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PREPARATION OF A SET OF GUIDELINES FOR THE COLLECTION AND PRESENTATION OF DATA

In response to paragraph 2 of General Assembly resolution 36/231 A requesting the Committee on Contributions "to prepare a set of guidelines for the collection and presentation of data by Member States, in order to ensure that adequate data and statistical information are submitted to the Committee on a uniform and comparable basis", the attached draft guidelines were prepared, incorporating the information previously submitted to the Committee (A/CN.2/R.448 and Add.1) as well as the information contained in its reports of the forty-second and forty-third sessions.

DRAFT GUIDELINES FOR THE COLLECTION AND PRESENTATION
OF DATA BY MEMBER STATES

INTRODUCTION

1. Under the original terms of reference of the Committee on Contributions, the expenses of the United Nations should be apportioned broadly according to capacity to pay, and comparative estimates of national income were recommended as the fairest guide. Thus, from its inception until the establishment of the scale for 1983-1985, the Committee has based its computations of relative capacity to pay on average "taxable income" for a series of years expressed in United States dollars. "Taxable income" is defined to be the difference between national income and the amount of relief received or absorbed because of the application of the per capita income allowance formula. The primary statistical data required for these calculations are estimates of national income in national currency, exchange rates for converting these estimates into United States dollars and population estimates to arrive at per capita income figures.

I. COMMUNICATIONS WITH MEMBER STATES

2. In order to ensure that estimates of national income and related statistics are submitted by Governments sufficiently ahead of time, the United Nations Statistical Office (UNSO), under standing instructions from the Committee on Contributions, sends out at the beginning of the year in which the Committee reviews the assessment scale a letter with an attached questionnaire to national statistical offices of all Member and non-member States, requesting these data. Samples of these letters and questionnaires are presented in annexes I and II.

3. A few weeks later, the Secretary of the Committee on Contributions transmits a note verbale from the Secretary-General to the permanent representatives of all Member States, informing them officially of the date and place of the next session of the Committee and requesting supplementary information for use by the Committee.

II. INFORMATION REQUESTED FROM MEMBER STATES

A. Information requested by the Committee

4. Countries with market economies are requested by the Committee to provide data on the aggregate national income at market prices according to the present system of national accounts (SNA)^{1/} for each of the calendar years 19__ to 19 __. Where this information is not readily available, Member States are requested to furnish the estimates of other aggregates, together with supplementary information (e.g., depreciation, indirect taxes, subsidies, net factor income from abroad) that is necessary to permit UNSO to derive national income estimates at market prices.

5. The data supplied should be provided on a calendar-year basis in order to ensure maximum comparability of national income data.

6. As has been customary, the questionnaire sets out estimates of national income and related aggregates already available to the Statistical Office. Such information is obtained from official replies to the United Nations national accounts questionnaires or to previous questionnaires of the Committee on Contributions, or is estimated on the basis of data provided by the United Nations regional commissions and other international organizations. To complete the questionnaires, countries are requested to confirm or revise the indicated estimates and to supply additional data for the period in question.

7. Countries with centrally planned economies, which use the concept of net material product, which presents basic differences from the methods used in market economies for the computation of national income, are requested by the Committee to provide information about the value of their national income in market prices according to the present SNA as well as additional information needed in order to derive this concept from net material product. The questionnaire attached to the letter from UNSO (see annex II) also contains any or all information currently available that is necessary in estimating national income.

B. Recurrent compilation of national accounts data by UNSO

8. The data compiled for the Committee should, in principle, be consistent with more comprehensive data compiled by UNSO, which are based on a comprehensive booklet entitled Instructions and Definitions for the National Accounts Questionnaire, 2/ developed jointly by the United Nations and the Organization for Economic Co-operation and Development (OECD), and the material balances questionnaire. The national accounts questionnaire, included in the booklet, is divided into four parts.

9. Part 1 contains summary but comprehensive information in current and constant prices. It includes not only the basic gross domestic product account but summary information of government receipts and disbursements, enterprise and household income and outlay, and external transactions, a summary capital transactions account, information on gross product by institutional sector of origin and kind of activity and, finally, a table showing the relations among the aggregate concepts used in the revised SNA and commonly in national statistical systems.

10. Part 2 contains the detailed breakdown of the final expenditure components of gross domestic product (consumption, capital formation, imports and exports) in current and constant prices, together with supporting tables giving additional information on government outlays and capital stock.

11. Part 3 contains detailed institutional sector accounts. For each sector and subsector, five accounts are given: a production account, an income and outlay account, a capital formation account, a capital finance account and a balance sheet. The sectors and subsectors distinguished in part 3 are general government (central, state or provincial, local, social security funds), corporate and

quasi-corporate enterprises (non-financial, financial), households and private unincorporated enterprises (farm entrepreneurial, other farm, non-farm entrepreneurial, non-farm wage earner, other) and non-profit institutions serving households.

12. Part 4 contains a breakdown by kind of activity. The tables show the derivation of value added (gross output less intermediate consumption), the cost components of value added and employment.

13. The booklet further contains standard classifications of transactors and transactions as well as definitions of the content of flows, such as gross output and imports of goods and services, under "Total supply of goods and services", and intermediate consumption, government final consumption expenditure, private final consumption expenditure, gross capital formation, exports of goods and services, value added and gross domestic product under "Disposition of total supply: intermediate and final uses". Frequent references are made to detailed discussions of definitions and classifications in A System of National Accounts and the International Standard Industrial Classification of All Economic Activities. A list of tables which are included in the national accounts questionnaire is given in annex III.

14. In order to obtain uniformly reported data from countries with centrally planned economies, a detailed material balances questionnaire is also sent to those countries every year by UNSO. For purposes of international comparability, the International Standard Industrial Classification of All Economic Activities is used in the tables of the material product system (MPS) questionnaire, where data are to be classified by the kind of activity of units of the material and non-material spheres of the economy. Like the SNA questionnaire, the MPS questionnaire also contains abbreviated definitions of the classifications of transactors and transactions and the pertinent flows.

15. Among the major classifications of transactors are the division of the economy into material and non-material spheres, the classification by kind of economic activity (e.g., agriculture, industrial activity, construction) and the classification by socio-economic sector, i.e., socialist sector, subdivided into four categories (state sector, co-operative sector, personal plots of households, public organization sector) and private sector). Definitions are given for transactions relating to the final use of the net material product (e.g., personal consumption, material consumption in the units of the non-material sphere serving individuals and those units serving the community as a whole, net capital formation), the net material product, the primary income of the population and of enterprises, the global product and intermediate material consumption, and, finally, the total consumption of the population. The tables which form part of the material balances questionnaire are listed in annex IV.

16. For both questionnaires, countries are requested to report as complete, consistent, internationally comparable and up-to-date data as is possible for the years from 19__ to 19__. Effort should be made to report the series of data in the detail in which they are requested and in conformance with the relevant standard classifications and definitions.

III. PROCESSING OF NATIONAL INCOME DATA FOR THE COMMITTEE ON CONTRIBUTIONS

A. Estimation of missing national income data by UNSO

17. If data are not received by the deadline indicated in the communication, the Statistical Office sends reminder telegrams to those Governments which have not yet replied.

18. When the Member States do not provide complete national income data for the period requested, estimates of national income for the years for which data have not been supplied by Governments have to be made by the United Nations Statistical Office. The methodology used in estimating national income at market prices depends on the nature of the available data.

19. Where estimates of national income are derived from available related economic aggregates (gross domestic product, gross national product etc.), the method used is to estimate the relevant components, e.g., depreciation, indirect taxes, subsidies or net factor income from abroad, either from absolute amounts contained in publications of other international organizations, such as the World Bank and the International Monetary Fund (IMF), or by the use of proportions or percentages that establish a prior relationship between these components and the main economic aggregates.

20. In cases where national income data for one or more years have to be calculated to complete the series for the period under review, growth rates implicit in estimates of basic economic and financial statistics prepared from a number of sources, such as national publications, regional economic surveys prepared by the regional commissions and reports of statistical experts provided under the technical co-operation programme, are utilized to extrapolate from available national income to arrive at estimates for the missing years.

21. Where absolute figures of national product are not available but distributive shares of each of the primary, secondary and tertiary sectors of the economy can be established for any year with sufficient reliability, sectoral estimates are weighted and extrapolated by relevant production indicators. For example, national indexes of the quantum of production are employed for agriculture, total industrial activity, manufacturing and, in some cases, construction. Where such national indexes are not available for agriculture, indexes compiled by the Food and Agricultural Organization of the United Nations (FAO) are utilized. In the absence of official series for total industrial activity or manufacturing, use is made of indicators officially provided and utilized in compiling the world index of industrial production of the United Nations Statistical Office. These are then converted to estimates at current market prices by adjusting both sectoral growth performances with the use of suitable price indexes. For the utilities and services sector, extrapolations are generally made by using current government expenditures in the production of government services. By adding up the resulting sectoral estimates, the total gross domestic product (GDP) is obtained, which is then adjusted to the national income basis, using the method described in paragraph 19 above.

22. For MPS countries, where net material product data need to be converted to national income, the value of the "non-material" services is estimated by the difference between (a) the sum of the incomes arising in the activities classified in the non-material sphere of production, which is comprised of wages and salaries, profits, interest and taxes, and (b) the amount of non-material services used in the material sphere, such as expenditure on social and cultural services furnished by enterprises to their employees, purchases of non-material services, allowances for travel expenditures and imputed gross output of financial institutions. When this difference or the basic data necessary to estimate the quantities involved are not provided, UNSO has calculated these estimates from basic information contained in national publications and in reports of international organizations, such as the Council for Mutual Economic Assistance (CMEA), and sent them to the countries concerned for confirmation and/or revision.

B. Conversion of national income data into a uniform period coverage

23. Once incomparability arising from differences in concepts and methods has been resolved, variations in period coverage are smoothed by converting all estimates from a fiscal year to a calendar year. In cases where calendar-year data are not supplied, UNSO adjusts the data submitted to a calendar-year basis in accordance with the decision of the Committee on Contributions.

24. While the majority of Governments submit national income data series based on calendar years, some countries supply estimates based on divergent fiscal years. Basically, before converting fiscal-year estimates to calendar-year estimates, the Statistical Office first classifies fiscal-year compilations according to quarterly ends or beginnings. Thus, data based on a fiscal year ending 7 July are considered as ending 30 June, which is the end of the quarter closest to 7 July; similarly, data for a fiscal year beginning 21 March are considered as beginning 1 April.

25. The actual conversion to calendar-year basis is made as follows:

(a) For fiscal years starting with the second quarter of the year, one quarter of the data for the previous fiscal year is added to three quarters of the data for the current fiscal year;

(b) For fiscal years starting with the third quarter, one half of the data for the previous fiscal year is added to one half of the data for the current fiscal year;

(c) For fiscal years beginning the last quarter, three quarters of the data for the previous fiscal year are added to one quarter of the data for the current fiscal year.

C. Conversion of national income data into a common currency unit

26. In converting national income estimates of the market economies into United States dollars, the Statistical Office uses the following procedures. For countries which are members of IMF, the conversion rates are selected from the average exchange rates for the period published in the IMF International Financial Statistics. For those countries which have a single fluctuating exchange rate, the conversion rate used is normally the average of market rates for the period. These are averages prepared by IMF based on the market rates that were communicated to IMF by the monetary authority of each country; they are averages of daily market rates in the market of the country or, if those are not available, daily quotations in New York or if those are not available, end-of-month market rates or, if those are not available, official rates. The preference is always market rates; only when a free market rate is not available for a given country is use made of the official rate, which is the rate at which a monetary authority is obliged to support its currency, by central bank intervention, in order to maintain a predetermined parity vis-à-vis another currency, such as the United States dollar, the pound sterling or the French franc.

27. For a few countries which are not covered in the International Financial Statistics, exchange rates are provided by IMF to the Statistical Office for publication in the United Nations Monthly Bulletin of Statistics.

28. For the centrally planned economies, the conversion rate used is usually the average of United Nations operational rates of exchange for the period established by the Controller for accounting purposes according to rules 111.5 and 111.6 of the Financial Regulations and Rules of the United Nations.

D. Estimate of national income per capita

29. The population figures used in calculating per capita national income are mid-year estimates reported in the United Nations Monthly Bulletin of Statistics and Demographic Yearbook. The main source of these estimates are official data provided by national statistical offices in reply to the United Nations annual Demographic Yearbook questionnaire. For countries which have incomplete series of population data, gaps are filled on the basis of census and survey results which take into account annual civil registration (fertility and mortality rates) and both internal and external migration. If these are not available, a computation using interpolation formulae calculates constant rates of population increase, which are applied to available population figures.

Notes

1/ A more detailed explanation of concepts is given in A System of National Accounts, Studies in Methods, Series F, No. 2, Rev.3, 1968.

2/ The current version of the questionnaire was published by OECD in 1980 in Paris.

Annex I

LETTER DATED 5 DECEMBER 1981 FROM THE DIRECTOR OF THE STATISTICAL
OFFICE ADDRESSED TO ALL MEMBER AND NON-MEMBER STATES WITH
MARKET ECONOMIES

The next session of the General Assembly Committee on Contributions is scheduled to open on 8 June 1982 at United Nations Headquarters in New York to undertake a comprehensive review of the scale of assessments of the Member States based on the latest available national income estimates. The Committee has requested, therefore, the Statistical Office to compile for each Member State the aggregate national income at market prices according to the present system of national accounts for each of the calendar years 1969 to 1980.

Member States which do not calculate the national income aggregate on a regular basis are requested to furnish estimates of other aggregates together with supplementary information (e.g., depreciation, indirect taxes, subsidies, net factor income from abroad) that is necessary to permit the Statistical Office to derive the national income estimate in market prices. If calendar years are not a regular feature of the national accounts compilation of your country, I shall appreciate receiving from you the data for each of the years converted to calendar-year basis.

It is desirable that the information reach the Statistical Office of the United Nations before 31 March 1982. If the data are not received by that date or not in the form specified above, the Statistical Office intends to make estimates or adjustments based on available information. For lack of detailed economic statistics at Headquarters, these estimates or adjustments are necessarily approximations to the actual level of national income.

The information already available to the Statistical Office is set out in the attached form and I should be greatly obliged if you would confirm the figures or supply revised data. Please indicate in your reply whether you wish us to treat the information supplied as confidential or whether the Office may publish it in its regular publications.

(Signed) Svein NORDBOTTEN
Director
Statistical Office

Country :
Currency Unit :

COMMITTEE ON CONTRIBUTIONS QUESTIONNAIRE
(Statistical Office of the United Nations, New York)

	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980
National income at market prices . . .												
New or revised figure												
Gross domestic product												
New or revised figure												
Other aggregate												
Comment:												

Note: To improve comparability it would be most helpful if the estimates provided are compiled in accordance with the United Nations definitions, as set out in A System of National Accounts, Studies of Methods, Series F, No. 2, Rev.3. It would be appreciated if you would note any important conceptual differences between the definition governing the estimates for your country and the corresponding United Nations definition.

Data are requested for the years 1969 through 1980.

Please return to the Statistical Office of the United Nations before 31 March 1982.

Annex IILETTER DATED 12 JANUARY 1982 FROM THE DIRECTOR OF THE STATISTICAL
OFFICE ADDRESSED TO ALL MEMBER AND NON-MEMBER STATES WITH
CENTRALLY PLANNED ECONOMIES

The next session of the General Assembly Committee on Contributions is scheduled to open on 8 June 1982 at United Nations Headquarters to undertake a comprehensive review of the scale of assessments of the Member States. The Committee will wish to have for each Member State the aggregate national income in market prices for each of the calendar years 1969 to 1980. Member States which do not calculate this aggregate are requested to furnish estimates of other aggregates and their components (e.g., depreciation, indirect taxes and subsidies) necessary to permit an estimation of national income in market prices.

To enable the Committee to recommend to the General Assembly an equitable scale of assessments, it is essential that the national income of all Member States should be known on a comparable basis. In trying to accomplish this task the Committee is confronted with certain basic differences in the methods used in many countries for the computation of national income. The centrally planned economies use the concept of net material product, which excludes certain types of services which are considered to fall outside the sphere of production. The other economies, in general, include all such services in the sphere of production and, consequently, they are included in their national income estimates.

In order that the fullest possible information may be available to the Committee on Contributions, Member States which utilize the material product system are requested to provide information about the value of the national income in market prices according to the present system of national accounts as well as additional information needed in order to derive this concept from net material product. The information already available to the Statistical Office is set out in the attached form, and I should be greatly obliged if you would confirm the figures or supply revised data.

It is very desirable that the information reach the Statistical Office of the United Nations before 31 March 1982. Please indicate in your reply whether you wish us to treat the information supplied as confidential or whether the Office may publish it in its regular publications.

(Signed) Svein NORDBOTTEN
Director
Statistical Office

Country :
Currency Unit :

COMMITTEE ON CONTRIBUTIONS QUESTIONNAIRE
(Statistical Office of the United Nations, New York)

1969 1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980

NET MATERIAL PRODUCT

Plus: Wages and salaries paid by units of the non-material sphere (excluding allowances for business trips)

Plus: Contributions to social insurance paid by units of the non-material sphere

Plus: Operating surplus, including turnover tax net, in:

(a) Non-budgetary units of the non-material sphere

(b) Financial institutions

(difference between actual and imputed gross output, on the one hand, and intermediate consumption, on the other, of banks and insurance companies)

Minus: Allowances for business trips of employees paid by enterprises in the material sphere

Minus: Purchases of non-material services by enterprises in the material sphere

Minus: Expenditures on social and cultural services furnished by enterprises of the material sphere to their employees

Minus: Imputed gross output of financial institutions (banks and insurance companies) destined for enterprises in the material and non-material spheres

Plus: Non-depreciated value of scrapped fixed assets of enterprises in the material sphere

Plus: Net factor income received from abroad

Equals: NATIONAL INCOME AT MARKET PRICES

Data are requested for the calendar years 1969 through 1980.

Please return to the Statistical Office of the United Nations before 31 March 1982.

Annex III

TABLES INCLUDED IN THE NATIONAL ACCOUNTS QUESTIONNAIRE

Part 1. Summary information

- 1.1 Expenditures on the gross domestic product (current prices)
- 1.2 Expenditures on the gross domestic product (constant prices)
- 1.3 Cost components of the gross domestic product
- 1.4 General government current receipts and expenditures, summary
- 1.5 Current income and outlay of corporate and quasi-corporate enterprises, summary
- 1.6 Current income and outlay of households and non-profit institutions, summary
- 1.7 External transactions on current account, summary
- 1.8 Capital transactions of the nation, summary
- 1.9 Gross domestic product by institutional sector of origin
- 1.10 Gross domestic product by kind of activity (current prices)
- 1.11 Gross domestic product by kind of activity (constant prices)
- 1.12 Relations among national accounting aggregates

Part 2. Final expenditures on gross domestic product: detailed breakdown and supporting tables

- 2.1 General government final consumption expenditure by function (current prices)
- 2.2 General government final consumption expenditure by function (constant prices)
- 2.3 Total general government outlays by function and type
- 2.4 Composition of general government outlays for social security and social assistance
- 2.5 Private final consumption expenditure by type (current prices)
- 2.6 Private final consumption expenditure by type (constant prices)
- 2.7 Gross capital formation by type of good and owner (current prices)
- 2.8 Gross capital formation by type of good and owner (constant prices)
- 2.9 Gross capital formation by kind of activity of owner, International Standard Industrial Classification (ISIC) major divisions (current prices)
- 2.10 Gross capital formation by kind of activity of owner, ISIC major divisions (constant prices)
- 2.11 Gross fixed capital formation by kind of activity of owner, ISIC divisions (current prices)
- 2.12 Gross fixed capital formation by kind of activity of owner, ISIC divisions (constant prices)
- 2.13 Stocks of reproducible fixed assets, by type of good and owner (current prices)
- 2.14 Stocks of reproducible fixed assets, by type of good and owner (constant prices)
- 2.15 Stocks of reproducible fixed assets by kind of activity (current prices)

- 2.16 Stocks of reproducible fixed assets by kind of activity (constant prices)
- 2.17 Exports and imports of goods and services, detail

Part 3. Institutional sector accounts: detailed flow accounts and balance sheets

- 1. General government
 - 3.11 Production account: total and subsectors
 - 3.12 Income and outlay account: total and subsectors
 - 3.13 Capital accumulation account: total and subsectors
 - 3.14 Capital finance account: total and subsectors
 - 3.15 Balance sheet: total and subsectors
- 2. Corporate and quasi-corporate enterprises
 - 3.21 Production account: total and sectors
 - 3.22 Income and outlay account: total and sectors
 - 3.23 Capital accumulation account: total and sectors
 - 3.24 Capital finance account: total and sectors
 - 3.25 Balance sheet: total and sectors
 - 3.26 Financial transactions of financial institutions: detail
- 3. Households and private unincorporated enterprises
 - 3.31 Production account: total and subsectors
 - 3.32 Income and outlay account: total and subsectors
 - 3.33 Capital accumulation account: total and subsectors
 - 3.34 Capital finance account: total and subsectors
 - 3.35 Balance sheet: total and subsectors
- 4. Private non-profit institutions serving households
 - 3.41 Production account
 - 3.42 Income and outlay account
 - 3.43 Capital accumulation account
 - 3.44 Capital finance account
 - 3.45 Balance sheet
- 5. External transactions
 - 3.51 Current account, detail
 - 3.52 Capital accumulation account
 - 3.53 Capital finance account

Part 4. Production by kind of activity: detailed breakdowns and supporting tables

- 4.1 Derivation of value added by kind of activity, ISIC major divisions (current prices)
- 4.2 Derivation of value added by kind of activity, ISIC major divisions (constant prices)
- 4.3 Derivation of value added by kind of activity, ISIC divisions (current prices)
- 4.4 Derivation of value added by kind of activity, ISIC divisions (constant prices)
- 4.5 Cost components of value added, ISIC major divisions
- 4.6 Cost components of value added, ISIC divisions
- 4.7 Employment by kind of activity, ISIC major divisions
- 4.8 Employment by kind of activity, ISIC divisions
- 4.9 Supply of goods and services (current prices)
- 4.10 Supply of goods and services (constant prices)
- 4.11 Disposition of goods and services (current prices)
- 4.12 Disposition of goods and services (constant prices)
- 4.13 Gross output of goods and services (current prices)
- 4.14 Gross output of goods and services (constant prices)
- 4.15 Intermediate consumption by kind of activity of user (current prices)
- 4.16 Intermediate consumption by kind of activity of user (constant prices)
- 4.17 Reconciliation of SNA gross domestic product with MPS net material product

Annex IVLIST OF TABLES IN THE MATERIAL BALANCES QUESTIONNAIRE
(in current and constant prices)

1. Net material product by use
 2. Net material product by kind of activity of the material sphere
 3. Primary incomes by kind of activity of the material sphere
 4. Primary incomes from net material product by sector
 5. Supply and disposition of goods and material services by kind of activity of the material sphere
 6. Capital formation by kind of activity of the material and non-material spheres
 7. Final consumption by type of services
 8. Personal consumption according to source of supply of goods and services
 9. Total consumption of the population by commodity (e.g., food, beverages, tobacco, clothing) and service (e.g., health, transport and communications, education, recreation, sport), and by mode of acquisition (i.e., purchased, free of charge from own production)
-