

OECD STATISTICS

NON-FINANCIAL NATIONAL ACCOUNTS

Compilers' guide for filling in the questionnaires.

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I. GENERAL DESCRIPTION

This guide briefly explains how to fill in questionnaires concerning the following 20 annual and quarterly non-financial tables: 0101; 0102; 0103; 0107; 0110; 0111; 0117; 0119; 0200; 0301; 0302; 0303; 0501; 0502; 0800; 0900; 1100; 2000; 2600; 2900.

An overview of the content of the respective tables as well as their full title is provided in the table below

Table 1. Overview of the 20 non-financial tables collected

Table	Title	breakdown	frequency	V	Q or L
0101	Gross value added at basic prices and gross domestic product at market prices	A10*	A and Q	x	x
0102	Gross domestic product (expenditure side); final consumption breakdown, gross capital formation breakdown, exports and imports of goods and services	AN_F6**	A and Q	x	x
0103	Gross domestic product (income side); compensation of employees breakdown	A10*	A and Q	x	
0107	Disposable income, saving, net lending / borrowing		A and Q	x	
0110	Population and Employment		A and Q		
0111	Employment by industry	A10*	A and Q		
0117	Final consumption expenditure of households by durability		A and Q	x	x
0119	Simplified non-financial accounts by institutional sector		A	x	
0200	Main aggregates of General Government		A	x	
0301	Output and income	A21/A38/A64/A88	A	x	B1G, K1, P1,P2
0302	Capital formation	A21/A38/A64/A88 AN_F6**	A	x	x
0303	Employment	A21/A38/A64/A88 Sector	A		
0501	Final consumption expenditure of households by purpose	COICOP groups	A	x	x
0502	Final consumption expenditure of households		A	x	x

0800/ 0801	Non-financial accounts by institutional sector (detailed)		A and Q	x	x
0900	Detailed tax and social contribution receipts by type of tax or social contribution and by receiving subsector		A	x	
1100	Expenditure of General Government by function - General Government and Government sub-sectors	COFOG divisions and groups	A	x	
2000	Cross-classification of fixed assets by industry, A21 and by non-financial fixed asset, AN_F6*	A21/A38/A64/A88 AN_F6**	A	(x) ⁽¹⁾)	(x) ⁽²⁾
2600	Balance sheets for non-financial assets		A	x	
2900	Table on Social Insurance Pension Schemes (Collection started in 2018 => focuses on 2021)		A	x	

Note: Legend:

A= Annual data Q=Quarterly data

V= Current prices L= Chain linked volume Q= Constant prices

SIC rev 4 / NACE 2 breakdowns are highlighted in bold

(1) current replacement costs

(2) constant replacement costs

A10*: ISIC/NACE A10 showing "manufacturing" separately

AN_F6**: The breakdown of ICT equipment and intellectual property are now also requested

The questionnaires are presented as Excel spreadsheet tables, which are convertible into SDMX using codes that are aligned with the SDMX Data Structure Definitions for National Accounts (SDMX-NA). Code descriptions are available in the [annual national accounts ZIP file](#).

Data providers are encouraged to provide voluntary data for Recommendation 8 of the second G20 Data Gaps Initiative (DGI-II), and also the voluntary data requests discussed at the 2016 OECD Working Party on National Accounts (WPNA).

Regarding the table on social insurance pension schemes (T2900), data are collected every three years. The first collection round focused on pension data for reference year 2015. The second collection round focused on pension data for reference year 2018. The collection is now focusing on year 2021. The [Guidelines](#) explain how to report the data. Results and revised results for additional years are also welcomed. This table is accompanied by a metadata sheet, which we ask you to complete and revise at each submission.

Countries are encouraged to provide documentation on the sources and methods used or references to existing documentation (such as website addresses). We also invite you to inform us of any methodological changes and any departure from the definitions presented in the questionnaires.

II. THE TABLE FORMAT

The questionnaire is based on SDMX_NA codes and while most codes are already filled in, the compiler still needs to fill in some information like the reference area (see below point a).

NOTE: It is very important that the questionnaire is completed without changes made to the format as the OECD updating routines are based on a fixed format.

In particular, the conversion from Excel to SDMX is done thanks to a "Parameter" sheet present in each table. Therefore, please do not modify or delete the sheet "Parameter".

The overview table below shows that various questionnaires include a different number of worksheets depending on the format used to display the years, the measures, the sectors, the controls, and additional information.

Table 2. Overview of the format of the 20 annual non-financial tables

<u>Table</u>	<u>One sheet per year</u>	<u>One sheet per measure¹</u>	<u>One sheet per sector</u>	<u>Parameters information sheet</u>	<u>Multi subject</u>	<u>Validation sheet</u>
0101		V and L		X		
0102		V and L		X		
0103		V and L		X		
0107		V and L		X		
0110				X		
0111		PS; HW; JB		X		
0117		V and L		X		
0119			S1; S1K; S13; S1M	X		
0200	X			X		
0301	X	V and L		X		
0302	X	V and L		X		
0303	X			X		
0501		V and L		X		
0502		V and L		X		

¹ For quarterly data, each sheet is doubled to cover seasonally and non-seasonally adjusted series.

0800		EMP: PS; HW P51G: V and L	1 or 2 sheets	X	Non-financial sectoral accounts; Employment; P51G	
0900			S13; S1311; S1312; S1313; S1314	X		
1100	X			Parameters+ Val look up		X
2000	X	U and O		X		
2600	X			X		
2900	X			X		X

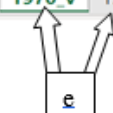
- a) Countries are requested to put their ISO-2 country code in the dimension “REF_AREA” of each table and not to change the format of the questionnaires (see the snapshot presented below).
- b) The dimensions “Unit_Mult”, “decimal” and “adjustment” are already filled in with default values which can be changed if necessary.
- c) The questionnaires: 0200; 0301; 0302; 0303; 1100; 2000; 2600; 2900 present each year on a separate sheet. The example sheet must be copied for each of the available years. The year concerned must be filled in both in the tab of the worksheet and in cell TIME in the header. Cell TIME must imperatively be completed to correctly assign the data.
- d) OBS_STATUS and CONF_STATUS in the upper part of the table refer to the dataset available in the worksheet (exemple see III.3). It is possible to modify the default observation status “A” (for normal data) and confidentiality status “F” (for free for publication) especially when an embargo date is active. In this case the embargo date must be reported next to the cell :EMBARGO_DATE. Details of the code status are available at the following URLs: [Code list for Observation Status](#); [Code list for Confidentiality Status](#);
- e) Questionnaires 101; 102; 103; 0301; 0302; 501; 502 and 2000 request to fill in two measures (V for current prices and L for chain linked volume estimates) and therefore two worksheets must be created for each year for questionnaires 301; 302 and 2000. Each worksheet must include the ISO-2 country code .
- f) Questionnaires 1100 and 2900 contain a validation worksheet and therefore for each year, two worksheets must be created. Each worksheet must include the ISO-2 country code and the year concerned.

SNA2008 Questionnaire 0301- Output

TABLE_IDENTIFIER:	T0301	FREQ:	A	OECD Footnotes
REF_AREA:		TIME:	1970	
REF_PERIOD_DETAIL:	C	TIME_FORMAT:	P11	
REF_SECTOR:	S1	PRICES:	V	
COUNTERPART_AREA:	W2	REF_YEAR_PRICE:		
COUNTERPART_SECTOR:	S1	UNIT_MEASURE:	NCC	
STO:	Row 19	UNIT_MULT:	6	For missing data the value is re applicable).
INSTR_ASSET:	_Z	DECIMALS:	0	
ACTVITY:	Column 1	ADJUSTMENT:	N	Sender Footnotes
EXPENDITURE:	_Z	TRANSFORMATION:		
ACCOUNTING_ENTRY:	Row 20	EMBARGO_DATE:		
Sender e-mail:		LAST_UPDATE:		
Version:	Excel Template V1.9	OBS_STATUS:	A	
		CONF_STATUS:	F	

	Output	Intermediate consumption	Gross value added	Consumption of fixed capital
STO ▶	P1	P2	B1G	P51C
ACCOUNTING_ENTRY ▶	C	D	B	D
ACTVITY ▼	1	2	3=1-2	4
T				
A				
A01				
A02				

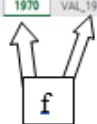
1970 V 1970_L Parameters



SNA 2008 Questionnaire 1100 - General government expenditure by function

TABLE_IDENTIFIER:	T1100	UNIT_MULT:	6	OECD Footnotes
FREQ:		DECIMALS:	2	
REF_AREA:				
TIME:	1970			
ADJUSTMENT:		OBS_STATUS:	A	
PRICES:		CONF_STATUS:	F	
REF_YEAR_PRICE:				
UNIT_MEASURE:				
TRANSFORMATION:				
VALUATION:				
STO:	Row 33	REF_PERIOD_DETAIL:		
INSTR_ASSETS_CLASSIFICA:				
ORG_MATURITY:				
RESI_MATURITY:				
REF_SECTOR:	Col 1			
COUNTERPART_AREA:				
COUNTERPART_SECTOR:	Row 34	EMBARGO_DATE:		
ACTVITY:				
ACTIVITY_TO:				
PRODUCT:				
PRODUCT_TO:		TIME_PER_COLLECT:		
COFOG:	Col 2	LAST_UPDATE:		
ACCOUNTING_ENTRY:		COMPLING_ORG:		
CONSOLIDATION:	Row 35	Sender name:		
		Sender e-mail:		

1970 VAL_1970 VAL_Lookup Parameters



III. QUESTIONNAIRE CONTENT

1. Divergence from standard definition

In case of divergence from standard definition or requested classification, please fill in sender footnotes or include them in your message.

2. Validation checks

Validation checks can be presented inside the data sheet (T0200 and T0900) at or in a separate worksheet (T1100 and T2900).

Validation checks will detect any inconsistency in reported data. For any numeric difference detected, the user is asked to correct the inconsistency before sending the completed questionnaire to the OECD.

3. Control codes

The user has the opportunity to associate an 'observation status flag' and a 'confidentiality status flag' to each data point reported in the questionnaire.

The possible values for the two categories of flags are reported within the specific cells in the questionnaire. These control codes are compliant with the SDMX standards.

SNA2008 Questionnaire 0502 - Final consumption expenditure of households				SNA2008 Questionnaire 0502 - Final consumption expenditure of households					
TABLE_IDENTIFIER:	T0502	FREQ:	A	TABLE_IDENTIFIER:	T0502	FREQ:	A		
REF_AREA:	C	TIME:	Col 1	REF_AREA:	C	TIME:	Col 1		
REF_PERIOD_DETAIL:	S14	TIME_FORMAT:	PTY	REF_PERIOD_DETAIL:	S14	TIME_FORMAT:	PTY		
REF_SECTOR:	Row 18	PRICES:	V	REF_SECTOR:	Row 18	PRICES:	V		
COUNTERPART_AREA:	S1	REF_YEAR_PRICE:	XDC	COUNTERPART_AREA:	S1	REF_YEAR_PRICE:	XDC		
COUNTERPART_SECTOR:	S1	UNIT_MEASURE:	XDC	COUNTERPART_SECTOR:	S1	UNIT_MEASURE:	XDC		
STO:	P31	UNIT_MULT:	6	STO:	P31	UNIT_MULT:	6		
INSTR_ASSET:	Z	DECIMALS:	0	INSTR_ASSET:	Z	DECIMALS:	0		
ACTIVITY:	Z	ADJUSTMENT:	N	ACTIVITY:	Z	ADJUSTMENT:	N		
EXPENDITURE:	T	TRANSFORMATION:	N	EXPENDITURE:	T	TRANSFORMATION:	N		
ACCOUNTING_ENTRY:	Row 19	EMBARGO_DATE:		ACCOUNTING_ENTRY:	Row 19	EMBARGO_DATE:			
Sender e-mail:	Excel Template V1.9	LAST_UPDATE:		Sender e-mail:	Excel Template V1.9	LAST_UPDATE:			
Version:		OBS_STATUS:	A	Version:		OBS_STATUS:	A		
		CONF_STATUS:	F			CONF_STATUS:	F		
	Total final consumption expenditure of households (domestic concept) ⁽¹⁾	Final consumption expenditure of resident households in the rest of the world	Final consumption exp of non-resident househ of the economic territ		Total final consumption expenditure of households (domestic concept) ⁽¹⁾	Final consumption expenditure of resident households in the rest of the world	Final consumption exp of non-resident househ of the economic territ		
COUNTERPART_AREA ▶	W2	B	S	O	N	B	S	O	N
ACCOUNTING_ENTRY ▶	D	F	A	T	U	F	A	T	U
TIME ▼	1	U	S	U	S	U	S	U	S
	1970								
	1971								
	1972								
	0502_V	0502_L	Parameters		0502_V	0502_L	Parameters		

When no flag is specified, the OECD will treat data as public and free for dissemination.

Detailed guidelines and definitions are available at the following URLs:

- [Code list for Observation Status](#)

- [Code list for Confidentiality Status:](#)

4. Missing data and zero values.

For missing data, the value should be reported as "NaN" and the associated observation status (control code) should be reported as "L" (for data that exist but are not collected) or as "M" for other reasons (e.g. not applicable).

Zero values ("0") should only be reported when data are collected and computed as equal to zero.

No data cell must therefore be empty, it contains either a value or the code "NaN".

5. Additional warnings

Data providers are asked not to add, delete, or hide rows and columns in the questionnaire.

Please do not add "phantom sheet" or not required sheet, link in data or status codes or calculation functions.

6. Contact

The Excel questionnaire is compatible with the 2010 version of Microsoft Office. The user is invited to contact the OECD (SNA.Contact@oecd.org) in case the file is not readable or in case of any other technical issues.