Candidate Country Exhaustiveness Project, 2002

Guidelines: Annex D2:

Completion of Standard Tables[1]

1. Introduction

The objective of this document is to provide guidance in completion of the standard tables (Annex D1). The aim of using a standard set of tables is to ensure that

- all types of non-exhaustiveness are investigated in a systematic way;
- a similar level of coverage and detail is used by all countries; and
- the results of the Exhaustiveness Project are as comparable as possible across countries

The countries should complete three tables:

- Table 1 Types of non-exhaustiveness
- Table 2 Exhaustiveness adjustments
- Table 3 Summary of adjustments

The following guidelines should be adapted as needed to the country specific situation. This may produce some changes in the breakdowns by type of enterprise (sector, industry group, and size) and by components of expenditure, etc. However, the overall level of detail should be as similar as possible to that shown in the tables.

Table 1A: Elements of Non-Exhaustiveness: Output Approach

Table 1A provides an overview of all possible elements of non-exhaustiveness that exist in the country in compiling GDP by the output approach.

Column 1, National Accounts Components / Types of units

A detailed breakdown of production units should be given. It should be designed to ensure that all possible types of non-exhaustiveness are considered for each category of enterprise (producing unit) in the rows.

The size groups should be chosen according to the data available.

The actual grouping of industries within the institutional sectors should be made according to the data available.

---

[1] Prepared by Michael Colledge. Last revised September 22, 2002

A separate row should be completed for each exhaustiveness type with a different adjustment method.

At least one row should be completed for each particular industry by size group combination. If there are no non-exhaustiveness elements for that combination this is indicated by a null entry in Column 2 and a "1" in Column 3, indicating no adjustment is rerquired.

Illegal activities are shown separately at the end of the table. There are four categories listed. The "other" row can be expanded if adjustments are required or developed for additional types of illegal activities.

Column 2 Type of Non-Exhaustiveness

For each national accounts component/enterprise combination specified in Column 1, each relevant type of potential non-exhaustiveness (N1-N7) should be indicated in Column 2.

A separate row should completed for each non-exhaustiveness type for which there is a different adjustment method. If, for a particular component/enterprise combination, there is no possibility of non-exhaustiveness, then just one row should be completed with a null entry in Column 2 and a "1" in Column 3.

A separate row should be created for each different national accounts component. As a minimum, gross output (GO) and intermediate consumption (IC) should be analysed separately.

The reasons for non-exhaustiveness should be indicated along with the type in Column 2, for example, over-reporting of IC in public corporations, under-reporting of GO in unincorporated units, non-coverage of financial intermediaries in the business register, income in kind for private use of business cars.

It is not always easy to allocate a particular element of non-exhaustiveness to a type. However, from the practical point of view, it is considered to be more important to ensure complete coverage of all possible elements of non-exhaustiveness than to allocate them precisely.

Columns 3-6: Corresponding Adjustment Procedure

A "1" should be inserted in Column 3 if no adjustment is needed.

A "1" should be inserted in Column 4 if an adjustment is needed but has not yet been developed.

If there is an adjustment:

- the name of the adjustment method should be inserted in Column 5, for example labour input method, tax audit information, use of standard IC/GO ratios for private enterprise, etc;
- the identification number of the adjustment, as used in Table 2A should be inserted in Column 6

Table 2A: Exhaustiveness Adjustments: Output Approach

Column 0: Identification Code of Adjustment

For cross reference to Table 1A. The code should begin with the letter P (for production, referring to the output approach), as distinct from letter E used for expenditure approach adjustments.

Column 1: Type of Exhaustiveness Adjustments

Each distinct adjustment for a component/enterprise combination should be described in a separate row.

Balancing items should be shown in a separate row.

Column 2: NA Component

The NA component for which the adjustment is made should be precisely specified. This means, for example, in the case of GO it is important to look at sales of main and secondary production, goods for resale, production for own capital formation and production for own final consumption.

Column 3: Type of Units

The units for which the adjustment is made should be listed. They should correspond to the breakdown applied in Table 1A.

Column 4: Data Source(s)

The data source(s) used for the adjustment (type, year, level of detail, classification, compliance with SNA93 definitions) should be indicated.

Columns 5 and 6: Absolute and Relative Sizes of Adjustment

The value of the adjustment should be given in absolute terms, in the currency units specified in the title of the table, and also given as a percentage of GVA for the activity group and as percentage of the final published GDP estimate.

Table 3A: Summary of Exhaustiveness Adjustments

The breakdown should be by sector and by NACE activity group.

Only the adjustment for GVA need be shown.

Tables 1B, 2B, 3B: Expenditure Approach

Tables 1B, 2B, and 2C should be completed in similar fashion to Tables 1A, 2A, and 3A.