



Statistics Netherlands

Department of National accounts

SOURCES AND METHODS OF THE DUTCH QUARTERLY SECTOR ACCOUNTS

Statistics Netherlands

1. General description

1.1 Organisational aspects

Statistics Netherlands

On 3 January 2004, Statistics Netherlands became an autonomous agency with legal personality. There is no longer a hierarchical relationship between the Minister of Economic Affairs and the organisation. However, the minister is responsible for setting up and maintaining a system for the provision of governmental statistical information; in other words the minister is politically responsible for legislation and budget, for the creating of conditions for an independent and public production of high quality and reliable statistics. The costs of tasks and activities undertaken to put this legislation into practice are accountable to the government's budget. The information collected by Statistics Netherlands covers a variety of social and economic aspects, from which macro-economic indicators as economic growth, consumer prices and also data on individual living conditions are derived. For this purpose, hundreds of surveys are conducted every year among enterprises and households and private and government bodies. Statistics Netherlands ensures the confidentiality of individual data. Survey results provide a wealth of information on Dutch society. Statistical expertise backed up by scientific analysis ensures the adequacy and reliability of the information.

Project number:

BPA number:

Date:

8 March 2007

Statistics Netherlands' statistical programmes (the long-term statistical programme and the annual work programme) are set by the Central Commission for Statistics (CCS). This is an independent commission that watches over the independence, impartiality, relevance, quality and continuity of the statistical programme. The Director-General decides autonomously which methods to use to make these statistics, and whether or not to publish results.

Responsibility for statistics is divided between the three following divisions:

- the Division of Business statistics is responsible for drawing up business and enterprise statistics;
- the Division of Social and spatial statistics compiles personal, household and regional statistics;
- the Division of Economic statistics is responsible for the compilation of all economic statistics of Statistics Netherlands.

Furthermore there is a Data Collection Division, a Division of Methodology and Quality and a Division of IT Services. These divisions take care of many support activities for Statistical Netherlands as well as IT developments. Finally, the Central departments and some staff departments are responsible, amongst others, for personnel management, communication and the general policy of Statistics Netherlands.

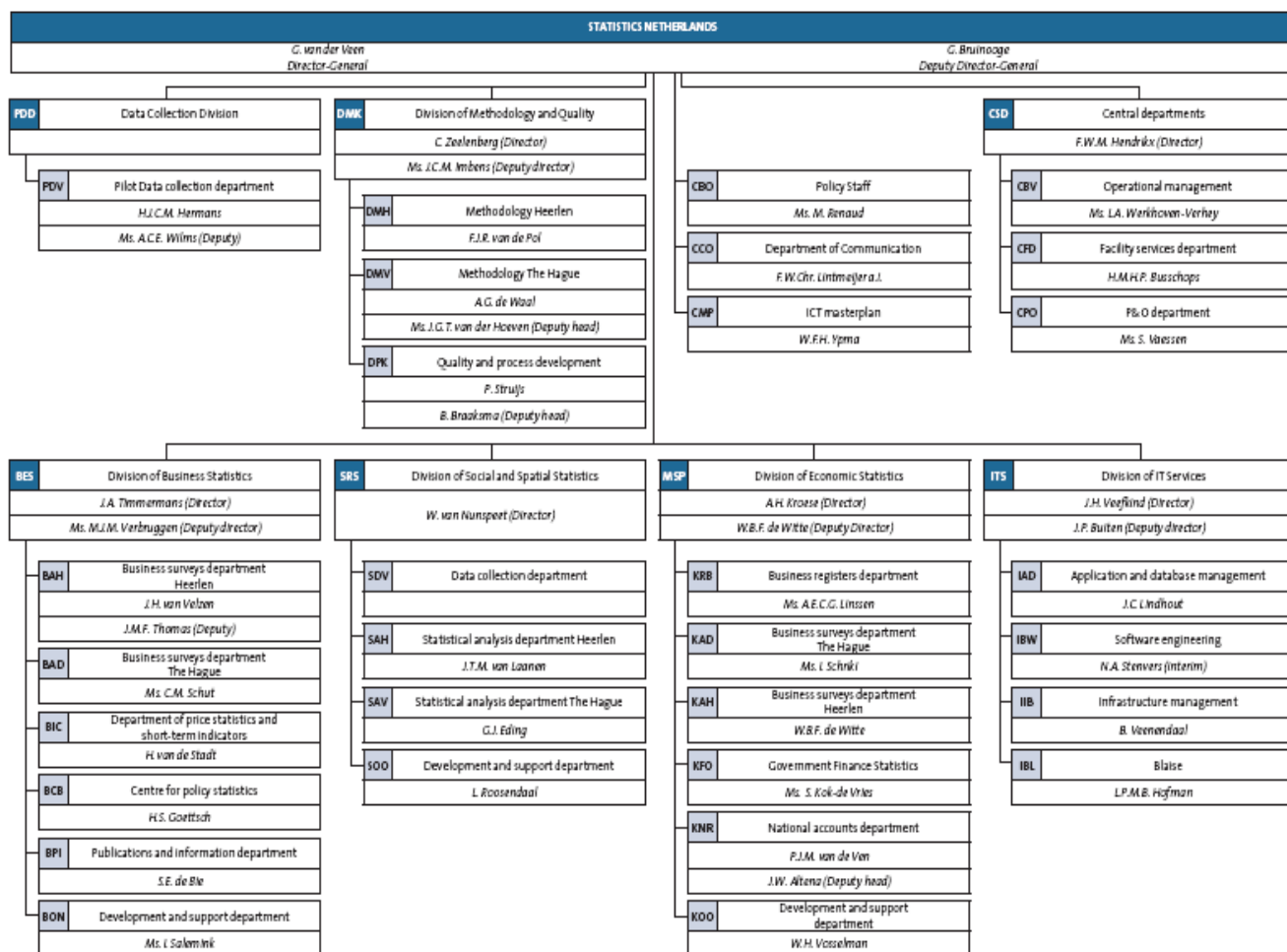
Division of Economic statistics

The Division of macro-economic statistics and dissemination can again be split up into 6 departments:

- Business registers department
- Two Business surveys departments
- Government finance statistics department
- National accounts department
- Development and support department

The National accounts department is most heavily involved in the compilation of quarterly sector accounts (see below). Furthermore the Government finance Statistics department plays an important role in the processing and analysis of source data for (the subsectors of) government. The Development and support department participates in studies and research that is carried out on the area of quarterly sector accounts (also see paragraph 1.7).

The chart below shows the organisation of Statistics Netherlands up to the level of the departments.



Statistische Netherlands organisation – 12 April 2010

National accounts department

The National accounts department is responsible for compiling integrated statistics which provide a coherent overview of socio-economic developments in the Dutch society at both macro and meso levels. Familiar examples are the supply and use tables, the institutional sector accounts, EDP-notification and the labour accounts. The National accounts department relies on a large number of statistics compiled by other divisions of Statistics Netherlands for the compilation of its statistical output.

The total staff of the National accounts department is 95 fte's, of which approximately 50 % have an academic background. The other 50 % predominantly have a higher vocational training close to academic level. The department is composed of six sections and being operated on the base of the line-model. Following sections are distinguished:

- Section Integration, co-ordination and publication
- Section Financial institutions, financial markets and rest of the world accounts
- Section Balancing of goods

- Section Services, capital formation and non financial corporations
- Section Regional accounts, households and labour.

However, the department has project leaders within the sections that are responsible for department-broad and/or broader projects.

The basic idea behind the subdivision into sections is that the system of national accounts is one complete and consistent set of data. As a consequence, there is, for example, not a separate section for the compilation of supply and use tables or a separate section for the compilation of institutional sector accounts. The same is true for quarterly data and/or annual data. Instead, a section is fully responsible for the compilation of a consistent set of data for a certain group of economic actors. For example, the section 'Financial institutions, financial markets and rest of the world accounts' is responsible for all data on the relevant parts of the economy: quarterly and annual data, input data for the supply and use tables and input data for the institutional sector accounts. In addition, they are responsible for the integration of certain transactions and/or product groups. There is, however, one section, i.e. 'Integration, co-ordination and publication', that provides the project leaders for e.g. the integration of the different subsystems of national accounts (annual supply and use tables, quarterly supply and use tables, institutional sector accounts, etc.). This section is also responsible for the final editing of publications and press releases.

Compilation of quarterly sector accounts, relation with annual sector accounts and responsible persons

Source data for the quarterly sector accounts are provided and processed by different institutions and units both within and outside the statistical office. Most important data suppliers outside Statistics Netherlands are the Dutch central bank, the ministries and the municipalities. Within Statistics Netherlands the composition and processing of source data is carried out by the 'Business surveys departments', the 'department for Government finance statistics' and the 'National accounts department' (all part of the Economic statistics division). The remaining part of the compilation process for quarterly sector accounts takes place within the National accounts department. However, substantial assistance is provided by people from the Government finance statistics department.. Each quarter a project team is formed consisting of about 30 persons:

- 2 persons from section Integration, co-ordination and publication (one project leader and one person responsible for transmission issues)
- 12 persons from section Financial institutions, financial markets and rest of the world accounts
- 2 persons from section Services, capital formation and non financial corporations
- 3 persons from section Regional accounts, households and labour

- Finally, also 12 persons from the department for Government finance statistics form part of the team.

There is a close correspondence between the compilation of quarterly and annual sector accounts. The production process for the compilation of the quarterly sector accounts is, more or less, a copy of the annual production process. In the first place, the same details (sectors, transactions) are distinguished and the same process stages are followed. In the second place the project team that compiles the quarterly sector accounts for a large part corresponds with the project team that composes the annual sector accounts. Moreover, the project leaders of the annual and quarterly sector account have regular consults with each other. Finally it should be mentioned that the same project team is also responsible for the compilation of the financial accounts, both quarterly and annual.

The following people can be mentioned as contact persons:

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- Hao Bui Van (transmission issues), tel. +31703374700, e-mail hvni@cbs.nl

1.2 Sources

The strong emphasis in the regulations on direct information has led Statistics Netherlands to give priority to improving the structural quarterly source situation. Thus, Statistics Netherlands has focused on new national legislation and negotiations, apart from paying attention to the development of sophisticated estimation methods for the transitional period. For example, a new law on extensive quarterly financial reporting by local public authorities has come into force and new questionnaires on (large) non financial corporations and insurance corporations and pension funds have been developed.

For the compilation of quarterly sector accounts a large number of sources and compilation methods are used. In this paragraph only a very rough overview will be presented. However, a detailed description of sources used by sector and transaction can be found in paragraph 2.1.

For the sector S11 non-financial corporations the main sources are the quarterly supply and use tables. Production-related variables are based upon this source. In the quarterly supply and use tables 119 industries are distinguished. However, it should be mentioned that the quarterly supply and use tables themselves are only partially compiled on the basis of direct quarterly sources. The newly developed quarterly statements of non-financial enterprises are a second source for this sector. This new questionnaire is already used to estimate a substantial number of variables. Furthermore counterpart information is often used as information source. Resuming,

estimates for non-financial corporations are partially based on direct quarterly sources

The picture for sector S12 financial corporations is mixed, but in general, rather satisfying. The monetary financial institutions (S121+S122) are well covered with direct quarterly source information: the statements of payments and receipts of the Dutch Central Bank (S121) and the statements on quarterly receipts and payments for the MFI's (S122). For investment companies (part of S123) quarterly statements based on IF-reports. For insurance corporations and pension funds (S125) the so called quarterly 'direct reporting for insurance corporations and pension funds' is used as main source. Special purpose entities are covered by the quarterly balance of payments. For the remaining part of S12 generally speaking no direct quarterly sources are available. Estimates are made on the basis on annual source information supplemented with various quarterly indicators.

Sector S13 general government is reasonably well covered by direct quarterly sources. For the most important part of S1311, the Dutch State, direct sources are available on an administrative level. The Ministry of Finance reports on a monthly basis the cash revenue and cash expenditure by budget item. Interest paid and received is reported on an accrual basis. In addition, the Tax Revenue Service reports on a monthly basis the cash receipts of each tax levied by the State. For other parts of S1311 – agencies, universities and other public authorities (like non-profit institutions serving government) – in principle annual sources are used, but some quarterly information can be obtained from indirect sources. For subsector S1313 local government three groups are distinguished: local public authorities, non-profit institutions and schools. In the past local public authorities only supplied quarterly balance sheet data. This information served as a basis to compile quarterly net lending/net borrowing for the subsector local government. In close cooperation with the Ministry of Internal Affairs, new legislation has been prepared requiring local public authorities to report data on ESA95-transactions and balance sheet items on a quarterly basis. Although the quality is not very well, currently these quarterly reports are used as main source for the estimates on local public authorities. For non-profit institutions and schools annual reports are used supplemented with some quarterly information from indirect sources. Information on S1314 social security funds is provided by three executive bodies. These bodies cover almost all transactions in annual reports. All three bodies publish either a quarterly or a monthly bulletin. The intra-annual data are restricted to the major items: social contributions and social benefits. Fortunately, the size of the other ESA95-transaction categories is relatively small and their evolution is highly predictable.

The sources used for the compilation of the quarterly sector accounts for S14 households are rather heterogeneous. Firstly, for the estimates of the 'production-related' variables the quarterly supply and use tables form the main source; as has been discussed before in the Dutch quarterly supply and use tables 119 industries are distinguished. However, it should be mentioned that the quarterly supply and use tables themselves are only partially compiled on the basis of direct quarterly sources. For the estimation of other variables for the quarterly sector accounts for S14 annual

sources, (quarterly) counterpart information and various quarterly indicators are used. From the above it can be concluded that quarterly estimates for the households sector are only for a relatively small part based on direct quarterly sources. For the larger part estimates are based on quarterly counterpart information or quartered annual information.

The source situation for S15 non profit institutions serving households is quite comparable to S14, although the amounts are much smaller. Production-related variables are derived from quarterly supply and use tables and other variables are estimated using both counterpart information, annual data and quarterly indicators. Thus the S15-estimates are only for a small part based on direct quarterly sources.

Sector S2 rest of the world is well covered by direct quarterly sources. The quarterly balance of payments can be considered as the most important source. In addition some indirect quarterly sources are used such as taxation charts of the Ministry of Finance. Finally in some cases other information including counterpart information is used.

1.3 Methods

1.3.1 General description of methods

Quarterly sector accounts including non financial and financial accounts and balance sheets are composed on a regular basis since the first quarter of 2005. Data are composed for six main sectors: non-financial corporations, financial corporations, government, households, NPISH and the rest of the world. The financial corporations sector and the government sector are divided into several subsectors. In total 16 (sub)sectors or groups are distinguished. For each of them integrated data are composed for about 60 current transactions and about 30 financial titles (both transactions and balance sheets amounts). For 13 current transactions and for nearly all 30 financial titles full who-to-whom-matrices are available. Back data have been composed on a somewhat more aggregated level.

The estimates of each of the 16 (sub)sectors or groups are based upon methods that are, more or less, specific for each (sub)sector/group. A detailed description of these methods can be found in paragraph 2.2 of this inventory. However, with respect to the compilation of the quarterly sector accounts roughly three methods can be described that differ with respect to the information available.

1. (Almost) full coverage by direct quarterly sources

In this first case the sources are processed and analysed. If necessary a limited grossing up may take place. Next a translation is made into the ESA-transactions. Sometimes assumptions have to be made in order to make subdivisions into the 60 current transactions that are distinguished in the system. In the next stages of the integration process – the horizontal and vertical balancing – in theory it is possible to make adjustments to the dataset. However, in general this type of information is considered as (very) reliable and therefore in practise will seldom be changed. Large

parts of the government sector and parts the sector of financial corporations are compiled according to this first 'method'.

2. Partial coverage by direct sources

In the second case a specific subsector or group is only partially covered (in terms of population and/or transaction details) by direct sources. As a consequence to a larger extent grossing up will be necessary and more assumptions have to be made to realize the desired level of transaction details. Often annual data are used as a tool to make the correct assumptions. When these actions have taken place the resulting data set is translated into ESA-terminology again. In the next stages of the production process in most cases adjustments will be made. More specific, in the stage of the horizontal balancing data may be replaced by figures from counterpart sectors that are fully covered and that are considered as more reliable. This for example is the case for part of the S123-subsector (financing companies, special purpose vehicles). Apart from that, adjustments in the horizontal balancing stage are also made if there is more or less full coverage, but data are nevertheless considered as less reliable. At the moment the rest of the world sector might be an example of such a case: balance of payments data are used as primary source, but these data often are adjusted in the horizontal (and also vertical) balancing process. Sometimes the primary data from the balance of payments have to be adjusted substantially. This especially applies to the transactions P61 exports of goods, P62 exports of services, P71 imports of goods, P72 imports of services and some property income transactions like D41 interest, D42 distributed income of corporations and D43 reinvested earnings on direct foreign investment.

3. No direct data sources available

In this third case no direct source information on a quarterly basis is available. In this case estimation methods are used to generate a set of primary data. The estimation methods vary per (sub)sector/group, but in general annual data form the starting point. This annual data is extrapolated and a quarterly pattern may be obtained by using a quarterly pattern of corresponding variables in a previous year. The quarterly pattern of a previous year may be determined on the basis of research and/or assumptions. Alternatively, a quarterly pattern may be generated by using quarterly indicators that are assumed to be related to a certain variable. When carrying out the horizontal balancing procedure the data that have been obtained in this way in general are adjusted by using counterpart information, if available. The non-profit institutions serving households is an example of a sector that is compiled in this way.

1.3.2 Description of compilation procedures for regular quarters

The Dutch compilation process for the quarterly sector accounts was designed in such a way that it would enable Statistics Netherlands to comply with all regulations and guidelines on the area of quarterly sector accounts simultaneously, both with respect to non-financial accounts and to financial accounts and balance sheets. The compilation of the government accounts (tables 25, 27, 28) form an integrated part

of the process; the EDP-notification and the (annual) table 2-data is also compiled in the compilation process and with data from the quarterly sector accounts.

The way the compilation process is organized largely corresponds with the compilation process for the annual sector accounts. The project teams that compile annual and quarterly sector accounts are more or less the same, the level of detail is comparable and the organization of the process is highly comparable too. The similarity between the annual and quarterly compilation processes will make the benchmarking of the quarters on annual data easier. (For a detailed description of this benchmarking process: see paragraph 1.3.3) Furthermore the similarity of the two processes leads to advantages in terms of efficiency. Finally the similarity, especially in terms of level of details, will in the future enable to replace the current independent preliminary annual estimate by an estimate which is the sum of the four quarters.

The regular quarterly sector accounts are composed in six stages.

1. Composition and processing of source data

In this first stage source data are compiled, analyzed and completed. As already mentioned in paragraph 1.1 the central bank and the ministries can be considered as the most important data suppliers. Processing of data is for the largest part carried out within Statistics Netherlands. For a more detailed description see paragraph 1.1. In principle 2 months are available to complete this compilation stage.

2. Composition of (sub)sectors according to ESA-guidelines

In the second stage the source data are transformed into ESA-concepts, both in terms of (sub)sectors and transactions. This part of the process is performed in the departments 'Government finance statistics' and 'National accounts'. For each (sub)sector a so called 'sector specialist' is responsible to assess the results for his (sub)sector and to import it into the automation system for sector accounts. As a result, a full set of financial and non-financial accounts for all institutional (sub)sectors are imported into the automation system at the end of this stage. 10 days are available to complete this part of the process for S12 and S13, 13 days are available for the other institutional sectors.

3. Harmonization of S12 and S13-data

The sectors S12 and S13 form the core of the system, because they contain important and, generally speaking, the most reliable data. Therefore the data of these sectors are harmonized with each other before considering the other sectors. As a result the S12- and S13-data in the automation system are mutually consistent at the end of this compilation stage. 3 working days are available to carry out this third stage.

4. Horizontal balancing

Next step is to balance uses and resources for all transactions. This horizontal balancing process is facilitated by tools that are available in the automation system for sector accounts. A 'transaction specialist' is responsible to carry out the

horizontal balancing for one or more transactions. For some transactions only transaction totals are balanced, for others a full and consistent who-to-whom-matrix is compiled. In the latter case the transaction specialist often has to choose the most reliable option in case information of both sector and counterpart sector is available for a specific cell in the matrix.

The way the balancing process is carried out may differ per transaction, for more detailed information also see paragraph 2.2. However, in general it can be stated that information on transaction totals is more reliable than information on the inner part of the who-to-whom-matrix and that information on sectors S12 and S13 is more reliable than information on other sectors.

In the second phase of this compilation stage common variables in the quarterly sector accounts on the one hand and in the quarterly supply and use tables on the other are harmonized. As a result the data from tables 25 and 8 on the one hand correspond with the data published in table 1 (main aggregates of S1).

For the horizontal balancing process 5 working days are available. At the end of this stage for all transactions uses equal resources. Conceptual relationships between costs, output and consumption are realized for the sectors S13 and S15. Moreover the macro-identity 'output + imports + taxes less subsidies on products = intermediate+final consumption + fixed capital formation + exports' is realized.

5. Vertical balancing

In this fifth compilation stage two types of actions are carried out. In the first place 'the overall picture' is considered and assessed. It may occur that some data or some developments in the data are considered as not being plausible. In such a case adjustments will be made.

As described earlier financial and non financial accounts are compiled simultaneously. A second action in this compilation stage is to pay explicit attention to the statistical discrepancies. If statistical discrepancies are relatively large possibilities are considered to reduce them. If these possibilities appear to exist then adjustments are made to reduce the discrepancies. In most cases the adjustments are made in the financial accounts; normally non-financial transactions are not affected. However, it should be emphasized that statistical discrepancies are not reduced or eliminated if no possibilities can be found.

At the end of this stage the automation system is 'closed' so that the data base figures can not be changed anymore.

6. Publication and data transmission

In this final compilation stage data are automatically extracted from the database in order to fill the reporting forms for both Eurostat (tables 25, 27, 28, 8), ECB (MUFA-table) and national publications (see paragraph 1.5.1). A final check is carried out before the tables are transmitted and published.

1.3.3 Description of compilation procedure for benchmarking quarters on annual data – use of econometric modelling

Once a year the quarterly sector accounts are benchmarked on new annual data. The compilation process differs in a number of respects from the compilation process for regular quarters. This benchmarking process is carried out in order to benchmark 12 ‘old’ quarters to 3 ‘new’ annual datasets. In this process heavy use is made of an econometric model based on a Denton-type optimisation algorithm. For a description of the characteristics of this econometric model, see stage 2 below.

In the benchmarking process the following four stages are distinguished.

1. Preparatory editing to remove large inconsistencies

An analysis of differences has to be carried out for each of the three years for which new annual data is available. This implies that for all variables the sum of the four ‘old’ quarters has to be compared to the ‘new’ annual data. In case of large differences these inconsistencies have to be assigned to one or more of the quarters that form part of the year. It is not necessary to assign small differences; this will be done automatically by the Stone-Denton-model.

2. Automatic smoothing of inconsistencies by the Denton model

In the second stage the model is loaded with input consisting of the original (‘old’) quarterly data, subsequent corrections for large inconsistencies (from stage 1 above) and ‘new’ annual data. After the model has run the remaining inconsistencies have been smoothed over the quarters.

The automatic part of the process is based on a Denton-type optimization algorithm under restrictions. The main characteristic of this algorithm is that quarter-to-quarter movements are preserved as much as possible while quarterly-annual alignment is achieved. The resulting quarterly series can be seen as composed of the seasonal components of the original quarterly data, superimposed on the (interpolated) trend-cycles, which are obtained from the annual figures. Simultaneously to quarterly-annual alignment, all accounting rules applicable are satisfied. The algorithm uses reliability weights in order to deal with quality differences of input data. Furthermore, in some cases quarterly data should not be changed at all. Hence, the algorithm allows for exogenous quarterly series.

3. Carry out plausibility checks

After running the model (stage 2) the quality of its output must be assessed by sector specialists and transaction specialists. For this, they can be aided by visualisation tools and several kinds of analysing tools. Especially if the preparatory editing process cannot make sure that all remaining differences are small, which is often the case, the results produced by the model may not be satisfactory. The reason is that the large initial differences allow for more freedom for the model in allocating these differences, which may give rise to implausible results. For this reason the results after running the model have to be assessed on plausibility. If data are considered

not to be plausible, adjustments have to be proposed. In that case these adjustments are entered into the model and the steps described above are carried out again.

4. Rounding and importing of result in automation system

When the results are deemed acceptable, there is one final step to be taken. This step is the controlled rounding process, where all results are rounded to integer values, under the same constraints used in the benchmarking process. When this job is done the final results are loaded in the database.

1.4 Methods used to estimate back data

From 2005q1 onwards the quarterly sector accounts are composed on a regular basis. The way this process is carried out has been described in paragraph 1.3.2. Benchmarking to annual data is carried out using the method described in paragraph 1.3.3. For back data – 1999q1 up to and including 2004q4 – also estimates have been made. These back data have been compiled using a method that is quite similar to the one used for benchmarking quarters on a new annual dataset (see paragraph 1.3.3).

In the estimation process for back data the Denton model that has been described earlier has been used. This process can be split up into four steps.

1. Compilation of source data and indicators

In this first step all types of information was collected:

- Quarterly source information that is comparable with source information used in the compilation of regular quarters. For parts of the financial corporations sector, government sector and rest of the world sector this type of quarterly source information was available.
- Quarterly source information extracted from the quarterly supply and use tables ('main aggregates').
- Many different quarterly indicators that are supposed to represent a quarterly pattern for certain variables/sectors.
- The full annual dataset for the years 1999 – 2004 (financial accounts: 1997 – 2004).

All this information has been loaded into the Denton model.

The next three steps are the same as the ones followed in the benchmarking process:

2. Automatic smoothing of inconsistencies by the Denton model

3. Carry out plausibility checks

4. Rounding and importing of result in automation system

For a detailed description of the contents of the process steps 2, 3 and 4, see paragraph 1.3.3.

1.5 Release and revision policy

1.5.1 Release policy

Each quarter a full set of quarterly sector accounts containing both non-financial and financial accounts and balance sheets is compiled at $t+90$. The data that is required by regulations or guidelines – tables 8, 25, 27, 28, MUFA – is transmitted at or before the deadlines to Eurostat and/or ECB.

Since April 2008 a full set of quarterly sector accounts is published on the internet site of Statistics Netherlands. Data are published at $t+97$. The dataset both contains the non-financial accounts, the financial accounts and the balance sheets. The published tables show some more details than included in the tables that are transmitted to Eurostat and the ECB. The level of detail largely corresponds to the level of detail of the annual sector accounts. This implies that data is published for the main sectors S1, S11, S12, S13, S14, S15, S2 and for the subsectors S121+S122, S123+S124, S125, S1311, S1313, S1314. With respect to variables data are presented for about 50 non-financial transactions and 15 financial transactions and balance sheet positions. Quarterly data is published from 2005Q1 onwards. In addition, each quarter 3 or 4 (electronic) articles are written in which the results for key variables are discussed. These articles are also published on the internet site at $t+97$. Once a year - in April – a press release is composed discussing the preliminary annual estimates (that are calculated as sum of the 4 quarters).

Revision policy

As indicated earlier the data for the quarterly sector accounts is compiled for the first time at $t+90$. Afterwards the quarterly data may be revised on several occasions.

1. Update of quarters 1, 2 and 3 in January/February $t+1$

In January/February of year t the quarters 1, 2 and 3 of year t will be updated. This may be the case if new information on these three quarters has become available. Also the latest information from the quarterly supply and use tables for these three quarters ('main aggregates') is taken into account.

2. Benchmark on preliminary annual data in July/August $t+1$

In July of year $t+1$ the independent annual estimates for year t become available. Consequently in July/August the quarters of year t are aligned to the preliminary annual estimates.

3. Benchmark on semi-final annual data in July/August $t+2$

One year later, so in July of year $t+2$ the revised annual estimates for year t are compiled: the so called semi-final annual estimates. At that occasion the quarters of year t are benchmarked again, in this case on the new semi final annuals.

4. Benchmark on final annual data in July/August $t+3$

One year later again, so in July of year $t+3$, annual estimates for year t are revised again. The results are the final annual estimates. This annual data is called final because it will not be changed any more (except for a benchmark revision). In July/August of year $t+3$ the quarters of year t are revised for the last time by benchmarking them on the final annual estimates.

5. Benchmark revision

Once in every 5-8 years a large benchmark revision takes place. On this occasion new sources and methods may be introduced and mistakes will be corrected. As a consequence new levels for the full annual data set of National Accounts will be compiled for a large number of years. If the new revised annual data set has been compiled the quarterly sector accounts will be benchmarked on these new annuals again.

Concerning the revision policy following remarks should be made.

- From the above it can be concluded that the initial quarterly estimates will be revised 4 times (points 1, 2, 3, and 4 above). Additionally quarterly sector accounts will also be aligned to annual data after a large benchmark revision (point 5 above).
- The benchmarking process as mentioned in the points 2, 3, 4 above is executed for 12 quarters simultaneously. For example in July/August 2010 the quarters of 2007 are aligned to the final annual estimates of 2007, the quarters of 2008 to the semi-final annuals of 2008 and the quarters of 2009 to the provisional annual estimates of 2009.
- The 5 types of revisions mentioned above are carried out along the lines of the process that has been described in paragraph 1.3.3. So heavy use is made of the Stone-Denton model.
- The new and/or updated independent annual estimates become available in July. The process of benchmarking the quarterly sector accounts on this new annual data is carried out in July/August (as described above). As a consequence between July (publication of new annuals) and the end of September/beginning of October (transmission/publication of the benchmarked quarters) a difference exists between the new annual data and the 'old' quarterly data set.
- The revision principles explained earlier apply to all parts of the system of quarterly sector accounts, so both to non-financial and financial accounts and balance sheets, and both to government accounts and accounts for other institutional sectors. So within the system of quarterly sector accounts revisions are fully coordinated and revision results are simultaneously implemented in the tables 8, 25, 27, 28 and MUFA. However, a difference exists in the timing of the benchmarking of quarterly data to annual data between the quarterly sector accounts on the one hand and the quarterly supply and use tables (that produce the main aggregates, table 1) on the other. For the Dutch supply and use tables the benchmarking process is

already completed in June, whereas the benchmarking process for the quarterly sector accounts is concluded in August (and benchmarked data are published at the end of September/beginning of October). As a consequence differences between the outcomes for the main aggregates and the quarterly sector accounts tables will exist during the period June – end of September/beginning of October.

1.6 Remarks or problems

After the launch of the EMU Action Plan in September 2000 by the Ecofin Council the development of quarterly sector accounts started in The Netherlands. Since September 2000 a lot of work has been done and many problems have been solved. More specifically, in recent years solutions have been found and implemented with respect to the following issues.

1. Inconsistencies between quarterly sector accounts and quarterly supply and use table

Consistency for variables that form part of both the system of quarterly supply and use tables on the one hand (table 1) and the system of quarterly sector accounts on the other (table 8) was improved step by step. By now, all inconsistencies have been solved and removed.

2. Termination of derogations

Derogations have been granted to Statistics Netherlands for F34 (derivatives) and the division of the rest of the world sector into different sectors for deposits and loans. In these cases sources and compilation methods have been developed and implemented. As a consequence the derogations have been terminated in 2008.

3. Elimination of statistical discrepancies for general government and financial institutions

Statistical discrepancies for general government and its subsectors have been assessed. As a result the occurrence of statistical discrepancies for the government is prevented since 2006Q1. Since 2009Q1 the remaining statistical discrepancies for the financial institutions sector have been solved and eliminated as well.

4. Reduction of statistical discrepancies for non financial corporations, households and rest of the world sectors

Since summer 2009 statistical discrepancies in back quarters for the sectors non financial corporations, households and rest of the world have been reduced substantially. This has been realized by using the knowledge of the respective sector experts and the use of software tools.

Nevertheless there is still work to be done. The following problems can be considered as most important.

1. Time lag between availability of new annual data and benchmarking of quarters

New annual sector accounts become available in July. The benchmarking process in which the quarters are aligned to this new annual data set only is carried out in July/August. These benchmarked quarterly data are transmitted and published at the end of September/beginning of October. Consequently there exist differences between 'old' quarters and 'new' annual data between July and end of September/beginning of October. The aim is to close this gap.

2. Harmonization of revision policy

As indicated earlier a timing difference exists with respect to the revision policy of the quarterly supply and use tables and the quarterly sector accounts. In the quarterly supply and use tables benchmarking on annuals is realized in June. In the quarterly sector accounts the benchmarking process is only concluded in July/August; benchmarked data are published at the end of September/beginning of October. As a consequence in the period June – end of September/beginning of October differences between the outcomes for the main aggregates and the quarterly sector accounts tables will exist. Further study on this problem will be carried out. However, it is not to be expected that this problem will be solved in short term.

Apart from this, another more 'external' problem related to revision policy exists. Some sources are frequently revised. The best and most important example in this respect might be the balance of payments. The balance of payments which is an important source for the rest of the world account is frequently (and often substantially) revised. Because of the fact that quarterly sector accounts are revised less frequently this may cause problems.

3. Statistical discrepancies

Although statistical discrepancies have been eliminated or reduced significantly in recent years, the quarterly sector accounts for The Netherlands still show statistical discrepancies for the sectors non financial corporations, households, rest of the world sector and, to a lesser extent, part of the financial corporations sector. It was a deliberate choice of Statistics Netherlands not to 'hide' these statistical discrepancies. Instead, the aim is to look for the real causes so that the discrepancies can be explained and consequently can be eliminated. Research will have to be carried out on this area.

4. Differences between balance of payments and rest of the world account

The balance of payments is the most important source for the rest of the world account. However, there is no one-to-one-relationship between balance of payments and the rest of the world account. In the (horizontal and vertical) balancing process often (sometimes large) adjustments on balance of payments data have to be made in order to balance the sector accounts and to end up with plausible results for all sectors. Research has been carried out that aimed to solve possible problems in the balance of payments (for example the statistical discrepancies) and to reduce the

differences between balance of payments and the rest of the world account. However, on this area still much work remains to be done.

Finally it is remarked that Statistics Netherlands does not experience specific problems with respect to consolidation rules, FISIM allocation or classification issues.

1.7 Future plans

A full system of quarterly sector accounts is only compiled on a regular basis since the first quarter of 2005. It goes without saying that the quality of the data still can be improved and that problems, especially those mentioned in paragraph 1.6, have to be addressed. So solution of these problems is part of the future work.

Apart from the points mentioned in paragraph 1.6 Statistics Netherlands each year carries out a quality study. In this study the results of the sum of 4 quarters are compared with the outcomes of the most recent independent annual estimates. In the coming years this study will be also be carried out.

As a next step in the development of the quarterly sector accounts Statistics Netherlands is going to study the possibility of estimating (and probably publishing) volume data and seasonally adjusted data. This study will partly be carried out in the framework of a Eurostat grant.

Furthermore, in the coming years resources will be dedicated to the ESA-revision. This concerns a study of new concepts and comparison between ‘old’ and ‘new’ definitions, a stock taking of data sources with the aim to measure the new concepts as adequately as possible, the compilation of set of estimates for the revision years 2009 and 2010 and the compilation of time series (in so far required in the new ESA-transmission programme).

Finally it should be remarked that at present the National accounts department of Statistics Netherlands is considering to redesign its production processes, output and organization. This will almost certainly also affect the production process of the quarterly sector accounts. However, at this moment conclusions about its implications cannot yet be drawn.

2. Description by transaction

Below a comprehensive description of sources and methods is presented. The description is split up into two parts. In paragraph 2.1 the sources themselves will be described, by transaction (separately for uses and resources) and (sub)sector. In the description attention will be paid to availability, quality and timeliness of the sources. In paragraph 2.2 the processing of sources and the balancing process is discussed. A breakdown is made between 2.2.1 ‘methods: processing of sources’ and 2.2.2 ‘balancing’. In subparagraph 2.2.1 the data processing of the sources is described up to the point that a complete subsector in ESA95-terms has been compiled. This is the state of play at the end of stage 2 – ‘composition of (sub)sectors according to ESA-guidelines – that has been described in paragraph 1.3.2. Subsequently, in subparagraph 2.2.2 ‘methods: balancing’ special attention is paid to the next stages (3, 4 and 5) of the compilation process, and especially to the stage of the ‘horizontal balancing’.

De codes used in the tables below fully correspond with ESA95-codes. Exception is the (more detailed) subdivision of subsector S123 and subtransactions of D61. The meaning of the codes used in the tables is as follows.

Explanation of subsector codes:

S123A	investment companies
S123B	special purpose entities
S123C	other financial intermediaries

Explanation of (sub)transaction codes:

D611A	compulsory contributions social security institutions
D611B	pension premiums
D611C	other private social contributions

2.1 Sources

P1 Output

P1 RES

- S11 Source: quarterly supply and use tables, item 'production'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.
- S121 Source: Statement of payments and receipts, compiled by the Dutch Central Bank. Sum of Production costs of banknotes, Personnel costs and Other administrative costs. Quality: good. Available at: t+34 (working-) days.
- S122 Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days. P11 Sum of fees/commission receipts, letting of immovable goods minus fees/commission payments. P12: Investment in software under own control.
- S123A Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.
- S123B Limited data on SPEs are available. Information on cross-border transactions of SPEs is obtained from the BoP survey conducted by DNB. In the case of P1 we use the exports of services. However, the level of detail is limited compared to the information on regular corporations. Dutch SPEs normally do not employ a large staff, capacity to complete the survey questionnaires is therefore limited. Compared to regular corporations DNB uses more concise questionnaires for SPEs . Therefore, the quantity and quality of SPE data are not as good as other BoP information. In addition to asking information on cross-border transactions. The BoP is available at t+40 and t+70. Normally we use the t+70 data.
- S123C Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.
- S124 Output is estimated as the sum of the output of financial auxiliaries, the non-mfi subsidiaries, and the Dutch Bankers Association (NVB). Sources are quarterly indicators provided by professional literature (assurance magazines, publications from pre-eminent firms in the sector) about recent developments in the sector. For the non-mfi subsidiaries the report based on the Supervision Law on Credit institutions (WTK) of the Dutch Central Bank (DNB) is available. Quality: medium. Data available at t + 45-60
- S125 Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
- S1311 For the *Dutch State*, monthly information (cash basis) is available from the Ministry of Finance. Agencies are partly based on annual information and partly on quarterly information. For *universities* annual reports are used. For *other public authorities* and *non-profit institutions*,

only annual information is available

- S1313 For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used, including budget information. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used
- S1314 Quarterly reports are used.
- S14 Source: quarterly supply and use tables, item 'production'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.
- S15 No direct source. (Calculated as sum of costs: P2, D1, D29 and K1)
- S2 Not applicable.

P.2 Intermediate consumption

P2 PAY

- S11 Source: quarterly supply and use tables, item 'intermediate consumption'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.
- S121 Source: Statement of payments and receipts, compiled by the Dutch Central Bank. Sum of Production costs of banknotes, Own Personnel costs (not being wages, salaries, social and pension contributions) and Other administrative costs. Quality: good. Available at: t+34 (working-) days.
- S122 Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days. Sum of payments because of temporary workers, other personnel costs, administrative costs and other operating expenses.
- S123A Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.
- S123B Limited data on SPEs are available. Information on cross-border transactions of SPEs is obtained from the BoP survey conducted by DNB. In the case of P2 we use the imports of services. However, the level of detail is limited compared to the information on regular corporations. Dutch SPEs normally do not employ a large staff, capacity to complete the survey questionnaires is therefore limited. Compared to regular corporations DNB uses more concise questionnaires for SPEs. Therefore, the quantity and quality of SPE data are not as good as other BoP information. The BoP is available at t+40 and t+70. Normally we use the t+70 data.

- S123C Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.
- S124 Intermediate consumption is estimated as the sum of the intermediate consumption of financial auxiliaries, the non-mfi subsidiaries and the Dutch Bankers Association (NVB). Sources are quarterly indicators provided by professional literature (assurance magazines, publications from pre-eminent firms in the sector) about recent developments in the sector. For the non-mfi subsidiaries the report based on the Supervision Law on Credit institutions (WTK) of the Dutch Central Bank (DNB) is available. Quality: medium. Data available at t + 45-60
- S125 Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
- S1311 For the *Dutch State*, monthly information (cash basis) is available from the Ministry of Finance. Agencies are partly based on annual information and partly on quarterly information. For *universities* annual reports (*cf.* general remarks) are used. For *other public authorities* and *non-profit institutions*, only annual information is available.
- S1313 For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used
- S1314 Only annual information is available on P.2 itself. The method explained below relies on indirect information that is partly available on an annual basis only, partly on a monthly or quarterly basis.
- S14 Source: quarterly supply and use tables, item 'intermediate consumption'. These statistics describe the intermediate consumption on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.
- S15 Source: quarterly supply and use tables, item 'intermediate consumption'. These statistics describe the intermediate consumption on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.
- S2 Not applicable.

P.3 Final consumption expenditure

Description of sources and methods is split up into P.31 individual consumption expenditure and P.32 collective consumption expenditure.

	P31 PAY (incl.D63)	P32 PAY
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.

S123C	Not applicable.	Not applicable.
S124	Not applicable..	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> this category is not applicable. For <i>other public authorities</i> and <i>non profit institutions</i> , only annual information is available	No direct source.
S1313	For local public authorities, no direct source is available for P31 but for D63 the quarterly survey (iv3) is of reasonable quality. For non-profit institutions, annual information is used. For schools this category is not applicable	Not applicable.
S1314	For social security institutions annual information is used.	Not applicable.
S14	Source: quarterly supply and use tables, item 'individual consumption expenditure'. These statistics describe the final consumption expenditure on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable
S15	No direct source. (Calculated as output minus market output excluding FISIM minus capital formation for own use). Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable
S2	Not applicable.	Not applicable.

P.5 Gross capital formation

The description of sources and methods is split up into P.51 gross fixed capital formation and P.52/53 changes in inventories and acquisitions less disposals of valuables.

	P51 PAY	P52/53 PAY
S11	Source: quarterly supply and use tables, item 'gross fixed capital formation'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands.	No direct source available.

	Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	
S121	Source: Yearly financial report of the Dutch Central Bank year t-1, P51 divided by 4 . Quality: poor. Available at: t+34 (working-)days.	Not applicable.
S122	Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days. Gross investments in intangible assets minus Gross investments in goodwill	Not applicable.
S123A	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.	Not applicable.
S123B	Limited data on SPEs are available. Information on cross-border transactions of SPEs is obtained from the BoP survey conducted by DNB. In the case of P51 we use the imports en exports of services in royalties and licences. The quality of SPE data are not as good as other BoP information. The BoP is available at t+40 and t+70. Normally we use the t+70 data.	Not applicable.
S123C	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.	Not applicable.
S124	Investments are estimated using quarterly indicators from the professional literature, the non-mfi part is obtained from the Supervision Law on Credit Institutions (WTK).	Not applicable.

S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Not applicable.
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. Agencies are partly based on annual information and partly based on quarterly information. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available	Not applicable.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used	Only applicable for non-profit institutions, for which the estimate is based on annual information.
S1314	Annual information and quarterly GDP data are used	Not applicable.
S14	Quarterly supply and use tables, item 'gross fixed capital formation'. These statistics describe the gross fixed capital formation on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
S15	Gross fixed capital formation of "other businesses" in quarterly supply and use tables. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
S2	Not applicable.	Not applicable.

P.6 Exports of goods and services

The description of sources and methods is split up into P.61 exports of goods and P.62 exports of services.

	P61 PAY	P62 PAY
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.

S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	Quarterly BOP, account for goods and services. Quality: medium. Data available: t+70 days	Quarterly BOP, account for goods and services. Quality: medium. Data available: t+70 days

P.7 Imports of goods and services

The description of sources and methods is split up into P.71 imports of goods and P.72 imports of services.

	P71 REC	P72 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	Quarterly BOP, account for goods and services. Quality: medium. Data available: t+70 days	Quarterly BOP, account for goods and services. Quality: medium. Data available: t+70 days

D.1 Compensation of employees

The description of sources and methods is split up into D.11 wages and salaries and D.12 Employers' social contributions. Uses and resources are described separately.

	D11 PAY	D11 REC
S11	Source: quarterly supply and use tables, item 'wages and salaries'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable.
S121	Source: Statement of payments and receipts, compiled by the Dutch Central Bank. Wages and salaries. Quality: good. Available at: t+34 (working-)days.	Not applicable.
S122	Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days. Sum of Wages and salaries, Other social costs, Interest discount, Share based payments.	Not applicable.
S123A	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.	Not applicable.
S123B	No direct source. (Calculation is based on the average growth rate of compensation of employees for other sectors in the Dutch National Accounts in the same period).	Not applicable.
S123C	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.	Not applicable.

S124	No direct source available; counterpart information of poor quality.	Not applicable.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. Agencies are partly based on annual information and partly based on quarterly information. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available. Furthermore quarterly labour accounts data for D.1 for the NACE class of Government are used.	Not applicable.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used. Furthermore quarterly labour accounts data for D.1 for the NACE class of Government are used.	Not applicable.
S1314	Annual information is used. Furthermore quarterly labour accounts data for D.1 for the NACE class of Government are used.	Not applicable.
S14	Source: quarterly supply and use tables, item 'wages and salaries'. These statistics describe the compensation of employees on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Source: quarterly supply and use tables, item 'wages and salaries' and counterpart information of S2. These statistics describe the wages and salaries on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.
S15	Source: quarterly supply and use tables, item 'compensation of employees'. These statistics describe the compensation of employees on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable

S2	No direct source. Indirect source: "Income Panel Survey" (Inkomenspanelonderzoek), a yearly survey on incomes of residents, conducted by Statistics Netherlands. Quality: poor. Data available: t+70 days	So called 'WALVIS-source' used since 2006: Contains salaries paid to employees on monthly basis by country
	D12 PAY	D12 REC
S11	Source: quarterly supply and use tables, item 'employers' social contributions'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable.
S121	Source: Statement of payments and receipts, compiled by the Dutch Central Bank. Social and pension contributions. Quality: good. Available at: t+34 (working-) days.	Not applicable.
S122	Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep: Medium/Good. Available at: t+42 (working-)days. Sum of Social security charges and Pension and similar expenses.	Not applicable.
S123A	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.	Not applicable.
S123B	No direct source. (Calculation is based on the average growth rate of compensation of employees for other sectors in the Dutch National Accounts in the same period).	Not applicable.

S123C	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.	Not applicable.
S124	No direct source information available use of expert guess	Not applicable.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. Agencies are partly based on annual information and partly based on quarterly information. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available. Furthermore quarterly labour accounts data for D.1 for the NACE class of Government are used.	Not applicable.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used. Furthermore quarterly labour accounts data for D.1 for the NACE class of Government are used.	Not applicable.
S1314	Annual information is used. Furthermore quarterly labour accounts data for D.1 for the NACE class of Government are used.	Not applicable.
S14	Source: quarterly supply and use tables, item 'employers' social contributions'. These statistics describe the employers' social contributions on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Source: quarterly supply and use tables, item 'social contributions' and counterpart information of S2. These statistics describe the social contributions on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.

S15	Source: quarterly supply and use tables, item 'compensation of employees'. These statistics describe the compensation of employees on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable
S2	No direct source. Indirect sources: 1. Figure of D11-pay and 2. Average social security costs in Belgium and Germany. Quality: poor. Data available: t+70 days	So called 'WALVIS-source' available since 2006. Contains social security costs paid to employees on monthly basis by country

D.2 Taxes on production and imports

The description of sources and methods is split up into D.21 taxes on products and D.29 other taxes on production. Uses and resources are described separately.

	D21 PAY	D21 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Tax Revenue Service. For <i>universities</i> and <i>non-profit institutions</i> this category is not applicable. For <i>other public authorities</i> only annual information is available.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
S15	Not applicable	Not applicable

S2	Not applicable.	No direct source, indirect source: Ministry of Finance taxation chart, State record, Ministry of Agriculture reports. Quality: good. Data available: t+70 days
	D29 PAY	D29 REC
S11	Source: quarterly supply and use tables, item 'other taxes on production'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable.
S121	Not applicable.	Not applicable.
S122	No direct source available. Annual data is used.	Not applicable.
S123A	No direct source information available.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.	Not applicable.
S124	No direct source information available.	Not applicable.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> annual reports are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Tax Revenue Service. For <i>universities</i> and <i>non-profit institutions</i> this category is not applicable. For <i>other public authorities</i> only annual information is available.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used.	For local public authorities, there is a quarterly survey (iv3), which covers all units and (for received taxes) is of good quality. For schools and non-profit institutions this category is not applicable.

S1314	Annual information is used	Not applicable.
S14	Source: quarterly supply and use tables, item 'other taxes on production'. These statistics describe the 'other taxes on production' on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable
S15	Source: quarterly supply and use tables, item 'intermediate consumption'. These statistics describe the intermediate consumption on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.	Not applicable
S2	Not applicable.	No direct source, indirect source: Ministry of Finance taxation chart, State record, Ministry of Agriculture reports. Quality: good. Data available: t+70 days.

D.3 Subsidies

The description of sources and methods is split up into D.31 subsidies on products and D.31 other subsidies on production. Uses and resources are described separately.

	D31 PAY	D31 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> annual reports are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available	Not applicable.

S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used, including budget information. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	No direct source, indirect source: Monthly reports from the Ministry of Agriculture and the Agriculture Equalisation Fund. Quality: good. Data available: t+70 days	Not applicable.

D39 PAY

S11 Not applicable.

D39 REC

Source: quarterly supply and use tables, item 'other subsidies on production'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.

S121 Not applicable.

Not applicable.

S122 Not applicable.

Not applicable.

S123A Not applicable.

Not applicable.

S123B Not applicable.

Not applicable.

S123C Not applicable.

Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.

S124 Not applicable.

Not applicable.

S125 Not applicable

Not applicable

S1311 For the *Dutch State*, monthly information (cash basis) is available from the Ministry of Finance. For *universities* annual reports are used. For *other public authorities* and *non-profit institutions*, only annual information is available

For the *Dutch State*, monthly information (cash basis) is available from the Ministry of Finance. Annual information is used for agencies. For *universities* annual reports are used. For *other public authorities* and *non-profit institutions*, only annual information is available.

S1313	For local public authorities and non-profit institutions, no direct source is available; annual information is used, including budget information. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used	For local public authorities and non-profit institutions, no direct source is available; annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used
S1314	Monthly information (cash basis) from the counterpart, the Dutch State, is available from the Ministry of Finance.	Not applicable.
S14	Not applicable	Source: quarterly supply and use tables, item 'other subsidies on production '. These statistics describe the 'other subsidies on production' on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.
S15	Not applicable	Not applicable
S2	No direct source, indirect source: monthly reports from the Ministry of Agriculture and the Agriculture Equalisation Fund. Quality: good. Data available: t+70 days see methods.	Not applicable.

D.41 Interest

The description of sources and methods is done for uses and resources separately.

	D41 PAY	D41 REC
S11	Source: Quarterly financial statements of non-financial corporations (Kwartaal SFO). The source statistics is based upon a survey of about 300 large enterprises; coverage is about 70%. Quality: medium. Available at t+60 days..	Source: Quarterly financial statements of non-financial corporations (Kwartaal SFO). The source statistics is based upon a survey of about 300 large enterprises; coverage is about 70%. Quality: medium. Available at t+60 days..
S121	Source: Statement of payments and receipts, compiled by the Dutch Central Bank. Interest charges. Quality: good. Available at: t+34 (working-)days.	Source: Statement of payments and receipts, compiled by the Dutch Central Bank. Interest received. Quality: good. Available at: t+34 (working-)days.

S122	<p>Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days.</p> <p>Sum of: Interest on debt securities, Interest on deposits, Interest on long term loans, Interest on other liabilities. Swap interest paid and Interest on derivatives are excluded.</p>	<p>Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days.</p> <p>Sum of: Interest on securities, Interest on deposits, loans and other receivables, Interest discount. Swap interest received and Interest on derivatives are excluded.</p>
S123A	<p>Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.</p>	<p>Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.</p>
S123B	<p>Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. These are interest income, dividends and reinvested earnings. Because data are lacking on domestic flows, estimations have to be made for domestic property income flows on the basis of domestic stock information of 2002. Quality: medium The BoP is available at t+40 and t+70. Normally we use the t+70 data.</p>	<p>Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. These are interest income, dividends and reinvested earnings. Because data are lacking on domestic flows, estimations have to be made for domestic property income flows on the basis of domestic stock information of 2002. Quality: medium The BoP is available at t+40 and t+70. Normally we use the t+70 data.</p>
S123C	<p>Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.</p>	<p>Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.</p>
S124	<p>No direct source or counterpart information available.</p>	<p>No direct source or counterpart information available.</p>

S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
S1311	For the <i>Dutch State</i> , monthly information is available for D.41 from the Ministry of Finance. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.	For the <i>Dutch State</i> , monthly information is available for D.41 on an accrual-basis from the Ministry of Finance. Annual information is used for agencies. For <i>universities</i> annual reports are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used, including budget information. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used.
S1314	Annual information is used	Annual information is used.
S14	Source: Interest rates of Dutch National Bank and segregated interest payments of Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days.	Source: Interest rates of Dutch National Bank and segregated interest receipts of Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days.
S15	No direct source available	No direct source available
S2	Quarterly Balance of payments (BOP), income accounts, part of item "Income on liabilities, received by the Netherlands". In the BOP, compiled by the Dutch Central Bank, all financial flows between residents and non-residents are registered. Quality: medium/good. Data available at t+70 days.	Quarterly BOP, income accounts, part of item "Income on liabilities, paid by the Netherlands". Quality: medium/good. Data available at t+70 days.

D.4N Property income other than interest

The description of sources and methods is split up into D.421 dividends, D.422 withdrawals from income of quasi-corporations, D.43 reinvested earnings on direct foreign investment, D.44 property income attributed to insurance policy holders and D.45 rents. Uses and resources are described separately.

	D421 PAY	D421 REC
S11	Source: quarterly financial statements of non-financial enterprises (Kwartaal SFO). Profit & loss account, item 'dividends'. The source statistics is based upon a survey of about 300 large enterprises; coverage is about 70%. Quality: medium. Available at t+60 days.	Source: quarterly financial statements of non-financial enterprises (Kwartaal SFO). Profit & loss account, item 'dividends'. The source statistics is based upon a survey of about xx large enterprises; coverage is about 70%. Quality: medium. Available at t+60 days.
S121	Source: Monthly cash-based information of the Dutch Finance Ministry. Quality: good. Available at: t+34 days.	Source: Statement of payments and receipts, compiled by the Dutch Central Bank. Dividend received. Quality: good. Available at: t+34 (working-)days.
S122	Source 1.For 6 Biggest Banks:: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions, but doesn't contain information on Paid out dividend.. Quality of Finrep: Medium/Good. Available at: t+42 (working-)days. Statistical Finrep: Sum of Paid out Dividend and Expenses on share capital repayable on demand. Source 2: For other Banks: Beursstatistiek, Yearly reports; Monthly cash-based information of the Dutch Finance Ministry.	Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep: Medium/Good. Available at: t+42 (working-)days. Sum of: Dividend income, Other income from affiliated enterprises domain, Results from non MFI-components domain.
S123A	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.

S123B	Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. These are interest income, dividends and reinvested earnings. Because data are lacking on domestic flows, estimations have to be made for domestic property income flows on the basis of domestic stock information of 2002. Quality: medium The BoP is available at t+40 and t+70. Normally we use the t+70 data.	Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. These are interest income, dividends and reinvested earnings. Because data are lacking on domestic flows, estimations have to be made for domestic property income flows on the basis of domestic stock information of 2002. Quality: medium The BoP is available at t+40 and t+70. Normally we use the t+70 data.
S123C	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.
S124	No direct source or counterpart information available.	No direct source or counterpart information available.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
S1311	Not applicable	For the <i>Dutch State</i> , monthly information is available on a cash basis from the Ministry of Finance. For <i>universities</i> annual reports are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.
S1313	Not applicable.	For local public authorities, there is a quarterly survey (iv3), which covers all units and (for received dividends) is of reasonable quality.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Dividends on Dutch shares quoted on the stock exchange Euronext. Quality reasonably good. First estimates available at t+60 days.
S15	Not applicable	Dividends on Dutch shares quoted on the stock exchange Euronext. Quality reasonably good. First estimates available at t+60 days.
S2	Quarterly BOP, income accounts, part of item "Income on liabilities, received by the Netherlands" (Dividends). Quality: medium/good. Data available at t+70 days.	Quarterly BOP, income accounts, part of item "Income on liabilities, paid by the Netherlands" (Dividends). Quality: medium/good. Data available at t+70 days.

	D422 PAY	D422 REC
S11	No direct source info available.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable.	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
S1311	Not applicable	Not applicable
S1313	Not applicable.	For local public authorities, no direct source is available
S1314	Not applicable.	Not applicable.
S14	Counterpart information on S2 (for withdrawals from income of quasi-corporations), quality: reasonably good, first estimates available at t+70 days.	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
S15	Not applicable	Not applicable
S2	Quarterly BOP, income accounts, part of item "Income on liabilities, received by the Netherlands" (withdrawals from income of quasi-corporations). Quality: medium/good. Data available at t+70 days.	Quarterly BOP, income accounts, part of item "Income on liabilities, paid by the Netherlands" (withdrawals from income of quasi-corporations). Quality: medium/good. Data available at t+70 days.
	D43 PAY	D43 REC
S11	Source: quarterly financial statements of non-financial enterprises (Kwartaal SFO). Profit & loss account. The source statistics is based upon a survey of about 300 large enterprises; coverage is about 70%. Quality: medium. Available at t+60 days.	Source: quarterly financial statements of non-financial enterprises (Kwartaal SFO). Profit & loss account. The source statistics is based upon a survey of about 300 large enterprises; coverage is about 70%. Quality: medium. Available at t+60 days.
S121	Not applicable.	Not applicable.

S122	Source: Quarterly balance of payments. In the balance of payments, compiled by the Dutch Central Bank, all financial flows between residents and non-residents are registered. Income accounts, reinvested earnings on direct foreign investment paid by Dutch MFI's. Quality: medium. Data available at t+30 days.	Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days. Sum of: Gains (losses) from foreign branches, Other income from affiliated enterprises foreign, Results from non MFI-components foreign.
S123A	Not applicable.	Not applicable.
S123B	Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. These are interest income, dividends and reinvested earnings. Quality: low The BoP is available at t+40 and t+70. Normally we use the t+70 data.	Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. These are interest income, dividends and reinvested earnings. Quality: low The BoP is available at t+40 and t+70. Normally we use the t+70 data.
S123C	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.
S124	Not applicable.	No direct source or counterpart information available.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Not applicable
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable.
S15	Not applicable	Not applicable
S2	Quarterly BOP, income accounts, part of item "Income on liabilities, received by the Netherlands" (Reinvested earnings). Quality: medium. Data available at t+70	Quarterly BOP, income accounts, part of item "Income on liabilities, paid by the Netherlands"(Reinvested earnings). Quality: medium. Data available at

days.

t+70 days.

D44 PAY

D44 REC

S11	Not applicable.
S121	Not applicable.
S122	Not applicable.
S123A	Not applicable.
S123B	Not applicable.
S123C	Not applicable.
S124	Not applicable.
S125	Sources of underlying D4-transactions.
S1311	Not applicable.
S1313	Not applicable.
S1314	Not applicable.
S14	Not applicable
S15	Not applicable
S2	No direct source available.

Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable
Not applicable.
Not applicable.
Not applicable.
No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
Not applicable
No direct source available.

D45 PAY

D45 REC

S11	No direct source available; counterpart info.
S121	Not applicable.
S122	Not applicable.
S123A	Not applicable.
S123B	Not applicable.
S123C	No direct source available, counterpart info.
S124	Not applicable.
S125	No direct source available, counterpart info.
S1311	For the Dutch State monthly information is available on a cash basis from the Ministry of Finance. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.

No direct source available
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
For the <i>Dutch State</i> , monthly information is available on a cash basis from the Ministry of Finance. For <i>universities</i> annual reports are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.

S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used, including budget information. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used.
S1314	Not applicable.	Not applicable.
S14	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
S15	Not applicable	Not applicable
S2	Not applicable.	Not applicable.

D.5 Current taxes on income and wealth

The description of sources and methods is split up into D.51 taxes on income and D.59 other current taxes. Uses and resources are described separately.

	D51 PAY	D51 REC
S11	Source: quarterly financial statements of non-financial corporations (Kwartaal SFO). The source statistics is based upon a survey of about 300 large enterprises; coverage is about 70%. Quality: medium. Available at t+60 days.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days. Tax expense(income) related to profit or loss from continuing	Not applicable.

	operations.	
S123A	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.	Not applicable.
S123B	No domestic data available	Not applicable.
S123C	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.	Not applicable.
S124	No direct source or counterpart information available.	Not applicable.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Not applicable
S1311	Not applicable.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities, other public authorities and non-profit institutions</i> this category is not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.	Not applicable
S15	Not applicable	Not applicable
S2	Quarterly BOP, account of income-transfers. Quality: medium. Data available: t+70 days.	Quarterly BOP, account of income-transfers. Quality: medium. Data available: t+70 days.
D59 PAY		D59 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.

S125	Not applicable	Not applicable
S1311	Not applicable.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities, other public authorities</i> and <i>non-profit institutions</i> this category is not applicable.
S1313	Not applicable.	For local public authorities, there is a quarterly survey (iv3), which covers all units and (for received taxes) is of good quality. For schools and non-profit institutions this category is not applicable.
S1314	Not applicable.	Not applicable.
S14	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.	Not applicable
S15	Not applicable	Not applicable
S2	Not applicable.	Not applicable.

D.61 Social contributions

The description of sources and methods is split up into D.611A+612 compulsory contributions social security institutions and imputed social contributions and D.611B+611C pension premiums and other private social contributions. Uses and resources are described separately.

	D611A+612 PAY	D611A+612REC
S11	Not applicable.	D611 is not applicable. D612 is by definition the same as D122 payments.
S121	Not applicable.	No direct source available.
S122	Not applicable.	D611 is not applicable. D612 is by definition the same as D122 payments (see: D12 PAY).
S123A	Not applicable.	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.
S123B	Not applicable.	No domestic data available

S123C	Not applicable.	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.
S124	Not applicable.	No direct source information available.
S125	Not applicable	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
S1311	Not applicable.	The figures for the category D612REC are in the Dutch national accounts by convention equal to D623PAY and D122PAY. We refer to the description under D.62 for sources and methods used.
S1313	Not applicable.	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. The figures for the category D612REC are in the Dutch national accounts by convention equal to D623PAY and D122PAY.
S1314	Not applicable.	For D611 quarterly reports are used. he figures for the category D612REC are in the Dutch national accounts by convention equal to D623PAY and D122PAY. We refer to the description under D.62 for sources and methods used.
S14	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.	Received imputed social contributions (D612) = paid imputed social contributions (D122).Quality: reasonably good. First estimates available at t+70 days. D611A is not applicable.
S15	Not applicable	No direct source available
S2	No direct source available. Indirect sources: D11 paid to S2" and "Average social costs". Quality: poor. Available: t+70 days.	No direct source available. Indirect sources: "D11 received from S2" and " Average social costs". Quality: poor. Available: t+70 days.
D611B+611C PAY		D611B en 611C REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.

S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	The contributions to pension schemes (D.611B) are based on counterpart information. Other private social insurance contributions equal zero. Quality: reasonably good. First estimates available at t+70 days.	Not applicable
S15	Not applicable	Not applicable
S2	No direct source available. Indirect sources: "D11 paid to S2" and "Average pension premium costs". Quality: poor. Available: t+70 days.	Not applicable

D.62 Social benefits other than social transfers in kind

The description of sources and methods is split up into D.622 private funded social benefits and D.621+622+623+624 social benefits other than social transfers in kind except private funded social benefits. Uses and resources are described separately.

	D622 PAY	D622 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Not applicable
S1311	Not applicable	Not applicable.
S1313	Not applicable	Not applicable.
S1314	Not applicable	Not applicable.
S14	Not applicable	Pension benefits are based on counterpart information. Quality: reasonably good. First estimates available at t+70 days.

S15	Not applicable	Not applicable
S2	Not applicable	No direct source, indirect source: "Old age state pension" (AOW) in the Netherlands (=D621) and "Old age pensions pension funds". Quality: poor. Available: t+70

	D621+D623+D624 PAY	D621+D623+D624 REC
S11	Only D623, which is by definition the same as D122 payments.	Not applicable.
S121	No direct source available.	Not applicable.
S122	Only D623, which is by definition the same as D122 payments (see: D12 PAY).	Not applicable.
S123A	Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.	Not applicable.
S123B	No domestic data available	Not applicable.
S123C	Use of several sources because of heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports. Available in t + 45 days. Quality varies from rather poor to excellent.	Not applicable.
S124	No direct source information available.	Not applicable.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) on D.62 is available from the Ministry of Finance. For <i>universities, other public authorities</i> and <i>non-profit institutions</i> this category only applies for D.623. Here, only annual information is available.	Not applicable.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For schools and non-profit institutions this category only applies for D.623.	Not applicable.
S1314	Monthly and quarterly reports are used for D.621. Annual information and quarterly labour accounts are used for D.623.	Not applicable.

S14	D621 and D 624 are not applicable D623 is based on counterpart information. Quality: reasonably good. First estimates available at t+70 days.	Social security benefits (D621) based on counterpart information. Received unfunded employee social benefits (D.623) = received employers' imputed social contributions (D.122), 2. Social assistance benefits in cash (D.624) is based on counterpart information of S.1311 and S.1313. Quality: reasonably good. First estimates available at t+70 days.
S15	No direct source available	Not applicable
S2	No direct source, indirect source: see methods.	No direct source, indirect source: yearly reports of the Dutch social security funds "Sociale verzekeringsbank" and "Uitvoering werknemersverzekeringen". Quality: poor. Available: t+70 days.

D.71 Net non-life insurance premiums

The description of sources and methods is made for uses and resources separately.

	D71 PAY	D71 REC
S11	Assumed to be equal to D72 receipts (see: D72 REC).	Not applicable.
S121	Not applicable.	Not applicable.
S122	Assumed to be equal to D72 receipts (see: D72 REC).	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Use of several methods due to heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports.	Not applicable.
S124	no source information available: use of expert guess	Not applicable.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> this category is not applicable. For <i>other public authorities</i> and <i>non profit institutions</i> , only annual information is available.	Not applicable.

S1313	For local public authorities and non-profit institutions, no direct source is available; annual information is used. For schools this category is not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Non-life insurance premiums (D71) are based on counterpart information. Quality: reasonably good. First estimates available at t+70 days.	Not applicable
S15	No direct source available	Not applicable
S2	No direct source available; estimate based on S125 (=counterpart) information.	No direct source available; estimate based on S125 (=counterpart) information.

D.72 Non-life insurance claims

The description of sources and methods is made for uses and resources separately.

D72 PAY		D72 REC
S11	Not applicable.	Source: quarterly supply and use tables, item 'production'. These statistics describe the production process on a quarterly basis and are compiled within Statistics Netherlands. Quality: reasonably good. First estimates available at t+45 days; final estimates available at t+85 days.
S121	Not applicable.	Not applicable.
S122	Not applicable.	No direct source available. Annual data is used.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Use of several methods due to heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports.
S124	Not applicable.	No direct source information available.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA

S1311	Not applicable.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.
S1313	Not applicable.	For local public authorities, no direct source is available. For local public authorities and non-profit institutions, monthly information (cash basis) from the most important counterpart, the Dutch State, is available from the Ministry of Finance. Additionally annual information is used. For schools, counterpart information from the Ministry of Finance is used in combination with annual reports and estimates from the Ministry of Education
S1314	Not applicable.	Not applicable.
S14	Not applicable.	Non-life insurance claims (D72) are based on counterpart information. Quality: reasonably good. First estimates available at t+70 days.
S15	Not applicable	No direct source available
S2	No direct source available; estimate based on S125 (=counterpart) information.	No direct source available; estimate based on S125 (=counterpart) information.

D.7N Other current transfers except non-life insurance premiums and claims

The description of sources and methods is split up into D.73 current transfers within general government, D.74 current international cooperation and D.75 miscellaneous current transfers. Uses and resources are described separately.

	D73 PAY	D73 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable

S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. Agencies are partly based on annual information and partly based on quarterly information. For <i>universities</i> this category is not applicable. For <i>other public authorities</i> and <i>non profit institutions</i> , only annual information is available.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools this category is not applicable.	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For local public authorities and non-profit institutions, monthly information (cash basis) from the most important counterpart, the Dutch State, is available from the Ministry of Finance. Additionally annual information is used. For schools, counterpart information from the Ministry of Finance is used in combination with annual reports and estimates from the Ministry of Education
S1314	Quarterly reports are used	Monthly information (cash basis) from the most important counterpart, the Dutch State, is available from the Ministry of Finance for D.73REC.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	Not applicable.	Not applicable.

D74 PAY

S11	Not applicable.
S121	Not applicable.
S122	Not applicable.
S123A	Not applicable.
S123B	Not applicable.
S123C	Not applicable.
S124	Not applicable.
S125	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> this category is not applicable. For <i>other public authorities</i> and <i>non profit institutions</i> , only annual information is available.

D74 REC

Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable.
Not applicable
For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.

S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	No direct source, indirect source: State record. Quality: good. Available: t+70 days.	1.State record and 2. Quarterly BOP, income transfer account. Quality: good/medium. Available: t+70 days.

	D75 PAY	D75 REC
S11	No direct source available; estimate based on counterpart information.	No direct source available.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance, including details of counter parties. Agencies are partly based on annual information and partly based on quarterly information For <i>universities</i> this category is not applicable. For <i>other public authorities</i> and <i>non profit institutions</i> , only annual information is available.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance, including details of counter parties.. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools this category is not applicable.	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For local public authorities and non-profit institutions, monthly information (cash basis) from the most important counterpart, the Dutch State, is available from the Ministry of Finance. Additionally annual information is used. For schools, counterpart information from the Ministry of Finance is used in combination with annual reports and estimates from the Ministry of Education
S1314	Not applicable.	Not applicable.

S14	Source: paid Other current transfers n.e.c.(D.75) are based on counterpart information (S.2, S.1311, S.1313), time series and Denton method for payments of S.14 to S.15 and S.14 to S.14. Quality: reasonably good. First estimates available at t+70 days.	Source: received current transfers n.e.c.(D.75) are based on counterpart information (S.2, S.1311, S.1313), time series and Denton method for payments of S.15 to S.14, S.14 to S.14 and S.11 to S.14. Quality: reasonably good. First estimates available at t+70 days.
S15	Paid other current transfers n.e.c.(D.75) are based on counterpart information (S.2, S.1311, S.1313), time series and Denton method for payments of S.15 to S.14. Quality: reasonably good. First estimates available at t+70 days.	Received current transfers n.e.c.(D.75) are based on counterpart information (S.2, S.1311, S.1313), time series and Denton method for payments of S.14 to S.15. Quality: reasonably good. First estimates available at t+70 days.
S2	Quarterly BOP, income transfer account. Quality: medium. Available: t+70 days.	1.State record and 2. Quarterly BOP, income transfer account. Quality: good/medium. Available: t+70 days.

D.8 Adjustment for the change in net equity of households in pension funds reserves

The description of sources and methods is made for uses and resources separately.

	D8 PAY	D8 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	(Calculation)	Not applicable
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Source: Adjustment for net equity in pension funds reserves (D.8) is calculated as D.611B minus D.622A. Quality: reasonably good. First estimates available at t+70 days.
S15	Not applicable	Not applicable
S2	(Calculation, see 2.2.1 methods).	Not applicable

D.91 Capital taxes

The description of sources and methods is made for uses and resources separately.

	D91 PAY	D91 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities, other public authorities</i> and <i>non-profit institutions</i> this category is not applicable.
S1313	Not applicable.	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. Not applicable for non-profit institutions and schools.
S1314	Not applicable.	Not applicable.
S14	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.	Not applicable
S15	Not applicable	Not applicable
S2	Not applicable.	Not applicable

D.9N Capital transfers other than capital taxes

The description of sources and methods is split up into D.92 investment grants and D.99 other capital transfers. Uses and resources are described separately.

	D92 PAY	D92 REC
S11	Not applicable.	No direct source available; estimate based on counterpart information
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.

S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> this category is not applicable. For <i>other public authorities</i> and <i>non profit institutions</i> , only annual information is available.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. The total of D92 and D99 is surveyed. For non-profit institutions, annual information is used. For schools this category is not applicable.	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. The total of D92 and D99 is surveyed. For local public authorities and non-profit institutions, monthly information (cash basis) from the most important counterpart, the Dutch State, is available from the Ministry of Finance. Additionally annual information is used. For schools, counterpart information from the Ministry of Finance is used in combination with annual reports and estimates from the Ministry of Education
S1314	Not applicable.	Not applicable.
S14	Not applicable	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
S15	Not applicable	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
S2	No direct source, indirect source: State record. Quality: good. Available: t+70 days.	No direct source, indirect source: State record. Quality: good. Available: t+70 days.
	D99 PAY	D99 REC
S11	No direct source available; estimate based on counterpart information	No direct source available; estimate based on counterpart information
S121	Not applicable.	No direct source available.
S122	No direct source available.	No direct source available.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.

S123C	Not applicable.	Use of several methods due to heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports.
S124	Not applicable.	Not applicable.
S125	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA	Since 2007 the quarterly source 'Direct Reporting for insurance corporations and pension funds' (DRA) is used for QSA
S1311	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> this category is not applicable. For <i>other public authorities</i> and <i>non profit institutions</i> , only annual information is available.	For the <i>Dutch State</i> , monthly information (cash basis) is available from the Ministry of Finance. For <i>universities</i> annual reports (<i>cf.</i> general remarks) are used. For <i>other public authorities</i> and <i>non-profit institutions</i> , only annual information is available.
S1313	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. The total of D92 and D99 is surveyed. For non-profit institutions, annual information is used. For schools this category is not applicable.	For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. The total of D92 and D99 is surveyed. For local public authorities and non-profit institutions, monthly information (cash basis) from the most important counterpart, the Dutch State, is available from the Ministry of Finance. Additionally annual information is used. For schools, counterpart information from the Ministry of Finance is used in combination with annual reports and estimates from the Ministry of Education
S1314	Not applicable.	Not applicable.
S14	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.	No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
S15	Not applicable	For estimation of inheritance quarterly information on the number of deceased people is used. Quality is reasonable. First estimates available at t+60 days.
S2	1. Heritages: estimation on the basis of State record, capital taxes (Vermogensheffingen); 2. Quarterly BOP, capital transfer account; 3. State record. Quality: medium. Available: t+70 days.	1. Heritages: estimation on the basis of State record, capital taxes (Vermogensheffingen); 2. Quarterly BOP, capital transfer account; 3. State record. Quality: medium. Available: t+70 days.

K.1 Consumption of fixed capital

K1 PAY

- S11 Source: quarterly supply and use tables and data on consumption of fixed capital for S11 and S1 from most recent annual sector accounts. , item 'production'. First estimates available at t+45 days; final estimates available at t+85 days.
- S121 Source: Statement of payments and receipts, compiled by the Dutch Central Bank. Depreciation of tangible fixed capital. Quality: good. Available at: t+34 (working-)days.
- S122 Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions. Standard Finrep is set out at all banks and contains main-transactions. Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days. Depreciation, excluding depreciation on goodwill
- S123A No direct source available.
- S123B No domestic data available
- S123C Use of several methods due to heterogeneity of this subsector. Sources contain annual reports, internet sources, press statements, Central Bank (DNB) reports.
- S124 No autonomous source information available.
- S125 No direct source information. Calculated with model, derived from P.51
- S1311 No direct source information.
- S1313 No direct source information.
- S1314 No direct source information.
- S14 Source: Consumption of fixed capital (K.1) is based on the change ($q1t/q1t-1$) in consumption of fixed capital of all sectors in the supply and use tables of Statistics Netherlands and on the integrated (in Integrated System of Sector Accounts) consumption of fixed capital of $q1t-1$. Quality: reasonably good. First estimates available at t+45 days.
- S15 No direct source available
- S2 Not applicable.

K.2 Acquisitions less disposals of non-financial non-produced assets

K2 PAY

- S11 No direct source available; estimate based on counterpart information
- S121 Not applicable.
- S122 Source: Finrep Statements. Finrep statements contain quarterly receipts and payments of Dutch monetary financial institutions (MFI's) and are set out by the Dutch Central Bank. In Finrep Statements there are 2 variants: Statistical Finrep and Standard Finrep. Statistical Finrep is set out at the 6 biggest banks and contains many details of transactions.

Standard Finrep is set out at all banks and contains main-transactions.
 Quality of Finrep:: Medium/Good. Available at: t+42 (working-)days.
 Gross investments in goodwill.

- S123A Source is the quarterly DRA (IF-reports) that is provided by the Dutch Central Bank (DNB). This report is released at t +/- 50 days. The quality of the source is medium/good.
- S123B Not applicable.
- S123C Not applicable.
- S124 No autonomous source information available, use of expert estimate and information on 'ad hoc' basis
- S125 No direct source information. Calculated with model, derived from P.51
- S1311 For the *Dutch State*, monthly information (cash basis) is available from the Ministry of Finance. Agencies are partly based on annual information and partly based on quarterly information. For *universities* annual reports (*cf.* general remarks) are used. For *other public authorities* and *non-profit institutions*, only annual information is available
- S1313 For local public authorities, there is a quarterly survey (iv3), which covers all units but is of poor quality. For non-profit institutions, annual information is used. For schools, annual reports and estimates from the Ministry of Education and information on quarterly patterns are used
- S1314 Annual information and quarterly GDP data are used
- S14 No direct source available. First estimate equals the estimate of the previous quarter, plus the change between the same quarter and the preceding one in year t-1. Quality is reasonable. First estimates available at t+60 days.
- S15 Fixed amount each quarter
- S2 Not applicable.

2.2 Methods

P1 Output

2.2.1 methods: processing of sources

P1 RES

- S11 See 2.2.2 balancing
- S121 No adjustments to initial source data.
- S122 The outcomes from the source data are adjusted on the basis of the FISIM-calculations. Adjustments are made in order to prevent breaks.
- S123A Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. P1 is calculated as the sum of the costs (P2+K1+D1+D29+D51).

- S123B For the production account only data from BoP on trade in services of SPEs are available. There is no information on domestic production of SPEs. SPEs are engaged in two types of production. The SPEs that hold non-financial assets provide services on the basis of their royalties and licences. The SPEs that act as a financial vehicle or holding company on behalf of their foreign parent company provide financial services. The production value of royalty and licence fees is determined as the domestic revenues from royalty and licences and the exports of these services for the account of the SPEs. Not all exports are regarded as production of the SPE, because part of the export originates from imports. For this type of flows, the SPE is merely a link in the transit of royalty and licence fees on behalf of their parent company. This part of the imports and exports is regarded as re-exports in the Dutch National Account. These re-exports do not form part of the production or intermediate consumption of SPEs. In addition the domestic production is compiled on the basis of the gap between the exports and imports (excl. P5) of services. This gap can be seen as an indicator for the services that are provided by the SPE itself. The production of SPEs that act as a financial vehicle is based on the BoP. 47. A third production category is rent. From DNB data for 1985-1992, it appeared that SPEs gain revenues from hiring services. For the years following 1992 a growth rate per year was established for the estimation of the output of the hiring services.
- S123C Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available.
- S124 Several indicators are available on a quarterly basis (t + 30-45). One important indicator is based on the development of provisions of insurance companies. Other quarterly indicators are based on the development of the trading volume of stocks and derivatives reported by Euronext (stock exchange), on the volume of payments handled by the clearing institute Equens and on the volume of negotiated mortgages. These indicators are used to extrapolate the estimate of the corresponding quarter of the previous year. (This previous year quarter is based on the same sources, but more reliable because the previous year quarters are benchmarked on the more reliable annual data.)
- S125 Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.
- S1311 For the *Dutch State*, the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. If necessary, cash accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For *universities*, annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For *other public authorities* and *non-profit institutions* belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.
- S1313 For *local public authorities*, annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and divided by four. Budget information is used in order to estimate adjustments reflecting expected developments. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated

quarterly pattern

S1314 For *social security funds*, data are derived directly from quarterly reports (adjusted to ESA 95 variables).

S14 See 2.2.2 balancing.

S15 Calculated as sum of costs: P2, D1, D29 and K1, also see 2.2.2 balancing.

S2 Not applicable.

2.2.2 methods: balancing

In the balancing procedure differences between quarterly sector accounts (QSA) and quarterly supply and use tables (SUT) are eliminated by using an automatic procedure called 'dual classification'. The SUT-totals minus QSA-P1-estimates for S12 and S13 that are directly available from QSA-sources, are distributed between S11, S14 and S15 by using distribution keys. This distribution is carried out for each of the 119 industries separately. FISIM-calculations are also taken into account in the balancing process. Furthermore for S13 and S15 the correct relationship with sum of the costs and consumption expenditure is ensured. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$.

P.2 Intermediate consumption

2.2.1 methods: processing of sources

P2 PAY

S11 See 2.2.2 balancing

S121 No adjustments to initial source data.

S122 Source data are diminished with D29, D71 and D99B. The outcomes from the source data are adjusted on the basis of the FISIM-calculations. Adjustments are made in order to prevent breaks

S123A Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. P2 is estimated using 'management costs'. An amount for real estate exploitation is added and the estimate for D29 is subtracted.

S123B With regard to the costs of SPEs, information is available from BoP on the imports of SPEs. In addition, estimates have to be made for domestic costs. Information on domestic costs is available from source data of DNB for the period 1989-1992. On the basis of this information it was calculated that domestic costs equal 46 percent of the average amount of imports and exports of 'other services' according to BoP. Fisim is determined by the interest specialist.

- S123C Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available.
- S124 An indicator (on intermediate consumption) is used to extrapolate the estimate of the corresponding quarter in the previous year. (This previous year quarter is based on the same sources, but more reliable because the previous year quarters are benchmarked on the more reliable annual data). If, in addition, autonomous source information is available, this information is incorporated to adjust the quarterly estimates. Autonomous information is for example available on quarterly basis about intermediate consumption of Euronext (stock exchange).
- S125 Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.
- S1311 For the *Dutch State*, the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Lacking further information, no specific cash-accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For *universities*, annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate.
- S1313 For *local public authorities*, annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern
- S1314 For *social security funds*, P.2 is derived from the definition equation $P.2 = P.1 - D.1 - K.1 - D.29PAY - D.39REC$. Compilation of D.1, D.29PAY and D.39REC is described below. P.1 is compiled from administrative source data attributable to the ESA95 category P.1. The source data are partly only available on an annual basis and in that case, divided by four to obtain a quarterly estimate. Partly data are available on a monthly or quarterly basis and in that case they are used as such. K.1 is estimated from annual data (for the most recent year available), quartered according to the quarterly GDP figure for K.1 for the corresponding quarter for the NACE class of Government.
- S14 See 2.2.2 balancing
- S15 See 2.2.2 balancing
- S2 Not applicable.

2.2.2 methods: balancing

In the balancing procedure differences between quarterly sector accounts (QSA) and quarterly supply and use tables (SUT) are eliminated by using an automatic procedure called 'dual classification'. The SUT-totals minus QSA-P2-estimates for S12 and S13 that are directly available from QSA-sources, are distributed between S11, S14 and S15 by using distribution keys. This distribution is carried out for each of the 119 industries separately. FISIM-calculations are also taken into account in the balancing process. Furthermore for S13 and S15 the correct relationship with output is ensured. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$.

P.3 Final consumption expenditure

The description of sources and methods is split up into P.31 individual consumption expenditure and P.32 collective consumption expenditure.

2.2.1 methods: processing of sources

	P31 PAY (incl.D63)	P32 PAY
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Central government final consumption of own production is calculated as a sum of costs (intermediate use and wages are the main components) by definition. For central government, the costs are estimated mainly by using extrapolations. In addition, a breakdown of these costs into industries is established by quarterly supply and use tables. By using a bridge between industries and COFOG-functions, the amount related to individual consumption is estimated. Finally, social assistance benefits in kind (obtained from source data and extrapolations) are added to the individual part of final consumption of own production.	Calculated as P13 minus D632.
S1313	For <i>local government</i> P31 is extrapolated as a ratio of P13, to which D63 is added. For D63, the quarterly survey is used for local public authorities.	For <i>local public authorities</i> , this is extrapolated as a ratio of P13. Not applicable for schools.
S1314	For <i>social security funds</i> , data are derived directly from quarterly reports (adjusted to ESA95 variables).	Not applicable.
S14	From the quarterly supply and use tables, final consumption expenditure is known.	Not applicable

S15	Calculated as output minus market output excluding FISIM minus capital formation for own use.	Not applicable
S2	Not applicable.	Not applicable.

2.2.2 methods: balancing

In the balancing procedure P31 is fully harmonized with the outcomes of the quarterly supply and use tables. Differences between quarterly sector accounts and quarterly supply and use tables are eliminated by attributing them to the S13-, S14- and/or S15-sectors. FISIM-calculations are also taken into account in the balancing process. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$	In the balancing procedure P32 is fully harmonized with the outcomes of the quarterly supply and use tables.. Differences between quarterly sector accounts and quarterly supply and use tables are eliminated by attributing them to the S13- sector. Furthermore for S13 and the correct relationship with sum of the costs and output is ensured. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$.
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P.5 Gross capital formation

The description of sources and methods is split up into P.51 gross fixed capital formation and P.52/53 changes in inventories and acquisitions less disposals of valuables.

2.2.1 methods: processing of sources

	P51 PAY	P52/3 PAY
S11	Data from the industries of the quarterly supply and use table are partly attributed to S11-sector (by using a key).	See 2.2.2 balancing
S121	No adjustments to initial source data.	Not applicable.
S122	No adjustments to initial source data.	Not applicable.
S123A	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. P5 is based on source information on 'purchases minus sales of real estate'. Subsequently P5 is estimated as 90 % of the (estimated) domestic investments.	Not applicable.

S123B	Under the assumption that domestic sales will develop in line with the imports and exports, the gap between imports and exports cannot show too much fluctuation; for the part of the transit trade, the gap between imports and exports will be quite stable over time. Any fluctuation in exports will normally also be reflected in fluctuations in imports. Therefore, the assumption was made that large incidental fluctuations in the gap between imports and exports are the result of acquisitions (or disposals) of royalties or (sub)licences. Instead of recording these amounts as imports or exports of services, these amounts will be recorded as gross capital formation.	Not applicable.
S123C	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available..	Not applicable.
S124	An indicator is used to extrapolate the annual estimate of the most recent year available (year t) to the next year (t+1) for the financial auxiliaries part (assurance intermediary etc.) . Subsequently quarterly estimates are derived by assuming a quarterly pattern of year t+1 that is equal to the quarterly pattern of year t. If, in addition, autonomous source information is available this information is incorporated to adjust the quarterly estimates. The non-MFI part from the WTK source is added to this.	Not applicable.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Not applicable.
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Some specific cash-accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For	Not applicable.

	<p><i>universities</i>, annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.</p>	
S1313	<p>For <i>local public authorities</i>, annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) for P.5 are extrapolated and quartered according to an estimated quarterly pattern.</p>	<p>For local public authorities, not applicable. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) for P.53 are extrapolated and divided by four.</p>
S1314	<p>For <i>social security funds</i>, P.5 is estimated by extrapolating annual data of the most recent year available. Subsequently the extrapolated annual data set is quartered according to the quarterly GDP figure for P.5 for the corresponding quarter for the NACE class of Government.</p>	<p>Not applicable.</p>
S14	<p>From the quarterly supply and use tables, only total gross fixed capital formation of 7 types of industries is known (no breakdown into types of assets is available). For each type of industry there is a key for the part of S14 in the total gross fixed capital formation. By using keys taken from the most recent annual information the S14-part is calculated.</p>	<p>See 2.2.2 balancing</p>
S15	<p>Value of earlier quarter is extrapolated using the development (growth) of gross fixed capital formation of other businesses (section O, divisions 91 and 92 of NACE) in quarterly supply and use table.</p>	<p>Value of earlier quarter is extrapolated using the development (growth) of gross fixed capital formation of other businesses (section O, divisions 91 and 92 of NACE) in quarterly supply and use table.</p>
S2	<p>Not applicable.</p>	<p>Not applicable.</p>

2.2.2 methods: balancing

In the balancing procedure the plausibility of the S12-amounts is assessed in the first place (and adjusted if necessary); S13-estimates are considered to be reliable. In the second place, the remaining differences between the S1-totals of quarterly sector accounts and quarterly supply and use tables are eliminated by making adjustments on the S11-sector and the S14-sector. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$

In the balancing procedure the differences between the S1-totals of quarterly sector accounts and quarterly supply and use tables are eliminated by making adjustments on the S11-sector and the S14-sector. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$

P.6 Exports of goods and services

The description of sources and methods is split up into P.61 exports of goods and P.62 exports of services.

2.2.1 methods: processing of sources

	P61 PAY	P62 PAY
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	The outcomes of the source data are adjusted and harmonized with the results of the quarterly supply and use tables.	The outcomes of the source data are adjusted because of 1. harmonization with results of the supply and use table and 2. the FISIM-calculations.

2.2.2 methods: balancing

In the balancing process the differences between the S1-totals of quarterly sector accounts and quarterly supply and use tables are eliminated by making an adjustment on the S2-sector. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$

In the balancing process the differences between the S1-totals of quarterly sector accounts and quarterly supply and use tables are eliminated by making an adjustment on the S2-sector. FISIM-calculations are also taken into account in the balancing process. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$

P.7 Imports of goods and services

The description of sources and methods is split up into P.71 imports of goods and P.72 imports of services.

2.2.1 methods: processing of sources

	P71 REC	P72 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	The outcomes of the source data are adjusted and harmonized with the results of the quarterly supply and use tables.	The outcomes of the source data are adjusted because of 1. harmonization with results of the supply and use table and 2. the FISIM-calculations.

2.2.2 methods: balancing

In the balancing process the differences between the S1-totals of quarterly sector accounts and quarterly supply and use tables are eliminated by making an adjustment on the S2-sector. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$

In the balancing process the differences between the S1-totals of quarterly sector accounts and quarterly supply and use tables are eliminated by making an adjustment on the S2-sector. FISIM-calculations are also taken into account in the balancing process. Finally a check is carried out in order to realize that $P1+P7=P2+P3+P5+P6$

D.1 Compensation of employees

The description of sources and methods is split up into D.11 wages and salaries and D.12 Employers' social contributions. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D11 PAY	D11 REC
S11	See 2.2.2 balancing.	Not applicable.
S121	No adjustments to initial source data.	Not applicable.
S122	Adjustments are made in order to prevent breaks.	Not applicable.
S123A	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D11 is derived using 'management costs' and 'receipts from investment'.	Not applicable.
S123B	Because data are lacking on domestic flows, estimations have to be made. The calculation is based on the average growth rate of compensation of employees for other sectors in the Dutch National Accounts in the same period.	Not applicable.
S123C	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available.	Not applicable.

S124	Estimates are made by multiplying value of the corresponding quarter of year t-1 with price developments of wages in related sector (S125). It is assumed that the volume of labour does not change.	Not applicable.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For <i>universities</i> , annual reports data (for the most recent year available) are extrapolated according to quarterly labour accounts data for the NACE class of Government. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are extrapolated according to quarterly labour accounts data for the NACE class of Government.	Not applicable.
S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated according to quarterly labour accounts data for the NACE class of Government. For schools belonging to S.1313, the most recent annual data is extrapolated according to quarterly labour accounts data for the NACE class of Government	Not applicable.

S1314	For <i>social security funds</i> , annual data (for the most recent year available) are extrapolated according to quarterly labour accounts data for the NACE class of Government	Not applicable.
S14	See 2.2.2 balancing	From the quarterly supply and use tables, only total received wages and salaries is known. Added are the received wages and salaries from other countries and subtracted are the paid wages and salaries to other countries.
S15	See 2.2.2 balancing	Not applicable
S2	Estimation based on "Income Panel Survey" (Inkomenspanelonderzoek), a yearly survey on incomes of residents, conducted by Statistics Netherlands.	Estimation based on the outcomes of the source data (WALVIS). Adjustment are made for reasons of continuity

2.2.2 methods: balancing

In the balancing procedure differences in D11-total uses between quarterly sector accounts (QSA) and quarterly supply and use tables (SUT) are eliminated by using an automatic procedure called 'dual classification'. The SUT-totals minus QSA-D11-estimates for S12 and S13 that were directly available from QSA-sources, are distributed between S11, S14 and S15 by using distribution keys. This distribution is carried out for each of the 119 industries separately. Consistency with the results of the labour accounts is ensured. In a final step resources of S14 are adjusted in order to balance the transaction.

2.2.1 methods: processing of sources

	D12 PAY	D12 REC
S11	See 2.2.2 balancing	Not applicable.
S121	No adjustments to initial source data.	Not applicable.
S122	Adjustments are made in order to prevent breaks.	Not applicable.
S123A	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D12 is derived using 'management costs' and 'receipts from investment'.	Not applicable.

S123B	Because data are lacking on domestic flows, estimations have to be made. The calculation is based on the average growth rate of compensation of employees for other sectors in the Dutch National Accounts in the same period.	Not applicable.
S123C	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available.	Not applicable.
S124	If no (incidental) autonomous source information is available, the transaction is estimated by applying the estimated quarterly production indicator (see P1) on the level of an earlier quarter. Quality of estimate is rather poor.	Not applicable.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For <i>universities</i> , annual reports data (for the most recent year available) are extrapolated according to quarterly labour accounts data for the NACE class of Government. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are extrapolated according to quarterly labour accounts data for the NACE class of Government.	Not applicable.

S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated according to quarterly labour accounts data for the NACE class of Government. For schools belonging to S.1313, the most recent annual data is extrapolated according to quarterly labour accounts data for the NACE class of Government	Not applicable.
S1314	For <i>social security funds</i> , annual data (for the most recent year available) are extrapolated according to quarterly labour accounts data for the NACE class of Government	Not applicable.
S14	See 2.2.2 balancing.	From the quarterly supply and use tables, only total received social contributions is known. Added are the received social contributions from other countries and subtracted are the paid social contributions to other countries.
S15	See 2.2.2 balancing	Not applicable
S2	Estimation based on multiplication of figure of D11-pay with average social security costs in Belgium and Germany	Estimation based on the outcomes of the source data (WALVIS). Adjustment are made for reasons of continuity

2.2.2 methods: balancing

In the balancing procedure differences in D11-total uses between quarterly sector accounts (QSA) and quarterly supply and use tables (SUT) are eliminated by using an automatic procedure called 'dual classification'. The SUT-totals minus QSA-D12-estimates for S12 and S13 that were directly available from QSA-sources are distributed between S11, S14 and S15 by using distribution keys. This distribution is carried out for each of the 119 industries separately. Consistency with the results of the labour accounts is ensured. Furthermore it is ensured that the amounts for subtransaction D122 fully correspond with subtransactions D612 and D623. In a final step of the balancing procedure resources of S14 are adjusted in order to balance the transaction.

D.2 Taxes on production and imports

The description of sources and methods is split up into D.21 taxes on products and D.29 other taxes on production. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D21 PAY	D21 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Cash-accrual adjustments are made where necessary. For example, VAT cash receipts are shifted one month backwards to reflect the usual delay. For <i>other public authorities</i> , annual national accounts data (for the most recent year available) are divided by four.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Initial estimate can be replaced by counterpart information in balancing procedure.
S15	Not applicable	Not applicable
S2	Not applicable.	Transaction estimate based on Ministry of Finance taxation chart, State record, Ministry of Agriculture reports.

2.2.2 methods: balancing

The source information is checked for plausibility. On the resources side the sectors S1311 and S.2 are distinguished. On the uses side only the S1-total is distinguished. The resources (especially for government) are leading and if necessary uses of S1 are adjusted to resources.

2.2.1 methods: processing of sources

	D29 PAY	D29 REC
S11	See 2.2.2 balancing.	Not applicable.
S121	Not applicable.	Not applicable.
S122	To calculate D29, the value of D29 of the most recent year is multiplied by 1,02, divided by four.	Not applicable.
S123A	Use of previous year figure divided by 4 to obtain quarterly estimation.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available.	Not applicable.
S124	If no (incidental) autonomous source information is available, the transaction is estimated by applying the estimated quarterly production indicator (see P1) on the level of an earlier quarter. Quality of estimate is rather poor.	Not applicable.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Additionally, some specific adjustments are made relating to ESA 95 requirements. Cash-accrual adjustments are made as necessary. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Cash-accrual adjustments are made where necessary. For example, VAT cash receipts are shifted one month backwards to reflect the usual delay. For <i>other public authorities</i> , annual national accounts data (for the most recent year available) are divided by four.

S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are divided by four. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern	For <i>local public authorities</i> , quarterly survey is used and budget information is used in order to estimate adjustments reflecting expected developments.
S1314	For <i>social security funds</i> , the average over previous years is divided by four.	Not applicable.
S14	See 2.2.2 balancing.	Not applicable
S15	See 2.2.2 balancing.	Not applicable
S2	Not applicable.	Transaction estimate based on Ministry of Finance taxation chart, State record, Ministry of Agriculture reports

2.2.2 methods: balancing

In balancing process the resources of government subsectors are leading and will in general not be adjusted. D29-total uses are adjusted and differences in D29-total uses between quarterly sector accounts (QSA) and quarterly supply and use tables (SUT) are eliminated by using an automatic procedure called 'dual classification'. The SUT-totals minus QSA-D29-estimates for S12 and S13 that were directly available from QSA-sources, are distributed between S11, S14 and S15 by using distribution keys. This distribution is carried out for each of the 119 industries separately.

D.3 Subsidies

The description of sources and methods is split up into D.31 subsidies on products and D.31 other subsidies on production. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D31 PAY	D31 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.

S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Cash-accrual adjustments are made as necessary. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four	Not applicable.
S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and divided by four. Budget information is used in order to estimate adjustments reflecting expected developments. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern (cf. general remarks).	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	Transaction estimate based on monthly reports from the Ministry of Agriculture and the Agriculture Equalisation Fund.	Not applicable.

2.2.2 methods: balancing

The source information is checked for plausibility. On the uses side the sectors S1311, S1313 and S.2 are distinguished. On the resources side only the S1-total is distinguished. The uses (especially for government) are leading and if necessary resources of S1 are adjusted.

2.2.1 methods: processing of sources

	D39 PAY	D39 REC
S11	Not applicable.	See 2.2.2 balancing.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Cash-accrual adjustments are made as necessary. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Lacking further information, no specific cash-accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.

S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and divided by four. Budget information is used in order to estimate adjustments reflecting expected developments. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and divided by four. An adjustment is made in order to reflect developments expected according to budget information. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern
S1314	For <i>social security funds</i> , the monthly (cash-based) counterpart information from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Lacking further information, no specific cash-accrual adjustments are made	Not applicable.
S14	Not applicable	See 2.2.2 balancing.
S15	Not applicable	Not applicable
S2	Transaction estimate based on monthly reports from the Ministry of Agriculture and the Agriculture Equalisation Fund.	Not applicable.

2.2.2 methods: balancing

In balancing process the uses of government subsectors are leading and will in general not be adjusted. D39-total resources are adjusted and differences in D39-total resources between quarterly sector accounts (QSA) and quarterly supply and use tables (SUT) are eliminated by using an automatic procedure called 'dual classification'. The SUT-totals minus QSA-D39-estimates for S12 and S13 that were directly available from QSA-sources, are distributed between S11, S14 and S15 by using distribution keys. This distribution is carried out for each of the 119 industries separately.

D.41 Interest

The description of sources and methods is done for uses and resources separately.

2.2.1 methods: processing of sources

	D41 PAY	D41 REC
S11	The 'Kwartaal SFO' is used without adjustments. Subsequently data is grossed up.	The 'Kwartaal SFO' is used without adjustments. Subsequently data is grossed up.
S121	No adjustments to initial source data.	No adjustments to initial source data.
S122	The outcomes from the source data are adjusted on the basis of the FISIM-calculations. Adjustments are made in order to prevent breaks.	The outcomes from the source data are adjusted on the basis of the FISIM-calculations. Adjustments are made in order to prevent breaks.
S123A	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D41PAY is derived using 'interest payments'.	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D41REC is derived using 'receipts from investments'.
S123B	Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. These are interest income, dividends and reinvested earnings. Because data are lacking on domestic flows, estimations have to be made for domestic property income flows on the basis of domestic stock information of 2002. During the revision 2001 there was no specific data for the direct investments. In the data in 2001 and 2002 a simplified version of the directional principle was used. To compensate for the interest on foreign direct investments are adjusted.	Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. These are interest income, dividends and reinvested earnings. Because data are lacking on domestic flows, estimations have to be made for domestic property income flows on the basis of domestic stock information of 2002. During the revision 2001 there was no specific data for the direct investments. In the data in 2001 and 2002 a simplified version of the directional principle was used. To compensate for the interest on foreign direct investments are adjusted.
S123C	Methods using information on interest rates, in relationship with outstanding balance sheet amounts of the current period or beginning of the current year. Quality varies from rather poor to medium. Corrections in basis points are made for various asset classes.	Methods using information on interest rates, in relationship with outstanding balance sheet amounts of the current period or beginning of the current year. Quality varies from rather poor to medium. Corrections in basis points are made for various asset classes.

S124	Estimated by using several quarterly interest rates, among which the quarterly Euribor rate (plus basis points), multiplied by the arithmetic mean of outstanding interest bearing instruments (AF332, part of AF41, part of 42) of the quarter. The amounts of the outstanding interest bearing instruments are mostly based on information from counterpart sectors, particularly S122.	Estimated by using several quarterly interest rates, among which the quarterly Euribor rate (plus basis points), multiplied by the arithmetic mean of outstanding interest bearing instruments (part of AF22, part of AF29, AF332, part of AF41, part of 42) of the quarter. The amounts of outstanding interest bearing instruments are mostly based on information from counterpart sectors, particularly S122.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.
S1311	For the Dutch State, the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Lacking further information, no specific cash-accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four	For the Dutch State, the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Lacking further information, no specific cash-accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.
S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern. Budget information is used in order to estimate adjustments reflecting expected developments. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern

S1314	For <i>social security funds</i> , the average over previous years is divided by four.	For <i>social security funds</i> , the average over previous years is divided by four.
S14	Interest rates of Qt (quarter t) are multiplied with interest payments of Y (basic year) and divided by interest rates of Y (basic year). This is done for several types of loans separately (mortgage loans, consumer loans, other loans). In addition the paid interest on new mortgage loans is added. Can be replaced by counterpart information in balancing procedure.	Interest rates of Qt (quarter t) are multiplied with interest receipts of Y (basic year) and divided by interest rates of Y (basic year). This is done for several types of loans separately (bond loans, saving deposits, balances on current accounts). In addition the received interest on new saving deposits is added. Can be replaced by counterpart information in balancing procedure.
S15	Annual total is estimated by extrapolation and subsequently distributed over the quarters using Denton-techniques. Can be replaced by counterpart information in balancing procedure.	Annual total is estimated by extrapolation and subsequently distributed over the quarters using Denton-techniques. Can be replaced by counterpart information in balancing procedure.
S2	The outcomes from the source data are adjusted because of: 1. the FISIM-calculations and 2. transaction-balancing (also see 2.2.2 balancing).	The outcomes from the source data are adjusted because of: 1. the FISIM-calculations and 2. transaction-balancing (also see 2.2.2 balancing).

2.2.2 methods: balancing

A full who-to-whom-matrix is being compiled. This is done separately for FISIM on the one hand and the 'real' interest on the other. For the compilation of the real interest matrix the following steps are carried out. Firstly total uses and total resources are balanced by adjusting total uses and resources for sector S122 and/or S2. When total uses and resources are balanced, an estimation of the cells inside the matrix has to be made. This is done using the program 'WinAdjust'. Last quarters' matrix is used as reference matrix. Using this reference matrix and the (already balanced) total uses and resources, Win Adjust automatically adjusts the cells of the reference matrix to the given total of uses and resources. In this way, the unallocated amounts within the rows and within the columns are allocated to specific cells. The outcome of Win Adjust is a fully balanced matrix. This matrix is carefully analysed and corrections on implausible results can be made. For the compilation of this real interest matrix no information from financial accounts or balance sheets is used. For FISIM a separate matrix is compiled. This is done by using information on interest flows, interest rates and balance sheet information.

D.4N Property income other than interest

The description of sources and methods is split up into D.421 dividends, , D.422 withdrawals from income of quasi-corporations, D.43 reinvested earnings on direct foreign investment, D.44 property income attributed to insurance policy holders and D.45 rents. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D421 PAY	D421 REC
S11	The 'Kwartaal SFO' is used without adjustments. Subsequently data is grossed up.	The Kwartaal SFO is used without adjustments. Subsequently data is grossed up.
S121	No adjustments to initial source data.	No adjustments to initial source data.
S122	No adjustments to initial source data.	No adjustments to initial source data. Only positive amounts (at individual level) are characterized as D421Rec
S123A	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D42PAY is calculated using 'receipts from investments' plus the balance of paid and received interest plus the net revenue of real estate investments.	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D42REC is estimated using 'receipts from investments' plus the net revenue of foreign real estate investments minus the quarterly figure of D.422 received
S123B	Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. The estimate for domestic dividend payments is small. Because data are lacking on domestic flows, estimations have to be made for domestic property income flows on the basis of domestic stock information of 2002.	Most of the data on the primary income account is derived from the information from BoP. Property income flows related to foreign direct investment are substantial. The estimate for domestic dividend payments is small. Because data are lacking on domestic flows, estimations have to be made for domestic property income flows on the basis of domestic stock information of 2002.
S123C	Methods using annual year t -1 figures broken down into quarters using dividend pay out ratios. Furthermore use of developments in allied sectors, inter-company relationships, use of press releases on the dividend pay-outs of OFI's that are quoted.	Methods using annual year t -1 figures broken down into quarters using dividend pay out ratios. Furthermore use of developments in allied sectors, inter-company relationships, use of press releases on the dividend pay-outs of OFI's that are quoted.
S124	Estimated by using information on dividend pay out ratios multiplied with the arithmetic mean of outstanding amounts of AF5. In addition, a quarterly pattern is generated that is based on the (now terminated) quarterly statistics on institutional investors (Currently a new compilation method based on the new source is being developed).	Estimated by using information on dividend pay out ratios multiplied with the arithmetic mean of outstanding amounts of AF5. In addition, a quarterly pattern is generated that is based on the (now terminated) quarterly statistics on institutional investors (Currently a new compilation method based on the new source is being developed).

S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.
S1311	Not applicable	For the <i>Dutch State</i> the monthly cash-based information from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. If necessary, cash accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.
S1313	Not applicable.	For local public authorities, the quarterly survey is used and is checked with annual reports of the companies. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern. Budget information is used in order to estimate adjustments reflecting expected developments. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Dividend is calculated as follows: dividend according to Euronext (= stock exchange) Q year t * dividend in Q year t-1 divided by dividend Euronext Q year t-1. Could be replaced during integration.
S15	Not applicable	Value of earlier quarter is extrapolated using the development (growth) of dividends of normal shares of Dutch companies. Can be replaced by counterpart information in balancing procedure.
S2	The outcomes from the source data are adjusted because of transaction-balancing (also see 2.2.2 balancing).	The outcomes from the source data are adjusted because of transaction-balancing (also see 2.2.2 balancing).

2.2.2 methods: balancing

A full who-to-whom-matrix is being compiled. Firstly the unallocated amounts within the rows and within the columns are allocated to specific cells. In most cases these amounts are allocated to S11 or S2. Secondly, column and row totals of the matrix are balanced by making adjustments in uses and/or resources of non-S12- and non-S13-sectors. (No estimates are made for allocated incomes from hidden activities).

2.2.1 methods: processing of sources

	D422 PAY	D422 REC
S11	Counterpart information used as initial estimate.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D42REC is estimated using quarterly and annual figures of net revenue of foreign real estate investments and annual figures of D.422 received
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable.	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.
S1311	Not applicable	Not applicable
S1313	Not applicable.	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. Not applicable for non-profit institutions and schools.
S1314	Not applicable.	Not applicable.
S14	See 2.2.2 balancing	See 2.2.2 balancing
S15	Not applicable	Not applicable

S2	The outcomes from the source data are adjusted because of transaction-balancing (also see 2.2.2 balancing).	The outcomes from the source data are adjusted because of transaction-balancing (also see 2.2.2 balancing).
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2.2.2 methods: balancing

A full who-to-whom-matrix is being compiled. Firstly the unallocated amounts within the rows and within the columns are allocated to specific cells. In most cases these amounts are allocated to S11 or S2. Secondly, column and row totals of the matrix are balanced by making adjustments in uses and/or resources of non-S12- and non-S13-sectors. (No estimates are made for allocated incomes from hidden activities).

2.2.1 methods: processing of sources

	D43 PAY	D43 REC
S11	The 'Kwartaal SFO' is used without adjustments. Subsequently data is grossed up. The source information may be replaced by counterpart info from the balance of payments.	The 'Kwartaal SFO' is used without adjustments. Subsequently data is grossed up. The source information may be adjusted by counterpart info from the balance of payments.
S121	Not applicable.	Not applicable.
S122	No adjustments to initial source.	No adjustments to initial source.
S123A	Not applicable.	Not applicable.
S123B	The reinvested earnings on foreign direct investment on the uses side of the SPEs is calculated as follows. First, the profit/loss after taxes of the SPE has to be calculated. This is done by adding up all value added (+), compensation of employees (-/-), property income received (+), interest income paid (-/-) and taxes on income (-/-). Under the assumption that all profits/losses after taxes of the SPE are attributed to the foreign parent company (apart from a very small part of domestic dividend payments).	The resources of reinvested earnings is derived from the information from BoP
S123C	Use of counterpart information from balance of payments.	Use of counterpart information from balance of payments.
S124	Not applicable.	If no (incidental) autonomous source information is available, the transaction is estimated by applying the estimated quarterly production indicator (see P1) on the level of an earlier quarter. Quality of estimate is rather poor.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data; this data may be replaced by counterpart info of balance of	Not applicable

payments

S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	The outcomes from the source data are adjusted because of transaction-balancing (also see 2.2.2 balancing).	The outcomes from the source data are adjusted because of transaction-balancing (also see 2.2.2 balancing).

2.2.2 methods: balancing

A who-to-whom-matrix is compiled, only containing one row (S2) and one column (also S2). For the balancing of this transaction balance of payments figures (Direct reporting system) are heavily used. The estimates for the different (sub)sectors will often be adjusted using this balance of payments information. However, in some cases differences between the balance of payments (S2) and quarterly financial statements of non-financial enterprises (Kwartaal SFO, S11) will be eliminated by (also) adjusting uses and/or resources of S2.

2.2.1 methods: processing of sources

	D44 PAY	D44 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Derived from underlying D4-transactions; adaptations in D4 transactions affect the level of D44.	Not applicable
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Initial estimate can be replaced by counterpart information in balancing procedure.
S15	Not applicable	Not applicable

S2	Calculated by applying the ratio of investment return on total actuarial reserves of life insurers in the Netherlands to the estimate of actuarial reserves in the ROW owned by Dutch residents. Quality: poor. Data available: t+70 days	Calculated by applying the ratio of investment return on total actuarial reserves of pension- and life insurers in the Netherlands to the estimate of actuarial reserves owned by non-residents. Quality: poor. Data available: t+70 days
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2.2.2 methods: balancing

A who-to-whom matrix is compiled. Total uses, of which uses of S125 are most important, are leading and are not changed in the balancing process. The transaction identity is realized by adjusting total resources of S14. Inner part of the matrix is calculated on basis of quarter t-1 and in such a way that it is consistent with total uses and total resources.

2.2.1 methods: processing of sources

	D45 PAY	D45 REC
S11	First estimate is based on the estimate of the corresponding quarter one year earlier. This estimate will often be changed or replaced by counterpart information.	Very small amounts are concerned. Value of quarter t is equal to value of quarter t-1.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Counterpart info from government.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Counterpart info from government.	Not applicable.
S1311	For the <i>Dutch State</i> monthly cash-based information from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. If necessary, cash accrual adjustments are made. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four	For the <i>Dutch State</i> the monthly cash-based information from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. If necessary, cash accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.

S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern. For schools belonging to S.1313, the most recent annual data is quartered according to an estimated quarterly pattern	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern. Budget information is used in order to estimate adjustments reflecting expected developments. For schools belonging to S.1313, the most recent annual data is quartered according to an
S1314	Not applicable.	Not applicable.
S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Initial estimate can be replaced by counterpart information in balancing procedure.
S15	Not applicable	Not applicable
S2	Not applicable.	Not applicable.

2.2.2 methods: balancing

A full who-to-whom-matrix is compiled. Uses and resources of the government subsector are not adjusted. This applies to both total uses and resources for these subsectors and the division into counter parties. For other (sub)sectors adjustments may be introduced, most significantly in the total uses of S11 and S14. It is ensured that the inner part of the matrix is fully consistent with total uses and total resources.

D.5 Current taxes on income and wealth

The description of sources and methods is split up into D.51 taxes on income and D.59 other current taxes. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D51 PAY	D51 REC
S11	The 'Kwartaal SFO' is used without adjustments. Subsequently data is grossed up. The source information may be replaced by counterpart info (Information on dividend tax and corporation tax from the central government).	Not applicable.
S121	Not applicable.	Not applicable.

S122	No adjustments to initial source.	Not applicable.
S123A	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D51PAY is calculated using 'taxes'.	Not applicable.
S123B	SPEs pay taxes on the basis of their income. There are no data from SPEs on the payments of taxes for recent years. On the basis of information up till 1999 estimates have been made for the tax payments for the recent years.	Not applicable.
S123C	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available. Quality varies from rather poor to medium.	Not applicable.
S124	Net primary income (B3) corresponding quarter previous year multiplied by current tax rate.	Not applicable.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Not applicable
S1311	Not applicable.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Cash-accrual adjustments are made where necessary.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Not applicable
S15	Not applicable	Not applicable
S2	The outcomes from the source data are adjusted because of transaction-balancing (also see 2.2.2 balancing).	The outcomes from the source data are adjusted because of transaction-balancing (also see 2.2.2 balancing).

2.2.2 methods: balancing

A full who-to-whom-matrix is being compiled. The amounts of S.1311 in the rows (resources) are leading. The amounts of the columns (uses) are determined by combining detailed information about specific taxes on income with the initial column-information of S.11, S.12, S.14 and S.2. It is ensured that the inner part of the matrix is fully consistent with total uses and resources.

2.2.1 methods: processing of sources

	D59 PAY	D59 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Cash-accrual adjustments are made where necessary.
S1313	Not applicable.	For <i>local public authorities</i> , quarterly survey is used and budget information is used in order to estimate adjustments reflecting expected developments. Not applicable for non-profit institutions and schools.
S1314	Not applicable.	Not applicable.
S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Not applicable
S15	Not applicable	Not applicable
S2	Not applicable.	Not applicable.

2.2.2 methods: balancing

A who-to-whom-matrix is being compiled. The resources of S.1311 and S.1313 are leading and will not be adjusted. The transaction identity is realized by adjusting the uses of S14. The cells in the inner part of the matrix are filled consistently with total uses and resources.

D.61 Social contributions

The description of sources and methods is split up into D.611A+612 compulsory contributions social security institutions and imputed social contributions and D.611B+611C pension premiums and other private social contributions. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D611A+612 PAY	D611A+612REC
S11	Not applicable.	D611 is not applicable. D612 is by definition the same as D122 payments.
S121	Not applicable.	(During the balancing process, the final value of this record is determined.)
S122	Not applicable.	D611 is not applicable. D612 is by definition the same as D122 payments (see: D12 PAY).
S123A	Not applicable.	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D611 is not applicable. D612 is by definition the same as D122 payments (see: D12 PAY).
S123B	Not applicable.	The social contributions are paid directly to the institutions by the employers. It is divided pro rata to the quarterly distribution of the wages.
S123C	Not applicable.	D611 is not applicable. D612 is by definition the same as D122 payments (see: D12 PAY)
S124	Not applicable.	D611 is not applicable. D612 is by definition the same as D122 payments (see: D12 PAY)
S125	Not applicable	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.
S1311	Not applicable.	The figures for the category D612REC are in the Dutch national accounts by convention equal to D623PAY and D122PAY. We refer to the description under D.62 for sources and methods used.

S1313	Not applicable.	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. The figures for the category D612REC are in the Dutch national accounts by convention equal to D623PAY and D122PAY.
S1314	Not applicable.	For social security funds, data for D611 are derived directly from quarterly reports (adjusted to ESA 95 variables). The figures for the category D612REC are in the Dutch national accounts by convention equal to D623PAY and D122PAY. We refer to the description under D.62 for sources and methods used.
S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Initial estimate can be replaced by counterpart information in balancing procedure.
S15	Not applicable	Annual total is estimated by extrapolation and subsequently distributed over the quarters using the quarterly pattern of the previous year. Initial estimate can be replaced by counterpart information in balancing procedure.
S2	Social security premiums (part of D611): estimation by multiplication of "D11 paid to S2" and "Average social costs".	Social security premiums (part of D611): estimation by multiplication of "D11 received from S2" and "Average social costs".

2.2.2 methods: balancing

D611A: total resources are not adjusted. A difference with total uses will be adjusted in uses of sector S14. D612: resources in principle are not adjusted. A difference with total uses will be adjusted in sector S14 (uses). It is ensured that the amounts fully correspond with the figures of the transactions D122 and D623.

2.2.1 methods: processing of sources

	D611B+611C PAY	D611B en 611C REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.

S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data. From 2008 the transaction D611C is empty.
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Not applicable
S15	Not applicable	Not applicable
S2	Pension premiums (part of D611): estimation by multiplication of "D11 paid to S2" and "Average pension premium costs".	Not applicable

2.2.2 methods: balancing

Total resources, of which the resources for S125 are most important, are leading. These are not adjusted. The transaction identity is realized by adjusting the uses of S14.

D.62 Social benefits other than social transfers in kind

The description of sources and methods is split up into D.622 private funded social benefits and D.621+622+623+624 social benefits other than social transfers in kind except private funded social benefits. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D622 PAY	D622 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Not applicable

S1311	Not applicable	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable	Not applicable.
S14	Not applicable	Initial estimate can be replaced by counterpart information in balancing procedure.
S15	Not applicable	Not applicable
S2	Not applicable	Estimation based on relation between "Old age state pension" (AOW) in the Netherlands (=D621) and "Old age pensions pension funds".

2.2.2 methods: balancing

A full who-to-whom-matrix is compiled. Total uses, of which the uses for S125 are most important, are leading. These are not adjusted. The transaction identity is realized by adjusting the resources of S14. Inner part of the matrix is calculated on basis of quarter t-1 and in such a way that it is consistent with total uses and total resources.

2.2.1 methods: processing of sources

	D621+D623+D624 PAY	D621+D623+D624 REC
S11	Only D623, which is by definition the same as D122 payments.	Not applicable.
S121	(In the balancing stage, the value of this record is determined.)	Not applicable.
S122	Only D623, which is by definition the same as D122 payments (see: D12 PAY).	Not applicable.
S123A	Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. D623 is by definition the same as D122 payments (see: D12 PAY).	Not applicable.
S123B	The social contributions are paid directly to the institutions by the employers. It is divided pro rata to the quarterly distribution of the wages.	Not applicable.
S123C	D623 (=D62) is by definition the same as D122 payments (see: D12 PAY)	Not applicable.
S124	D623 is by definition the same as D122 payments (see: D12 PAY)	Not applicable.

S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Not applicable
S1311	For the category D.62 for the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash-accrual adjustments are made. For D.623 annual national accounts data (for the most recent year available) are extrapolated according to the quarterly labour accounts development of D.12 for the NACE class of Government.	Not applicable.
S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. The figures for the category D612REC are in the Dutch national accounts by convention equal to D623PAY and D122PAY.	Not applicable.
S1314	For <i>social security funds</i> , D.621 data are derived directly from infra-annual source data (adjusted to ESA95 variables). For D.623 annual national accounts data (for the most recent year available) are extrapolated according to the quarterly labour accounts development of D.12 for the NACE class of Government.	Not applicable.
S14	D621 and D 624 not applicable. D623 based on counterpart information.	Social security benefits (D621) is taken from counterpart information. Received unfunded employee social benefits (D.623) = received employers' imputed social contributions (D.122), 2. Social assistance benefits in cash (D.624) is based on counterpart information of S.1311 and S.1313.
S15	Annual total is estimated by extrapolation and subsequently distributed over the quarters using the quarterly pattern of the previous year. Initial estimate can be replaced by counterpart information	Not applicable

	in balancing procedure.	
S2	Only D621: estimation based on Income Panel Survey (Inkomenspanelonderzoek), a yearly survey on income of residents, conducted by Statistics Netherlands. Quality: poor. Available: t+70 days.	Estimation based on yearly reports of the Dutch social security funds "Sociale verzekeringsbank" and "Uitvoering werknemersverzekeringen".

2.2.2 methods: balancing

D621: S13 and S2 are not adjusted. A difference between total uses and total resources is adjusted in the S14 resources. D623: uses in principle are not adjusted. A difference with total resources will be adjusted in the resources of sector S14. It is ensured that the amounts fully correspond with the figures of the transactions D122 and D612. D624: the uses (S1311 and S1313) are leading and are not adjusted. A difference between total uses and total resources is adjusted in sector the resources of S14.

D.71 Net non-life insurance premiums

The description of sources and methods is made for uses and resources separately.

2.2.1 methods: processing of sources

	D71 PAY	D71 REC
S11	Assumed to be equal to D72 receipts (see: D72 REC).	Not applicable.
S121	Not applicable.	Not applicable.
S122	Assumed to be equal to D72 receipts (see: D72 REC).	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available.	Not applicable.
S124	D71PAY is assumed to be equal to D72REC.	Not applicable.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data. For non-life insurance equality with D72PAY is realized

S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.	Not applicable.
S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Not applicable
S15	Annual total is estimated by extrapolation and subsequently distributed over the quarters using Denton-techniques. Initial estimate can be replaced by counterpart information in balancing procedure.	Not applicable
S2	Counterpart information of S125 is used.	Counterpart information of S125 is used.

2.2.2 methods: balancing

A full who-to-whom-matrix is compiled. Total resources, of which the resources for S125 are most important, are leading. These are not adjusted. The transaction identity is realized by adjusting the uses. In most cases uses of S11 and S14 are adjusted. It is monitored that total resources for S125 of this transaction equal total uses for S125 of D72. Inner part of the matrix is calculated on basis of quarter t-1 and in such a way that it is consistent with total uses and total resources.

D.72 Non-life insurance claims

The description of sources and methods is made for uses and resources separately.

2.2.1 methods: processing of sources

	D72 PAY	D72 REC
S11	Not applicable.	This figure is based on the relation between production and non-life insurance claims in the past fifteen years. Non-life insurance claims = 0,006 * production - 480
S121	Not applicable.	Not applicable.
S122	Not applicable.	To calculate D72, the value of D72 of the most recent year is divided by four.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available.
S124	Not applicable.	D72REC is assumed to be equal to D71PAY.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data. For non-life insurance equality with D71REC is realized	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data.
S1311	Not applicable.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Usually no cash-accrual adjustments are made. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.

S1313	Not applicable.	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, the monthly counterpart information from the Ministry of Finance is transformed to quarterly ESA 95 data. Usually no cash-accrual adjustments are made. For schools belonging to S.1313, a similar counterpart approach is used
S1314	Not applicable.	Not applicable.
S14	Not applicable	Initial estimate can be replaced by counterpart information in balancing procedure.
S15	Not applicable	Annual total is estimated by extrapolation and subsequently distributed over the quarters using Denton-techniques. Initial estimate can be replaced by counterpart information in balancing procedure.
S2	Counterpart information of S125 is used.	Counterpart information of S125 is used.

2.2.2 methods: balancing

A full who-to-whom-matrix is compiled. Total uses, of which the uses for S125 are most important, are leading. These are not adjusted. The transaction identity is realized by adjusting the resources. In most cases resources of S11 and S14 are adjusted. It is monitored that total uses for S125 of this transaction equal total resources for F125 of D71. Inner part of the matrix is calculated on basis of quarter t-1 and in such a way that it is consistent with total uses and total resources.

D.7N Other current transfers except non-life insurance premiums and claims

The description of sources and methods is split up into D.73 current transfers within general government, D.74 current international cooperation and D.75 miscellaneous current transfers. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D73 PAY	D73 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.

S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Usually no cash-accrual adjustments are made. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.
S1313	For <i>local public authorities</i> , available counterpart information is used. If not available, annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern.	For <i>local public authorities</i> , counterpart information from the Ministry of Finance is used. For non-profit institutions belonging to S.1313, the monthly counterpart information from the Ministry of Finance is transformed to quarterly ESA 95 data. Usually no cash-accrual adjustments are made. For schools belonging to S.1313, a similar counterpart approach is used
S1314	For <i>social security funds</i> , data are derived directly from quarterly reports (adjusted to ESA95 variables).	For <i>social security funds</i> , data are derived from quarterly counterpart sources (adjusted to ESA 95) for D73REC.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	Not applicable.	Not applicable.

2.2.2 methods: balancing

A full who-to-whom-matrix is being compiled, only for the government subsectors. The balancing of the matrix takes place using the following priorities. 1 Total uses and total resources of S.1311 and S.1314. 2. The cells on the rows and the columns of S1311 and S1314. 3. Total uses and total resources of S1313 and the cells and the row and column of S1313.

2.2.1 methods: processing of sources

	D74 PAY	D74 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Usually no cash-accrual adjustments are made. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Not applicable
S15	Not applicable	Not applicable
S2	Estimation on the basis of State record.	D74REC is estimated by combining the sources mentioned.

2.2.2 methods: balancing

A full who-to-whom-matrix is being compiled, containing only rows/columns for S1311, S1313 and S2.. The amounts of S.1311 and S.1313 in the rows and columns (both totals and cells in the inner part of the matrix) are leading. Subsequently the amounts for S2 are determined/adjusted.

2.2.1 methods: processing of sources

	D75 PAY	D75 REC
S11	First estimate is based on the estimate of the corresponding quarter one year earlier. This estimate will often be changed or replaced by counterpart information of S13 and/or smoothed annual information on other sectors.	Value of quarter t is equal to value of quarter t-1.. The estimates often will be adjusted using counterpart info of S13 and/or smoothed annual information on other sectors.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For large agencies quarterly information is obtained by using a survey. For small agencies, annual budgets are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Usually no cash-accrual adjustments are made. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.
S1313	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, the monthly counterpart information from the Ministry of Finance is transformed to quarterly ESA 95 data. Usually no cash-accrual adjustments are made. For schools belonging to S.1313, a similar counterpart approach is used.
S1314	Not applicable.	Not applicable.

S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Initial estimate can be replaced by counterpart information in balancing procedure.
S15	Counterpart information for government is used. Furthermore, the annual total is estimated by extrapolation and subsequently distributed over the quarters using Denton-techniques. Initial estimate can be replaced by counterpart information in balancing procedure.	Counterpart information for government is used. Furthermore, the annual total is estimated by extrapolation and subsequently distributed over the quarters using Denton-techniques. Initial estimate can be replaced by counterpart information in balancing procedure.
S2	No adjustments are made.	D75REC is estimated by combining the sources mentioned.

2.2.2 methods: balancing

A full who-to-whom-matrix is being compiled. The matrix is fully balanced using the following priorities. 1. Total uses and total resources of government subsectors. 2. Cells in the rows and columns of the government subsectors. 3. Total uses and total resources for other subsectors (except S14 and S11) and the cells in the rows and columns of these other subsectors. 4. Total uses and total resources for S11 and S14 and the cells in the rows and columns of S11 and S14.

D.8 Adjustment for the change in net equity of households in pension funds reserves

The description of sources and methods is made for uses and resources separately.

2.2.1 methods: processing of sources

	D8 PAY	D8 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	This variable applies to pensions and is calculated as the difference between net pension premiums (part of D611) and social (pension) benefits (part of D622).	Not applicable
S1311	Not applicable.	Not applicable.
S1313	Not applicable.	Not applicable.
S1314	Not applicable.	Not applicable.
S14	Not applicable	Adjustment for net equity in pension funds reserves (D.8) is calculated as D.611B minus D.622A.

S15	Not applicable	Not applicable
S2	Calculated as difference of D622A and D611B	Not applicable.

2.2.2 methods: balancing

Calculation in full correspondence with the balanced social (pension) benefits transactions (part of D622) and the balanced net pension premiums transactions (part of D611).

D.91 Capital taxes

The description of sources and methods is made for uses and resources separately.

2.2.1 methods: processing of sources

	D91 PAY	D91 REC
S11	Not applicable.	Not applicable.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	Not applicable.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Cash-accrual adjustments are made where necessary.
S1313	Not applicable.	For <i>local public authorities</i> , annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. Not applicable for non-profit institutions and schools.
S1314	Not applicable.	Not applicable.
S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Not applicable
S15	Not applicable	Not applicable
S2	Not applicable	Not applicable

2.2.2 methods: balancing

A who-to-whom-matrix is being compiled. The resources of S1311 and S1313 are leading. Total uses of S14 and cells in the inner part of the matrix are fitted in subsequently.

D.9N Capital transfers other than capital taxes

The description of sources and methods is split up into D.92 investment grants and D.99 other capital transfers. Uses and resources are described separately.

2.2.1 methods: processing of sources

	D92 PAY	D92 REC
S11	Not applicable.	In first instance value of quarter t is equal to value of quarter t-1. Afterwards this information is adjusted by using counterpart info.
S121	Not applicable.	Not applicable.
S122	Not applicable.	Not applicable.
S123A	Not applicable.	Not applicable.
S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Not applicable.
S124	Not applicable.	Not applicable.
S125	Not applicable	Not applicable
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.

S1313	For <i>local public authorities</i> , available counterpart information is used. If not available, annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern	For <i>local public authorities</i> , counterpart information from the Ministry of Finance is used. For non-profit institutions belonging to S.1313, the monthly counterpart information from the Ministry of Finance is transformed to quarterly ESA 95 data. Usually no cash-accrual adjustments are made. For schools belonging to S.1313, a similar counterpart approach is used
S1314	Not applicable.	Not applicable.
S14	Not applicable	Initial estimate can be replaced by counterpart information in balancing procedure.
S15	Not applicable	Annual total is estimated by extrapolation and subsequently distributed over the quarters using Denton-techniques. Initial estimate can be replaced by counterpart information in balancing procedure.
S2	D92PAY is estimated by using State record.	D92REC is estimated by using State record.

2.2.2 methods: balancing

A full who-to-whom-matrix is compiled. Uses and resources of the government subsectors are not adjusted. This applies to both total uses and resources for these subsectors and the division into counter parties. To fit S13 data, adjustments may be made in the resources of sectors S11, S14, S15 and S2, and uses of S2. It is ensured that the inner part of the matrix is fully consistent with total uses and resources.

2.2.1 methods: processing of sources

	D99 PAY	D99 REC
S11	In first instance value of quarter t is equal to value of quarter t-1. Afterwards this information is adjusted by using counterpart info.	First estimate is based on the estimate of the corresponding quarter one year earlier. This estimate will often be changed or replaced by counterpart information.
S121	Not applicable.	Not applicable.
S122	In the balancing stage, this value is determined by using counterpart info.	To calculate D99, the value of D99 of the most recent year is divided by four. In the balancing stage data may be adjusted by using counterpart info .
S123A	Not applicable.	Not applicable.

S123B	Not applicable.	Not applicable.
S123C	Not applicable.	Use of several methods due to heterogeneity of this subsector. Basic method is annual t-1 figures divided by 4. Furthermore use of developments by allied sectors for which quarterly sources are available. In the balancing stage data may be adjusted by using counterpart info and smoothed annual data.
S124	Not applicable.	Not applicable.
S125	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data. In the balancing stage data may be adjusted by using counterpart info and smoothed annual data.	Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data. In the balancing stage data may be adjusted by using counterpart info and smoothed annual data.
S1311	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.	For the <i>Dutch State</i> , the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA 95 data, using keys derived from the annual data analysis. Based on additional information on administrative practice, some specific cash accrual adjustments are made. For <i>universities</i> , annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For <i>other public authorities</i> and <i>non-profit institutions</i> belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.
S1313	For <i>local public authorities</i> , available counterpart information is used. If not available, annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments. For non-profit institutions belonging to S.1313, annual national accounts data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern	For <i>local public authorities</i> , counterpart information from the Ministry of Finance is used. For non-profit institutions belonging to S.1313, the monthly counterpart information from the Ministry of Finance is transformed to quarterly ESA 95 data. Usually no cash-accrual adjustments are made. For schools belonging to S.1313, a similar counterpart approach is used
S1314	Not applicable.	Not applicable.
S14	Initial estimate can be replaced by counterpart information in balancing procedure.	Initial estimate can be replaced by counterpart information in balancing procedure.

S15	Not applicable	Partly counterpart information (government); received amounts of inheritances are estimated by extrapolating the amounts of earlier quarters on the basis of the number of deceased people. Initial estimate can be replaced by counterpart information in balancing procedure.
S2	D99PAY is estimated by combining the sources mentioned.	D99REC is estimated by combining the sources mentioned.

2.2.2 methods: balancing

A full who-to-whom-matrix is compiled. Uses and resources of the government subsectors are not adjusted. This applies to both total uses and resources for these subsectors and the division into counter parties. For other (sub)sectors adjustments may be introduced. The largest adjustments are generally carried out for sectors S11 and S14, whose totals are adjusted to fit counter party data. It is ensured that the inner part of the matrix is consistent with total uses and total resources.

K.1 Consumption of fixed capital

2.2.1 methods: processing of sources

K1 PAY

- S11 K1 is calculated by multiplying the S1-amounts from the quarterly supply and use tables with the proportion S11/S1 derived from the most recent annual accounts.
- S121 No adjustments to initial source data.
- S122 In a later stage this estimate will be adjusted by using data calculated according to PIM-method
- S123A Amount is determined as expert guess. In a later stage this estimate will be adjusted by using an extrapolation of ASA-data (calculated according to PIM-method).
- S123B Both real estate and royalties & licences and depreciated gradually. Royalties & Licences are depreciated in a period of ten years. Real estate depreciates fully in thirty-six years.
- S123C Use of several methods due to heterogeneity of this subsector. Basic methods are annual year t -1 figures divided by 4 to more sophisticated methods using information on interest rates, dividend pay out ratios, in relationship with outstanding balance sheet amounts of the current period. Quality varies from rather poor to medium. In a later stage this estimate will be adjusted by using an extrapolation of ASA-data (calculated according to PIM-method)
- S124 Expert estimate for forecasted year divided by 4. This estimate is mainly based on an extrapolation of the outcomes of the most recent year (at the end of every year source information becomes available through a model run by the depreciation expert). In a later stage this estimate will be adjusted by using an extrapolation of ASA-data (calculated according to PIM-method)

- S125 Whether the level or the growth percentages of the relevant item(s) from the DRA-source is used, depending on the level of the ASA data. In a later stage this estimate will be adjusted by using an extrapolation of ASA-data (calculated according to PIM-method)
- S1311 An annual amount for gross fixed capital formation is estimated by extrapolating the outcomes of the most recent year. Next the perpetual inventory method is used to calculate an annual estimate for depreciation. Finally this annual estimate is quartered. For extrapolation it is assumed that gross fixed capital formation for year t approximately equals the amount of $t-1$. The error made is small since depreciation involves the full stocks of non-financial assets acquired over many years. The quarterly pattern is fixed: an equal distribution over quarters.
- S1313 For *local government* estimates, the perpetual inventory method is used.
- S1314 An annual amount for gross fixed capital formation is estimated by extrapolating the outcomes of the most recent year. Next the perpetual inventory method is used to calculate an annual estimate for depreciation. Finally this annual estimate is quartered.
- S14 Consumption of fixed capital (K.1) is based on the mutation ($q1t/q1t-1$) in consumption of fixed capital of all sectors in the supply and use tables of Statistics Netherlands and on the integrated (in Integrated System of Sector Accounts) consumption of fixed capital of $qt-1$.
- S15 Year total is estimated and then divided over the year with Denton-method. Initial estimate can be replaced by counterpart information in balancing procedure.
- S2 Not applicable.

2.2.2 methods: balancing

A plausibility check is performed by comparing the results for all (sub)sectors with the outcomes of earlier quarters. Implausible results are then adjusted. Subsequently outcomes are added to the S1-total and differences between quarterly sector accounts (QSA) and quarterly supply and use tables (SUT) are eliminated. Currently the perpetual inventory method is not systematically used.

K.2 Acquisitions less disposals of non-financial non-produced assets

2.2.1 methods: processing of sources

K2 PAY

- S11 In first instance value of quarter t is equal to value of quarter $t-1$. Afterwards this information is adjusted by using counterpart info.
- S121 Not applicable.
- S122 No adjustments to initial source data.
- S123A Some entries on the profit-and-loss-account of investment funds are used (based on the DRA (IF-reports)). These entries are split up into the necessary ESR transactions. This division takes place by using estimated ratio's. P5 is based on source information on 'purchases minus sales of real estate'. Subsequently K2 is estimated as 10 % of the (estimated) domestic investments.

- S123B Not applicable.
- S123C Not applicable.
- S124 Expert estimate for forecasted year divided by 4
- S125 No direct source information. Calculated with model, derived from P.51
- S1311 For the *Dutch State*, the monthly cash-based information on budget items from the Ministry of Finance is transformed to quarterly ESA95 data, using keys derived from the annual data analysis. Some specific cash-accrual adjustments are made. For agencies, annual data (for the most recent year available) are extrapolated and quartered according to an estimated quarterly pattern. For *universities*, annual reports data (for the most recent year available) are divided by four to obtain a quarterly estimate. For *other public authorities* and *non-profit institutions* belonging to S.1311, annual national accounts data (for the most recent year available) are divided by four.
- S1313 For *local government*, annual national accounts data are extrapolated and divided by four. Quarterly survey (if available) is used in order to estimate adjustments reflecting expected developments.
- S1314 K.2 is not relevant for this sub-sector.
- S14 Initial estimate can be replaced by counterpart information in balancing procedure.
- S15 Initial estimate can be replaced by counterpart information in balancing procedure.
- S2 Not applicable.

2.2.2 methods: balancing

Most sectors are fixed, either because their estimates are based on information or they are too small to solve balancing problems. Because the balance of this transaction (only uses) is per definition zero, the remaining balancing difference is divided between S11, S122 en S14 on basis of the outcomes of the last available year.