption	59-03	76-04	80-04	70-04	90-04	66-04	75-04	78-04	91-04	70-91	60-04	95-04	90-04	90-03	70-04	80-03
0105	Gross capital formation	59-03	76-04	80-99	70-04	90-03	66-04	75-04	78-04	91-04	70-91	60-04	95-03	90-04	90-03	70-04	80-03
0106	Exports and imports of goods (fob) and services	59-03	76-04	80-04	70-04	90-03	88-04	75-04	78-04	91-04	70-91	95-04	95-04	90-04	90-03	70-04	80-03
0107	Disposable income	59-03	76-04	80-04	70-04	92-03	66-04	75-04	78-04	91-04	70-91	60-04	95-03	90-04	90-03	70-04	80-03
0108	Saving and net lending/borrowing	59-03	76-04	80-04	70-04	92-03	66-04	75-04	78-04	91-04	70-91	60-04	..	90-04	90-03	70-04	80-03
0109	Real disposable income	59-03	76-04	80-04	71-04	..	88-04	75-04	78-04	91-04	70-91	95-04	..	90-04	90-03	70-04	80-03
0110	Population and Employment	85-03	76-04	83-03	70-04	93-04	88-04	75-04	78-04	91-04	70-91	95-04	92-04	88-04	95-03	82-04	70-03
0111	Employment and full time equivalents by industry	85-03	76-04	81-03	61-04	95-03	88-04	75-04	78-04	91-04	70-91	95-04	92-04	70-97	95-03	70-04	80-03
0112	Compensation of employees by industry	82-03	76-04	80-03	70-01	92-03	88-04	75-04	78-03	91-04	70-91	95-04	95-03	97-02	90-03	70-04	90-03
0113	Gross value added in A17 breakdown	89-03	..t03	..t03	81-01	90-03	..t03	..t03	78-03	..t03	..t03	95-03	95-03	97-02	90-03	70-04	80-03
0114	Employment by industry in A17 breakdown	70-03	..t03	..t03	61-04	95-03	..t03	..t03	90-03	91-04	..t03	95-03	95-04	90-97	95-03	70-04	80-03
0115	Compensation of employees by industry in A17 breakdown	82-03	..t03	..t03	70-02	92-03	..t03	..t03	78-03	..t03	..t03	95-03	95-03	97-02	90-03	70-04	90-03
0116	Final consumption expenditure of households by purpose (COICOP)	59-03	..t05	..t05	70-04	95-03	..t05	..t05	59-04	..t05	..t05	60-03	95-03	97-04	90-03	70-04	80-03
0117	Final consumption of households by durability	59-03	..	..	70-04	95-03	..	..	59-04	..	..	95-03	95-03	97-04	95-03	70-04	80-03
0118	Gross operating surplus by industry in A17 breakdown	89-03	..t03	..t03	70-01	92-03	..t03	..t03	78-03	..t03	..t03	95-03	95-03	97-02	90-03	..t03	90-03
0119	Simplified non-financial accounts by institutional sector	59-03	..t08	85-03	70-04	92-03	..t08	..t08	78-04	..t08	..t08	95-03	95-01	..	..	..t08	90-03
0200	Main aggregates of General Government	59-02	76-04	70-04	70-04	92-04	71-04	75-04	78-04	91-04	70-91	88-04	95-04	90-04	85-04	80-04	90-03
0301	Value added and its components, A31 breakdown	..	76-03	95-03	70-01	90-03	66-04	75-04	78-04	91-03	70-91	95-03	95-03	97-04	..	70-03	90-03
0302	Capital formation, A31 breakdown	..	76-03	95-03	70-01	95-03	93-01	75-04	95-03	91-03	70-91	95-03	95-03	97-04	95-03	70-03	..
0303	Labour input, A31 breakdown	85-98	76-03	95-03	61-04	95-03	66-04	75-04	90-03	91-03	70-91	95-03	95-03	90-97	95-03	70-04	80-03
0501	Final consumption expenditure of households by purpose	59-03	76-03	95-03	70-04	95-03	66-04	75-04	59-04	91-03	80-91	95-03	95-03	97-04	90-03	70-04	80-03
0502	Final consumption expenditure of households (nc, dc)	59-03	76-03	95-03	70-04	95-03	66-04	75-04	59-04	91-03	80-91	95-03	95-03	97-04	90-03	70-04	80-03
0800	Non-financial accounts by institutional sector (detailed)	..	95-03	85-03	..	92-03	81-03	75-04	78-04	91-03	80-90	95-03	..	..	..	80-03	80-03
0900	Detailed tax and social contribution receipts by type and by subsector	98-02	88-03	70-04	70-04	95-03	95-03	95-04	78-04	91-03	..	95-03	00-03	90-04	95-04	90-03	90-03
1100	Expenditure of General Government by function	98-02	95-03	90-03	..	..	90-04	90-03	95-03	91-03	..	90-03	..	90-04	90-02	90-03	90-03
1400	Fixed assets for total economy by industry, A17 and by product, Pi3	..	95-03	..	..	..	99-03	75-04	90-03	91-03	..	..	..	..	..	80-03	..
2000	Cross classification of fixed assets by industry, A31 and by product, Pi3	59-03	..	95-03	..	..	..	..	..	..	..	..	..	..	..	..	..

.. Table not transmitted / data not available

..t03 Table not transmitted but derived from table 03

95-02 No detailed breakdown

Table 1 - DATA AVAILABILITY AND COVERAGE (mid September 2005) (ctd)

Quest. Table	Questionnaire SNA93/ESA95	KOR	LUX	MEX	NLD	NZL	NOR	POL	PRT	SVK	ESP	SWE	CHE	TUR sna68	GBR	USA
0101	Gross value added at basic prices and gross domestic product	70-04	85-04	88-03	69-04	86-01	70-04	95-04	88-04	93-04	80-04	80-04	90-03	70-04	70-04	87-03
0102	Gross domestic product identity from the expenditure side	70-04	85-04	88-03	69-04	86-03	70-04	95-04	88-04	93-04	80-04	80-04	90-04	70-04	70-04	70-04
0103	Gross domestic product identity from the income side	70-04	85-04	88-03	69-04	86-03	70-04	95-03	95-04	93-04	80-04	80-04	90-04	87-04	70-04	70-04
0104	Final consumption	70-04	85-04	88-02	69-04	86-03	70-04	95-04	88-04	93-04	80-04	80-04	90-04	70-04	70-04	70-04
0105	Gross capital formation	70-04	85-03	88-03	69-04	87-03	70-04	95-04	88-04	93-04	80-04	80-04	90-04	70-04	70-04	70-04
0106	Exports and imports of goods (fob) and services	70-04	85-04	88-03	87-04	86-03	70-04	95-04	88-04	93-04	80-04	80-04	90-04	70-04	70-04	70-04
0107	Disposable income	70-04	85-03	88-03	69-04	86-03	70-04	95-03	88-04	93-04	95-04	80-04	90-04	70-04	70-04	70-04
0108	Saving and net lending/borrowing	70-04	85-03	88-03	69-04	86-03	70-04	95-03	88-04	93-04	95-04	80-04	90-03	70-04	70-04	70-04
0109	Real disposable income	70-04	..	..	88-03	69-04	87-03	..	..	93-04	95-04	80-04	91-03	..	70-04	70-04
0110	Population and Employment	70-04	85-03	88-03	87-04	85-04	70-04	92-03	95-04	94-04	95-04	93-04	91-04	70-04	88-04	70-04
0111	Employment and full time equivalents by industry	80-04	85-04	95-03	69-04	85-05	70-04	92-03	..	t 03	94-04	80-04	93-04	91-04	88-94	79-04
0112	Compensation of employees by industry	70-04	85-04	88-03	69-04	86-01	70-04	95-03	..	t 03	93-04	80-04	93-04	..	70-04	70-04
0113	Gross value added in A17 breakdown	70-04	85-03	88-03	..	t 03	86-01	..	t 03	95-04	..	t 03	90-03	..	..	t 03
0114	Employment by industry in A17 breakdown	92-04	85-03	88-03	..	t 03	85-05	..	t 03	92-03	..	t 03	91-04	..	..	t 03
0115	Compensation of employees by industry in A17 breakdown	70-04	..	t 03	88-03	..	t 03	86-01	..	t 03	95-03	..	t 03	..	..	t 03
0116	Final consumption expenditure of households by purpose (COICOP)	70-04	..	t 05	88-03	..	t 05	87-03	..	t 05	95-03	..	t 05	90-04	..	70-04
0117	Final consumption of households by durability	70-04	..	..	88-03	87-03	87-03	..	..	96-04	..	..	..	..	70-01	70-04
0118	Gross operating surplus by industry in A17 breakdown	70-04	..	t 03	88-03	..	t 03	86-01	..	t 03	95-03	..	t 03	..	..	87-03
0119	Simplified non-financial accounts by institutional sector	75-03	..	t 08	93-02	80-03	86-00	..	t 08	95-03	..	t 08	92-04	95-04	..	87-04
0200	Main aggregates of General Government	95-04	90-04	93-02	69-04	86-02	78-04	95-04	77-04	92-04	95-04	93-04	90-03	..	70-04	70-04
0301	Value added and its components, A31 breakdown	70-04	85-03	88-03	69-03	86-96	70-02	95-03	95-03	93-04	95-04	93-04	..	..	70-04	87-03
0302	Capital formation, A31 breakdown	70-03	..	93-99	69-03	86-01	70-02	92-03	95-03	92-04	95-04	93-04	..	..	70-04	..
0303	Labour input, A31 breakdown	70-04	85-03	95-01	69-03	89-03	70-02	92-03	95-03	94-03	95-04	93-04	..	..	79-04	70-04
0501	Final consumption expenditure of households by purpose	70-04	85-03	88-03	87-03	..	80-02	95-03	88-03	96-01	95-03	95-03	..	..	70-04	70-04
0502	Final consumption expenditure of households (nc, dc)	70-04	85-03	88-03	87-03	87-02	70-02	95-03	88-03	96-04	95-04	95-03	90-02	..	70-04	70-04
0800	Non-financial accounts by institutional sector (detailed)	70-04	gg	90-93-02	80-03	..	78-3	95-03	95-03	95-03	95-03	93-03	..	..	87-04	..
0900	Detailed tax and social contribution receipts by type and by subsector	..	70-03	93-02	95-03	97-02	95-03	95-03	95-03	93-03	95-03	93-03	..	..	70-03	70-04
1100	Expenditure of General Government by function	70-03	90-03	93-02	95-03	97-03	90-03	..	90-03	03-03	99-02	95-03	..	..	90-03	..
1400	Fixed assets for total economy by industry, A17 and by product, Pi3	77,87,..	..	95-03	..	..	..	..	..	..	..	95-00	..	..	..	..
2000	Cross classification of fixed assets by industry, A31 and by product, Pi3	..	..	..	..	80-02	..	..	..	..	..	..	..	..	..	..
..	Table not transmitted / data not available	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
.. t 03	Table not transmitted but derived from table 03	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
95-02	No detailed breakdown	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
70-04	Derived from quarterly national accounts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

It should be acknowledged that improvements have been achieved in terms of completeness, timeliness and, to a certain extent, in length of times series. Nevertheless, there is still a significant lack of data for the tables 0119, 0800, 1400 and 2000. It should be stressed that these data are of great interest to OECD economists. It is clear from the table that European countries are generally better at supplying the data quickly to the OECD.

3 *Dissemination of data*

6. Annual national accounts of OECD countries are published in two separate volumes:
- a. Volume 1 “Main aggregates” provides the main aggregates of national accounts: GDP by expenditure, GDP by output, GDP by income, disposable income, saving and net lending, population and employment. It also includes comparative tables based on exchange rates and comparative tables based on purchasing power parities (PPPs), expressed in US dollars and indices. The content of Volume 1 corresponds to tables 0101 to 0112 of the national accounts questionnaire. It is available in paper and CD-ROM versions in January of each year. The latest edition, January 2005, covers the period 1992-2003. An electronic version is updated each quarter (first week of April, July and October) and is available free of charge on the Internet.

CONTENTS of National Accounts of OECD Countries, Volume 1

The paper publication is divided in the following four parts:

1. Main aggregates

- Table 1.** Gross domestic product: expenditure approach, current prices and 2000 prices.
- Table 2.** Gross domestic product: output approach, current prices and 2000 prices.
- Table 3.** Gross domestic product: income approach.
- Table 4.** Disposable income, saving and net lending.
- Table 5.** Population and employment in persons, national concept.
- Table 6.** Employment in persons and in full-time equivalents by industry, domestic concept.

2. Comparative tables based on exchange rates

- **Gross domestic product** – US dollars and indices
- **Household final consumption expenditure** – US dollars and indices

3. Comparative tables based on PPPs (purchasing power parities).

- **Gross domestic product** – US dollars and indices
- **Household final consumption expenditure** – US dollars and indices

4. Exchange rates, PPPs (Purchasing power parities), Population

- b. Volume 2 “Detailed tables” provides, in addition to the main aggregates, the following subjects: value added, compensation, net taxes on production and imports, gross operating surplus, gross fixed capital formation and employment by industry; detailed final consumption expenditures (current and constant prices), simplified accounts for three main sectors (general government, corporations and households and non-profit institutions serving households). The content of Volume 2 corresponds to tables 0101 to 0119, 0200, 0301 to 0303, 0501 and 0502. It is available in paper and CD-ROM versions in July of each year. The latest edition, July 2005, covers the period 1992-2003 and includes provisional data for 2004. The CD-ROM covers, in addition, detailed non-financial accounts by institutional sectors (corresponding to table 0800 of the questionnaire): non-financial corporations, financial corporations,

general government, central government, state government, local government, social security funds, households and non-profit institutions serving households and the rest of the world.

CONTENTS of National Accounts of OECD Countries, Volume 2

This paper publication is divided in the following 12 tables:

Detailed tables

Table 1. Gross domestic product: expenditure approach, current prices and 2000 prices.

Table 2. Gross domestic product: output approach, current prices and 2000 prices.

Table 3. Gross domestic product: income approach.

Table 4. Disposable income, saving and net lending.

Table 5. Population and employment in persons, national concept.

Table 6. Employment in persons and in full-time equivalents by industry, domestic concept.

Table 7. Gross value added at basic prices by industry, in 31 industries, current prices and 2000 prices.

Table 8. Components of value added by industry, in 31 industries:

- Compensation of employees,

- Wages and salaries,

- Gross operating surplus and gross mixed income,

- Other taxes less other subsidies on production.

Table 9a. Employment by industry, in 31 industries, in persons.

Table 9b. Employment by industry, in 31 industries, in full-time equivalents.

Table 10. Gross fixed capital formation by industry, in 31 industries, current and 2000 prices.

Table 11. Final consumption expenditure of households, current and 2000 prices.

Table 12. Simplified general government accounts.

Table 13. Simplified accounts for households and NIPSH and for corporations.

Supplementary tables: Non-financial accounts by institutional sectors.

- Available only on CD-ROM.

Table S11. Accounts for non-financial corporations.

Table S12. Accounts for financial corporations.

Table S13. Accounts for general government.

Table S1311. Accounts for central government.

Table S1312. Accounts for state government.

Table S1313. Accounts for local government.

Table S1314. Accounts for social security funds.

Table S14-S15. Accounts for households and non-profit institutions serving households.

Table S14. Accounts for households .

Table S15. Accounts for non-profit institutions serving households.

Table S2. Accounts for the rest of the world (external transactions accounts).

II. New features of the joint OECD-Eurostat national accounts questionnaire

7. Following the implementation of SNA93/ESA95, the OECD and Eurostat developed, in 1999, a common questionnaire for quarterly and annual national accounts. After three years of experience a review of the questionnaire began in 2002 which has led to a revision. The general principles underlying the revision are harmonisation concerning both the concepts used in different tables and the coherence between different tables. It was also necessary to simplify as much as possible the structure of the questionnaire by merging tables referring to the same aggregates and by reducing the total number of tables to be transmitted. The numbering of the tables will be reconsidered at the end of the review exercise.

8. The purpose of this note is to inform Member countries of the proposed revisions of the questionnaire. The current situation and proposed changes are shown in the following tables (table 2 and table 3). The bulk of the proposed revisions to the tables can be divided into the following headings: reorganisation, suppression and extension.

1 Reorganisation of tables

9. Several of the tables 0101-0112 are merged:

– Tables 0104, 0105 and 0106 are integrated in table 0102. There is a new breakdown of GFCF by fixed non-financial assets AN_F6 (instead of products Pi6) as follow:

- AN1114 Cultivated assets
- AN11132 Other machinery and equipment
- AN11131 Transport equipment
- AN1111 Dwellings
- AN1112 Other buildings and structures
- AN112 Intangible fixed assets

The existing Pi6 breakdown is:

- Pi61 Products of agriculture, forestry, fisheries and aquaculture
- Pi62 Metal products and machinery
- Pi63 Transport equipment
- Pi64 Housing
- Pi65 Other constructions
- Pi66 Other products

– Table 0108 is merged with table 0107.

– Table 0112 is integrated in table 0103.

2 Suppression and reduction of tables

– Tables 0113 to 0116 and 0118, which are reduced versions of current tables 3 and 5, are dropped.

– Table 0111 and 0303: Full time equivalent is dropped, only number of persons and number of hours worked are maintained.

– Table 0119 is dropped (but may be continued for a transition period).

– Table 0800: the number of detailed transactions has been reduced from about 200 to 130. Namely, some details at the three digit level have been dropped. Moreover, the number of sectors has been

changed: sub-divisions of sector S13 (general government) have been dropped since table 0200 “Main aggregates of general government” has been extended to the sub-sectors of general government (see below).

There are some changes with respect to the May 2004 proposal presented last year:

- Operating surplus shall be reported including mixed income; the latter shall be specified as an ‘of which’ transaction

B.2g_B.3g Gross operating surplus plus gross mixed income

B.3g - (of which) Gross mixed income

This concept avoids any ambiguity concerning the contents of cells reported.

- D.41 is net of FISIM. For users demanding information on total interest a memorandum item TINT Total interest (including FISIM) is introduced to the Allocation of primary income account.
- A new transaction is requested which records investment grants of EU institutions to general Government (D.92 from S212 to S13). This information is necessary for the compilation of consolidated European Union accounts.
- A number of transactions for general government, D.41, D.75, D.92 and D.99, shall be reported based on figures, consolidated both within each sub-sector of S13 and among these sub-sectors. A corresponding footnote has been added to the template.
- The transaction D.73 “transfers within general government” is, due to the provision of consolidated data, no longer useful and has been dropped.

The new table 0800 is attached in annex 1.

- Table 1400, which is redundant with the extension of table 2000, is dropped.

Table 2

Correspondence table

Questionnaire ESA 95 Annual tables Current version		Questionnaire ESA 95 Annual tables New proposal - November 2004	
Table	Title	Table	Title
0101	Gross value added at basic prices and gross domestic product at market prices	0101	Gross value added at basic prices and gross domestic product at market prices
0102	Gross domestic product (expenditure side)	0102	Gross domestic product (expenditure side); final consumption breakdown, gross capital formation breakdown, exports and imports of goods and services
0103	Gross domestic product (income side)	0103	Gross domestic product (income side); compensation of employees breakdown
0104	Final consumption		
0105	Gross capital formation		
0106	Exports and imports of goods (fob) and services		
0107	Disposable income	0107	Disposable income, saving and net lending/borrowing
0108	Saving and net lending/borrowing		
0109	Real disposable income	0109	Real disposable income
0110	Population and Employment	0110	Population and Employment
0111	Employment and full-time equivalents by industry	0111	Employment by industry
0112	Compensation of employees by industry		dropped
0113	Gross value added in A17 breakdown		dropped
0114	Employment by industry in A17 breakdown		dropped
0115	Compensation of employees by industry in A17 breakdown		dropped
0116	Final consumption expenditure of households by purpose (COICOP)		dropped
0117	Final consumption expenditure of households by durability	0117	Final consumption expenditure of households by durability
0118	Gross operating surplus by industry in A17 breakdown		dropped
0119	Simplified non-financial accounts by institutional sector		dropped
0120	Exports of goods (fob) and services by Member States of the EU/third countries	0120	Exports of goods (fob) and services by Member States of the EU/third countries
0121	Imports of goods (fob) and services by Member States of the EU/third countries	0121	Imports of goods (fob) and services by Member States of the EU/third countries
0200	Main aggregates of General Government	0200	Main aggregates of General Government
0301	Value added and its components	0301	Output and its components
0302	Capital formation	0302	Capital formation
0303	Labour input	0303	Labour input
0401	Exports of goods (fob) and services by Member States of the EU/third countries		
0402	Imports of goods (fob) and services by Member States of the EU/third countries		
0501	Final consumption expenditure of households by purpose	0501	Final consumption expenditure of households by purpose
0502	Final consumption expenditure of households	0502	Final consumption expenditure of households
0601	Financial accounts by sector (transactions), consolidated	0610	Financial accounts by sector (transactions), consolidated
0602	Financial accounts by sector (transactions), non-consolidated	0611	Other changes in volumes accounts, consolidated
0603	Additional table - Revaluation account (abstract), consolidated	0612	Revaluation accounts, consolidated
0604	Additional table - Revaluation account (abstract), non-consolidated	0620	Financial accounts by sector (transactions), non-consolidated
		0621	Other changes in volumes accounts, non-consolidated
		0622	Revaluation accounts, non-consolidated
		0625	Financial accounts by sector (transactions) including counterpart information, non-consolidated
0701	Balance sheets for financial assets and liabilities (stocks), consolidated	0710	Balance sheets for financial assets and liabilities (stocks), consolidated
0702	Balance sheets for financial assets and liabilities (stocks), non-consolidated	0720	Balance sheets for financial assets and liabilities (stocks), non-consolidated
		0725	Balance sheets for financial assets and liabilities (stocks) including counterpart information, non-consolidated
0800	Non-financial accounts by institutional sector	0800	Non-financial accounts by institutional sector (detailed)
0900	Detailed tax and social contribution receipts by type of tax or social contribution and by receiving subsector	0900	Detailed tax and social contribution receipts by type of tax or social contribution and by receiving subsector
1000	Tables by industry, A17 and by region (NUTS II)	1000	Tables by industry, A6 and by region (NUTS II)
1100	Expenditure of General Government by function	1101	Expenditure of General Government by function - General government
		1102	Expenditure of General Government by function - Sub-sectors
1200	Tables by industry, A3 and by region (NUTS III)	1200	Tables by industry, A6 and by region (NUTS III)
1300	Households accounts by region (NUTS II)	1300	Households accounts by region (NUTS II)
1400	Fixed assets for total economy by industry, A17 and by product, P13		
1500	Supply table at basic prices, including a transformation into purchasers' prices, n = 60, m = 60	1500	Supply table at basic prices, including a transformation into purchasers' prices, n = 60, m = 60
1600	Use table at purchasers' prices, n = 60, m = 60	1600	Use table at purchasers' prices, n = 60, m = 60
1700	Symmetric input-output table at basic prices (product by product), m = 60, five yearly	1700	Symmetric input-output table at basic prices (product by product), m = 60, five yearly
1800	Symmetric input-output table for domestic output (product by product), n = 60, five yearly	1800	Symmetric input-output table for domestic output (product by product), n = 60, five yearly
1900	Symmetric input-output table for imports (product by product), m = 60, five yearly	1900	Symmetric input-output table for imports (product by product), m = 60, five yearly
2000	Cross-classification of fixed assets by industry, A31 and by product, P13, five yearly	2000	Cross-classification of fixed assets by industry, A17 (A60 voluntary) and by asset AN F6*, yearly
2100	Cross-classification of production account by industry, A60 and by sector, five yearly		dropped
2200	Cross-classification of gross fixed capital formation by industry, A31 and by product, P60, five yearly	2200	Cross-classification of gross fixed capital formation by industry, A17 (A60 voluntary) and by asset, AN F6*, yearly
2300	Backward calculations		
2400	GDP weights Questionnaire (detailed breakdown of expenditure)	2400	GDP weights Questionnaire (detailed breakdown of expenditure)
		2600	Balance sheets for non-financial assets

in grey tables not asked by OECD

Table 3

Questionnaire ESA 95
New set of ANNUAL tables ⁽¹⁾
Proposal - November 2004

Table	Title	breakdown	CUP current prices	COP constant prices
0101	Gross value added at basic prices and gross domestic product at market prices	A6*	x	x
0102	Gross domestic product (expenditure side); final consumption breakdown, gross capital formation breakdown, exports and imports of goods and services	AN_F6	x	x
0103	Gross domestic product (income side); compensation of employees breakdown		x	
0107	Disposable income, saving and net lending/borrowing		x	
0109	Real disposable income			(x) ⁽²⁾
0110	Population and Employment			
0111	Employment by industry	A6*		
0117	Final consumption expenditure of households by durability		x	x
0120	Exports of goods (fob) and services by Member States of the EU/third countries		x	x
0121	Imports of goods (fob) and services by Member States of the EU/third countries		x	x
0200	Main aggregates of General Government		x	
0301	Output and its components	A31/A60	x	TRB1G, TRK1
0302	Capital formation	A31/A60 AN_F6*	x	x
0303	Labour input	A31/A60 Sector		
0501	Final consumption expenditure of households by purpose	COICOP groups	x	x
0502	Final consumption expenditure of households		x	x
0610	Financial accounts by sector (transactions), consolidated		x	
0611	Other changes in volume accounts, consolidated		x	
0612	Revaluation accounts, consolidated		x	
0620	Financial accounts by sector (transactions), non-consolidated		x	
0621	Other changes in volume accounts, non-consolidated		x	
0622	Revaluation accounts, non-consolidated		x	
0625	Financial accounts by sector (transactions) including counterpart information, non-consolidated		x	
0710	Balance sheets for financial assets and liabilities (stocks), consolidated		x	
0720	Balance sheets for financial assets and liabilities (stocks), non-consolidated		x	
0725	Balance sheets for financial assets and liabilities (stocks) including counterpart information, non-consolidated		x	
0800	Non-financial accounts by institutional sector (detailed)		x	
0900	Detailed tax and social contribution receipts by type of tax or social contribution and by receiving subsector		x	
1000	Tables by industry, A6 and by region (NUTS II)	A6	x	
1101	Expenditure of General Government by function - General Government	COFOG divisions and groups	x	
1102	Expenditure of General Government by function	COFOG divisions	x	
1200	Tables by industry, A3 and by region (NUTS III)	A3	x	
1300	Households accounts by region (NUTS II)		x	
1500	Supply table at basic prices, including a transformation into purchasers' prices, A60 x P60	A60, P60	x	x
1600	Use table at purchasers' prices, A60 x P60	A60, P60	x	x
1700	Symmetric input-output table at basic prices (product by product), P60 x P60, five yearly	P60, P60	x	
1800	Symmetric input-output table for domestic output (product by product), P60, five yearly	P60d, P60d	x	
1900	Symmetric input-output table for imports (product by product), m = 60, five yearly	P60i, P60i	x	
2000	Cross-classification of fixed assets by industry, A17 and by non-financial fixed asset, AN_F6*	A17 AN_F6*	(x) ⁽³⁾	(x) ⁽⁴⁾
2200	Cross-classification of gross fixed capital formation by industry, A17 and by non-financial fixed asset, AN_F6*	A17 AN_F6*	x	x
2400	GDP weights Questionnaire (detailed breakdown of expenditures)		x	
2600	Balance sheets for non-financial assets		x	

(1) including the five-yearly and biennial tables

(2) in real terms

(3) current replacement costs

(4) constant replacement costs

A6*: NACE A6 showing "manufacturing" separately

3 *Extension of tables*

- Tables 0101, 0103, 0111: insertion of a new ‘of which’ item: manufacturing in A6 breakdown.
- Table 0117, replacement: 4 durability categories (durable goods, semi-durable goods, non-durable goods, services) instead of 3 existing categories (durable goods, non-durable goods, services).
- Table 0200, new split: sub-sectors of general government (Central government, State government, Local government and Social security funds) in addition to general government.
- Tables 0301, 0302 and 0303: A60 breakdown (ISIC Rev.3 division) instead of A31 breakdown.
- Table 0302: gross fixed capital formation in construction is added.
- Table 0303: additional employment breakdown by sector: general government and other sectors (corporations and households and NPISH).
- Table 0501: full COICOP 3-digit for households (i.e. new details for communication and for education).
- Tables 06 and 07 “financial accounts and balance sheets for financial assets” (revisions have been covered in the OECD Working Party on financial statistics which was held on 10-11 October 2005).
- Table 1100: new split between table 1101 General government, COFOG divisions and groups, and table 1102 Sub-sectors, COFOG division
- Table 2000: new cross-classification of fixed assets by industry (A17 or A60) and by asset (AN_F6 augmented instead of Pi3). AN_F6 augmented includes a new breakdown of AN1132 “Metal products and machinery” and a new breakdown of AN112 “Intangible fixed assets” as follow:
 - AN1114 Cultivated assets
 - AN11132 Other machinery and equipment
 - AN111321 of which: Office machinery and hardware
 - AN111322 of which: Radio, TV and communication
 - AN11131 Transport equipment
 - AN1111 Dwellings
 - AN1112 Other buildings and structures
 - AN112 Intangible fixed assets
 - AN1122 of which: Software
- Table 2200: new cross-classification of gross fixed capital formation by industry (A17 or A60) and by asset (AN_F6 augmented instead of P60). The cross classification is the same as for table 2000 above. AN_F6 augmented is described above for table 2000.
- New table 2600 on balance sheets for non-financial assets by sectors (attached in annex 2).

4 *Additional OECD requirements*

10. The current OECD-Eurostat questionnaire does not meet all of the OECD’s needs for capital expenditure and stock data. This is the subject of a separate paper *Additional OECD Requirements of Annual Capital Stock and Related Data* (STD/NAES(2003)24) which was presented at the meeting in 2003. But the revised questionnaire, if fully completed by Members, will satisfy most of these

requirements. To make these additional data available to users, the OECD intends to introduce a new publication focussed on capital statistics, which will include the stocks of assets as well as gross capital formation.

One of the analytical requirements described in the 2003 paper which is only partially satisfied by the revised questionnaire concerns the household saving ratio. It is widely believed that household perceptions of changes in their wealth can influence their saving. To support this type of analysis, data on changes in household wealth are needed. Therefore, in addition to tables 2000 and 2600, we would be very grateful if Member countries could provide the following data:

AS= Change in asset, LI= Change in liability		1997	1998	1999	2000	2001	2002	2003	2004
	<i>Revaluation account (nominal holding gains(+)/losses(-)</i>								
OFANAS	Non financial assets								
OFAN1111AS	of which dwellings								
OFAN21AS	of which Tangible non produced assets (land)								
OFANXXAS	<i>memorandum: realised capital gains on non financial assets</i>								
	<i>Closing balance sheet</i>								
STANAS	Non financial assets								
STAN1111AS	of which dwellings								
STAN21AS	of which Tangible non produced assets (land)								
STMEM1AS	<i>memorandum: consumer durables</i>								
STMEM2AS	<i>memorandum: consumption of fixed capital of consumer durables</i>								

III. Changes to National accounts in 2005

11. For European countries there are two main methodological improvements in 2005 to national accounts: The allocation of FISIM to user sectors/Industries and the introduction of chained volume measures.

1 Allocation of FISIM in the National Accounts

12. Financial intermediation services indirectly measured (FISIM) is generated by charging or paying different rates of interest to borrowers and lenders. Until now, for most European countries FISIM has not been allocated to the user sectors/industries. This non allocation has implied that FISIM has been treated as intermediate consumption by the economy as a whole. The allocation of FISIM to all users allows FISIM to be recorded as intermediate consumption for businesses and as final consumption for households, general government and Non Profit Institution Serving Households, or as net exports. This will imply an increase to GDP, which is expected to be approximately 1.5 %.

13. Concerning the allocation of FISIM, at the middle of September 2005 the situation among OECD Member countries with regard to sending data to the OECD is:

- Countries that have already sent allocated FISIM: Australia, Austria, Denmark, Finland, France, Germany, Ireland, Korea, Spain and the USA
- Countries that are expected to send allocated FISIM before the end of 2005 (source Eurostat): Belgium, Greece, Hungary, Iceland, Luxembourg, Netherlands, Poland, Portugal, Slovak republic, Sweden and the United Kingdom

- Countries that plan to send allocated FISIM in 2006 (source Eurostat): Czech republic, Italy, Norway and Turkey
- Countries which do not yet allocate FISIM in the data they send to the OECD: Japan, Mexico, New Zealand and Switzerland.

The Secretariat is interested to know when Japan will allocate FISIM and if Mexico, New Zealand and Switzerland have plans to supply the OECD with data in which FISIM is allocated to user sectors/industries.

Canada, which published allocated FISIM, has supplied the OECD with annual national accounts in which FISIM is unallocated, in order to be closer to the definition of most OECD Member countries. As most OECD countries are now going to provide in the near future allocated FISIM, the OECD would like to receive Canadian annual national accounts with allocated FISIM.

14. Most countries which have recently provided the OECD with allocated FISIM have sent their new sets of data for recent years only. In order to meet the demands of OECD economists for long, continuous time series and to avoid breaks in the annual accounts database, these new series have been linked to the old series and an estimation mark has been added to estimated data.

2 Introduction of chain linking into National Accounts

15. Many OECD countries have started to introduce chain-link volume estimates in their national accounts, because it is recognised that they provide better estimates of economic growth, in particular in periods of structural change and rapid movement of relative prices (providing they are reasonably monotonic). In the European Union the implementation of chain-linking will be compulsory. Chain-linking has been used in Australia, Canada, New-Zealand, the USA for quite a few years and more recently in Japan.

The basic idea of chain-linking is to construct period-to-period volume indexes (usually Laspeyres or Fisher) and then link them together. Standard index theory does not cater for variables than can take positive, negative, or zero values. So there is the question of what to do for variables such as the trade balance and changes in inventories.

16. Chain-linked estimates of variables that can take positive or negative values should not be derived directly – but they can be derived by subtracting one chain-linked series from another. Chain-linked series are non-additive and so it is evident that this is an imperfect method, since by construction an additive relationship is produced. It follows that the series to be differenced should be as closely aligned (in terms of price and volume composition) with the subject series as possible. This suggests that a good way of deriving chain-linked volume estimates of the trade balance is by differencing chain-linked exports and chain-linked imports, and a good way of deriving chain-linked volume estimates of changes in inventories is by differencing chain-linked closing inventories and chain-linked opening inventories.

Countries deriving their chain-linked volume estimates of changes in inventories in the above way include the US, Australia, UK, the Netherlands and New Zealand. Another way of doing it is by differencing chain-linked gross capital formation (GCF) and chain-linked gross **fixed** capital formation (GFCF). For the five countries mentioned, comparisons between their published estimates and estimates derived as chain-linked GCF less chain-linked GFCF generally show substantial differences, which tend to get larger the further they are from the reference period. Therefore, this is not a preferred method.

France has adopted a different approach, it uses the contribution to GDP growth of changes in inventories to estimate chain-linked changes in inventories.

17. The approach described above for the estimation of chain-linked trade balance (as the difference between chain-linked exports and imports) is already used by most countries which produce chain-linked national accounts. For those countries with chain-linked national accounts which have not provided chain-linked estimates of the trade balance or which have provided them directly chain-linked, the Secretariat has derived estimates as the difference between chain-linked exports and chain-linked imports.

18. For countries with chain-linked national accounts which do not provide chain-linked estimates of changes in inventories, the OECD will not derive estimates.

For countries that provide chain-linked estimates of changes in inventories, the OECD will publish them unless it determines that they are being derived by directly chain-linking the changes. In that case the OECD will not publish these estimates.

In order to identify which methods are used by countries to estimate chain-linked changes in inventories an inquiry will be made in 2006. The results will be presented at the October 2006 national accounts working group meeting.

19. OECD's economic surveys systematically use the contribution to GDP change of changes inventories and the contribution to GDP change of net exports. As these figures are increasingly difficult, in particular for quarterly national accounts, to re-compile using the new chain-linked series because of their non additivity, the OECD envisages to collect these data directly from countries.

Recommendations

- **A special effort should be made to supply the following tables;**
 - **institutional sectors (current 0119 and 0800),**
 - **fixed assets by industry and by product (2000),**
 - **gross fixed capital formation (2200), and**
 - **balance sheets for non-financial assets by institutional sectors (new 2600).**
- **Data should be transmitted to the OECD on the day the data are released by the Member country.**
- **European Member countries are asked to send the ESA95 questionnaire tables to both OECD and Eurostat at the same time using the same Email, with two different addresses, one for Eurostat, the other for OECD (sna.contact@oecd.org).**

ANNEX 1 – table 0800 A

Table 0800 - Non financial accounts by institutional sector

Transaction and Balancing Items		Sectors														
		S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
		Total Economy	Non-financial corporations	Financial corporations	General government	Households - non-profit inst orgs - trusts	Households	Non-profit inst orgs - funds	Not sectorized	Rest of the world	European Union	Member States of the EU	Members of the Monetary Union	Non-member of the Monetary Union	Institutions of the EU	Third countries and international organisations
I Production account/External account of goods and services																
Code	Resource															
P.1	Output	x	x	x	x	x	x	x								
P.11	- Market Output	x	x	x	x	x	x	x								
P.12	- Output for own final use	x	x	x												
P.13	- Other non-market output	x														
P.7	Imports of goods and services									x	x	x	x	x	x	x
P.71	- Imports of goods									x	x	x	x	x	x	x
P.72	- Imports of services									x	x	x	x	x	x	x
D.21 - D.31	Taxes less subsidies on products	x							x							
R1	Total resources	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Uses																
E.2	Intermediate Consumption	x	x	x	x	x	x	x								
P.6	Exports of goods and services									x	x	x	x	x	x	x
P.61	- Exports of goods									x	x	x	x	x	x	x
P.62	- Exports of services									x	x	x	x	x	x	x
B.1g	Gross domestic product/Gross value added	x	x	x	x	x	x	x	x							
B.11	External balance of goods and services									x	x	x	x	x	x	x
U1	Total uses	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
K.1	Consumption of fixed capital	x	x	x	x	x	x	x								
U.1n	Net domestic product/Net value added	x	x	x	x	x	x	x	x							
II.1 Generation of income account																
Resources																
U.1g	Gross domestic product/Gross value added	x	x	x	x	x	x	x	x							
D.3	Subsidies, received	x	x	x	x	x	x	x								
D.31	- Subsidies on products	x														
D.39	- Other subsidies on production	x	x	x	x	x	x	x								
R211	Total resources	x	x	x	x	x	x	x	x							
Uses																
D.1	Compensation of employees	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.2	Taxes on production and imports, paid	x	x	x	x	x	x	x								
D.21	- Taxes on products	x														
D.29	- Other taxes on production	x	x	x	x	x	x	x								
B.2g_B.3g	Gross operating surplus plus gross mixed income	x	x	x	x	x	x	x	x							
U.3g	- Gross mixed income	x														
U211	Total uses	x	x	x	x	x	x	x	x							
II.2 Allocation of primary income account																
Resources																
U.2g_U.3g	Gross operating surplus plus gross mixed income	x	x	x	x	x	x	x	x							
B.3g	- Gross mixed income	x														
D.1	Compensation of employees	x								x	x	x	x	x	x	x
D.11	- Wages and salaries	x								x	x	x	x	x	x	x
D.2	Taxes on production and imports, received	x								x	x					
D.21	- Taxes on products	x								x	x					
D.211	- Value added type taxes (VAT)	x								x	x					
D.212	- taxes and duties on imports excluding VAT	x								x	x					
D.214	- Taxes on products, except VAT and import taxes	x								x	x					
D.29	- Other taxes on production	x								x	x					
D.4	Property income	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.41	- Interest ¹⁾	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.42	- Distributed income of corporations	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.43	- Reinvested earnings on direct foreign investment	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.44	- Property income attributed to insurance policy holders	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.45	- Rents	x	x	x	x	x	x	x		x	x	x	x	x	x	x
R212	Total resources	x	x	x	x	x	x	x		x	x	x	x	x	x	x
TNT	Total interest (incl. FISIM)	x	x	x	x	x	x	x		x	x	x	x	x	x	x
Uses																
D.3	Subsidies, paid	x								x	x					
D.31	- Subsidies on products	x								x	x					
D.39	- Other subsidies on production	x								x	x					
D.4	Property income	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.41	- Interest ¹⁾	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.42	- Distributed income of corporations	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.43	- Reinvested earnings on direct foreign investment	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.44	- Property income attributed to insurance policy holders	x	x	x	x	x	x	x		x	x	x	x	x	x	x
D.45	- Rents	x	x	x	x	x	x	x		x	x	x	x	x	x	x
B.5g	Gross national income/Balance of primary income, gross	x	x	x	x	x	x	x								
U212	Total uses	x	x	x	x	x	x	x								
TNT	Total interest (incl. FISIM)	x	x	x	x	x	x	x		x	x	x	x	x	x	x
II.2 Secondary distribution of income account																
Resources																
B.5g	Gross national income/Balance of primary income, gross	x	x	x	x	x	x	x								
D.5	Current taxes on income, wealth, etc.	x								x	x	x	x	x	x	x
D.51	- Taxes on income	x								x	x	x	x	x	x	x
D.59	- Other current taxes	x								x	x	x	x	x	x	x

ANNEX 1 – table 0800 A (ctd)

D.6	Social contributions and benefits	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.61	- Social contributions	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.611	-- Actual social contributions	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.612	-- Imputed social contributions	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.62	- Social benefits other than social transfers in kind	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.63	- Social transfers in kind	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.7	Other current transfers	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.71	- Net non-life insurance premiums	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.72	- Non-life insurance claims	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.74	- Current international cooperation	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.75	- Miscellaneous current transfers ²	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.751	-- GNP based fourth own resource	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
R22	Total resources	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

	S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
Uses															
D.5	Current taxes on income, wealth, etc.	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.51	- Taxes on income	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.59	- Other current taxes	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.6	Social contributions and benefits	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.61	- Social contributions	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.611	-- Actual social contributions	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.612	-- Imputed social contributions	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.62	- Social benefits other than social transfers in kind	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.63	- Social transfers in kind	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.7	Other current transfers	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.71	- Net non-life insurance premiums	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.72	- Non-life insurance claims	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.74	- Current international cooperation	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.75	- Miscellaneous current transfers ²	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.751	-- GNP based fourth own resource	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.7g	Adjusted disposable income	X	X	X	X	X	X	X	X	X	X	X	X	X	X
U22	Total uses	X	X	X	X	X	X	X	X	X	X	X	X	X	X
- D.63	(minus) Social transfers in kind	X	X	X	X	X	X	X	X	X	X	X	X	X	X
B.6g	Gross disposable income	X	X	X	X	X	X	X	X	X	X	X	X	X	X

III.1 Use of disposable income account

	Sectors														
	S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
Resources															
B.6g	Gross disposable income	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.8	Adj. for the change in net equity of households in pension funds	X	X	X	X	X	X	X	X	X	X	X	X	X	X
R241	Total resources	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Uses															
P.3	Final consumption expenditure	X	X	X	X	X	X	X	X	X	X	X	X	X	X
P.31	- Individual consumption expenditure	X	X	X	X	X	X	X	X	X	X	X	X	X	X
P.32	- Collective consumption expenditure	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.8	Adj. for the change in net equity of households in pension funds	X	X	X	X	X	X	X	X	X	X	X	X	X	X
B.8g	Gross saving	X	X	X	X	X	X	X	X	X	X	X	X	X	X
B.12	Current external balance	X	X	X	X	X	X	X	X	X	X	X	X	X	X
U241	Total uses	X	X	X	X	X	X	X	X	X	X	X	X	X	X

III.1.1 Change in net worth due to saving and capital transfers account

	Sectors														
	S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
Changes in liabilities and net worth															
B.8g	Gross saving/Current external balance	X	X	X	X	X	X	X	X	X	X	X	X	X	X
U.12	Current external balance	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.9	Capital transfers	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.91	- Capital taxes	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.92	- Investment grants ²	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.92fromS...	-- investment grants from EU institutions to General Government	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.99	- Other capital transfers ²	X	X	X	X	X	X	X	X	X	X	X	X	X	X
K211	Total change in liabilities and net worth	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Changes in assets															
D.9	Capital transfers	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.91	- Capital taxes	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.92	- Investment grants ²	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.92fromS...	-- investment grants from EU institutions to General Government	X	X	X	X	X	X	X	X	X	X	X	X	X	X
D.99	- Other capital transfers ²	X	X	X	X	X	X	X	X	X	X	X	X	X	X
B.10.1	Changes in net worth due to saving and capital transfers	X	X	X	X	X	X	X	X	X	X	X	X	X	X
U211	Total changes in assets	X	X	X	X	X	X	X	X	X	X	X	X	X	X

III.1.2 Acquisitions of non-financial assets account

	Sectors														
	S.1	S.11	S.12	S.13	S.14/S.15	S.14	S.15	S.1N	S.2	S.21	S.211	S.2111	S.2112	S.212	S.22
Changes in liabilities and net worth															
D.10.1	Changes in net worth due to saving and capital transfers	X	X	X	X	X	X	X	X	X	X	X	X	X	X
K.1	Consumption of fixed capital	X	X	X	X	X	X	X	X	X	X	X	X	X	X
R312	Total change in liabilities and net worth	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Changes in assets															
P.5	Gross capital formation	X	X	X	X	X	X	X	X	X	X	X	X	X	X
P.51	- Gross fixed capital formation	X	X	X	X	X	X	X	X	X	X	X	X	X	X
P.52	- Changes in inventories	X	X	X	X	X	X	X	X	X	X	X	X	X	X
P.53	- Acquisitions less disposals of valuables	X	X	X	X	X	X	X	X	X	X	X	X	X	X
K.2	Acquis less disposals of non-produced non financial assets	X	X	X	X	X	X	X	X	X	X	X	X	X	X
B.9	Net lending (+)/Net borrowing (-)	X	X	X	X	X	X	X	X	X	X	X	X	X	X
U312	Total changes in assets	X	X	X	X	X	X	X	X	X	X	X	X	X	X
U319	Discrepancy with net lending /net borrowing of financial accounts	X	X	X	X	X	X	X	X	X	X	X	X	X	X

■ = non relevant cells x = required

1) Interest shall be recorded excluding FISM
 2) For this transaction of the sector S13 consolidation should be made within each sub-sector and between all sub-sectors of general government, i.e. central government, state government, local government and social security funds.

ANNEX 2

Table 2600 A:

Balance sheets for non-financial assets

Table 2600 A

country: STAN..N
 stocks: MIO NAC
 unit: CURC
 prices: 1995
 year: 1995

Sectors	Asset code	Total economy	Non-financial corporations	Financial corporations	General government	Households and non-profit institutions serving households
Non-financial assets	code of sectors	SES1	SES11	SES12	SES13	SES14+SES15
NON-FINANCIAL ASSETS	STAN					
Produced assets	STAN1					
Fixed assets	STAN11					
Tangible fixed assets	STAN111					
Dwellings	STAN1111					
Other buildings and structures	STAN1112					
Non-residential buildings	STAN11121					
Other structures	STAN11122					
Machinery and equipment	STAN1113					
Cultivated assets	STAN1114					
Intangible fixed assets	STAN112					
Mineral exploration	STAN1121					
Computer software	STAN1122					
Entertainment, literary or artistic originals	STAN1123					
Other intangible fixed assets	STAN1129					
Inventories	STAN12					
Valuables	STAN13					
Non-produced assets	STAN2					
Tangible non-produced assets	STAN21					
Land	STAN211					
Subsoil assets	STAN212					
Non-cultivated biological resources and Water resources	STAN213+STAN214					
Intangible non-produced assets	STAN22					