

## **Final report**

# **The National Accounts' needs and links to Structural Business Statistics in the NACE Sections MNO**

Economic Statistics, Services  
Berit Olsson  
Lisa Levinsson

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## 1. Background

According to the Regulation on Structural Business Statistics (SBS) Appendix 1, Section 10, item 1 the Member States will provide the Commission with a report relating to the definition, structure and availability of information on statistical units which are classified under Group 652, Class 6602, Division 67 and Sections M to O of NACE Rev. 1. The Commission will institute a series of pilot studies.

As a part of the task force on activities allocated at the NACE Sections M to O Statistics Sweden got the assignment to survey the National Accounts' needs of statistics within the Sections MNO of NACE Rev.1.

## 2. Different classifications and regulations

### 2.1 Different classifications

The National Accounts need information on the MNO Sections of NACE Rev.1 in order to calculate the Gross Domestic Product (GDP), both by the production approach and by the income or expenditure approach. Structural Business Statistics is most important for the GDP calculations by the production approach. We therefore concentrate the inventory of the National Accounts' demands to this area.

Several different standards of classifications are of importance for the National Accounts' calculations, which follow The new European System of Accounts, ESA 1995. The Industrial Classification of Economic Activities within the European Communities, NACE Rev.1, is important but has reached a greater importance because it is fundamental for the whole presentation of the results. The total production value should for example be presented by industry *irrespective of institutional sector*.

The product classification, Statistical Classification of Products by Activity, CPA, is another important classification standard.

There are standard classifications by purpose. The Classification of the Functions of the Government, COFOG, is a base for the consumption of general government. To estimate the individual consumption the Classification of Individual Consumption by Purpose, COICOP, is used. COICOP classifies the individual consumption expenditure by households, non-profit institutions serving households and general government. There is also a specific purpose classification for the non-profit institutions called COPNI (Classification of the Purposes of Non-profit Institutions Serving Households). COICOP for non-profit institutions serving households correspond to COPNI, except for some minor differences. In this report we use the COFOG, COICOP and COPNI versions 12:97.

## 2.2 Institutional sectors

The division into *institutional sectors and sub sectors* in ESA 1995 is also a fundamental classification. The sectors are:

- a. non-financial corporations
- b. financial corporations
- c. general government
- d. households
- e. non-profit institutions serving households

The classification of the producing units into type of producer is another basic principle of ESA 1995. The producers are divided into three categories:

1. market producers
2. producers for own final use
3. other non-market producers

Here a table of the division into institutional sectors and type of producer according to ESA 1995 follows:<sup>1</sup>

Sector	Producer	Activity/function	NACE MNO
a) Non-financial corporations	Market <i>or</i> for own final use	Production of market goods and non-financial services	Yes
i) Quasi-corporations <i>if</i> profit <i>if</i> non-profit but more than 50 % of the production costs are covered by sales	-"	-"	-"
b) Financial corporations	Market	Financial intermediation including insurance and auxiliary financial activities	No
c) General government	Other non-market	Production and supply of other non-market output for collective and individual consumption and carrying out transactions intended to redistribute national income and wealth	Yes
d) Households as producers	Market or for own final use	Production of market output and output for own final use	Yes
e) Non-profit institutions serving households (NPISH) <i>if</i> less than 50 % of the production costs are covered by sales	Other non-market	Production and supply of other non-market output for individual consumption	Yes

*Comment:* The sector of financial corporations is excluded in the rest of the report, since it is considered that financial corporations do not contribute to the activities in the MNO sections of NACE Rev.1.

<sup>1</sup>The information in the table is collected from the tables 2.2 and 3.1 and the paragraphs 3.30 and 3.32 of ESA 1995.

### 2.3 Statistical units

One characteristic of ESA (item 1.27) is the use of two types of statistical units, namely the institutional unit and the local kind-of-activity unit (local KAU). For the economic (business) statistics the institutional unit, the kind-of-activity unit (KAU) and the local kind-of-activity unit (local KAU) constitute the basic units. The institutional unit is fundamental for institutional statistics while the KAU and the local KAU are more relevant for statistics on production. Statistical units are defined in the Council Regulation No 696/93 on statistical units Section III. There are also explanatory notes specific to each unit.

The Council Regulation No 57/96 on Structural Business Statistics (SBS) states that the statistical units described in the regulation 696/93 on statistical units shall be practised. The units that shall be used are stated in the annexes of SBS. Annex I and III, which enclose the services industries, inform that the "enterprise" is the statistical unit for which statistics should be compiled.

The statistical units are defined on the basis of different criteria (696/93). Some of the legal, accounting or organisational criteria are:

1. To constitute the enterprise unit, use is made of legal units that exercise, wholly or partially, a productive activity.
2. Legal units include:
  - legal persons
  - natural persons who are engaged in an economic activity in their own right
3. The legal unit always forms, either by itself or sometimes in combination with other legal units, the legal basis for the statistical unit known as the "enterprise".

The *enterprise* is the smallest combination of legal units that is an organisational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making.

The *institutional unit* is an elementary economic decision-making centre characterised by uniformity of behaviour and decision-making autonomy in the exercise of its principal function. A unit is regarded as constituting an institutional unit if it has decision-making autonomy in respect of its principal function and keeps a complete set of accounts.

Statistics that is based partly on the institutional unit (defined as a unit that enjoys autonomy of decision and that keeps a complete set of accounts) and partly on the kind-of-activity unit or the local kind-of-activity unit, would be ideal for the National Accounts.

In the regulation 696/93 there is a list of the units that are observed as institutional units. In reality the institutional unit often corresponds to the kind-of-activity unit. This relationship can be supposed as frequent within small services enterprises, especially within the MNO NACE Sections. Large enterprises often have production belonging to different activities. Here statistics based on the institutional unit can cause problems.

In the corporate enterprises sector (non-financial corporations), the enterprise corresponds to the institutional unit that is used in ESA. The institutional unit in the households sector covers all the activities of households, while the term "enterprise" is reserved exclusively for their production activities.

For the institutional sector of general government there might be some uncertainty about which statistical unit that should be used. However the general outline would be the units that should exist in the business register according to the regulation on business registers (Council Regulation No 2186/93 on Community co-ordination in drawing up business registers for statistical purposes) and according to ESA. ESA item 2.69 defines the institutional units who belong to the institutional sector of general government as "general government entities which administer and finance a group of activities, principally providing non-market goods and services, intended for the benefit of the community". The MNO activities that are run in the general government sector are probably found within "a group of activities" while the statistical unit is made of the "entities which administer and finance".

The Swedish National Accounts treat the sub-sector central government as one single institutional unit and the sub-sector local government as another single institutional unit. Within the institutional unit local government a breakdown of activities is created by function. These activities can closely be compared to the local KAU:s from the accounts of the local government. Such activities are for example social work, child care and education.

## 3. Production Accounts by Institutional Sector

### 3.1 Introduction

In this chapter we describe the information that the National Accounts need in detail. The chapter consists of inquired variables, both general and industry specific, by sector. We have the focus on the calculations of production.

Definitions of the variables are very important and must of course be discussed in the future work of the task force. All definitions are therefore not a part of this report. Statistical sources are mentioned.

### 3.2 Non-financial corporations

#### 3.2.1 Common variables

The information that is demanded for the sector of non-financial corporations is detailed. Below, a list of the general characteristics that the National Accounts need for *all* industries (MNO divisions/groups are shown in part 3.2.2), is presented:

a) Production value (usually revenues), breakdown:

- main production (according to NACE)
- sales of goods purchased for resale
- ./. purchases of the same goods valued at repurchasing price at the time they are sold
- = (trade margins)
- all other production
  - .. revenues from rentals of industrial and other premises
  - .. others (usually industry specific)

b) Intermediate consumption, breakdown:

- rentals
- repairs and maintenance of buildings
- rented fixed assets (excluding fees for financial leasing)
- freight and transportation
- advertising and PR
- other intermediate consumption (usually industry specific)

*Comment:* There are in fact 440 different product groups that are needed for the Swedish input/output tables. Here the Swedish National Accounts have chosen some general products, which are interesting.

c) Compensation of employees, breakdown:

- wages and salaries including remuneration in kind
- employers' social contributions



d) Gross fixed capital formation (GFCF), breakdown:

- constructions of new buildings and structures and improvements of buildings
- acquisitions of existing buildings and structures
- own produced buildings and structures
- disposals of buildings and structures
- net acquisitions of land
- acquisitions of new and used machinery and equipment
- disposals of new and used machinery and equipment
- value of new financial leasing contracts
- net acquisitions of computer software, entertainment, literary or artistic originals (intangible fixed assets)
- own produced software

*Comment:* In principal the National Accounts only demand net acquisitions. But the Swedish National Accounts want to have acquisitions and disposals separately to make sure they receive a complete coverage.

e) Employment

- number of hours worked, breakdown:
  - .. self-employed
  - .. employees
- average number of persons employed, breakdown:
  - .. self-employed
  - .. employees

### 3.2.2 Breakdown into industries

The Swedish National Accounts want the general information to be presented into the following MNO divisions or groups of Nace Rev.1:

Section	Division/ Group	Activity
M	80	Education
N	85	Health and social work
N	85.1	Human health activities
N	85.2	Veterinary activities
N	85.3	Social work activities
O	90 (excl. 90.001)	Other community, social and personal service activities excluding sewage plants
O	91	Activities of membership organisations n.e.c.
O	92	Recreational, cultural and sporting activities
O	93	Other service activities

*Comment:* 90.001 is a detailed group and is specific for the Swedish Industrial Classification, SE-SIC 92. Sewage plants can not be separated from water works in Division 41, collection, purification and distribution of water.

### 3.2.3 Industry specific variables

All activity classes have been discussed in detail with the National Accounts. All MNO industries are not totally completed though. It can also be difficult to come to a general conclusion since the activities for sure differ between different countries.

Below, examples of important gaps to fill and information on products for MNO sections in order to give information to the construction of input/output tables, are presented. There are also some comments to the industries.

#### *Education - NACE Division 80*

Breakdown of output:

- Education services, CPA division 80
  - school fees, participation fees
  - revenues from general government
- Trade margins, CPA divisions 50-52
- Others

*Comment:* The education services product needs to be broken down in order to know the household consumption and the general government consumption of education activities respectively. The education services activity is of small extension for the sector of non-financial corporations. There are mostly driving schools and also staff training establishments. The largest part of the education activities sector is carried out by general government and non profit institutions serving households (the shares between them differ from country to country).

#### *Health and social work - NACE Division 85*

*Comment:* Quite a lot foundations run activities in division 85 too. A problem for NACE groups 85.1 and 85.3 is to determine if a revenue from government shall be regarded as a subsidy or a sale of a service. According to ESA the revenues from general government shall be regarded as purchase of a service when the remuneration concerns performed health services.

#### *Human health and social work activities - NACE Groups 85.1 and 85.3:*

Breakdown of output:

- Human health services, CPA group 85.1
  - patient fees
  - revenues from general government for performed health services
- Social work services, CPA group 85.3
  - patient fees
  - revenues from general government for performed social work services
- Trade margins, CPA divisions 50-52
- Others

#### *Veterinary activities - NACE Group 85.2*

Breakdown of output:

- Veterinary services, CPA group 85.2
- Trade margins, CPA divisions 50-52
- Others

*Sewage and refuse disposal, sanitation and similar activities - NACE  
Division 90*

Breakdown of output:

Sewage and refuse disposal services, sanitation and similar services, CPA  
division 90

Trade margins, CPA divisions 50-52

Others

*Activities of membership organisations n.e.c. - NACE Division 91*

*Comment:* Business, employers and professional organisations is a part of the sector of non-financial corporations. For these the output consists of the membership fees. Trade unions and other membership organisations are a part of the non profit institutions serving households, where the output is composed of the costs.

Breakdown of output:

Membership organisation services n.e.c., CPA division 91

Trade margins, CPA divisions 50-52

Others

*Recreational, cultural and sporting activities - NACE Division 92*

*Comment:* The industry of recreational, cultural and sporting activities is very heterogeneous. There are enterprises with few employees but with great turnover and there are some big enterprises with a large number of employees. There are also many foundations and especially the industry of sporting activities constitute of many non profit institutions.

There are needs of industry specific variables for division 92 as well. Discussions on the details are proceeding with the Swedish National Accounts. Here some of the needs or some industry specific comments are given.

Breakdown of output:

Motion picture and video services, CPA group 92.1

Radio and television services, CPA group 92.2

Other entertainment services, CPA group 92.3

News agency services, CPA group 92.4

Library, archives, museums and other cultural services, CPA group 92.5

Sporting services, CPA group 92.6

Other recreational services, CPA group 92.7

Trade margins, CPA divisions 50-52

Others

In fact the National Accounts need the information of recreational, cultural and sporting activities by division 92. But since it is so heterogeneous a breakdown of the primary statistics is needed into NACE three-digit-level. In this way the National Accounts can calculate the CPA output. Below, there are comments specific to each NACE group that one should observe.

*Motion picture and video activities - NACE Group 92.1*

*Comment:* Enterprises are established and liquidated quickly. At a movie recording there are many temporarily employed persons. Sub-contracting is extensive and so are products in process. Exports and imports are difficult to grasp.

*Radio and television activities - NACE Group 92.2*

*Other entertainment activities - NACE Group 92.3*

*Comment:* Seasons variations. Extensive subsidies that are important to catch up.

*News agency activities - NACE Group 92.4*

*Library, archives, museums and other cultural activities - NACE Group 92.5*

*Comment:* Of small proportions for market producers.

*Sporting activities - NACE Group 92.6*

*Comment:* Large proportions of non profit institutions serving households. Subsidies are frequent especially in the NACE class of 92.61, operation of sports arenas and stadiums. The income of sporting activities needs to be broken down by remuneration from market producers (sponsoring) and entrance fees.

*Other recreational activities - NACE Group 92.7*

*Gambling and betting activities - NACE Class 92.71*

*Comment:* It is important to be able to have the information of this class separated from the information of other recreational activities, group 92.7. Turnover minus prizes to the winners represent the production value.

*Other service activities - NACE Division 93*

Breakdown of output:

- Other services, CPA division 93
- Trade margins, CPA division 50-52
- Others

### **3.2.4 Statistical sources used by Statistics Sweden**

Statistical sources differ between countries. In Sweden all variables will be included in the annual business statistics from the reference period of 1997. Both general and industry specific variables are covered in the mail questionnaire for enterprises with 50 or more employees. The industry specific variables of recreational, cultural and sporting activities will be covered from the reference period of 1998. For enterprises with less than 50 employees the statistics is based on administrative sources. All variables are not available in the administrative material. Therefore there might also be a multi annual survey with detailed information for some divisions.

Software investments will be covered by the short term statistics and multi annual surveys.

Nearly all the MNO divisions or groups in chapter 3.2.2 are covered from the reference year of 1996.

Here a specification of the sources and their frequency follows:

<b>NACE</b>	<b>Activity</b>	<b>Source/frequency</b>
M 80	Education	Business statistics, yearly Multi annual detailed surveys every 5 or 6 years, first reference year 1999
N 85	Health and social work	Business statistics, yearly Multi annual detailed surveys every 2 years, first reference year 1998
O 90	Sewage and refuse disposal, sanitation and similar activities	Business statistics, yearly
O 91	Activities of membership organisations n.e.c.	Business statistics, yearly
O 92	Recreational, cultural and sporting activities	Business statistics, yearly
O 93	Other service activities	Business statistics, yearly

### 3.3 Households

The same industry divisions/groups and variables as for non-financial corporations are required for households, see chapter 3.2.

For households the statistics is based only on administrative sources in Sweden. Industry specific variables can not be found in such sources. Administrative sources are good and effective to use, but as all variables are not covered they also might cause problems. Therefore there might be a small survey to supplement the statistics. On the other hand the households are not of a great extent.

It is difficult to estimate values of household enterprises in a survey, since they are many and small. It is hard to reach a good quality of the information. The sample sizes are often too small as the resources are not enough.

There is also the question of the response burden, which is quite high especially for the household enterprises. The respondents find detailed questions very difficult to answer. Therefore it might be very effective to make different questionnaires - one with all detailed questions for large enterprises and one with less detailed information for small enterprises.

### 3.4 General government

The National Accounts need information to calculate the value added of the *general government* sector and also information on intermediate consumption in order to decide the value of production. The greater part of the production of the general government sector mainly consists of non-market products where sales values do not exist. The production value must therefore be calculated out of the costs of production.

In the system of National Accounts the production value of public services of general government is estimated as the sum of its production costs.

Production value is calculated as the sum of:

- purchases of goods and services (intermediate consumption)
- compensation of employees
  - .. wages and salaries
  - .. employers' social contributions
- consumption of fixed capital
- other taxes on production less other subsidies on production

To receive the final consumption expenditure the sales of goods and services is withdrawn from the production value. The sales include both market and non-market products.

The information on production and final consumption expenditure is divided according to COFOG. In order to show the general government production classified by NACE a connection is made between COFOG and NACE Rev.1. There is no given straight connection between COFOG and NACE. In the table below we have attempted to connect the 12:97 version of COFOG to NACE Rev.1.

<b>COFOG</b>	<b>Description</b>	<b>NACE Rev.1</b>
<b>05</b>	<b>Environment protection</b>	<b>O 90, part of</b>
05.1	Waste management	
05.2	Waste water management	
05.3	Pollution abatement	
05.4	Protection of biodiversity and landscape	
05.5	R&D environment protection	
05.6	Environment protection n.e.c.	
<b>07</b>	<b>Health</b>	<b>N 85.1</b>
07.1	Prescribed medical products, equipment and appliances	
07.2	Out-patient services	
07.3	Hospital services	
07.4	Public health services	
07.5	R&D health	
07.6	Health n.e.c.	
<b>08</b>	<b>Recreation, culture and religion</b>	<b>O 91-92</b>
08.1	Recreational services	
08.2	Cultural services	
08.3	Broadcasting and publishing services	
08.4	Religious and other community services	
08.5	R&D recreation, culture and religion	
08.6	Recreation, culture and religion n.e.c.	
<b>09</b>	<b>Education</b>	<b>M 80</b>
09.1	Pre-primary and primary education	
09.2	Secondary education, general programmes	
09.3	Tertiary education	
09.4	Education not definable by level	
09.5	Subsidiary services to education	
09.6	R&D education	
09.7	Education n.e.c.	
<b>10</b>	<b>Social protection</b>	<b>N 85.3</b>
10.1	Sickness and disability	
10.2	Old age	
10.3	Survivors	
10.4	Family and children	
10.5	Unemployment	
10.6	Housing	
10.7	Social exclusion n.e.c.	
10.8	R&D social protection	
10.9	Social protection n.e.c.	

To estimate the input/output tables very detailed information is needed. The Swedish input/output system has a breakdown into 440 product groups. Here are some examples that are of interest for the intermediate consumption and the sales (not turnover).

a) Intermediate consumption (purchases of goods and services) by CPA-products, examples:

- rentals
- fuel
- electricity
- repairs of cars
- repairs of buildings
- provisions
- other goods
- services

b) Sales, examples:

- goods
- rental income
- services
  - .. child care
  - .. school fees
  - .. nursing home
  - .. non-institutional care and national dental services
  - .. other services

c) Gross fixed capital formation, GFCF:

The breakdown of GFCF that is requested for the non-financial corporations are also needed for the general government, see chapter 3.2.

d) Employment:

- number of hours worked
- average number of persons employed

The Swedish National Accounts use the following statistical sources for general government:

Central government: The Swedish National Audit Bureau compiles the total activity of all government departments and authorities from the government accounting system.

Local government:

- A compilation of the activities of the county councils by the Federation of Swedish County Councils
- Statistics Sweden carries out a mail questionnaire survey to all municipalities from the accounts of the finances of the municipalities.



Besides information on the costs of production, the statistics also cover information on different types of property income and transfers, which are needed for determining the savings etc.

### **3.5 Non profit institutions serving households (NPISH)**

The boundary between the NPISH and the institutions belonging to the non-financial sector or the general government sector is difficult for the business register to realise. Probably surveys directed to these units are required in order to make a certain classification of the non profit institutions.

As for the general government sector the primary needs of the National Accounts of NPISH concern basic data for the estimation of production, intermediate consumption and value added, and also information on sales to receive the final consumption expenditure.

The production value of NPISH is calculated as the sum of the production costs:

Intermediate consumption (purchases of goods and services)  
Compensation of employees  
Consumption of fixed capital  
Other taxes on production less other subsidies on production

The National Accounts demand the following specifications of data:

- a) Intermediate consumption (purchases of goods and services):
- goods
    - .. purchased for resale
    - .. others
  - travel expenses
  - postal services
  - telecommunications
  - consulting services
  - printing works
  - insurance service charge
  - rentals
  - others

b) Sales of goods and services:

- production of goods
- sales of goods purchased for resale
- sales of services activities:
  - “ hotel
  - “ restaurant and café
  - “ advertising
  - “ education fees
  - “ health and social work
  - “ rental income
  - “ others

c) Compensation of employees

- wages and salaries
- employers' social contributions

d) Gross fixed capital formation (GFCF)

*See chapter 3.2 for the requested breakdown.*

e) Employment

- number of persons employed
- number of hours worked (by persons employed)

f) Membership fees

*Comment:* For the calculation of transfers.

g) Subsidies and contributions received from:

- general government
- financial and non-financial corporations
- households

*Comment:* For the calculation of transfers.

h) Property income received

- interest received
- dividends
- others

i) Property income paid

- interest paid
- others

The activities are supposed to be classified according to COICOP. Connections to NACE Rev.1 must be done for the production estimations. As well as COFOG, COICOP is also under revision. Below an effort of connections between COICOP (version 12:97) and NACE Rev.1 is shown. The table should be regarded as a first preliminary.

COICOP	Description	NACE Rev.1?	CPA?
13.1	Housing	O 91	91?
13.2	Health	O 85.1	85.1
13.3	Recreation and culture	O 92	92?
13.4	Education	O 80	80
13.5	Social protection	O 85.3	85.3
13.6	Religion	O 91.31	91.31
13.7	Political parties and professional org.	O91.32-33	91.32-33
13.8	Environment protection	O 91	91
13.9	Services n.e.c	0 91	91

### 3.6 Total production by industry

The National Accounts are supposed to fill in an ESA 95 questionnaire which consists of a set of tables. The tables that have connection to the Structural Business Statistics are:

1. Table 0301, output at basic prices
2. Table 0302, intermediate consumption at purchaser prices
3. Table 0303, gross value added at basic prices

The information in the tables is supposed to be reported by industry (NACE Rev.1) irrespective of institutional sector.

MNO activities are presented by section, that is section M, N and O respectively.

## 4. Final consumption expenditure

The NACE sections MNO make an important part of the National Accounts' calculations of final consumption expenditure. Two estimations are distinguished:

- consumption expenditure and
- actual consumption.

Consumption expenditure means the expenses for different goods and services while actual consumption stands for the goods and services that have been consumed no matter how they have been paid.

Final consumption can be broken down into:

a) Household final consumption expenditure

b) Non profit institutions serving households, NPISH, final consumption expenditure

*NPISH consumption expenditure is by convention regarded as individual consumption.*

c) General government final consumption expenditure

*General government final consumption expenditure can be divided into individual consumption and collective consumption.*

According to paragraph 3.85 of ESA 1995 the following parts of general government are reported as *individual expenditure of general government* (classification according to the ESA version of COFOG):

- a) 04 Education
- b) 05 Health
- c) 06 Social Security and Welfare
- d) 08.01 Sport and Recreation
- e) 08.02 Culture

(We have not taken the parts of 07.11, 07.31 and 12.12 into consideration since these COFOG levels do not belong to the MNO activities.)

The rest parts of general government are considered as general government actual final consumption = *Collective consumption*.

Together Individual consumption and Collective consumption constitute *Final consumption expenditure*.

The COICOP divisions, groups and classes that are of interest for the MNO divisions are presented in Annex 1, which is divided by households, by NPISH and by general government.

## 5. Summary: list of SBS variables for the National Accounts' needs of MNO Sections

The National Accounts' needs of general characteristics are very much in accordance with the variables of Annex 1 of the SBS regulation. But not for all details though. Therefore a special annex is needed with industry specific information. Here the product classification plays an important role. Probably it is possible to survey very detailed characteristics multi-yearly.

The conclusion must be that the SBS regulation makes the main data source for the National Accounts, at least for the sectors where the enterprise constitutes the statistical unit.

In the following parts of this chapter we have related the National Accounts' needs of variables to the SBS codes and titles, when possible, as a kind of summary of this report. The list is divided by institutional sector. The demands and also definitions differ between the sectors. Note that definitions are not totally compared and penetrated.

### 5.1 Non-financial corporations and households

SBS code	Title	Comments
11110	Number of enterprises	
11210	Number of local units	
12110	Turnover	According to the definition of Appendix 1. Moreover <i>specifications</i> are needed for the consumption calculations: - <i>school fees</i> - <i>patient fees</i> - <i>revenues from general government for performed</i> <i>education services</i> <i>health services</i> <i>social work services</i>
12120	Production value	The central variable for the National Accounts.
xxxxx	<i>Breakdown of output by CPA products:</i> CPA 80, 85.1, 85.3, 90, 91, 92.1, 92.2, 92.3, 92.4, 92.5, 92.6, 92.7, 93, 50-52	
12140	Value added at basic prices	

SBS code	Title	Comments
12150	Value added at factor cost	
13110	Total purchase of goods and services	
xxxxx	<i>Breakdown of intermediate consumption by CPA products, for example: CPA 70, 45, 71, 60-62, 74.4</i>	
13120	Purchases of goods and services for resale in the same condition as received	
13310	Personnel costs	
13320	Wages and salaries	
13330	Social security costs	
15110	Gross investment in tangible goods	Not the same as GFCF.
15120	Gross investment in land	Net investments (acquisitions) in land is enough.
15130	Gross investment in existing buildings and structures	
15140	Gross investment in construction and alteration of buildings	
xxxxx	<i>Owned produced buildings and structures (excl. land)</i>	
15150	Gross investment in machinery and equipment	
15210	Sales of tangible investment goods	<i>Rather: sales of machinery and equipment and sales of buildings and structures separately.</i>
xxxxx	<i>Net investments in computer software, entertainment, literary or artistic originals (intangible fixed assets)</i>	
xxxxx	<i>Own produced software</i>	
15310	Value of tangible goods acquired through financial leasing	



<b>SBS code</b>	<b>Title</b>	<b>Comments</b>
16110	Number of persons employed, <i>breakdown:</i>	
16130	Number of employees	
xxxxx	<i>Number of self-employed</i>	
16150	Numbers of hours worked by employees	<i>Rather: by persons employed broken down by employees and self-employed.</i>

## 5.2 General government

SBS code	Title	Comments
12110	"Turnover" / <i>Sales</i>	The term production value is more relevant than turnover for the general government sector and sales is a better term than turnover for the general government sector.
xxxxx	<i>Breakdown of sales:</i> Production of goods Sales of goods purchased for resale Rental income Services - child care - school fees - nursing home - non-institutional care and national dental services - other services	The breakdown can be specified according to CPA. Here is only a sample of the needed breakdown of sales.
12120	Production value	The sum of the production costs.
xxxxx	<i>Breakdown of production value by COFOG purposes</i>	
12140	Value added at basic prices	Definition: value added at factor cost plus other taxes on production less other subsidies on production.
12150	Value added at factor cost	Definition: compensation of employees plus consumption of fixed capital.



SBS code	Title	Comments
13110	Total purchase of goods and services	
xxxxx	<i>Breakdown of intermediate consumption:</i> Rentals Fuel Electricity Repairs of cars Repairs of buildings Provisions Other goods Services	The breakdown can be specified according to CPA.
13120	Purchases of goods and services for resale in the same condition as received	
13310	Personnel costs	
13320	Wages and salaries	
13330	Social security costs	
xxxxx	<i>Consumption of fixed capital</i>	Needed for the estimation of the value added.
xxxxx	<i>Other taxes on production less other subsidies on production</i>	Needed for the estimation of the value added at basic prices.
xxxxx	<i>Gross fixed capital formation, GFCF</i>	The same breakdown of investments and disposals that is requested for the non-financial corporations, see chapter 5.1 and 3.2.
16110	Number of persons employed	
16150	Numbers of hours worked by employees	<i>Rather: by persons employed.</i>

### 5.3 Non profit institutions serving households, NPISH

SBS code	Title	Comments
11110	Number of enterprises	
11210	Number of local units	
12110	”Turnover” / <i>Sales</i>	The term production value is more relevant than turnover for the NPISH sector and sales is a better term than turnover. The sales is withdrawn from the production value to receive the final consumption expenditure.
xxxxx	<i>Breakdown of sales:</i> Production of goods Sales of goods purchased for resale Sales of services activities - hotel services - restaurant and café, - advertising services - education fees - health and social work services - child care services - rental income - others	The breakdown can be specified according to CPA. Here is an example of those products who are expected to be of importance for NPISH in Sweden.
12120	Production value	The sum of the production costs.
xxxxx	<i>Breakdown of production value by COPNI/COICOP purposes</i>	
12140	Value added at basic prices	Definition: value added at factor cost plus other taxes on production less other subsidies on production.
12150	Value added at factor cost	Definition: compensation of employees plus consumption of fixed capital.
13110	Total purchase of goods and services	

<b>SBS code</b>	<b>Title</b>	<b>Comments</b>
xxxxx	<i>Breakdown of intermediate consumption by CPA products:</i> Goods, CPA 01-45 Travel expenses Postal services, CPA 64.11.1 Telecommunications, CPA 64.2 Consulting services, CPA 72-74 Printed matter, CPA 22 Insurance service charge, CPA 66 Rentals, CPA 70 Others	Examples of the products that are expected to be of importance for the Swedish NPISH.
13120	Purchases of goods and services for resale in the same condition as received	
13310	Personnel costs	
13320	Wages and salaries	
13330	Social security costs	
xxxxx	<i>Consumption of fixed capital</i>	Needed for the estimation of the value added.
xxxxx	<i>Other taxes on production less other subsidies on production</i>	Needed for the estimation of the value added at basic prices.
xxxxx	<i>Gross fixed capital formation, GFCF</i>	The same breakdown of investments and disposals that is requested for the non-financial corporations, see chapters 5.1 and 3.2.
16110	Number of persons employed	
16150	Numbers of hours worked by employees	<i>Rather: number of hours worked by persons employed.</i>



<b>SBS code</b>	<b>Title</b>	<b>Comments</b>
xxxxx	<i>Subsidies and contributions received from:</i> <ul style="list-style-type: none"><li>- general government</li><li>- financial and non-financial corporations</li><li>- households</li></ul>	To receive information on transfers.
xxxxx	<i>Membership fees</i>	To receive information on transfers.
xxxxx	<i>Property income received:</i> <ul style="list-style-type: none"><li>- interest received</li><li>- dividends</li><li>- others</li></ul>	For estimation of the saving.
xxxxx	<i>Property income paid:</i> <ul style="list-style-type: none"><li>- interest paid</li><li>- others</li></ul>	For estimation of the saving.

## Annex 1

### 01-12 INDIVIDUAL CONSUMPTION EXPENDITURE BY HOUSEHOLDS

COICOP	Description
06	HEALTH
06.1	Medical products, appliances and equipment
06.1.1	Medical products, appliances and equipment
06.2	Out-patient services
06.2.1	Medical services
06.2.2	Dental services
06.2.3	Paramedical services
06.3	Hospital services
06.3.1	Hospital services
09	Recreation and culture
09.1	Audio-visual, photographic and information processing equipment
09.2	Other major durables for recreation and culture
09.3	Other recreational items and equipment, gardens and pets
09.4	Recreational and cultural services
09.4.1	Recreational services
09.4.2	Cultural services
09.4.3	Games of chance
09.5	Newspapers, books and stationery
09.6	Package holidays
10	Education
10.1	Education

**COICOP Description**

- 10.1.1 Pre-primary and primary education
- 10.1.2 Secondary education
- 10.1.3 Tertiary education
- 10.1.4 Education not definable by level

**13 INDIVIDUAL CONSUMPTION EXPENDITURE BY NON-PROFIT INSTITUTIONS SERVING HOUSEHOLDS**

**COICOP Description**

- 13.1 Housing
  - 13.1.1 Housing
- 13.2 Health
  - 13.2.1 Medical products, appliances and equipment
  - 13.2.2 Out-patient medical services
  - 13.2.3 Out-patient dental services
  - 13.2.4 Out-patient paramedical services
  - 13.2.5 Hospital services
  - 13.2.6 Other health services
- 13.3 Recreation and culture
  - 13.3.1 Recreational services
  - 13.3.2 Cultural services
- 13.4 Education
  - 13.4.1 Pre-primary and primary education
  - 13.4.2 Secondary education
  - 13.4.3 Tertiary education

**COICOP Description**

13.4.4	Education not definable by level
13.4.5	Other educational services
13.5	Social protection
13.5.1	Social protection
13.6	Religion
13.6.1	Religion
13.7	Political parties, labour and professional organisations
13.7.1	Services of political parties, labour and professional organisations
13.8	Environment protection
13.8.1	Environment protection
13.9	Services n.e.c.
13.9.1	Services n.e.c

**14 INDIVIDUAL CONSUMPTION EXPENDITURE BY GENERAL GOVERNMENT**

**COICOP Description**

14.1	Housing
14.1.1	Housing
14.2	Health
14.2.1	Medical products, appliances and equipment
14.2.2	Out-patient medical services
14.2.3	Out-patient dental services
14.2.4	Out-patient paramedical services
14.2.5	Hospital services

<b>COICOP</b>	<b>Description</b>
14.2.5	Other health services
14.2.6	Public health services
14.3	Recreation and culture
14.3.1	Recreational services
14.3.2	Cultural services
14.4	Education
14.4.1	Pre-primary and primary education
14.4.2	Secondary education
14.4.3	Tertiary education
14.4.4	Education not definable by level
14.4.5	Subsidiary services to education
14.5	Social protection
14.51	Social protection