

DZ.6 Recording of Data in the National Accounts

Instructions

For each question, please provide the answer by clicking the relevant check box or by typing in the framed textboxes, which will automatically expand to fit the text.

Please note that the survey may reach one or more contacts in your agency; however, only one response is expected. A printable version of the questionnaire and the guidance note are available at the SNA Consultations webpage of the United Nations Statistics Division. If you have any questions, please contact:

nicola.massarelli@ec.europa.eu and **sna@un.org**.

We look forward to and highly appreciate your collaboration.

Sincerely,
Digitalization Task Team

Please provide your information below:

Country _____
Institution/Organization _____
Name _____
Position/Title _____
Email _____

1A. Is this topic of relevance for your country?

- High relevance
- Medium relevance
- Low relevance
- Not relevant

1B. Please elaborate.

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Introduction

This global consultation concerns the guidance note DZ. 6 - Recording of data in the National Accounts produced by the Digitalization Task Team (DZTT).

The guidance note considers Data as the result of production and that it meets the SNA characteristics of an asset which should be capitalised in the national accounts. If practically possible, data would be classified to a newly-created asset category called "data", which would include the current output associated with the production of databases and be separate to the current category of computer software. The guidance note also recommends that own-account production of data is valued at the sum of costs. It distinguishes data as an asset from ancillary data, created as a by-product of operating the business and not used as a direct input into production, which is therefore excluded from the asset boundary. It considers data assets sold in market transactions with no exclusive rights as a sale of a copy of an original. It also addresses the issue of depreciation of data assets: while it is expected that the service life applied to data assets will be quite short, due to the relatively large proportion of own account produced data that is not used for longer than one year, appropriate guidance will rely on research and testing by compilers of national accounts that will likely stretch beyond the time to finalise the guidance note and may be provided in a separate document outside the updated SNA.

Finally, the guidance note introduces the concept of "observable phenomena" (OP), defined as "a fact or situation whose characteristics or attributes may be recorded", which are input for the creation of data assets. It addresses the issue of how data producers access OP and if and under which circumstances the incurred costs should be incorporated into the value of own-produced data. It discusses the nature of explicit payments made e.g. to the household sector to access their OP, finally recommending that these are treated as rent where it is not possible to determine the degree of effort required by households in creating and providing the OP.

When answering this global consultation, respondents may consider that these guidance notes are consistent and include dependencies with guidance notes DZ.3 Treatment of "free" Digital Products in the "core" National Accounts and DZ.4 Recording and Valuing "Free" Digital Products in an SNA Satellite Account, which are open for global consultation at the same time.

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2A. Do you agree that **data is entirely the result of production**?

- Yes
- No

This Question is Conditionally Hidden if: (2A = Yes)

2B. If no, please elaborate.

3A. Do you agree that, if used in production for more than one year, **data** meets the SNA characteristics of an **asset** and, as such, should be **capitalised** in the national accounts?

- Yes
- No

This Question is Conditionally Hidden if: (3A = Yes)

3B. If no, please elaborate.

4A. Do you agree that all **own account production** of data is considered capital formation for practical reasons, while **data purchased via market transaction** is treated as for other products, that is capitalised if intended to be used in production for more than one year or as intermediate consumption if used for less than one year?

- Yes
- No

This Question is Conditionally Hidden if: (4A = Yes)

4B. If no, please elaborate.

5A. Do you agree that **own-account production of data is valued at the sum of costs**?

- Yes
- No

This Question is Conditionally Hidden if: (5A = Yes)

5B. If no, please suggest alternative valuations and elaborate.

This Question is Conditionally Hidden if: (5A = No)

6A. Do you agree that the following **costs** should be **included**?

- costs of planning, preparing and developing a data production strategy,
- costs associated with accessing, recording and storing information embedded in OPs, which may include, but is not limited to, the explicit purchases of OPs or already produced data,
- costs associated with designing, organising, testing and analysing the data in order to draw information and conclusions from it. Do you have any other comments on these guidance notes?

- Yes
- No

This Question is Conditionally Shown if: (6A = No)

6B. If no, please elaborate.

7A. Do you agree that ideally **data** would be **classified to a newly-created asset category** (called "data") which would also include the current output **associated with the production of databases** and **be separate** to the current category of **computer software**?

- Yes
- No

This Question is Conditionally Hidden if: (7A = Yes)

7B. If no, please elaborate.

8A. Do you agree to exclude from data assets ancillary data, that is data that is not used as direct input into the primary productive activities of the producing economic unit?

- Yes
- No

This Question is Conditionally Hidden if: (8A = Yes)

8B. If no, please elaborate.

9A. Do you agree that data sold on a non-exclusive basis should be considered as the production and sale of a copy of an original, while data sold on an exclusive basis should be treated as a sale of a produced asset?

- Yes
- No

This Question is Conditionally Hidden if: (9A = Yes)

9B. If no, please elaborate.

10A. Do you agree to postpone an agreement on the **service life applied to data assets** to research and testing by NSOs?

- Yes
- No

This Question is Conditionally Hidden if: (10A = Yes)

10B. If no, please elaborate.

11A. Do you agree that all **explicit purchases of observable phenomena** are recorded as payments of rent?

- Yes
- No

This Question is Conditionally Hidden if: (11A = Yes)

11B. If no, please elaborate.

12A. Have you already done some work to estimate the value of Data?

- Yes
- No

This Question is Conditionally Hidden if: (12A = Yes)

12B. If yes, please elaborate.

This Question is Conditionally Hidden if: (12A = No)

13A. If you have, would you have results to share with the DZTT?

- Yes
- No

This Question is Conditionally Shown if: (13A = Yes)

13B. If yes, please elaborate.

14. Would you be interested in testing the recommendations of this GN (tests should take place in the second half of 2022 and be finalised by 30 November)?

- Yes
- No

15. Do you have any other comments on this guidance note?

16. In order to maximize transparency, we would like to publish responses to global consultations.

Do you give consent that your response to this questionnaire can be published?

- Yes
- No