

**2011 Report - Progress on the Implementation Programme for the
System of National Accounts, 2008 and Supporting Statistics**

**Extract of the report of the
Intersecretariat Working Group on National Accounts
to the forty second session (2011) of the
United Nations Statistical Commission**

Implementation of the SNA

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Implementation of the SNA

A. Introduction

1. The *Implementation Programme for the System of National Accounts 2008 and Supporting Statistics* represents a global statistical initiative with the dual objective in assisting countries in developing the statistical and institutional capacity to (a) make the conceptual change over from the 1968 or 1993 SNA to the 2008 SNA and (b) improve the scope, detail and quality of the national accounts and supporting economic statistics.

2. The efficiency and sustainability of the global statistical initiative for the implementation of the 2008 SNA rest on the agreed principles of the implementation strategy, namely: (a) strategic planning, (b) coordination, monitoring and reporting; and (c) improving statistical systems. The strategy takes as a starting point the different levels of implementation of the SNA in various countries. It acknowledges the need for coordinated action, not only at the international level but also at regional and sub-regional levels and emphasizes the need for close cooperation with regional commissions.

3. The principles of the implementation strategy are operationalised through four elements, namely: (a) use of National Strategies for the Development of Statistics (NSDS) or similar national plans setting out priorities as the strategic planning framework, (b) the programme information structure built around the statistical production process, scope and compliance for the national accounts and supporting economic statistics, (c) the modalities of statistical capacity building through training and technical cooperation, publication of manuals and handbooks, research and advocacy, and (d) the stages of implementation leading to the change over to the 2008 SNA. The three stages are:

- (a) Stage I. Review of strategic framework and detailing of national and regional implementation programmes;
- (b) Stage II. Adaptation of classification frameworks, business registers and frames, surveys, administrative data sources and information technology infrastructure; and
- (c) Stage III. Application of adapted frameworks and source data, backcasting and changeover to 2008 SNA.

4. Each country will determine its own duration of the stages to make the change over to the 2008. However, it is expected that from 2014 onwards, most of the Member States would change over to the 2008 SNA following a gradual two to three year transition for each change over stage.

5. These elements were extensively described in the paper *Progress on the Implementation Programme for the System of National Accounts 2008 and supporting statistics*, which was a background document to the report of the ISWGNA to the forty-first session of the Commission¹.

¹ <http://unstats.un.org/unsd/statcom/doc10/BG-NationalAccounts2008.pdf>

6. For the purpose of setting up a national implementation programme of the 2008 SNA it is necessary to assess the current capacity of all aspects of the statistical production process to produce national accounts and supporting statistics. From this assessment goals regarding the relevant scope and detail of the national accounts and supporting statistics required to inform policy and decision making needs to be set in consultation with all relevant stakeholders in the national statistical system. A plan, based on the self assessment, identifying a set of actions to accomplish statistical and institutional goals is an important step to establish a road map for the implementation of the 2008 SNA and supporting statistics and is instrumental in the improvement of the statistical agenda to ensure adherence to best practices in official statistics.

7. For the change over to the 2008 SNA the ISWGNA recognizes that three main dimensions need to be taken into account for determining implementation goals and for monitoring the progress of implementation. These are: (a) scope of the accounts, (b) compliance with the SNA concepts and (c) quality issues. All three aspects need to be assessed for a better and more comprehensive evaluation of the implementation of the System

8. The following paragraphs reports first on the guidelines for monitoring the implementation of the 2008 SNA in section B. The activities of the ISWGNA and the regional commissions are reported in Section C and D. Section E concludes with an assessment of the scope and detail of the implementation of the 1993 SNA.

B. Guidelines for monitoring the 2008 SNA implementation

9. For monitoring the implementation of the 1993 SNA the ISWGNA developed a set of six milestones to assess the scope of accounts that are compiled by countries. These milestones were later supplemented by three data sets describing (a) minimum set of accounts that need to be compiled; (b) a recommended set of accounts; and (c) a desired set of accounts. To assess the compliance with major 1993 SNA concepts the ISWGNA developed a set of questions. The quality of the national accounts dimension was assessed using the IMF quality assessment framework.

Milestones

10. The Commission approved the milestone measures at its twenty-ninth session². The purpose of the milestones is twofold. To provide some guidance to countries who are considering expanding the scope of their national accounts coverage in line with the recommendations of the SNA. To serve as a monitoring instrument that permits for measuring the level of national accounts development at different points in time, permitting the identification of the groups of countries (by type or by region) that would need particular attention from the international community.

² Report of the ISWGNA to the twenty-ninth session of the UNSC, document E/CN.3/1997/12.

11. However, there are some limitations to the milestone measure. Countries have taken the milestones as representing the order in which additions to national accounts must be approached. The milestones can also give the wrong impression of SNA implementation because there are different degrees of implementation. For example, for some countries with relatively small economies that have a narrow range of activities, a full implementation could be a much smaller subset of the SNA than is required for others. In addition, the milestones make no reference to conceptual or quality issues since they are concerned only with coverage in terms of the accounts and tables recommended by the SNA.

Required data sets

12. Due to the limitations of the milestone approach, the ISWGNA developed the three data sets to assess the scope of national accounts implementation according to the 1993 SNA. The first set is a defined benchmark called the minimum requirement data set (MRDS). The MRDS is a set of annual accounts that essentially groups together the accounts recommended in milestones 1 and 2. The second set is the recommended data set, which are annual accounts “recommended” for compilation by all countries plus some “recommended” quarterly accounts; these are recommended because of their importance in assessing developments of an economy. The third data set is the desired data set, which comprises useful data that should be compiled if possible. In addition, the recommended data set and the desirable data set facilitate scope assessments beyond the threshold of the benchmark. The Commission approved this measure at its thirty-second session and called for an assessment of the MRDS based on the United Nations national accounts database³.

Conceptual compliance

To determine conceptual adherence to the 1993 SNA the ISWGNA developed a set of questions. The questionnaire is limited in scope covering only some of the key conceptual differences between the 1993 SNA and the 1968 SNA. The questionnaire requires simple answers of yes/no/partly, with some elaboration if necessary. Its objective is to determine to what extent important concepts in the 1993 SNA affecting the level of GDP, gross capital formation and gross national income (GNI) have been implemented.

Data-quality assessment of national accounts

13. To assist in formulating strategies to improve data quality, IMF has developed a framework for assessing the quality of national accounts and other macroeconomic statistics. The framework provides a structure and common language for best practices as well as internationally accepted concepts and definitions. The framework follows a cascading structure that begins with a set of prerequisites and five dimensions of quality: integrity, methodological soundness, accuracy and reliability, serviceability and accessibility.

³ Report of the ISWGNA to the thirty-second session of the UNSC, document E/CN.3/2001/8.

14. The IMF has used the framework as a tool for preparing the data module of Reports on the Observance of Standards and Codes (Data ROSCs) for its Member States. Data ROSCs cover the major macroeconomic data sets, including the national accounts. The data quality assessment framework is currently being reviewed to take on board recent changes in statistical methodologies. The review will continue to reflect best statistical practices and reinforce the links with work by other organizations in this domain.

15. The framework is also being used outside IMF since it encompasses the most important aspects of the statistical system and organizes them into a systematic framework that can be used across various areas of statistics. The framework can also be used, for instance, for self-assessments by national statistical offices and other users.

Scope and compliance measures for the 2008 SNA

16. The elements of the scope and compliance measures used for the 1993 SNA are deemed to be adequate to also assess the scope and compliance for the 2008 SNA. However, the need for more timely information to facilitate appropriate policy responses highlights the importance to include also the compilation of quarterly national accounts, which require some adjustments to the scope measure as reflected by the required data set measure.

17. The MRDS was broadened to include quarterly accounts for the nominal and volume measure of GDP by industry or by expenditure components and the quarterly compilation of the integrated accounts until net lending for the total economy and the rest of the world. The MRDS also extended to include the compilation of annual institutional sector accounts until net lending for the corporate, government, households and non-profit institutions serving households sectors while the quarterly compilation of these sectors is now recommended. Moreover, the annual compilation of the sectoral financial accounts and sectoral balance sheets and other changes in assets accounts is now recommended, while the compilation of their quarterly accounts is desirable. The adjusted MRDS, recommended and the desirable data sets are provided in Table 2 of Annex I.

18. The compliance questionnaire was adjusted to reflect the 2008 SNA concepts for determining the conceptual adherence to the updated SNA. The details of the questionnaire are presented in Table 3 of Annex I. Its objective is to determine to what extent important concepts in the 2008 SNA affecting the level of GDP, gross capital formation and gross national income (GNI) have been implemented. The ISWGNA will assess the need to expand the compliance questionnaire to include also other 2008 SNA concepts not currently covered in the compliance questionnaire at a later stage.

C. Activities of the ISWGNA

19. In accordance with the request from the Commission to provide guidance on the consistent implementation of the 2008 SNA, the ISWGNA actively pursued, in cooperation with countries and the regional commissions the implementation of the 2008 SNA and supporting statistics. The activities of the ISWGNA focus on the modalities of statistical capacity building. For this purpose the ISWGNA member organizations work on research

issues, such as emission permits, globalisation and FISIM to provide clarification for the implementation of the new guidelines; the development of handbooks, such as *Essential SNA, 2008 SNA - Concepts in Brief*, and *2008 SNA - Implementation in Brief* aimed at addressing the implementation of the SNA in countries with different levels of statistical development; technical assistance and training workshops; and seminars on regional implementation strategies.

20. Following the conclusion of the 1993 update process it was necessary to update the website of the ISWGNA. The updated website now include, in addition to information about the ISWGNA activities, a platform for monitoring the implementation of the SNA with links to the work programmes of the ISWGNA members and regional commissions; information about the research agenda of the SNA; and the activities of the AEG. The website is available at: <http://unstats.un.org/unsd/nationalaccount/default.asp>.

World Bank

21. The World Bank supports the implementation of the 2008 SNA through activities of its regular programme of work for improving statistical capacity, particularly in developing countries, and work related to the International Comparison Program (ICP). These activities are described further below.

22. The ICP Global Office provides support to the regional coordinating agencies and provides technical assistance on national accounts preparatory activities. Although the 2011 round of the ICP (ICP 2011) will be based on the 1993 SNA, technical assistance helping countries improving their national accounts to conform with international standards and/or improve estimates of household consumption (with breakdown) will be contribute towards the implementing the 2008 SNA down the line. In addition, work will also include guidance on price issues; work on owner-occupied housing; the measurement of government outputs, education and health; the measurement of financial services and machinery and equipment; and productivity adjustments.

23. The World Bank is continuing to work - along with other key donors - towards scaling up its support to developing countries. The Statistics for Results Facility - including a Catalytic Fund - is now operational, and compliments other mechanisms available through the World Bank. The latter includes the multi-donor Trust Fund for Statistical Capacity Building and the STATCAP lending programme. The World Bank's support mechanisms available to countries are broad based to improve their statistical systems. However, these facilities could also be used to address country specific needs aimed at the implementation of the 2008 SNA.

24. The World Bank is preparing two handbooks complimenting the 2008 SNA aimed specifically at supporting national accountants in small developing countries. The first of these is the *2008 SNA - Concepts in Brief* and the second an accompanying implementation guide the *2008 SNA - Implementation in Brief*. It is expected that both handbooks will be available in 2011.

25. The World Bank is also developing an *e-learning course on national accounts*. The course will be made available free on the web for all interested parties, and will include lessons on GDP calculation, SUT, data sources, exhaustiveness, and estimates beyond GDP, such as institutional sector accounts. It is expected that the course will be available in 2011.

Eurostat

26. The 2008 SNA will be implemented in the European Union in the form of the revision of the European System of Accounts (ESA), which is the European version of the SNA. In Europe, there have been extensive discussions that have led to an implementation plan and milestones for the period 2009 to 2014. This implementation plan has been approved by the European Statistical System Committee (ESSC), which brings together Eurostat and the national statistical institutes of EU member states. It is expected that training on the new ESA for Eurostat and the Member States civil servants working on national accounts will be conducted during 2011 to 2013 and the implementation of the new ESA methodology and transmission programme by EU member states will commence in 2014. This implementation will be largely supported by preparatory work and discussions on specific topics in working parties and expert groups of the European Union.

27. Eurostat is developing a handbook *Essential SNA*. The handbook proposes an approach to the implementation of the SNA in developing countries. It consists of the gradual compilation of the accounts and tables that are relevant for addressing policy issues and are considered to be of the highest priority. For this purpose, the main reference framework is the Minimum Requirement Data Set developed by the ISWGNA. It is expected that the handbook will be published early 2011.

28. Eurostat and France are co-owners of *ERETES*, one of the most widely used common tools for the compilation of the national accounts in the world. The Commission, at its forty-first session, supported the use of such tools. Therefore, Eurostat is upgrading *ERETES* to make it fully compliant with the 2008 SNA by the end of 2012. Moreover, Eurostat offers about four training workshops per year opened to all interested developing countries and supports the community of *ERETES* users.

OECD

29. The main activities of the OECD towards the implementation of the 2008 SNA are centred on its active participation in advancing the research agenda of the 2008 SNA. The OECD is also organising two annual national accounts meetings: The annual OECD Working Party meetings on Financial Statistics and the National Accounts; and the annual workshop with the Chinese National Bureau of Statistics. As part of developing a balance sheet approach to the implementation of the SNA the OECD and IMF is organising a conference at the end of February 2011.

IMF

30. The IMF supports the implementation of the 2008 SNA with its technical assistance projects with IMF member countries through missions by regional technical assistance centres, externally funded capacity building projects, and IMF headquarters. In addition, the IMF also conducts missions to assess countries' statistical systems, i.e. as reported in the data ROSCs and missions to support its data dissemination standards, the General Data Dissemination System and the Special Data Dissemination Standard.

31. IMF's extensive technical assistance and training programme in the national accounts integration framework is supported primarily through its execution of projects for a range of external funding agencies. A smaller amount of technical assistance and training activity is supported through the IMF's own budget. Training on national accounts are run at the IMF headquarters at the IMF Institute, through IMF's Regional Training Centers, technical assistance centres (RTACs), and ad-hoc courses under the topical trust funds. IMF also collaborates with other international and regional organizations in their delivery of courses. The principal vehicles for externally funded project execution are regional technical assistance centres (RTACs) and modular topical projects. There are currently seven RTACs (with two more RTACs expected to be open in the near future).

32. The IMF manages also technical assistance projects supported by topical trust funds of which two directly support work on national accounts statistics. One project is a three-year technical assistance project aiming at the implementation of the SNA and the International Comparison Program (ICP) for about 10 Asian and Pacific countries. The project is financed by the Japanese government. The overall objective is to provide technical assistance to compliment the ICP program by developing capacity for sustainable national accounts and price statistics compilation. The project will focus on two topical areas - estimates of GDP by expenditure aggregates and price indices. The second project comprises the five-year Enhanced Data Dissemination Initiative (EDDI) for Anglophone Africa, funded by the United Kingdom Department for International Development (DFID) that supports the compilation of quarterly and annual national accounts in selected African countries. In the current fiscal year, IMF plans to have undertaken over 220 technical assistance and training missions in real sector statistics (national accounts and price statistics) supported by these various funding sources during the financial year ending April 2011.

33. As part of the work for the Inter Agency Group on economic and financial statistics the IMF, in cooperation with the OECD is organising a Conference on Strengthening Position and Flow Data from the Macroeconomic Accounts from 28 February to 2 March 2011 that will focus on improving the sectoral accounts. It is expected that the outcome of this work would provide guidance on the implementation of milestone 5 and 6 of the milestone measure of the SNA implementation.

UNSD

34. The United Nations Statistics Division is working closely with the United Nations regional commissions and other regional partners to pursue the implementation of the 2008 SNA. For this purpose UNSD is organising a series of seminars. Three of these have taken place already in May (ESCWA region) and June (Caribbean region) and November (ECLAC region, also in collaboration with the IMF). It is expected that during 2011 this seminars series will also be held for the Eastern Europe, Caucasus Central Asia and South East Europe countries; the African region; and the ESCAP region.

35. The purpose of these seminars is to facilitate the implementation programme for the 2008 SNA and supporting economic statistics with the objective of developing comparable economic statistics in those regions that have not done so yet and to support those regions that have already started with their own regional programmes, ensuring that these programmes are aligned with the global implementation programme as adopted by the Commission.

36. The implementation programme for the 2008 SNA adopted by the Commission in 2010 calls for a review of the statistical production process in a country and to revisit the scope, detail and quality of the accounts and supporting economic statistics by taking a view on which socio-economic and financial policies have to be informed by the structural and short-term economic statistics, including annual and quarterly national accounts.

37. UNSD in collaboration with the European Central Bank is preparing a handbook on *Financial Production, Flows and Stocks in the SNA*. The handbook aims to provide guidance on compilation issues of the financial corporate sector and its links to the other institutional sectors. It is expected that the handbook will be available at the end of 2011.

38. With a view to help countries to assess the adequacy of their national statistical production process to support implementation of the 2008 SNA, UNSD developed a Diagnostic Framework for National Accounts and Supporting Economic Statistics (DF-NA&ES). The Framework uses the taxonomies based on the Classification of Statistical Activities developed by the CES. Through this framework it is possible to develop an information structure for planning, monitoring and evaluating the implementation of the SNA and builds on the joint efforts of the ISWGNA to establish an information structure for managing technical assistance operations. The tool can help countries to make a self assessment of the statistical prerequisites outlined in stages I and II of the 2008 SNA implementation strategy. Based on this assessment countries can set implementation goals and develop a vision for improving the availability and quality of the basic economic statistics required for the compilation of national accounts according to the 2008 SNA recommendations.

39. The United Nations Development Accounts projects are also strengthening the statistical capacity in national accounts and related source data through multi-year programmes. The technical assistance and training activities of the UNSD are aligned with these projects to support and supplement capacity building undertaken in the development accounts projects.

E. Activities of the regional commissions

40. The regional commissions in collaboration with the countries and sub-regional organizations and the ISWGNA organizations have established advisory groups on national accounts and economic statistics. The purpose of the advisory groups is to assist the regional commissions in formulating regional implementation programmes for the 2008 SNA and the supporting statistics. Almost all of these advisory groups have already prepared implementation programmes for their respective regions and has been, or is in a process of being approved by the regional statistical commissions. These regional programmes are well aligned with the global implementation programme for the 2008 SNA and supporting statistics, covering all the elements of the global 2008 SNA implementation programme.

41. A common theme of these programmes is a consensus among the countries to have an assessment of the countries' current capacity and needs to produce the supporting statistics for national accounts compilation; a roadmap to enhance the scope and quality of basic economic statistics and national accounts for improved policy and decision making; and to have a minimum common data set of annual and high frequency statistics with meta data descriptions for monitoring progress on the implementation. It is expected that the progress on the implementation of the 2008 SNA and supporting statistics will be monitored by the regional commissions, according to the milestone and MRDS measures and the common data set with meta data descriptions. More detail on these regional implementation plans can be found in the background document: *Progress on the regional implementation programmes for the 2008 SNA*.

Annex I. Information system for assessing the progress of the implementation of the System of National Accounts 2008

Table 1 Scope of the implementation of the System of National Accounts 2008: Milestones

| Implementation milestones | Complementary data systems | SNA-related data and development |
|---|---|--|
| Pre-SNA phases | Basic data on production, turnover, consumption, investment, exports and imports Consumer and producer price indices Balance of payments goods and services account Monetary survey statistics | |
| Milestone 1. Basic indicators of gross domestic product (GDP) Final expenditures on GDP current and constant prices GDP by industry at current and constant prices | Supply and use table worksheets Balance of payments: current, capital and financial accounts Government finance statistics (GFS) transaction accounts | |
| Milestone 2. Gross national income and other primary indicators • for rest of the world External account of primary incomes and current transfers Capital and financial accounts | Capital stock statistics International investment position GFS transactions and stocks in assets and liabilities Monetary and financial statistics | Quarterly national accounts Regional accounts Satellite accounts for environment and other satellite accounts Input-output analysis |
| Milestone 3. Institutional sector accounts: first step: • for all institutional sectors Production account • for general government Generation of income, Allocation of primary income, Secondary distribution income, Use of disposable income, Capital and financial accounts | Same as for milestone 2 | Same as for milestone 2 |
| Milestone 4. Institutional sector accounts: intermediate step 1: • for all institutional sectors Generation of income Allocation of primary income Secondary distribution of income Use of disposable income Capital accounts | Same as for milestone 2 | Same as for milestone 2 |
| Milestone 5. Institutional sector accounts: intermediate step 2: • for all institutional sectors Financial account | Same as for milestone 2 | Same as for milestone 2 |
| Milestone 6. Institutional sector accounts: final step: • for all institutional sectors Other changes in assets account Balance sheet | Same as for milestone 2 | Same as for milestone 2 |

Table 2 Scope of the implementation of 2008 System of National Accounts – Data sets

| NAQ Table number | | Annual accounts | Quarterly accounts |
|--|---|---------------------|---------------------|
| GDP, value added and employment | | | |
| | Nominal and volume measure of GDP by industry or by expenditure components | Minimum requirement | Minimum requirement |
| 1.1 | Expenditures of the GDP in current prices | Minimum requirement | Optional Min Req |
| 1.2 | Expenditures of the GDP in constant prices | Minimum requirement | Optional Min Req |
| 2.1 | Value added and GDP in current prices by industry | Minimum requirement | Optional Min Req |
| 2.2 | Value added and GDP in constant prices by industry | Minimum requirement | Optional Min Req |
| 2.3 | Value-added components by industry, current prices | Minimum requirement | Recommended |
| | Employment by industry | Minimum requirement | Recommended |
| Integrated accounts and tables, including integrated satellite accounts | | | |
| 1.3/4.1 | Accounts for the total economy (until net lending) | Minimum requirement | Minimum requirement |
| | Supply and use table | Recommended | Desirable |
| 5.1 | Cross-classification of output/value added by industries and sectors | Recommended | |
| | Tourism accounts, environmental accounts and other socio-economic accounts | * | |
| Purpose classification of expenditures | | | |
| 3.1 | General government final consumption (and other) expenditure by purpose in current prices | Recommended | |
| | General government final consumption expenditure by purpose at constant prices | * | |
| 3.2 | Individual consumption (and other) expenditures by purpose in current prices | Recommended | |
| | Individual consumption expenditures by purpose at constant prices | * | |
| | Purpose classification of intermediate and final consumption across all sectors | * | |
| Institutional sector accounts (until net lending) | | | |
| 4.2 | Rest of the world accounts (until net lending) | Minimum requirement | Minimum requirement |
| 4.3 | Non-financial corporations sector accounts (until net lending) | Minimum requirement | Recommended |
| 4.4 | Financial corporations accounts (until net lending) | Minimum requirement | Recommended |
| 4.5 | General government sector accounts (until net lending) | Minimum requirement | Recommended |
| 4.6 | Household sector accounts (until net lending) | Minimum requirement | Recommended |
| 4.7 | Non-profit institutions serving households sector accounts (until net lending) | Minimum requirement | Recommended |
| Financial accounts | | | |
| 4.1-4.7 | Financial accounts for all sectors | Recommended | Desirable |
| Balance sheets and other changes in asset accounts | | | |
| | Balance sheets, revaluation and other volume changes in asset accounts for all sectors | Recommended | Desirable |

Note: Minimum requirement indicates an adequate scope of implementation of the 2008 SNA, when relevant.. Recommended: recommended for compilation by all countries. Desirable: Useful statistics that should be compiled, if possible. * Other data sets that would count in assessing the degree of 2008 SNA implementation. Tables shown without a number are not included in the annual United Nations questionnaire (NAQ). For the Institutional sector accounts the Household accounts and the non-profit institutions serving households could be presented together

Table 3: Conceptual Compliance Questionnaire for the System of National Accounts 2008

| Question: Does your country's reported national accounts data currently include estimates for ...: | Yes | No | Partly | Not applicable |
|---|-----|----|--------|----------------|
| Elements affecting the level of Gross Domestic Product (GDP) | | | | |
| Gross capital formation (GCF)/output | | | | |
| 1. the entire defence expenditure incurred by government included in the GCF? | | | | |
| 2. consumption of fixed capital measured on all government fixed assets (airfields, roads, hospitals, docks, dams and breakwaters and other forms of construction except structures) including military weapon systems? | | | | |
| 3. the expenditure on Research and Development included in the output and GCF? | | | | |
| 4. all (successful and unsuccessful) mineral exploration expenditure capitalized? | | | | |
| 5. purchases of computer software expected to be used for more than a year included in GCF? | | | | |
| 6. expenditure on software development on own account expected to be used for more than a year and for sale included in GCF and output? | | | | |
| 7. the expenditure on all databases expected to be used for more than a year, whether purchased on the market or developed in-house, included in the GCF and output? | | | | |
| 8. expenditure on entertainment, literary or artistic originals included in the GCF and on their development included in the output? | | | | |
| 9. expenditure on valuables included in the GCF? | | | | |
| 10. the natural growth of cultivated forests included in output in GCF? | | | | |
| 11. the output of financial intermediation services indirectly measured (FISIM) calculated on loans and deposits only using interest rates on deposits and loans and a reference rate of interest? | | | | |
| 12. the output of FISIM allocated to users? | | | | |
| 13. the production of all goods that are produced by households whether for sale or not —included in the output? | | | | |
| 14. the activity of the own-account money lenders included in the output? | | | | |
| 15. the value of output of goods and services produced by households and corporations for own final use, when estimated on cost basis, include a return to capital? | | | | |
| 16. the output of non-life insurance services in the event of catastrophic losses estimated using adjusted claims and adjusted premium supplements? | | | | |
| 17. the output of the Central Bank estimated separately for financial intermediation services, monetary policy services and supervisory services overseeing financial corporations? | | | | |
| 18. the unit undertaking purely ancillary activity, located in a geographically separate location from establishments it serves, treated as a separate establishment? | | | | |
| 19. the output of the activity of non-autonomous pension funds and unfunded pension schemes separately recognised? | | | | |
| Volume estimates | | | | |
| 20. volumes estimated using a chaining procedure on an annual basis? | | | | |
| Social contributions/insurance | | | | |
| 21. unfunded social contributions (for sickness, unemployment, retirement etc.) by enterprises imputed as compensation of employees and included as contributions to social insurance? | | | | |

| | | | | |
|---|--|--|--|--|
| 22. non-life insurance estimates include premium supplements rather than being based just on premiums less claims? | | | | |
| 23. life insurance estimates include premium supplements rather than being based just on premiums less claims? | | | | |
| Elements affecting Gross National Income (GNI) | | | | |
| 24. reinvested earnings estimates included in the rest of the world account? | | | | |
| 25. foreign workers' remittances excluded from GNI? | | | | |
| Elements not affecting the level of GDP/GNI | | | | |
| Valuation of output | | | | |
| 26.a output and value added measured at basic prices? ^a | | | | |
| 26.b output and value added measured at producers' prices? ^a | | | | |
| 26.c value added measured at factor cost? ^a (not part of the 2008 SNA) | | | | |
| 27. the goods for processing recorded on a net basis? | | | | |
| Final consumption | | | | |
| 28. government final consumption expenditure broken down into individual and collective consumption? | | | | |
| Status of implementation of the 2008 SNA | | | | |
| 29. the 2008 SNA has not been implemented in officially reported national accounts, when does the country plan to implement and release data based on the 2008 SNA? (Specify the year.) | | | | |

a These questions are raised for information only since the SNA allows alternative treatments.