

**11th Meeting of the Advisory Expert Group on National Accounts,
5-7 December 2017, New York, USA**

Agenda item: 6

Statistical Units

Introduction

The SNA has preferred the use of the establishment unit to compile industrial statistics and supply and use tables, and the use of the institutional unit to compile institutional sector accounts. A primary reason for preferring establishments is that the units classified to the same industrial classification grouping shared similar characteristics in their production functions, and were broadly 'homogeneous'. However, the increasing international fragmentation of production and the emergence of new types of producers have weakened this underlying assumption. Regarding the application of institutional units, it shows that the practical implementation is quite divergent across countries, some countries using the legal unit as a starting point, and others the enterprise (group), or a mixture of these units. This session will review the progress of the established Task Force and its work programme.

Documentation

A paper on: **Results of the Survey of Current Practices of Statistical Units Used**

Main issues to be discussed

The AEG is requested to:

- Provide comments on the issues raised in paragraphs 41 to 43 of the paper

ISWGNA Task Force on Statistical Units in National Accounts

Summary of results of the Survey of Current Practices of Statistical Units Used

Prepared by Jennifer Ribarsky (OECD), Catherine Girodet (OECD), Peter van de Ven (OECD),
Ilaria Di Matteo (UNSD) and Herman Smith (UNSD)

A. Background

1. The 2008 SNA distinguishes two types of statistical units: (i) the establishment for the description of the production process in the supply and use framework; and (ii) the institutional unit for the description of income and finance in the institutional sector accounts.

2. One can observe quite diverging practices across countries regarding the type of statistical unit that are used in the compilation of their statistics. Quite a number of countries use, for example, (an approximation of) kind-of-activity units, enterprises or even enterprise groups as the basic statistical unit underlying their supply and use tables. In the institutional sector accounts, some countries use legal units as the best approximation of institutional units, while other countries apply enterprises or enterprise groups as being equivalent to institutional units. These divergences may be related to practical considerations, e.g. the absence of establishment-level data. But in some cases they may also be governed by diverging interpretations of the (2008) SNA.

3. With these diverging practices and differences in interpretation in mind the Inter-Secretariat Working Group on National Accounts (ISWGNA) established a Task Force, with the OECD as the chair, to come up with proposals on the following topics:

- To (re)consider the statistical units that are presently recommended in the 2008 SNA, and – if the Task Force has the opinion that the SNA-recommendations should be changed in this respect – to come up with concrete and implementable proposals for changing the current recommendations.
- To come up with concrete suggestions, e.g. regarding the criteria for the recognition of separate units, which would be instrumental to an (enhanced) internationally comparable implementation.
- To come up with concrete proposals, if needed, for classifications by industry and possibly by institutional sector.
- To assess the potential quantitative impacts of any proposals/suggestions on the relevant national accounts data.

4. As a first step, the task force undertook a short survey to collect information on the current practices regarding the actual application of statistical units in the compilation of supply and use tables, institutional sector accounts, and regional accounts, including the underlying sources of information (business registers and source statistics).

5. The survey is intended as a first step in the discussion on what is the most appropriate statistical unit for the compilation of national accounts data, from a conceptual as well as a practical point of view. The questionnaire was launched on 31 May 2017 and the secretariat has received 36 responses to date¹. This note summarises the replies, in respect of which it should be noted that any time results in percentage shares are given these should be considered as approximations.

6. After the introductory background in this section, the outcome of the survey is presented below, as follows. Section B elaborates on which statistical units are being used by countries in their business registers, and whether or not they maintain a relationship between multiple registers if applicable. Section C deals with the statistical units used in the compilation of institutional sector accounts. In doing so, the sources for compilation, the survey unit for underlying source data, and any possible adjustments to these source data are also discussed. Section D presents the statistical units used, the sources for compilation, the survey unit for source data and any possible adjustments to these source data for compiling supply and use tables. The compilation of regional accounts, the statistical unit being

¹ The survey was sent to all those countries and institutions that expressed interest to participate in the work of the Task Force on Statistical Units. Responses were incorporated up to the 20 July 2017. Only completed responses were taken into account.

used, and the adjustments made to source data are presented in Section E. A summary table of the survey and some concluding remarks are provided in Section F.

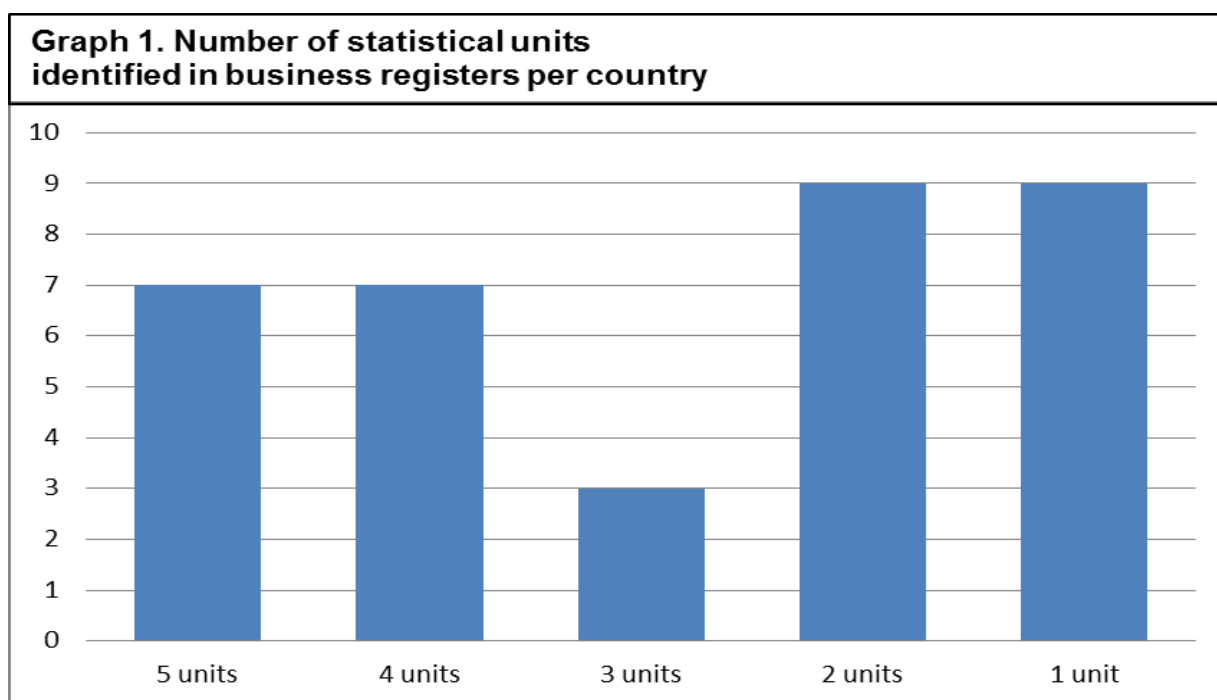
SUMMARY OF RESPONSES BY QUESTION

B. Business Registers

7. The goal of the part of the survey on business registers was to obtain information on what type of statistical units are included in business registers, the existence of information on the relationships between the various types of units, and if a single register was used across all survey programmes. This section describes the relevant results.

8. The most commonly identified unit in business registers is the enterprise (twenty-five), followed closely by the legal unit and establishment (both twenty-three); see Table 1. Twenty-six out of thirty-five respondents identify multiple types of statistical units within their business registers; see Graph 1. For example, if countries identify legal units, they normally also identify the enterprise or even the enterprise group (hence the high counts for those types of units as well). The least identified type of statistical unit in the business register is the kind-of-activity unit.

9. Looking more closely to some of the results, it shows that the nine countries having only one statistical unit in their business register typically use the establishment (five) or the legal unit (three), while the remaining country uses the enterprise. The nine countries having two statistical units in the business register either apply the combination of establishment and enterprise (five) or a combination of legal unit, enterprise and enterprise group. In the case of the seven countries having four statistical units, the legal unit and the enterprise are always included. The same holds for the three countries maintaining three statistical units, with the exception of Australia.



10. Furthermore, nearly all respondents use a single register (twenty-nine countries have a single register and seven countries have multiple registers) across all survey programs, and maintain the relationships between the various statistical units in their business register. Only six countries do not maintain relationships between the various statistical units in their business register, three of which only identify one unit. For those countries maintaining multiple registers, one country noted that the goal is to integrate all economic statistical collections to one register within the next five years, while another country noted that even though multiple registers are maintained (mainly

due to how the statistical system is organised in that country) effort is made to make them consistent. Another country noted that four registers exist: three different registers for each type of statistical unit (i.e., an administrative register for legal units, one register for enterprises and another one for enterprise groups), and one register with all the links between them. Reasons for having multiple registers could be that a separate register is maintained at the central bank or that the register does not meet all survey requirements.

Table 1. Statistical unit identified in business register

Country	Establishment	Kind-of-activity unit	Legal unit	Enterprise	Enterprise group	Links maintained	No. of registers
AFRITAC West	0	0	1	0	0	No	Multiple registers
Albania	0	0	1	1	0	No	Single register
Australia	1	1	1	0	0	Yes	Multiple registers
Azerbaijan	1	1	1	1	0	Yes	Single register
Bangladesh	1	0	0	0	0	No	Multiple registers
Belarus	0	0	1	1	0	Yes	Single register
Brasil	0	0	0	1	0	No	Single register
Burundi	1	1	1	1	0	Yes	Single register
Canada	1	1	1	1	1	Yes	Single register
Colombia	0	0	0	1	1	Yes	Single register
Denmark	1	1	1	1	1	Yes	Single register
Ecuador							
Egypt	1	1	1	1	1	No	Single register
France	1	0	1	1	1	Yes	Multiple registers
Germany	0	0	1	0	1	Yes	Single register
Ghana	1	0	0	0	0	Yes	Single register
Hong Kong	1	0	0	0	0	Yes	Single register
India	1	0	0	1	0	Yes	Multiple registers
Indonesia	1	0	0	0	0	Yes	Single register
Kazakhstan	1	0	0	1	0	Yes	Single register
Malaysia	1	0	0	1	0	Yes	Single register
Mexico	1	0	0	1	0	Yes	Single register
Mozambique	0	0	1	0	0	Yes	Single register
New Zealand	0	1	1	1	1	Yes	Single register
Netherlands	1	0	1	1	1	Yes	Single register
Peru	1	0	0	1	0	Yes	Multiple registers
Poland	1	0	1	1	1	Yes	Single register
Russian Federation	0	0	1	1	1	Yes	Single register
Slovenia	1	1	1	1	1	Yes	Single register
South Sudan	1	1	1	1	1	No	Single register
Spain	0	0	1	1	1	Yes	Single register
Sweden	1	1	1	1	1	Yes	Single register
Thailand	1	0	0	0	0	Yes	Single register
United Kingdom	0	1	1	1	1	Yes	Single register
Uruguay	0	0	1	0	0	Yes	Single register
USA	1	1	1	1	1	Yes	Multiple registers

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

C. Institutional sector accounts

11. This section describes the results of the part of the survey on institutional sector accounts, the goal of which was to obtain information on the type of statistical units targeted in the compilation of institutional sector accounts, the type of source data used and the reporting unit, and if there are any adjustments made to the source data or the reporting unit to the target unit used for compilation.

12. As can be derived from Table 2, the statistical unit actually used/approximated in the compilation of the institutional sector accounts in most countries is the enterprise (twenty-six countries), followed by legal units

(nineteen countries). However, if in the latter case one would adjust the count for those countries that also checked enterprise and/or enterprise group, the count becomes seven. Fifteen out of thirty-four respondents indicated that more than one statistical unit is used in the compilation of the institutional sector accounts; see Graph 2. Of the nineteen respondents identifying one statistical unit used in the compilation of institutional sector accounts, thirteen identified the enterprise as the target unit and six identified the legal unit.

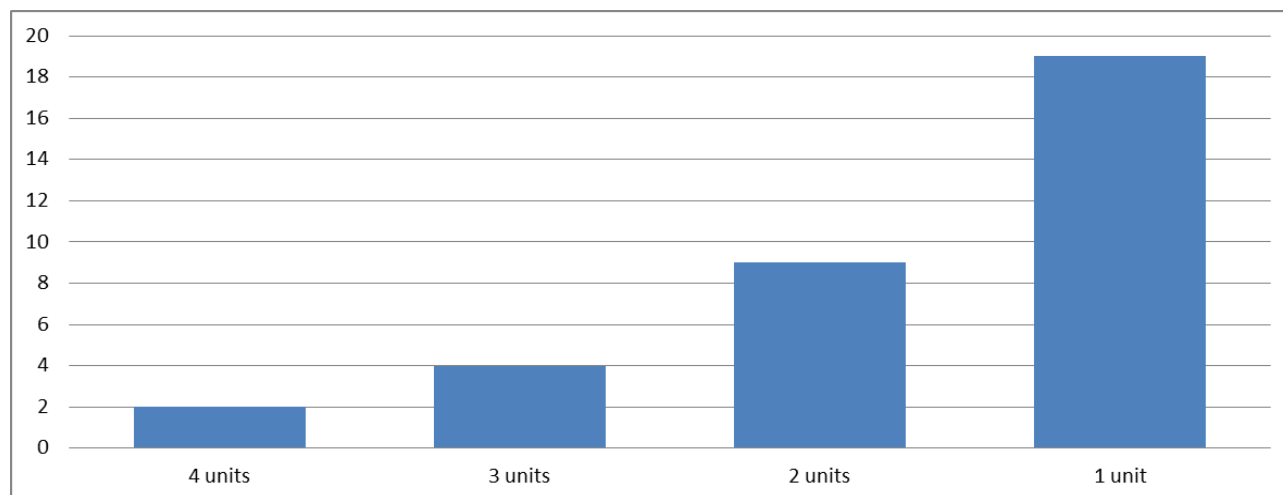
13. It is not always clear why multiple units are checked per country but in some instances countries provided a response as to why. A few countries responded that legal units are considered to be equivalent to enterprises or that the institutional sector accounts are a mixture of reporting units. For example, Canada noted that “There are two principal reasons as to why these accounts are a combination of different statistical units. They are as follows: 1) the legal unit is assumed to be equivalent with the enterprise (e.g., for tax-replacement strategies on surveys or derived aggregates for certain line items); and 2) the statistical unit is based on the reporting unit of the source data and various sources have different reporting units (e.g., a number of survey programs feed the accounts and vary according to statistical unit surveyed).” The basic unit is the enterprise but in some cases we receive data at the legal entity level and need to roll the data up to the enterprise and in some case we need to deconsolidate the enterprise group information”. The United States also noted a mixture of reporting units: “The institutional sector production and income-and-expenditure accounts for non-financial and financial corporations are primarily based on tax data (though supplemented with other data). When corporations file tax returns, they have the options of filing separate tax returns for each legal unit or filing consolidated returns for the enterprise group. Most multi-enterprise groups file consolidated returns, so the institutional sector accounts in these cases are predominantly based on enterprise group data. For the financial accounts, on the other hand, the accounts for financial corporations are mostly based on surveys taken at the legal unit or enterprise level, whereas the non-financial corporations account is largely based on tax data”.

Table 2. Statistical unit used in the compilation of institutional sector accounts

Country	Legal unit	Enterprise	Enterprise group	Other
AFRITAC West	1	1	0	0
Albania	0	1	0	0
Australia	1	0	0	0
Azerbaijan	0	1	0	0
Bangladesh	1	1	0	0
Belarus	1	1	0	1
Brasil	0	1	0	0
Burundi	0	1	0	0
Canada	1	1	1	1
Colombia	0	1	0	0
Denmark	0	1	0	0
Ecuador	1	1	1	1
Egypt	1	1	0	0
France	1	0	0	0
Germany	1	0	0	1
Ghana	0	0	0	0
Hong Kong	0	1	0	1
India	0	1	0	0
Indonesia	0	1	0	0
Kazakhstan	0	1	0	0
Malaysia	0	0	0	1
Mexico	1	1	0	0
Mozambique	1	0	0	0
New Zealand	0	1	0	0
Netherlands	1	1	1	0
Peru	0	1	0	0
Poland	1	1	0	0
Russian Federation	0	0	0	0
Slovenia	0	1	0	0
South Sudan	1	1	1	0
Spain	1	0	0	0
Sweden	0	1	0	0
Thailand	1	0	0	0
United Kingdom	1	1	0	0
Uruguay	1	0	0	0
USA	1	1	1	0

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d’Ivoire, working with Benin, Burkina Faso, Côte d’Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

Graph 2. Number of statistical units used in the compilation of institutional sector accounts per country



14. Table 3 shows the types of source data used in the compilation of institutional sector accounts with an approximate share for each type. All responding countries use administrative data and business surveys, for most countries this represents more than 50% of the share. It is interesting to note that Ecuador, France, and Mexico do not use business surveys in the compilation of institutional sector accounts. The countries that rely more heavily on other data sources are Ecuador, India, Indonesia, and Mexico. In these countries household surveys and/or company financial statements are heavily used. AFRITAC west also responded that their countries rely heavily on other data sources.

Table 3. Approximate share of the types of source data used in the compilation of institutional sector accounts

Country	Administrative	Business Survey	Household Survey	Company financial statements	Other	Description of "Other"
AFRITAC West	5	5	50	40	0	
Albania	30	40	0	0	30	Other adjustments
Australia	31	55	3	0	11	
Azerbaijan	15	85	0	0	0	
Bangladesh	30	20	40	10	0	
Belarus	30	60	10	0	0	
Brasil	40	60	0	0	0	
Burundi	40	30	10	15	5	
Canada	63	25	2	5	5	other
Colombia	55	27	0	0	18	
Denmark	60	30	0	0	10	
Ecuador	30	0	0	70	0	
Egypt	10	50	10	30	0	
France	95	0	0	0	5	Surveys for BoP and NPISHs
Germany	30	65	0	5	0	
Ghana	0	0	0	0	0	
Hong Kong	15	80	5	0	0	
India	20	8	34	38	0	
Indonesia	20	20	10	40	10	Secondary data
Kazakhstan	10	90	0	0	0	Other, please describe, Other, please describe
Malaysia	17	71	5	2	5	
Mexico	30	0	10	60	0	
Mozambique	20	40	0	40	0	
New Zealand	95	4	0	0	1	publications and misc
Netherlands	30	70	0	0	0	
Peru	75.2	14.9	8	1.9	0	
Poland	30	60	5	5	0	
Russian Federation	30	60	0	0	10	Other, please describe: Modeling balance approach, expert estimations.
Slovenia	95	5	0	0	0	
South Sudan	30	20	45	5	0	
Spain	15	50	30	5	0	
Sweden	15	50	0	0	35	SBS is a combination of administrative sources and sample survey
Thailand	30	30	30	10	0	
United Kingdom	78	14	7	1	0	
Uruguay	0	0	0	0	0	
USA	50	50	0	0	0	

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

15. As can be derived from Table 4, presenting the approximate share for each statistical unit in administrative data, around 60% of respondents identified one type of unit. Eighteen out of twenty-nine respondents noted that the administrative data are based on one statistical unit, of which fourteen countries specified this as being the legal unit and four countries specified the enterprise. For eleven out of twenty-nine respondents, the administrative data are based on more than one type of unit, most often legal units, enterprises, and enterprise groups, but also other sources such as custom statistics.

Table 4. Approximate share for each type of unit in administrative data used for institutional sector accounts

Country	Legal unit	Enterprise	Enterprise group	Other	Description of "Other"
AFRITAC West	100	0	0	0	
Albania	0	100	0	0	
Australia	100	0	0	0	
Azerbaijan	0	0	0	0	
Bangladesh	60	30	10	0	
Belarus	10	0	0	90	Aggregated data from administrative source by economic branches
Brasil	0	0	0	0	
Burundi	0	0	0	0	
Canada	60	5	35	0	
Colombia	0	0	0	0	
Denmark	0	100	0	0	
Ecuador	100	0	0	0	
Egypt	0	80	20	0	
France	100	0	0	0	
Germany	100	0	0	0	
Ghana	0	0	0	0	
Hong Kong	0	100	0	0	
India	47	53	0	0	
Indonesia	70	0	0	30	Export and Import data use HS as statistical unit
Kazakhstan	100	0	0	0	
Malaysia	100	0	0	0	
Mexico	80	20	0	0	
Mozambique	0	100	0	0	
New Zealand	100	0	0	0	
Netherlands	0	0	0	0	
Peru	19.5	80.4	0	0	
Poland	100	0	0	0	
Russian Federation	0	0	0	0	
Slovenia	100	0	0	0	
South Sudan	10	40	25	25	custom statistics
Spain	100	0	0	0	
Sweden	100	0	0	0	If administrative data is used the administrative data are based on legal unit, but the branch statistics (in ex. SBS) it is reallocated to Enterprise.
Thailand	100	0	0	0	
United Kingdom	70	20	0	10	
Uruguay	100	0	0	0	
USA	10	0	90	0	

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

16. Table 5 presents the approximate share of statistical units in business surveys. For fifteen out of thirty-two respondents business survey data used in the compilation of institutional sector accounts are only based on one type of statistical unit, of which six countries specified the legal unit (including Australia's response), four countries the enterprise, three countries the establishment; the kind-of-activity unit and the local unit were specified by one country each. For the remaining respondents, seventeen out of thirty-two, multiple statistical units are identified in their business surveys used for the compilation of institutional sector accounts.

Table 5. Approximate share of statistical unit in business surveys used for institutional sector accounts

Country	Establishment	Kind-of-activity unit	Legal unit	Enterprise	Enterprise group	Other	Description of "Other"
AFRITAC West	0	0	0	0	0	100	Local unit
Albania	0	0	0	100	0	0	
Australia	0	0	0	0	0	100	Legal units aggregated to sector for each Enterprise Group
Azerbaijan	0	0	0	100	0	0	
Bangladesh	60	0	10	30	0	0	
Belarus	0	0	0	19	0	81	Asset holder
Brasil	0	0	0	90	0	10	local unit
Burundi	0	0	0	0	0	0	
Canada	5	0	40	20	35	0	
Colombia	2	0	0	98	0	0	
Denmark	0	0	0	100	0	0	
Ecuador	0	0	0	0	0	0	
Egypt	40	15	20	20	5	0	
France	0	0	0	0	0	0	
Germany	0	0	100	0	0	0	
Ghana	0	0	0	0	0	0	
Hong Kong	0	100	0	0	0	0	
India	100	0	0	0	0	0	
Indonesia	30	0	0	70	0	0	
Kazakhstan	0	0	0	30	0	70	Local unit, Local unit
Malaysia	100	0	0	0	0	0	
Mexico	70	0	0	10	0	20	Households
Mozambique	0	0	100	0	0	0	
New Zealand	0	99	0	1	0	0	
Netherlands	0	0	0	80	20	0	
Peru	0	0	0	100	0	0	
Poland	0	0	100	0	0	0	
Russian Federation	0	0	100	0	0	0	
Slovenia	10	0	0	90	0	0	
South Sudan	20	25	10	30	15	0	
Spain	0	0	100	0	0	0	
Sweden	0	15	30	55	0	0	
Thailand	100	0	0	0	0	0	
United Kingdom	0	0	70	20	0	10	
Uruguay	0	90	10	0	0	0	
USA	50	30	10	0	10	0	

Note 1: AFRITAC West was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

Note 2: Mexico and Uruguay responded that they did not use business surveys in their institutional sector accounts yet they provided approximate shares in table 5.

17. Around half of respondents (eighteen out of thirty-four countries) indicated that the survey area takes respondent data and allocates/aggregates the data to the required unit for national accounts purposes; of these eighteen responses, half of them indicated that adjustments are also made at a more aggregated level². For seven of the countries where the survey area does not provide the required statistical unit, it was indicated that the national accountants make adjustments to align the data to the correct unit.

18. The remaining nine countries indicated that neither the survey area nor the national accountants make adjustments to create statistics in line with the correct statistical unit, thus the data are take “as is”. Of these latter countries, the administrative data are generally based on the legal unit, whereas business surveys show the use of mixed bag of the kind-of-activity unit, the legal unit and the enterprise. Asking for the targeted statistical unit, six countries identified targeting one type of statistical unit in their institutional sector accounts (three the enterprise and three the legal unit), two other countries targeted multiple units (one identified both the enterprise and the kind-of-activity unit; and the other country identified three types of units (legal unit, enterprise, and enterprise group)). One country did not provide a response to the question of the statistical unit target.

19. For the sixteen countries specifying that they make adjustments at an aggregated level to arrive at the targeted definition of the institutional unit, Table 6 shows the type of information that national accountants use to adjust the source data to the required unit for the institutional sector accounts.

Supplementary information collected directly from respondents	Employment information	Administrative data	other
12	10	13	3

20. Most of the respondents, twenty-three out of thirty-three countries, indicated that they used the same statistical unit for the full sequence of institutional sector accounts. Ten respondents indicated that the statistical unit for the production and generation of income account is different from the other accounts within the sequence of institutional sector accounts. Table 7 shows the statistical unit used. In this respect, it should be noted that some countries indicated multiple choices. For example, Sweden indicated that kind-of-activity unit, legal unit, and enterprise are used in generation of income account whereas only kind-of-activity unit and enterprise are used in the production account.

Table 7. Respondents indicating different statistical units for the sequence of institutional sector accounts

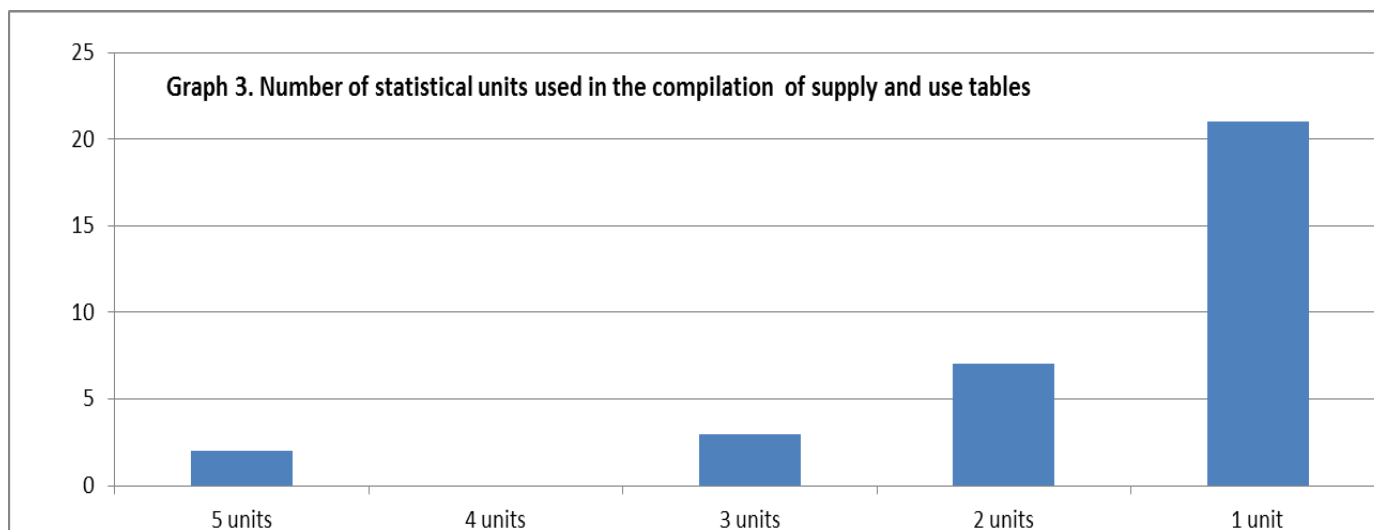
Country	Production account						Generation of Income Account					
	Establishment	Kind of Activity	Legal Unit	Enterprise	Enterprise Group	Other	Establishment	Kind of Activity	Legal Unit	Enterprise	Enterprise Group	Other
AFRITAC West	1		1				1		1	1		
Australia		1	1					1	1			
Canada	1					1			1	1	1	
Egypt	1			1	1		1		1	1	1	
Kazakhstan						1						1
Mexico			1		1				1		1	
New Zealand		1						1				
Netherlands				1						1		
Peru	1			1			1			1		
Sweden		1		1				1	1	1		

² The following part of the analysis of the responses to the adjustments made to arrive at the required statistical unit refers to questions 6 and 7 of the survey. Due to an ambiguous wording of these questions, respondents may have misinterpreted these questions, as referring to business surveys only, instead of source statistics more generally, i.e. business surveys as well as administrative data.

D. Supply and Use Tables

21. This section lays out the results of the part of the survey on supply and use tables. Similar to the part on institutional sector accounts, the goal was to obtain information on the type of statistical units targeted in the compilation of supply and use tables, the type of source data used and the reporting unit, and if there are any adjustments made to the source data change the reporting unit to the target unit used for compilation.

22. The majority of respondents (twenty-one out of thirty-three) identify only one statistical unit in their supply and use tables (SUTs); see Graph 3. Nine of these twenty-one respondents indicated the use of the enterprise, five the kind-of-activity unit, five the establishment, and one country the legal unit and another country the local unit. The rest of the respondents (twelve out of thirty-three) indicated the use of multiple statistical units (two, three, and in some cases five types of statistical units) for the compilation of SUTs.



23. Table 8 shows that the statistical unit most frequently targeted in the compilation of supply and use tables is the enterprise (twenty responses). However, ten of those also indicate the use of the establishment or the kind-of-activity unit, and one country also identified the local unit in addition to the enterprise. Other common statistical units are either the establishment (thirteen) or the kind-of-activity unit (eleven). A few countries mentioned the use of local units and three countries noted the use of the enterprise group (albeit in combination with other statistical units).

24. The following explains why, for example, Canada uses multiple statistical units: “There are two principal reasons as to why these accounts are a combination of different statistical units. They are as follows: 1) the legal unit is assumed to be equivalent with the enterprise (e.g., for tax-replacement strategies on surveys or derived aggregates for certain line items); and 2) the statistical unit is based on the reporting unit of the source data and various sources have different reporting units (e.g., a number of survey programs feed the accounts and vary according to statistical unit surveyed).” It is important to distinguish the statistical units used to construct the SUTs and the resulting statistical unit ultimately represented. Specifically, although different statistical units are used based on source data availability and other considerations, this data is subsequently converted to a common unit, that of the establishment, in order to properly delineate industries and geographical regions. The SUTs are constructed from a series of data sources that seek to balance response burden, data availability, cost of data acquisition, quality, and coverage. Consequently, the combination of different statistical units employed is a direct result of this multipronged approach. SUTs for the non-financial industries are comprised of principally establishment-level data with tax-replacement applied for units where the legal unit equals the establishment (i.e., single location with a single productive activity). In addition, some industries are constructed using administrative data from third parties or from tax (legal units) that provide full coverage of a given industry and region where no other data source exists or where the aggregate is taken to be the highest quality and most complete. The resulting aggregates are fully aligned with what could be derived from data based on establishment units. Finally, several industries are constructed using data from surveys on an enterprise basis as surveying each establishment is not tenable in terms of budget and response burden. SUTs for the financial industries are comprised of units from the principal business financial survey, which covers enterprises, but in practice includes legal units (tax replacement for simple enterprises) and enterprise groups (due to respondent reporting constraints/preferences). Obtaining survey data at the level of establishment unit presents challenges as financial

entities generally report, and regulatory bodies' request, consolidated financial statements and cannot provide the full breadth of required financial information at the level of establishment, yielding an incomplete picture of the entity."

Table 8. Statistical unit used in supply and use tables

Country	Establishment	Kind-of-activity unit	Enterprise	Enterprise group	Other
AFRITAC West	1	0	1	0	
Albania	0	0	1	0	
Australia	0	1	0	0	
Azerbaijan	0	0	1	0	
Bangladesh	1	0	1	1	
Belarus	0	0	0	0	
Brasil	0	0	1	0	local unit
Burundi	0	0	0	0	
Canada	1	1	1	1	Trade and professional association data and third party data providers
Colombia	1	0	1	0	
Denmark	0	1	0	0	In some cases we use homogeneous branches (trade and construction)
Ecuador	1	1	1	1	registro administrativo
Egypt	1	1	1	0	
France	0	1	0	0	
Germany	0	0	1	0	
Ghana	1	0	0	0	
Hong Kong	0	1	1	0	
India	0	0	1	0	
Indonesia	1	0	1	0	Harmonized system
Kazakhstan	0	0	0	0	Local unit
Malaysia	1	0	0	0	
Mexico	1	0	0	0	
Mozambique	0	0	1	0	
New Zealand	0	1	0	0	
Netherlands	0	0	1	0	
Peru	1	0	1	0	
Poland	0	0	1	0	
Russian Federation	0	0	1	0	
Slovenia	0	0	1	0	
South Sudan	0	0	0	0	
Spain	0	0	0	0	Legal unit
Sweden	0	1	0	0	
Thailand	1	0	0	0	
United Kingdom	0	1	1	0	
Uruguay	0	1	0	0	
USA	1	0	0	0	

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

25. Table 9 shows that the number of industries identified varies across countries from a minimum of 23 (Mozambique) to 1176 (Malaysia).

Table 9. Number of industries identified in supply and use tables

Country	Number of industries	Comments
Mozambique	23	
AFRITAC West	25	
Hong Kong	25	
Ghana	33	
Bangladesh	56	
Germany	63	
India	66	
Australia	67	
Brasil	68	We published 68
Colombia	69	
Ecuador	71	
USA	71	
Indonesia	81	
Poland	83	
Egypt	84	
Spain	85	
Albania	89	compilation 89/publication 35
Sweden	100	
Peru	101	
Azerbaijan	105	
United Kingdom	112	
Kazakhstan	114	
Denmark	117	
New Zealand	118	
Russian Federation	124	
Netherlands	133	
France	139	
Uruguay	163	
Slovenia	230	publication 64, compil.230
Canada	236	
Mexico	262	262 (Industry group level)
Thailand	598	
Malaysia	1176	

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

26. Table 10 shows the types of source data used in the compilation of SUTs with an approximate share for each type. The table shows divergent country practices. For example, France and Germany use only business surveys, whereas New Zealand uses 95% administrative data in the compilation of SUTs. Most countries use a combination of administrative data and business surveys, but it does appear that business surveys represent the source with the largest share in most of the countries (twenty out of thirty-three responding to the question). Household surveys and company financial statements represent the largest share of data sources for the compilation of SUTs in a small number of countries. Two respondents rely heavily on household surveys (AFRITAC West countries and Bangladesh) and three respondents (Ecuador, AFRITAC West, and Mozambique) obtain more than 35% of their source data from company financial statements.

Table 10. Approximate share of the types of source data used in the compilation of SUTs

Country	Administrative	Business Survey	Household Survey	Company financial statements	Other	Comments/Description of "Other"
AFRITAC West	5	5	50	40	0	
Albania	40	60	0	0	0	
Australia	30	65	5	0	0	
Azerbaijan	10	90	0	0	0	
Bangladesh	20	20	50	10	0	
Belarus	0	0	0	0	0	
Brasil	25	75	0	0	0	
Burundi	0	0	0	0	0	
Canada	33	65	0.5	1.5	0	
Colombia	50	19	0	0	31	Adjustments from productive chains, Employment matrix analysis
Denmark	27	63	0	0	10	
Ecuador	10	30	10	50	0	
Egypt	5	70	20	5	0	
France	0	100	0	0	0	
Germany	0	100	0	0	0	
Ghana	60	25	10	5	0	
Hong Kong	15	80	5	0	0	
India	0	0	0	0	0	
Indonesia	10	70	5	15	0	
Kazakhstan	10	70	10	10	0	
Malaysia	17	71	5	2	2	
Mexico	25	0	5	0	70	Economic Censuses
Mozambique	20	20	10	35	15	Other, margin studies, external trade data and VAT records
New Zealand	95	4	0	0	1	
Netherlands	45	55	0	0	0	0
Peru	75.2	14.9	8	1.9	0	
Poland	10	80	8	2	0	
Russian Federation	20	80	0	0	0	
Slovenia	20	80	0	0	0	
South Sudan	50	15	30	5	0	
Spain	15	50	30	5	0	
Sweden	10	40	0	0	50	Includes SBS (30% of total)
Thailand	30	30	30	10	0	
United Kingdom	33	36	21	0	10	
Uruguay	5	62	9	18	6	Other, please describe: Public budgets.
USA	50	50	0	0	0	0

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

27. In cases that administrative data is used, the majority of countries stated that the unit is a legal unit (see Table 11 below).

Table 11. Type of unit for administrative data used in the compilation of SUTs

Legal unit	Enterprise	Enterprise group	Other
20	10	3	3

28. Sixteen out of twenty-four respondents indicated that only one type of unit is used in the administrative data for SUTs, of which thirteen indicated the legal unit and three the enterprise. However, eight out of twenty-four countries indicated multiple types of units. Three countries indicated that both legal unit and enterprise are being used, while one country indicated legal unit and enterprise group. Two countries indicate three types (i.e., legal unit, enterprise, and enterprise group) and one country indicated four types. Table 12 provides a detailed look of the various types of units in administrative data.

Table 12. Approximate share of unit type for administrative data used in the compilation of SUTs

Country	Legal unit	Enterprise	Enterprise group	Other	Description of "Other"
AFRITAC West	100	0	0	0	
Albania	0	100	0	0	
Australia	100	0	0	0	
Azerbaijan	0	0	0	0	
Bangladesh	65	25	10	0	
Belarus	0	0	0	0	
Brasil	0	0	0	0	
Burundi	0	0	0	0	
Canada	37	44	0	19	other, kind of activity unit
Colombia	0	0	0	0	
Denmark	0	100	0	0	
Ecuador	100	0	0	0	
Egypt	0	0	0	0	
France	0	0	0	0	
Germany	0	0	0	0	
Ghana	100	0	0	0	
Hong Kong	0	100	0	0	
India	0	0	0	0	
Indonesia	0	80	0	20	XM, paddy and palawija use commodity class.
Kazakhstan	100	0	0	0	
Malaysia	100	0	0	0	
Mexico	10	90	0	0	
Mozambique	0	0	0	0	
New Zealand	100	0	0	0	
Netherlands	0	0	0	0	
Peru	19.5	80.4	0	0	
Poland	100	0	0	0	
Russian Federation	0	0	0	0	
Slovenia	100	0	0	0	
South Sudan	10	30	25	35	agricultural statistics, World Food Program annual assessment Reports
Spain	100	0	0	0	
Sweden	100	0	0	0	If administrative data is used the administrative data are based on legal unit, but the branch statistics (in ex. SBS) it is reallocated to Enterprise
Thailand	100	0	0	0	
United Kingdom	42	58	0	0	
Uruguay	100	0	0	0	
USA	10	0	90	0	

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

29. When business surveys are used in the compilation of SUTs, the statistical unit varies widely across countries. Eighteen out of thirty-three countries report that in the business surveys data are only collected for one unit: enterprise (six countries), establishment (five countries), legal unit (three countries), kind-of-activity unit (two countries) and local unit (two countries). Fifteen out of thirty-three countries show a mix of reporting units. Only one respondent, South Sudan, reported that the enterprise group is being used, but this unit only represents 10 percent (see Table 13).

Table 13. Approximate share of unit type for business surveys used in the compilation of SUTs

Country	Establishment	Kind-of-activity unit	Legal unit	Enterprise	Enterprise group	Other	Description of "Other"
AFRITAC West	0	0	0	0	0	100	Local unit
Albania	0	0	0	100	0	0	
Australia	0	100	0	0	0	0	
Azerbaijan	0	0	0	100	0	0	
Bangladesh	60	0	10	30	0	0	
Belarus	0	0	0	0	0	0	
Brasil	0	0	0	90	0	10	local unit
Burundi	0	0	0	0	0	0	
Canada	87	2	2	9	0	0	
Colombia	77	0	0	23	0	0	
Denmark	100	0	0	0	0	0	
Ecuador	0	30	0	70	0	0	
Egypt	70	10	10	10	0	0	
France	0	0	100	0	0	0	
Germany	0	0	0	100	0	0	
Ghana	100	0	0	0	0	0	
Hong Kong	0	100	0	0	0	0	
India	100	0	0	0	0	0	
Indonesia	80	0	0	20	0	0	
Kazakhstan	0	0	0	0	0	100	Local unit
Malaysia	100	0	0	0	0	0	
Mexico	0	0	0	0	0	0	
Mozambique	0	0	0	100	0	0	
New Zealand	0	99	0	1	0	0	
Netherlands	0	0	0	100	0	0	
Peru	80	0	0	20	0	0	
Poland	0	0	100	0	0	0	
Russian Federation	0	0	0	100	0	0	
Slovenia	20	0	0	80	0	0	
South Sudan	30	20	10	30	10	0	
Spain	0	0	100	0	0	0	
Sweden	0	40	0	60	0	0	
Thailand	100	0	0	0	0	0	
United Kingdom	0	10	60	30	0	0	
Uruguay	0	90	10	0	0	0	
USA	80	0	0	20	0	0	

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

30. Half the countries (seventeen countries) said that they make adjustments to the survey data to obtain information according to the targeted unit. The type of information used to make such adjustments is shown in table 14. For the sixteen out of thirty-three respondents that do not make adjustments, thirteen countries identified targeting one type of statistical unit in their SUTs (six enterprise; four establishment; two kind-of-activity unit; and one local unit). The remaining three other countries targeted multiple units (two identified both enterprise and kind-of-activity unit, and the other country legal unit and a grouping of core regional government units into one institutional unit).

Table 14. Type of information used to make adjustments, SUTs

Country	Source statistics adjusted	Supplementary information collected directly from respondents	Employment information	Administrative data	Other	Allocation of ancillary activities, other corporate services (including services from R&D and other intangible assets), and operating surplus:
AFRITAC West	Yes	x				
Albania	No					
Australia	No					
Azerbaijan	Yes	x	x			
Bangladesh	Yes	x	x	x		Survey data is used as proxies for estimating various components like ancillary activities or R&D.
Brasil	Yes			x		
Canada	Yes	x	x	x		An annual survey of head offices is used to allocate ancillary activities by industry and geographic region. Other types of services such as R&D and software expenses are allocated using information provided by respondents on related business surveys. Operating surplus is allocated using establishment data that provides the location such that each establishment of a multi-establishment entity will be allocated to the appropriate industry and geographical region. While this task is more challenging for the operating surplus of the financial industries, which rely on enterprise-based data, supplementary data such as taxable income by geographic region, assets and liabilities by geographic region and aggregate information regarding activity-specific revenues, are used to provide the necessary allocations.
Colombia	Yes			x		
Denmark	Yes				Some accounting information at the enterprise level is distributed to establishments so that national accounts values for output and intermediate consumption can be compiled.	Accounting items available only at the firm level are distributed proportionally with relevant information available at the work-place level (e.g. employment or turnover).
Ecuador	Yes	x	x	x		
Egypt	Yes		x		we depend in labor force survey to estimate the informal sector	we depend on the type of consumed goods to reallocate the ancillary activities and we also depend on the production details
France	Yes	x				

Country	Source statistics adjusted	Supplementary information collected directly from respondents	Employment information	Administrative data	Other	Allocation of ancillary activities, other corporate services (including services from R&D and other intangible assets), and operating surplus:
Germany	No					
Ghana	No					
Hong Kong	No					For multi-establishment (multi-activity) units, they are classified into a particular kind-of-activity unit based on their major activities in accordance with the framework of Hong Kong Industrial Classification Version 2.0. The ancillary activities and other corporate services (including services from R&D and other intangible assets) produced by the multi-establishment (multi-activity) units are allocated to the domestic production of its classified kind-of-activity unit in the supply table. As for the operating surplus of the multi-establishment (multi-activity) units, which may include the operating surplus of the ancillary activities and other corporate services (including services from R&D and other intangible assets), are fully allocated to the operating surplus of its classified kind-of-activity unit in the use table.
India	Yes	x		x		
Indonesia	Yes	x	x	x		If the ancillary activities provide services for other enterprises, it will be considered as an establishment. Other corporate services are not yet included in SUT. Operating surplus for multi-establishment is allocated by estimating based on production quantity.
Kazakhstan	No					
Malaysia	No					If the establishment has multiple activities, then we identify the main activity of the establishment based on major contribution of the activity. Therefore, we do not allocate ancillary activities. But for products we will allocate ancillary products to their specific products
Mexico	No					The ancillary activities are identified from the economic censuses and their treatment is a suggested by SNA 2008
Mozambique	No					
New Zealand	No					
Netherlands	No					
Peru	Yes	x				Las actividades auxiliares y la producción de los servicios de investigación y desarrollo, si no se cuenta con información para su clasificación se asigna al establecimiento mas importante en ventas y personal ocupado. El excedente de explotación en los multi-establecimientos se asigna con la información de la encuesta por establecimientos del valor de venta de su producción y valor de su consumo intermedio.
Poland	No					
Russian Federation	No					
Slovenia	Yes	x			applied where appropriate	

Country	Source statistics adjusted	Supplementary information collected directly from respondents	Employment information	Administrative data	Other	Allocation of ancillary activities, other corporate services (including services from R&D and other intangible assets), and operating surplus:
South Sudan	No	x	x	x		SUT not yet apply by NBS
Spain	No					
Sweden	Yes	x				Profiling of ancillary units does both by the large case unit and by the structural business statistics. The KAU or the enterprise that have the ancillary activity reclassifies to the industry of the main activity in the enterprise (if the enterprise have more than one other KAU). From 2017 substantial R&D activity within an enterprise is classified in the business register as a separate KAU and not as ancillary activity. Other corporate services that is not ancillary activities classifies according to their activity (maybe we have misunderstood but we do not see how this relates to ancillary activities).
Thailand	No					
United Kingdom	No					Ancillary activities are determined by relevant questions within survey forms. These provide an indication of the off-diagonal allocations for SUTs based on the reallocation of total establishment sales and include activity such as retail/wholesale, R&D, renting & leasing etc. No redefinitions are applied to the SUTs but are applied in IOTs.
Uruguay	Yes	x	x	x		The production of the ancillary activities in case of being declared by the unit is estimated by sum of costs. This production is recorded as intermediate consumption of the activities it serves. In the case of more than one activity is allocated according to the distribution of production. The information of income and cost disaggregated by activities are obtained directly by business surveys, so that the operating surplus by activity can be obtained directly. In the case of those sources of information in which this opening is not available, complementary information is used for its opening.
USA	Yes		x			Operating surplus is allocated using an enterprise-establishment conversion matrix based on employment data. Ancillary activities and other corporate services are allocated using direct data or allocation ratios.

E. Regional accounts

31. This section describes the responses to the questions on regional accounts. Almost all countries compile such accounts, only five countries out of thirty-five said that they do not compile them. For those countries that compile regional accounts, Table 15 shows that all countries compile information on value added (thirty countries), followed by information on employment (fourteen countries). Eleven countries also compile information related to households (compensation, income) and gross fixed capital formation on a regional basis. Only one country indicated they compile SUTs on a regional basis.

Table 15. Information compiled on a regional basis

Country	Value added	Employment	SUTs	Other	Description of "Other"
AFRITAC West	0	0	0	0	
Albania	1	0	0	0	
Australia	1	1	0	1	capital stock
Azerbaijan	1	0	0	0	
Bangladesh	0	0	0	0	
Belarus	1	0	0	0	
Brasil	1	1	0	0	
Burundi	0	0	0	0	
Canada	1	1	1	1	generation of income account, primary and secondary distribution of income account for households and regional sub sector government information
Colombia	1	0	0	0	
Denmark	1	1	0	1	GFCF, wages and salaries, taxes and subsidies on production, GDP, disposable income for households and hours worked
Ecuador	1	0	0	0	
Egypt	1	1	0	0	
France	1	0	0	0	
Germany	1	1	0	1	Further detailed information to be found here: http://www.vgrdl.de/VGRdL/index.jsp?lang=en-GB
Ghana	0	0	0	0	
Hong Kong	0	0	0	0	
India	1	0	0	0	
Indonesia	1	1	0	0	
Kazakhstan	1	0	0	0	
Malaysia	1	0	0	0	
Mexico	1	0	0	0	
Mozambique	1	0	0	0	
New Zealand	1	1	0	0	
Netherlands	1	1	0	0	
Peru	1	0	0	0	
Poland	1	0	0	1	Gross domestic product, output, intermediate consumption, compensation of employees, operating surplus/mixed income, households accounts
Russian Federation	1	0	0	1	Components of gross fixed capital formation, fixed capital.
Slovenia	1	1	0	1	GFCF, VA components, disp.income, other categories in households accounts
South Sudan	0	0	0	0	
Spain	1	1	0	1	Compensation of employees, gross operating surplus/gross mixed income, gross fixed capital formation (not released yet).
Sweden	1	1	0	1	wages and salaries, sociala contributions, gross fixed capital formation and household disposable income
Thailand	1	0	0	0	
United Kingdom	1	1	0	1	RDHI, GFCF, etc.
Uruguay	1	0	0	0	
USA	1	1	0	1	Personal income, personal consumption expenditures, components of value-added by industry

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

32. The statistical unit targeted in the compilation of regional accounts is predominantly the establishment, but countries also mentioned the local unit and/or the enterprise; see Table 16. Only two countries identified enterprise groups as the statistical unit used for regional accounts. Within the 'other' category, countries specified the legal unit, or described that the location dimension only contained limited information such as number of employees.

Table 16. Statistical unit used for regional accounts

Establishment	Local unit	Kind-of-activity unit	Enterprise	Enterprise group	Other
18	9	5	12	2	7

33. Twenty-two countries responded that they adjust the source statistics to the preferred statistical unit for regional accounts. Most countries use employment information to make these adjustments (see Table 17). A few countries reported other types of information such as wages and salaries and volume of production data for electricity.

Table 17. Type of information used to make adjustments, regional accounts

Supplementary information collected directly from respondents	Employment information	Administrative data	Other
11	18	12	4

F. Summary and conclusions

34. The survey, of which the results are reported in this report, collected information on which statistical units are being used by countries in their business registers and for compiling institutional sector accounts, supply and use tables, and regional accounts. The survey also addressed the relationships between multiple business registers; the statistical units used in the sources for compilation, and any possible adjustments to the source data for compiling institutional sector accounts, supply and use tables as well as regional accounts.

35. Table 18 provides a summary of the type of unit targeted in the compilation of institutional sector accounts, supply and use tables, and regional accounts, including a recap of adjustments made to obtain the targeted unit. Respondents are more likely to make adjustments to source data used in compiling institutional sector accounts (only eight respondents do not make adjustments) and regional accounts (only nine do not make adjustments) than to source data used in compiling supply and use tables (sixteen respondents noted that they do not make adjustments). The outcome of this survey largely reflects the same outcome as a similar survey among European Union countries conducted by Eurostat in 2014³.

36. This survey clearly confirmed the diverging practices among countries regarding the statistical unit used for business registers, institutional sector accounts, supply and use tables and regional accounts. It also emerged that countries do not necessarily use the same statistical unit in the four cases under investigation.

37. Most countries use a single business register, and most of those that have multiple registers maintain the relationship between the registers. The most common reason for having multiple registers is that there is more than one statistical agency and that there is no single register available that fulfils all the needs across survey programmes. Multiple units are used by countries in their business registers. However, in the case where only one type of unit is used, it is most often establishments.

38. For compiling institutional sector accounts, enterprises and legal units are most commonly used. Countries reported that they typically use more than one source of data to compile institutional sector accounts. These data are mainly obtained from administrative data and surveys, supplemented with other sources. The legal unit is mostly used for information from administrative data. About half of the countries reported that the survey area takes respondent data and allocates/aggregates the data to the required unit; for another seven respondents, the national accountants adjusted the source data to the appropriate unit for national accounts purposes at the aggregate level. Nine respondents, whose data are usually sourced from administrative data, did not make any adjustments. The most

³ http://ec.europa.eu/eurostat/statistics-explained/index.php/Review_of_national_supply_use_and_input-output_tables_compilation.

common unit targeted as the appropriate unit for national accounts purposes is considered to be the enterprise or legal unit. Countries do not always use the same unit for the production accounts and generation of income account, as opposed to the other accounts in the institutional sector accounts.

39. In the case of supply and use tables, practice regarding the use of the statistical units varies to some extent across countries. This seems to be in line with the results from Eurostat's survey on country practices in the European Union, where most of the countries use the enterprise as the basis for supply and use tables, followed by the establishment and the kind-of-activity unit (KAU). The source data for these tables mainly come from surveys and administrative data. The legal unit is mostly used for information from administrative data and multiple units are used from surveys. About half of the countries reported that they adjusted the source data to the appropriate unit for national accounts purposes. To make these adjustments, most often supplementary information is collected directly from the enterprises, but also employment data (eight times) and/or administrative data (also eight) may be used. The most common unit targeted as the appropriate unit is the establishment or KAU. When only one type of statistical unit is being applied in the source data, no adjustments are made to the source statistics, meaning that the statistical unit in the source data and the statistical unit of the supply and use tables are the same. The latter is relevant for thirteen countries. There is quite some divergence, however, in the statistical unit used (six enterprise, four establishment, two KAU; and one local unit).

40. It seems that country practice for the compilation of regional accounts seems to converge towards targeting the use of the establishment. Only one respondent indicated that they compile regional supply and use tables. However, when it comes to adjusting the source statistics to the preferred unit (twenty-two respondents), countries typically use employment data, or alternatively compensation of employees, to make the adjustments. It therefore seems that hardly any direct information is available on the regional allocation of operating surplus.

41. It is difficult to infer from the survey the reasons why country practices are so different, and whether the choice of the statistical units is due to practical considerations or interpretations of the SNA. More work is needed (i) to better understand the reasons behind the current country practices; and (ii) to improve the conceptual and analytical understanding of the impact of the different statistical units used in the national accounts.

42. Since the survey has information on the respondents' practices, it provides an invaluable input into the identification of which countries could best address specific questions/themes. Some themes that could be explored in the follow-up are: (i) the type of information used to make adjustments to the targeted unit, whether this is based on a full set of information or on some indicator(s), either or not directly collected from survey respondents; (ii) an impact analysis of these adjustments; (iii) the feasibility of compiling data at the establishment level; and (iv) the advantages and disadvantages of an integrated analysis of production, income and finance (some countries do use the same statistical unit for supply and use tables and institutional sector accounts).

43. Finally, participants to the Task Force are kindly invited to provide feedback on this report, including whether or not their responses have been adequately reflected. They are also invited to provide feedback on the follow-up of the work on statistical units, including whether they would be available to take up, in a subgroup, one of the follow-up actions listed in the above paragraph. Comments and suggestions can be sent to Mrs. Jennifer Ribarsky (Jennifer.RIBARSKY@oecd.org) and Peter van de Ven (Peter.VANDEVEN@oecd.org), by December 15, 2017 at the latest.

Table 18. Summary of statistical units targeted

Country	Type of unit targeted Institutional Sector Accounts	Information basis	Type of unit targeted Supply and Use Tables	Information basis	Type of unit targeted Regional Accounts	Information basis
AFRITAC West	Legal unit; Enterprise	Micro adjustments: Supplementary information collected directly from respondents	Enterprise; Establishment(when information is available)	Micro adjustments: Supplementary information collected directly from respondents	Do not compile	
Albania	Enterprise	Macro adjustments: Employment; Administrative data	Enterprise	No adjustment- Direct source	Local unit; Enterprise	Macro adjustments: Employment; Administrative data
Australia	Legal unit	Micro adjustments: source adjusts data. The legal units within an Enterprise Group are aggregated to form reporting units based on institutional sector	Kind-of-activity unit	No adjustment- Direct source	Kind-of-activity unit	No adjustment- Direct source
Azerbaijan	Enterprise	Micro adjustments: source adjusts data.	Enterprise	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment	Enterprise	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment
Bangladesh	Legal unit; Enterprise	Micro adjustments: Source adjusts data; Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data	Establishment; Enterprise; Enterprise Group	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; administrative data Survey data is used as proxies for estimating various components like ancillary activities or R&D.	Do not compile	
Belarus	Legal unit; Enterprise	Micro adjustments: source adjusts data.	Currently does not compile SUT. Experimental estimates for 2016 are under development.		Establishment; Local unit	No adjustment- Direct source
Brasil	Enterprise	Micro adjustments: source adjusts data. Macro adjustments: Administrative data	Enterprise; local unit	Macro adjustments: Administrative data	Local unit	Macro adjustments: Employment
Burundi	Enterprise	No response	No response		No response	

Country	Type of unit targeted Institutional Sector Accounts	Information basis	Type of unit targeted Supply and Use Tables	Information basis	Type of unit targeted Regional Accounts	Information basis
Canada	Legal unit; Enterprise; Enterprise Group; Establishment	Micro adjustments: source adjusts data; Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data Third party aggregate administrative data from regional regulatory bodies or professional associations, which respect the establishment basis required of the data, is used to provide comprehensive coverage of a given region and industry. In addition, information from financial regulatory bodies and professional associations is used to provide estimates for certain financial industries. This information is based on enterprise and enterprise group units as such entities are required to report full consolidations of all business lines to the respective regulators.	Establishment; Kind-of-activity unit; Enterprise; Enterprise Group	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; administrative data An annual survey of head offices is used to allocate ancillary activities by industry and geographic region. Other types of services such as R&D and software expenses are allocated using information provided by respondents on related business surveys. Operating surplus is allocated using establishment data that provides the location such that each establishment of a multi-establishment entity will be allocated to the appropriate industry and geographical region. While this task is more challenging for the operating surplus of the financial industries, which rely on enterprise-based data, supplementary data such as taxable income by geographic region, assets and liabilities by geographic region and aggregate information regarding activity-specific revenues, are used to provide the necessary allocations.	Establishment; Enterprise; Enterprise Group	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data; trade associations and third party data provider
Colombia	Enterprise	Macro adjustments: Administrative data	Establishment; Enterprise	Macro adjustments- Administrative data	Establishment; Enterprise	Macro adjustments: Employment; Administrative data;

Country	Type of unit targeted Institutional Sector Accounts	Information basis	Type of unit targeted Supply and Use Tables	Information basis	Type of unit targeted Regional Accounts	Information basis
Denmark	Enterprise	Micro adjustments: source adjusts data.	Kind-of-activity unit	Macro adjustments- Employment; Turnover Accounting items available only at the firm level are distributed proportionally with relevant information available at the work-place level (for example employment or turnover).	Establishment	Macro adjustments: Employment; Administrative data;
Ecuador	Legal unit; Enterprise; Enterprise Group	Micro adjustments: Source adjusts data; Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data	Establishment; Kind-of-activity unit; Enterprise; Enterprise Group	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; administrative data	Kind-of-activity unit; Enterprise	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data;
Egypt	Legal unit; Enterprise	Macro adjustments: Employment; Administrative data	Establishment; Kind-of-activity unit; Enterprise	Macro adjustments: Employment; Depend on the type of consumed goods to reallocate the ancillary activities and we also depend on the production details	Establishment; Kind-of-activity unit; Enterprise; Enterprise Group	Macro adjustments: Employment;
France	Legal unit	No adjustment- Direct source 95% administrative data No business survey used	Kind-of-activity unit	Micro adjustments: Supplementary information collected directly from respondents	Kind-of-activity unit	No adjustment- Direct source
Germany	Legal unit	No adjustment- Direct source	Enterprise	No adjustment- Direct source	Establishment; local unit; Enterprise	Macro adjustments: Employment
Ghana	No response		Establishment	No adjustment- Direct source	Do not compile	
Hong Kong	Enterprise; Kind-of-Activity	No adjustment- Direct source	Kind-of-activity unit; Enterprise	No adjustment- Direct source	Do not compile	
India	Enterprise	Micro adjustments: Source adjusts data; Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data	Enterprise	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments- Administrative data	Enterprise	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data;

Country	Type of unit targeted Institutional Sector Accounts	Information basis	Type of unit targeted Supply and Use Tables	Information basis	Type of unit targeted Regional Accounts	Information basis
Indonesia	Enterprise	No adjustment- Direct source	Establishment; Enterprise	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments- Employment; Administrative data	Establishment; Enterprise	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data;
Kazakhstan	Enterprise	No adjustment- Direct source	Local Unit	No adjustment- Direct source	Local unit	No adjustment- Direct source
Malaysia	Establishment	Micro adjustments: Source adjusts data	Establishment	No adjustment- Direct source	Establishment	Macro adjustments: Employment; Administrative data
Mexico	Legal unit; Enterprise	Macro adjustments: Employment; Administrative data	Establishment	No adjustment- Direct source	Establishment	Micro adjustments: Supplementary information collected directly from respondents
Mozambique	Legal unit	Micro adjustments: Source adjusts data	Enterprise	No adjustment- Direct source	Enterprise	No adjustment- Direct source
New Zealand	Enterprise	No adjustment- Direct source 95% administrative data	Kind-of-activity unit	No adjustment- Direct source	Location dimension to our units model (GEO) for which only limited information is obtained (i.e. sales and number of employees)	Macro adjustments: Employment; Volume of production e.g., for electricity; location of fixed assets
Netherlands	Legal unit; Enterprise; Enterprise Group	No adjustment- Direct source	Enterprise	No adjustment- Direct source	Establishment	Macro adjustments: Employment
Peru	Enterprise	Micro adjustments: Source adjusts data; Supplementary information collected directly from respondents	Establishment; Enterprise	Micro adjustments: Supplementary information collected directly from respondents	Establishment; Local unit	Micro adjustments: Supplementary information collected directly from respondents
Poland	Legal unit; Enterprise	Micro adjustments: Source adjusts data	Enterprise	No adjustment- Direct source	Establishment; Enterprise	Micro adjustments: Supplementary information collected directly from respondents
Russian Federation	No response	No adjustment- Direct source	Enterprise	No adjustment- Direct source	Local unit; legal unit	No adjustment- Direct source

Country	Type of unit targeted Institutional Sector Accounts	Information basis	Type of unit targeted Supply and Use Tables	Information basis	Type of unit targeted Regional Accounts	Information basis
Slovenia	Enterprise	Micro adjustments: Supplementary information collected directly from respondents	Enterprise (legal unit is generally assumed to be enterprise)	Micro adjustments: Supplementary information collected directly from respondents	Establishment	Macro adjustments: Employment
South Sudan	Legal unit; Enterprise; Enterprise Group	Micro adjustments: Source adjusts data	Currently does not compile; maybe in future	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; administrative data	Do not compile	
Spain	Legal unit	No adjustment- Direct source	Legal unit; Core central government units and core regional government units are grouped in single institutional units as stated in ESA 2010	No adjustment- Direct source	Establishment; legal unit	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data
Sweden	Enterprise	Micro adjustments: Source adjusts data; Supplementary information collected directly from respondents	Kind-of-activity unit	Micro adjustments: Supplementary information collected directly from respondents	Establishment; local unit	Macro adjustments: Employment; Administrative data
Thailand	Legal unit	Micro adjustments: Source adjusts data Macro adjustments: Administrative data	Establishment	No adjustment- Direct source	Establishment	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Administrative data
United Kingdom	Legal unit; Enterprise	Micro adjustments: Source adjusts data; Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data	Kind-of-activity unit; Enterprise	No adjustment- Direct source	Local unit; kind-of- activity unit; Enterprise; Legal unit	No adjustment- Direct source

Country	Type of unit targeted Institutional Sector Accounts	Information basis	Type of unit targeted Supply and Use Tables	Information basis	Type of unit targeted Regional Accounts	Information basis
Uruguay	Legal unit	Micro adjustments: Source adjusts data; Supplementary information collected directly from respondents	Kind-of-activity unit	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; administrative data In the case of more than one activity is allocated according to the distribution of production. The information of income and cost disaggregated by activities are obtained directly by business surveys, so that the operating surplus by activity can be obtained directly. In the case of those sources of information in which this opening is not available, complementary information is used for its opening.	Establishment	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data
USA	Legal unit; Enterprise; Enterprise Group	Micro adjustments: Supplementary information collected directly from respondents Macro adjustments: Employment; Administrative data	Establishment	Macro adjustments: Employment; Operating surplus is allocated using an enterprise-establishment conversion matrix based on employment data. Ancillary activities and other corporate services are allocated using direct data or allocation ratios.	Establishment	No adjustment- Direct source

Note: [AFRITAC West](#) was established in 2003 and is in Abidjan, Côte d'Ivoire, working with Benin, Burkina Faso, Côte d'Ivoire, Guinea, Guinea-Bissau, Mali, Mauritania, Niger, Senegal, and Togo.

Annex: Survey of Current Practices of Statistical Units Used

The 2008 SNA distinguishes two types of statistical units: (i) the establishment for the description of the production process in the supply and use framework; and (ii) the institutional unit for the description of income and finance in the institutional sector accounts.

In both cases, the establishment and the institutional unit, one can observe quite diverging practices across countries. Quite a number of countries use, for example, (an approximation of) kind-of-activity units, enterprises or even enterprise groups as the basic statistical unit underlying their supply and use tables. In the institutional sector accounts, some countries use legal units as the best approximation of institutional units, while other countries apply enterprises or enterprise groups as being equivalent to institutional units. These divergences may be related to practical considerations, e.g. the absence of establishment-level data. But the lack of international comparability is in some cases also governed by diverging interpretations of the (2008) SNA.

The aim of this short survey is to collect information on the current practices regarding the actual application of statistical units in the compilation of supply and use tables, institutional sector accounts, and regional accounts, including the underlying sources of information (business registers and source statistics). This survey is intended as a first step in the discussion on what is the most appropriate statistical unit for the compilation of national accounts data, from a conceptual as well as a practical point of view.

We would very much welcome your participation in this survey by **21 June 2017**, please note that the survey is very similar to the questionnaire sent to OECD countries in September 2016 as only a few additional questions were added for clarification. For those who already responded to an earlier version of the questionnaire the prior submission of the survey can be edited and resubmitted with the additional information requested, if this option is more convenient. If you do not have your prior submission, please contact Jennifer Ribarsky (Jennifer.Ribarsky@OECD.org) if you would like a copy.

The responses to the survey will be synthesised into a report that will form the basis of more detailed discussions within the ISWGNA Task Force on Statistical Units in National Accounts.

Definitions of terms used in the survey

Enterprise: The view of an institutional unit as a producer of goods and services (2008 SNA, para. 5.1). A legal unit (or the smallest set of legal units) that produces goods or services and that has autonomy with respect to financial and investment decision-making. An enterprise may be a corporation (or quasi-corporation), a non-profit institution, or an unincorporated enterprise. An unincorporated enterprise is a household or government unit in its capacity as a producer of goods or services (Guidelines on Statistical Business Registers, para. 1.56).

Enterprise Group: An enterprise group is a set of legal units bound together by legal and/or financial links under the same control (Guidelines on Statistical Business Registers, para. 4.37).

Establishment: An enterprise or a part of an enterprise that is situated in a single location and in which only a single productive activity is carried out or in which the principal productive activity accounts for most of the value added. Establishments are sometimes referred to as local kind-of-activity units (local KAUs) (2008 SNA, para. 5.14)

Kind-of-activity unit: An enterprise, or a part of an enterprise, that engages in only one kind of productive activity or in which the principal productive activity accounts for most of the value added (2008 SNA, para. 5.12).

Legal unit: A unit that is recognised by law or society independently of the persons or institutions that own it; this unit is pivotal in linking administrative units and statistical units, because, among other reasons, most administrative registers are based on legal units (Guidelines on Statistical Business Registers, para. 4.15).

Local unit: An enterprise, or a part of an enterprise, that engages in productive activity at or from one location. The definition has only one dimension in that it does not refer to the kind of activity that is carried out. Location may be interpreted according to the purpose, narrowly, such as a specific address, or more broadly, such as within a province, state, county, etc. (2008 SNA, para. 5.13).

Country:
Respondent:
E-mail:

Business Registers

1) Which statistical units are included in your business register?

(check all that apply)

- Establishment (local kind-of-activity unit)
- Kind-of-activity unit
- Legal unit
- Enterprise
- Enterprise group

2) Do you maintain the relationships between the various statistical units in your business register?

Response: Yes No

3) Do you maintain a single register across all survey programs?

Response: Single register Multiple registers

If you use multiple registers please briefly describe: _____

Institutional sector accounts

4) What is the statistical unit actually used/approximated in the compilation of the institutional sector accounts in your country?

- Legal unit
- Enterprise
- Enterprise group
- Other: please describe

If your institutional sector accounts are a combination of different statistical units, please briefly describe why (for example, is it because a legal unit is assumed to be equivalent with the enterprise or is the statistical unit based on the reporting unit of the source data and various sources have different reporting units?):

5) What is the approximate share of the various types of source data used in the compilation of institutional sector accounts in your country? (Shares should add to 100%)

- Administrative: ___% Business surveys: ___% Household Survey: ___%
- Company financial statements: ___% Other (describe): ___%

5 a) If administrative data is used, what is the administrative unit based on?

- Legal unit): ___%
- Enterprise): ___%
- Enterprise group): ___%
- Other: please describe): ___%

5 b) If business survey data is used, what is the survey unit based on? If more than one survey unit is used within your survey program what is the approximate share of each type of unit? (Shares should add to 100% of business surveys used)

- Establishment (local kind-of-activity unit): ___%
- Kind-of-activity unit: ___%
- Legal unit: ___%
- Enterprise : ___%
- Enterprise group: ___%
- Other: please describe: ___%

6) Does the survey area take respondent data and allocate/aggregate to the required statistical unit for national accounts purposes?

Response: Yes No

7) Do you allocate/aggregate the source statistics to your preferred statistical unit (e.g. if information is based on legal unit but you publish institutional sector accounts on an enterprise basis)?

Response: Yes No

7 a) If yes, what type of information do you use to adjust/allocate/aggregate the information (check all that apply)

- Supplementary information collected directly from respondents
- Employment information
- Administrative data

Other: please describe

Please provide link to further information if available:

8) Do you have different statistical units for the production account and income generation account, as opposed to the other accounts, in your institutional sector accounts?

Response: Yes No

8a) If yes please check the statistical unit used for each of the (groups of) accounts:

Statistical Unit	Production Account	Generation of Income Account
Establishment		
Kind of Activity		
Legal Unit		
Enterprise		
Enterprise Group		
Other: please describe		

Supply and Use Tables

9) What is the statistical unit actually used/approximated in the compilation of the supply and use tables (SUTs) in your country? (Note that we would like the statistical unit for SUTs and **NOT** Input-Output tables).

Establishment (local kind-of-activity unit)

Kind-of-activity unit

Enterprise:

Enterprise group

Other: please describe

If your SUTs are a combination of different statistical units, please briefly describe why:

10) How many industries do you identify in your SUTs?

Response: _____

11) What is the approximate share of the various types of source data used in the compilation of supply and use tables? (Shares should add to 100%)

Administrative: ____% Business surveys: ____% Household Survey: ____%

Company financial statements: ____% Other (describe): ____%

11 a) If administrative data is used, what is the administrative unit based on?

Legal unit: ____%

Enterprise: ____%

Enterprise group: ____%

Other: please describe: ____%

11 b) If business survey data is used, what is the survey unit based on? If more than one survey unit is used within your survey program what is the approximate share of each type of unit? (Shares should add to 100% of business surveys used)

Establishment (local kind-of-activity unit): ____%

Kind-of-activity unit: ____%

Legal unit: ____%

Enterprise : ____%

Enterprise group: ____%

Other: please describe: ____%

12) Do you adjust the source statistics to your preferred statistical unit (e.g. if your supply-use tables are calculated on an establishment basis but the source data is on an enterprise basis)?

Response: Yes No

12 a) If yes, what type of information do you use to adjust/allocate/aggregate the information (check all that apply)

Supplementary information collected directly from respondents

Employment information

Administrative data

Other: please describe

Please provide link to further information if available:

If you use establishment (local kind-of-activity unit) or kind-of-activity unit in your SUTs, can you briefly describe how you allocate ancillary activities, other corporate services (including services from R&D and other intangible assets), and operating surplus in the case of multi-establishment (multi-activity) units:

Regional accounts

13) Do you compile regional accounts in your country?

Response: Yes No

14) What type of information do you compile on a regional basis?

Value added

Employment

Supply and use tables

Other: please describe

15) What is the statistical unit actually used/approximated in the compilation of the regional accounts in your country?

- Establishment (local kind-of-activity unit)
- Local unit
- Kind-of-activity unit
- Enterprise:
- Enterprise group
- Other: please describe

If your regional accounts are a combination of different statistical units please briefly describe why:

16) Do you adjust the source statistics to your preferred statistical unit (e.g. if your regional accounts are calculated on an establishment basis but the source data is on an enterprise basis)?

Response: Yes No

16 a) If yes, what type of information do you use to adjust/allocate/aggregate the information (check all that apply)

- Supplementary information collected directly from respondents
- Employment information
- Administrative data
- Other: please describe

Please provide link to further information if available:

Please briefly describe how you allocate ancillary activities, other corporate services (including services from R&D and other intangible assets), and operating surplus in the case of multi-regional companies:

Additional question

17) Please describe any limitations, if applicable, to the use of the information provided in this survey (for example, in the consolidated report on the results of the survey):