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A Status on the Availability of Sectoral Balance Sheets and Accumulation Accounts in G-20 Economies

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ABBREVIATIONS

A Annual

BSA Balance Sheet Approach
CG Central Government
ECB European Central Bank

ESA European System of Accounts

EU European Union

FDI Foreign Direct Investment GG General Government G-20 Group of Twenty

HH Households

IAG Inter-Agency Group on Economic and Financial Statistics

LG Local Government

NFC Nonfinancial Corporations

NPISH Nonprofit Institutions Serving Households

SNA System of National Accounts STA Statistics Department, IMF

Q Quarterly

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I. Introduction

- 1. The importance of sectoral balance sheets and accumulation accounts has been highlighted by the current global financial crisis. Among G-20 economies, there is a lack of fully integrated comprehensive and detailed sectoral balance sheets and accumulation accounts disseminated on a timely and comparable (cross-country and over time) basis.
- 2. While progress has been made in recent years in disseminating cross country comparable information on some balance sheet components (e.g., detailed monetary and financial statistics for deposit taking institutions, external debt statistics, international reserves, international investment positions, etc.), there are serious data gaps in the compilation and dissemination of integrated accumulation accounts and balance sheets by institutional sectors covering stocks as well as transactions and other flows. The lack of balance sheet data is more notable for the household and nonfinancial corporate sectors and for non-bank financial institutions for which source data are more limited than for other sectors of the economy.
- 3. The Inter-Agency Group on Economic and Financial Statistics (IAG) and the IMF and Financial Stability Board Secretariat report *The Financial Crisis and Information Gaps*¹ identified the work on sectoral balance sheets (recommendation 15) as a priority activity for addressing data gaps. The IAG has established a working group, with IMF as the Chair, to take forward the work on implementing recommendation 15, which states that "*The IAG*, which includes all agencies represented in the Inter-Secretariat Working Group on National Accounts, to develop a strategy to promote the compilation and dissemination of the balance sheet approach, flow of funds, and sectoral data more generally, starting with the G-20 economies. Data on nonbank financial institutions should be a particular priority. The experience of the ECB and Eurostat within Europe and the OECD should be drawn upon. In the medium term, including more sectoral balance sheet data in the data categories of the Special Data Dissemination Standard could be considered."
- 4. As a first step of a program to strengthen the development and dissemination of sectoral balance sheets and accumulation accounts, the IMF Statistics Department (STA) has conducted a review of the availability of sectoral balance sheets and accumulation accounts disseminated by the G-20 economies. For each country, the review examined the scope and details of the data officially disseminated and made available to the general public through the countries' statistical institutions (national statistical offices, central banks, and ministries of finance) or through the OECD and Eurostat. The review was focused on the existence of sectoral accounts within the framework of the System of National Accounts (SNA).

¹ The report was endorsed by G-20 finance ministers and central bank governors at their meeting in November 2009 and is available at www.imf.org/external/np/g20/pdf/102909.pdf.

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Information was gathered for stocks, transactions and other flows of nonfinancial assets; and stocks, transactions and other flows of financial assets and liabilities using the classification of nonfinancial assets, the classification of financial instruments and the classification of institutional sectors as established in the *System of National Accounts, 2008 (2008 SNA)* at the first digit level (and second digit in some cases) of the corresponding classifications. A note was taken when additional details were available, but without a thorough review of the details published by each country. Other main data characteristics (such as data frequency, timeliness, dissemination formats, and time series) were also reviewed.

5. Table 1 shows the classification of assets and liabilities that was used in reviewing the availability of data on sectoral balance sheets and accumulation accounts.

Table 1. Classification of Assets and Liabilities Used in the Review of Data Availability

Nonfinancial assets	Financial instruments
Fixed assets	Monetary gold and SDRs
- Dwellings	Currency
Inventories	Transferable deposits
Valuables	Transferable deposits with non-residents
Non-produced assets	Other deposits
 Natural resources 	- Other deposits with non-residents
 Contracts, leases and licenses 	Debt securities
	- Debt securities short-term
	 Debt securities short-term with residents
	 Debt securities short-term with non-residents
	- Debt securities long-term
	 Debt securities long-term with residents
	 Debt securities long-term with non-residents
	Loans
	- Loans short-term
	 Loans short-term with residents
	 Loans short-term with nonresidents
	- Loans long-term
	 Loans long-term with residents
	 Loans long-term with residents
	- Mortgages
	 Loans long-term with nonresidents
	Equity and investment fund shares
	- Investment fund shares
	Insurance, pension and standardized guarantee schemes
	Financial derivatives and employee stock options
	Other accounts receivable/payable

6. This review of data availability is a first step and did not involve direct consultation with the compilers in each economy. The assessment is based on the review of data on balance sheets and accumulation accounts compiled and disseminated by official statistical agencies on their websites. Occasionally, data published by the OECD, but not countries, are also taken into account. Any additional data that countries may have been producing but have not published on their websites could not be considered in this review. Moreover, only data published within the SNA framework have been considered. Thus, existence of other related data that are not integrated within the national accounts framework (e.g., countries may have more detailed data on debt instruments not shown in the standard SNA accounts) is also not considered in this review exercise. The review of data availability was conducted during late 2009 and early 2010, during which data on countries were assessed on a sequential basis. The status of data availability of the countries may be affected by the time at which their situation was specifically assessed. This exercise does not provide an assessment of quality and accuracy of data.

II. STATUS OF DATA AVAILABILITY ON SECTORAL BALANCE SHEETS AND ACCUMULATION ACCOUNTS

7. This note presents only the main findings of this review on the availability of sectoral balance sheets and accumulation accounts. The note thus does not discuss the way forward and priorities to strengthen the dissemination of sectoral accounts in the future, although the findings provide basis for such a discussion. The first section provides a summary of findings on the overall status of the availability of sectoral balance sheets and accumulation accounts in G-20 economies. The second section deals with the availability of data on financial assets and liabilities. The third section presents findings on the availability of data on nonfinancial assets. Section four briefly describes the situation with respect to the dissemination of flow of funds on a from-whom-to-whom basis. The last section describes data accessibility issues identified during the review exercise. Summaries of data availability for each of the G-20 economies are provided in the Annex. As noted above, the assessment is conducted to provide a broad indication of data gaps for the G-20 economies with respect to sectoral accounts, and therefore, the assessment for a country may not be comprehensive and fully accurate.

A. Summary of Overall Findings

8. A complete set of sectoral balance sheets and accumulation accounts (at least covering the SNA main institutional sectors and the SNA main asset categories) for both financial and nonfinancial assets is generally lacking. Only one G-20 advanced economy (France) has a complete set of sectoral balance sheets and accumulation accounts on an annual basis. The current crisis highlighted the importance of compiling and disseminating fully integrated sectoral balance sheets and accumulation accounts (the effects on the balance

sheets arising from transactions, revaluation, and other volume changes) for understanding vulnerabilities associated with balance sheet positions.

- 9. With respect to sectoral stocks of financial assets and liabilities and financial accounts, all G-20 advanced economies disseminate these data using at least the minimum SNA institutional sector and the minimum SNA financial instrument classifications. Among the G-20 emerging market economies, sectoral stocks for financial assets and liabilities are available only for Mexico (through the OECD); other G-20 emerging market economies do not publish sectoral stocks for financial assets and liabilities. Several of the G-20 advanced economies publish some further breakdowns for institutional sectors and financial instruments. All G-20 advanced economies disseminate sectoral stocks of financial assets and liabilities and financial accounts on a quarterly basis, but Korea publishes these data only for a few sectors. However, further sectoral and instrument details, where available, follow national presentations that are not comparable across countries. The institutional subsectoring in general is not sufficient, although some further breakdown of financial corporations sector is provided by most countries and sub-sectors of general government are provided in limited cases. Further sub-sectoring of nonfinancial corporations is almost nonexistent and in most cases, non-profit institutions serving households are classified together with the household sector. Further classification of financial instruments is also far from meeting needs for policy analysis and decision-making. For some instruments (particularly for loans and debt securities), many countries have original maturity breakdowns. Domestic and foreign currency breakdowns and resident/nonresident breakdowns (mainly for deposits) are available in some cases. Some countries provide separate data on specific items, such as mortgages.
- 10. With respect to sectoral stocks of nonfinancial assets and capital accounts, all G-20 advanced economies (except Italy) disseminate these data using the minimum SNA main sectoral breakdown with further details for some asset categories (mainly for fixed assets). Australia, Canada, and the United States disseminate balance sheets on a quarterly basis and other countries publish on an annual basis. Sub-sectoral details are lacking. The coverage of assets is not always complete and further breakdowns of assets (particularly for non-produced assets) are lacking. Among the G-20 emerging market economies, only India has sectoral stocks of nonfinancial assets (but using a sectoral classification different from SNA), and with incomplete scope of assets. Although all G-20 emerging market economies have a capital account for the total economy, sectoral and asset breakdowns are available only in a few cases. Except for China and Saudi Arabia (which publish capital account on an annual basis), other G-20 emerging market economies publish data on transactions of produced assets (with some breakdowns) on a quarterly basis.
- 11. Although the current crisis highlighted the importance of the revaluation account (the effects of changes in asset prices) and other volume changes (write-offs and reclassifications) on the net worth of various sectors of the economy, data on these accounts are not well

developed among the G-20 advanced economies and do not exist in the G-20 emerging market economies. Four G-20 advanced economies (Australia, France, Japan and the United States) have some data for these accounts.

- 12. In many cases, there is significant room for improving both the timeliness and frequency of sectoral balance sheets and accumulation accounts.
- 13. Data accessibility and presentation are also far from satisfactory. Classifications for both assets and institutional sectors beyond the SNA main headings, when available, follow national presentations, and not comparable across countries in almost all cases. There is no uniform data dissemination format used by the countries and access to data is not user-friendly in most cases.

B. Financial Assets and Liabilities

- 14. Table 2 provides an overview of the availability of data on sectoral balance sheets and accumulation accounts (transactions, other volume changes, and revaluation) for financial assets and liabilities in the G-20 economies. Separate groupings are shown for the G-20 advanced economies and G-20 emerging market economies. Table 1 above shows the details of the financial assets and liabilities that are used in reviewing the data availability. The minimum SNA breakdown of institutional sectors in Table 2 refers to (1) financial corporations, (2) nonfinancial corporations, (3) general governments, (4) households and non-profit institutions serving households, and (5) rest of the world. The minimum SNA financial instrument breakdown used in Table 2 comprise (1) monetary gold and SDRs, (2) currency and deposits, (3) debt securities, (4) loans, (5) equity and investment fund shares, (6) insurance, pension and standardized guarantee schemes, and (7) other accounts receivable/payable. Both additional sub-sectoral details and sub-instrument details were also reviewed in the assessment exercise, which are noted in each country table shown in the Annex.
- 15. **Sectoral balance sheets and periodicity**: All G-20 advanced economies (except Korea) disseminate quarterly sectoral financial balance sheets using at least the minimum SNA institutional sector and the minimum SNA financial instrument classifications. Korea publishes such data on an annual basis and quarterly financial balance sheets only for nonfinancial corporations, general government and households. Among the G-20 emerging market economies, Mexico disseminates some financial balance sheet data for government and households sectors on an annual basis (although the OECD publishes for all sectors). None of the other G-20 emerging market economies disseminate sectoral financial balance sheets.
- 16. **Sub-sectoral details in balance sheets**: Further breakdowns of institutional sectors in the sectoral financial balance sheets are lacking. Most G-20 advanced economies have some additional sub-sectoral breakdowns in their financial balance sheets. However, the sectoral

breakdowns are available only for one or a few sectors and there are no standard sectoral breakdowns followed in the dissemination of these data. In most cases, countries have followed national practices for further sectoral breakdowns.

- 17. **Financial instrument details in balance sheets**: All G-20 advanced economies compiling financial balance sheets (except Japan), publish some further breakdowns of financial instruments but the instrument breakdowns are not comparable across countries. In most cases, the SNA classification of financial instruments at the second or third digit level is not available (e.g., only Australia, Italy, Japan, United Kingdom, and the United States have separate data on investment fund shares). Furthermore, currency and resident/ nonresident breakdowns are not available. Maturity data (original maturity) are available only in a few cases. However, the maturity breakdowns are not consistently applied across instruments within an economy and across the countries. Some countries provide separate data on specific items. For example, Australia, Canada, Japan, and the United States show separately data on mortgages.
- 18. **Financial account**: The situation of the financial account in the G-20 advanced economies is very similar to that for their sectoral financial balance sheets in terms of data frequency, main institutional sectors and sub-sectoral breakdowns, and main financial instruments and their further breakdowns. Among the G-20 emerging market economies, compared to the situation with respect to financial balance sheets, many countries have some data on financial accounts. Mexico and South Africa have annual financial accounts covering all SNA main sectors and all SNA main instruments. China (annual by institutional sector, but only for some instruments), Brazil (quarterly and annual, but only for some instruments with sectoral breakdowns), India (annual, with sectoral classification different from SNA and incomplete scope of instruments), and Indonesia (quarterly, but only for some instruments with a sectoral breakdown–different from the SNA) have some partial financial account data. Argentina, Russia, Saudi Arabia, and Turkey do not publish financial accounts.
- 19. Other flows: Data on other volume changes and revaluation accounts for financial assets and liabilities are not well developed. Only three G-20 advanced economies disseminate some data on these accounts. In particular, France has these accounts with both main sector and financial instrument classifications. The United States has only sector details for the other volume changes and the revaluation accounts. Japan publishes such data by some instruments. Australia's metadata indicates that it compiles other volume changes and revaluation accounts, but data could not be located on its website. Other G-20 advanced economies and all G-20 emerging market economies do not disseminate data on other volume changes and revaluation accounts for financial assets and liabilities.

Table 2. Availability of Data on Financial Assets and Liabilities in G-20 Economies

			Balance	sheets			Tra	insactions		Otherwal	Revaluation
	Total Economy	SNA main institutional sectors	SNA main instruments	Frequency	Additional sectoral (S) or instrument (I) breakdowns	Total Economy	SNA main institutional sectors	SNA main instruments	Frequency	Other volume changes Sectors - (S) Instruments - (I)	S Sectors - (S) Instruments - (I)
Advanced Economies											
			All								
Australia	Yes	All sectors	instruments All	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	?	?
Canada	Yes	All sectors	instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No
Гианаа	V	All costons	All	Over who why	Farage (1)	V	A II	All in atm man and a	O combonic	D (C) 9 (I)	D., (C) 9 (I)
France	Yes	All sectors	instruments All	Quarterly	For some (I)	Yes	All sectors	All instruments	Quarterly	By (S) & (I)	By (S) & (I)
Germany	Yes	All sectors	instruments	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No
IA-I.	V	All costons	All	Over mt a mtv.	Far cares (C) 9 cares (I)	V	A II	All in atm man anta	O contont	N-	N-
Italy	Yes	All sectors	instruments All	Quarterly	For some (S) & some (I)	Yes	All sectors	All instruments	Quarterly	No	No
Japan	Yes	All sectors	instruments	Quarterly	For some (S)	Yes	All sectors	All instruments	Quarterly	B (I)	B (I)
14			All	Annual (Q	- 0				Annual (Q		
Korea	Yes	All sectors	instruments All	partial)	For some (I)	Yes	All sectors	All instruments	partial)	No	No
United Kingdom	Yes	All sectors	instruments	Quarterly	For most (I)	Yes	All sectors	All instruments	Quarterly	No	No
			All	0 1 1	- (1)			AU	0 1 1	D (0)	D (O)
United States Emerging Market Economies	Yes	All sectors	instruments	Quarterly	For some (I)	Yes	All sectors	All instruments	Quarterly	By (S)	By (S)
Argentina	No	No	No	No	No	No	No	No	No	No	No
Brazil	No	No	No	No	No	Yes	No	Partial	Quarterly	No	No
China	No	No	No	No	No	Yes	All sectors	Partial	Annual	No	No
							Different classificatio	- Grade	7		
India	No	No	No	No	No	Yes	n	Partial	Annual	No	No
							Different classificatio				
Indonesia	No	No	No	No	No	Yes	n	Partial	Quarterly	No	No
			All						Annual (Q for total		
Mexico	Yes	All sectors	instruments	Annual	No	Yes	All sectors	All instruments	economy)	No	No
Russia	No	No	No	No	No	No	No	No	No	No	No
Saudi Arabia	No	No	No	No	No	No	No	No	No	No	No
South Africa	No	No	No	No	No	Yes	All sectors	All instruments	Annual	No	No
Turkey	No	No	No	No	No	No	No	No	No	No	No

C. Nonfinancial Assets

- 20. Table 3 provides an overview of the availability of data on sectoral balance sheets and accumulation accounts for nonfinancial assets in the G-20 economies. The minimum SNA breakdown of nonfinancial assets considered in this review includes (1) fixed assets; (2) inventories; (3) valuables, and (4) non-produced assets. Separate information on dwellings, natural resources, and contracts, leases, and licenses was identified. Also, countries disseminating more asset details or further breakdown of institutional sectors were identified in this assessment exercise, which are noted in each country table shown in the Annex.
- 21. **Sectoral balance sheets and periodicity**: All G-20 advanced economies (except Italy) have sectoral balance sheets (covering the SNA main institutional sectors). Only France has all main asset types. All other G-20 advanced economies have only partial coverage of nonfinancial assets in their balance sheets. Generally lacking are the stocks of non-produced nonfinancial assets (natural resources and contracts, leases and licenses), valuables, and inventories. Among the G-20 emerging market economies, Argentina, India, and South Africa have annual sectoral stocks of nonfinancial assets for some asset categories (except for non-produced assets and valuables).
- 22. Three G-20 advanced economies (Australia, Canada, and the United States) publish sectoral balance sheets for nonfinancial assets on a quarterly basis. All other economies that publish these data compile them on an annual basis.
- 23. **Sub-sectoral details in balance sheets**: Balance sheet data for nonfinancial assets with a further breakdown of main institutional sectors are lacking. Only Canada disseminates using some sub-sectoral classification for financial corporations, nonfinancial corporations, general government, and households and NPISHs. The United States disseminates these data at some sub-sectoral level for nonfinancial corporations and general government.
- 24. **Asset details in balance sheets**: Further breakdown of assets beyond the SNA main asset types is available only for a few asset categories (mostly for fixed assets and occasionally for some natural resources). However, even for assets for which some further details are available, the classification is not comparable across countries. All G-20 advanced economies (except Korea and Italy) and one G-20 emerging market economy (Argentina) provide separate data on dwellings. Only four G-20 advanced economies (Australia, Canada, Japan and the United States) have separate data on natural resources.
- 25. **Capital account**: With respect to the capital account, only three G-20 advanced economies (France, Germany and Japan) and Mexico have data by SNA main institutional sectors and SNA main asset types. Other G-20 economies, except for Italy and Korea, have data disaggregated by SNA main institutional sectors, but coverage of asset types is not comprehensive. They do not have data on valuables in all cases and on natural resources in some cases. All G-20 advanced economies disseminate capital account data on a quarterly

basis. Among the G-20 emerging market economies, China and Saudi Arabia have capital accounts only on an annual basis; Brazil, India and Mexico have partial data on a quarterly basis (for produced assets); and all other countries have capital account on a quarterly basis.

26. **Other flows**: Data on other volume changes and revaluation accounts for nonfinancial assets are generally lacking. Only France has these accounts with both SNA main institutional sectors and SNA main asset categories. Among the other G-20 advanced economies, three countries (Australia, Japan and the United States) have these accounts by some SNA main asset categories, but do not have sub-sectoral breakdowns (the United States has sub-sectoral breakdowns for nonfinancial corporations). G-20 emerging market economies do not disseminate other volume changes and revaluation accounts for nonfinancial assets.

D. Flow of Funds on a From-Whom-to-Whom Basis

- 27. The term "flow of funds" is used differently among the data compilers and users. Sometimes the term is used to describe the flow of financial transactions only, while in other cases flow of funds refer to both transactions and positions of financial assets and liabilities. Most countries use this term to compile data on the resources and uses of funds on a sectoral basis.
- 28. The present review focused on the availability of flow of funds on a from-whom-to-whom basis covering both financial transactions and positions. The review revealed that it seems that only Australia disseminates financial transactions and positions with a breakdown by counterparties. India disseminates annual aggregate data on financial transactions on a from-whom-to-whom basis (sector by sector) but without a breakdown by assets. Also, its sectoral classification deviates from the SNA (e.g., the government sector includes nonfinancial public enterprises). A few G-20 economies (Japan and the USA) disseminate financial account and financial balance sheets with significant details for instruments and sectors that makes it possible to identify the debtor/creditor relationship in many cases. Mexico and South Africa are the two G-20 emerging market economies that also disseminate sectoral financial transactions (annually and quarterly, respectively) with details that allow the identification, in many cases, of the counterparty.
- 29. Although comprehensive data on flow of funds on a from-whom-to-whom basis covering all sectors seem not to be available, most central banks compile and disseminate a wide range of statistics for the financial sector showing its interaction with other sectors of the economy and the rest of the world. Thus, for example, data on loans extended by the financial sector and deposits it holds are disseminated by counterparty sectors.

E. Data Accessibility Issues

30. Presenting data in a format that allows different ways of comparisons and data retrieval that meet users' needs at various levels are as important as producing data. In this

exercise for reviewing data availability, we have noted a number of issues related to data accessibility that will require improvements in future. Some of the important issues are presented below.

- Classifications for both assets and institutional sectors beyond the SNA main headings used in national presentations, in almost all cases, are not comparable across countries.
- Timeliness of data dissemination will also require improvements.
- Data presentation formats in most cases do not allow for an easy further processing by users. Formats used by countries vary. There is no uniform data dissemination format used by all countries. Most data are presented either in PDF or in Excel and in some cases in HTML format. The dissemination of data in PDF and HTML is not convenient for users, since the users have to re-enter the data in Excel or databases for their use.
- Navigation system to locate a data set is generally not user-friendly.
- Detailed metadata is generally lacking, particularly for emerging market economies.
- Very few countries align metadata database with relevant statistical databases.
- Various segments of data are scattered on the websites of the respective compiling institutions within the country with no single point of entry for the complete set of accounts. Overall, there is no single database where all relevant data are stored.
- Some EU and OECD member countries rely entirely on Eurostat and the OECD to disseminate most of the SNA accounts, with or without references to these websites and with quite limited data disseminated at the national level.

Table 3. Availability of Data on Nonfinancial Assets in G-20 Economies

			Balance shee	ets			Tran	sactions		Other	
	Total Economy	SNA main institutional sectors	SNA main assets	Frequency	Additional sectoral (S) or assets (A) breakdowns	Total Economy	SNA main institutional sectors	SNA main assets	Frequency	volume changes Sectors - (S) Assets - (A)	Revaluations Sectors - (S) Assets - (A)
Advanced Economies				quiene				3.55535		()	()
Australia	Yes	All sectors	Exc. Valuables	Quarterly	For all (A), exc. Valuables	Yes	All sectors	Exc. valuables	Quarterly	?	?
Canada	Yes	All sectors	Exc. Valuables	Quarterly	For most (S) & (A)	Yes	All sectors	Exc. valuables	Quarterly	No	No
France	Yes	All sectors	All assets	Annual	For some (A)	Yes	All sectors	All assets	Quarterly	By (S)&(A)	By (S)&(A)
Germany	Yes	All sectors	Partial	Annual	For some (A)	Yes	All sectors	All assets	Quarterly	No	No
Italy	Yes	No	Only fixed assets	Annual	For fixed assets	Yes	No	Fixed assets	Quarterly	No	No
Japan	Yes	All sectors	Exc. valuables	Annual	For some (A)	Yes	All sectors	All assets	Quarterly	By (A)	By (A)
Korea	Yes	All sectors	Fixed assets	Annual	For some (A)	Yes	No	Partial	Quarterly	No	No
United Kingdom	Yes	All sectors	Exc. natural res	Annual	For some (A)	Yes	All sectors	Exc. natural res	Quarterly	No	No
United States	Yes	All sectors	Exc. valuables	Quarterly	For some (A)	Yes	All sectors	Exc. valuables	Quarterly	By (S)	By (S)
Emerging Market Economies											
Argentina	Yes	No	Partial	Annual	For some (A)	Yes	No	Partial	Quarterly	No	No
Brazil	No	No	No	No	No	Yes	All sectors	Exc. valuables	Annual (Q partial)	No	No
China	No	No	No	No	No	Yes	All sectors	Exc. valuables	Annual	No	No
India	Yes	Different classification	Partial	Annual	No	Yes	Different classification	Partial	Annual (Q produced assets)	No	No
Indonesia	No	No	No	No	No	Yes	Different classification	Partial	Quarterly	No	No
Mexico	No	No	No	No	No	Yes	All sectors	All assets	Annual (Q produced assets)	No	No
Russia	No	No	No	No	No	Yes	No	Partial	Quarterly	No	No
Saudi Arabia	No	No	No	No	No	Yes	No	All assets	Annual	No	No
South Africa	Yes	No	Partial	Annual	No	Yes	No	Partial	Quarterly	No	No
Turkey	No	No	No	No	No	Yes	No	Fixed assets	Quarterly	No	No

Annex: Summary of Data Availability on Sectoral Balance Sheets and Accumulation Accounts for G-20 Economies

Country: Argentina

	Financial assets	and liabilities			Nonfinancial assets				
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation	
Data frequency	No data	No data	No data	No data	Α	A and Q	No data	No data	
Total economy					Yes	Yes			
SNA main sectors					No, only public and private	No			
Additional subsector details					No	No			
SNA main asset/instrument					Yes, except valuables and non-produced assets	Yes, except valuables and non- produced assets			
Additional breakdowns of SNA main asset/instrument					Separate data on dwellings.	No			
Series published as of end 2009					1990–2006	1993:Q1–2009:Q4			
Other comments and explanations	Data accessibilitOther:	y and publication format	s: On Internet in Ex	xcel format.	•	•	•	•	

Country: Australia

	Financial assets a	nd liabilities			Nonfinancial assets	3		
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	*1	*1	A and Q	A and Q	*1	*1
Total economy	Yes	Yes			Yes	Yes		
SNA main sectors	All main sectors	All main sectors			All main sectors	All main sectors		
Additional subsector details	For financial corporations, nonfinancial corporations and GG	For financial corporations, nonfinancial corporations and GG			For financial corporations, nonfinancial corporations and GG	For financial corporations, nonfinancial corporations and GG		
SNA main asset/instrument Additional breakdowns of SNA main asset/instrument	All main instruments Debt securities (nonresidents), loans (maturity, nonresidents), insurance. Listed and unlisted shares.	All main instruments Debt securities (nonresidents), loans (maturity nonresidents), insurance. Listed and unlisted shares.			Except valuables For all asset types except valuables. Separate data on dwellings.	Except valuables For all asset types except valuables. Separate data on dwellings, natural assets, and contracts.		
Series published as of end 2009	1988:Q3– 2009:Q2	1988:Q3–2009:Q2	On lade made in 199	format format in	1988:Q3–2009:Q2	1988:Q3–2009:Q2		
Other comments and explanations	Other:	and publication format		•	· ·	d not be located at the	time of review.	

Country: Brazil

	Financial assets a	and liabilities			Nonfinancial asset	s		
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	No data	A and Q	No data	No data	No data	A (Q aggregate information for the nation)	No data	No data
Total economy		Yes				Yes		
SNA main sectors		No				Yes (only annual)		
Additional subsector details		No				NPISHs and households are presented separately		
SNA main asset/instrument		Except for financial derivatives, and insurance, pensions and standardized guarantees schemes				Except for valuables		
Additional breakdowns of SNA main asset/instrument		Debt securities (short term and long term), loans (short term and loan term), Separate data on commercial credit and advances. Foreign direct investment is available as a memorandum item				No		
Series published as of end 2009		2000:Q1–2009:Q4				1995–2007 2000:Q1–2009:Q4		
Other comments and explanations	Data accessibilitOther: Sidra data	y and publication format abase	s: PDF and Excel f	iles (Zip)		ı	•	1

Country: Canada

	Financial assets a	nd liabilities			Nonfinancial assets	1		
			Other volume				Other volume	
	Balance sheet	Financial account	changes	Revaluation	Balance sheet	Capital account	changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data	A and Q	A and Q	No data	No data
Total economy	Yes	Yes			Yes	Yes		
SNA main sectors	All main sectors	All main sectors			All main sectors	All main sectors		
Additional	For financial	For financial			For financial	For financial		
subsector details	corporations,	corporations,			corporations,	corporations,		
	nonfinancial	nonfinancial			nonfinancial	nonfinancial		
	corporations, GG,	corporations, GG,			corporations, GG,	corporations, GG,		
	and HH/NPISH	and HH/NPISH			and HH/NPISH	and HH/NPISH		
	sectors.	sectors.			sectors.	sectors.		
SNA main	All main	All main			Except valuables	Except valuables		
asset/instrument	instruments	instruments except						
	except financial	financial derivatives						
	derivatives and	and employee						
	employee stock	stock options, and						
	options, and	equity and						
	equity and	investment fund						
	investment fund	shares						
	shares							
Additional	Residency	Residency			More detail	More detail		
breakdowns of	attribution for	attribution for			breakdown of the	breakdown of the		
SNA main	deposits, foreign	deposits, foreign			stocks of fixed	stocks of fixed		
asset/instrument	currency deposits	currency deposits			assets incl. data on	assets incl. data on		
	available. Maturity	available. Maturity			dwellings, separate	dwellings, separate		
	attribution for debt	attribution for debt			data on natural	data on natural		
	securities. Data	securities. Data on			resources.	resources.		
	on mortgages.	mortgages. Listed						
	Listed and	and unlisted						
	unlisted shares.	shares.						
Series published	1990–2008,	1990–2008,			1961–2008,	1961–2008,		
as of end 2009	1990:Q1-	1990:Q1-2009:Q4			1990:Q1-2009:Q4	1990:Q1-2009:Q4		
	2009:Q4							
Other comments	 Data accessibility 	and publication format	s: on Internet, Exce	el, HTML, PDF, a	nd CASIM database.			
and explanations	Other: Customize	d tables are available a	it a charge.					

Country: China

	Financial assets	and liabilities			Nonfinancial asse	ts		
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	No	A	No	No	No	Α	No	No
Total economy		Yes				Yes		
SNA main sectors		Yes				Yes		
Additional subsector details		No				No		
SNA main asset/instrument		Yes, except financial derivatives. Currency and deposits as well as debt securities and investment fund shares are presented at aggregated level. Foreign direct investment is available as a memorandum item				Yes, except valuables. Separate data for gross fixed capital formation, changes in inventories, and "other nonfinancial assets"		
Additional breakdowns of SNA main asset/instrument								
Series published as of end 2009		2004–2005				2005–2008, 2005:Q1–2009:Q2		
Other comments and explanations	Data accessibilitOther:	ty and publication format	s: Excel and HTML					

Country: France

	Financial assets and lia	bilities		Nonfinancial assets				
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	Α	Α	Α	A and Q	Α	Α
Total economy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
SNA main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors	All main sectors
Additional subsector details	Separate data for NPISHs.	No	No	No	Separate data for NPISHs.	No	No	No
SNA main asset/instrument	All main instruments	All main instruments	Except for equity and insurance	Except for financial derivatives	All main assets	All main assets	All main assets	All main assets
Additional breakdowns of SNA main asset/instrument	Maturity for debt securities and loans. Details for insurance, pension and standardized guarantee schemes (net equity of households in life insurance reserves and in pension funds reserves, and prepayment of premiums and reserves for outstanding claims), equities (quoted, unquoted, and other shares), account receivable/ payable (trade credits and advances, and other).	Maturity for debt securities and loans. Details for insurance, pension and standardized guarantee schemes (net equity of households in life insurance reserves and in pension funds reserves, and prepayment of premiums and reserves for outstanding claims), equities (quoted, unquoted, and other shares), account receivable/ payable (trade credits and advances, and other).	No	No	Separate data on dwellings, natural resources, and contracts, leases and licenses.	Separate data on natural resources and contracts, leases and licenses.	Separate data on natural resources and contracts, leases and licenses.	Separate data on natural resources and contracts, leases and licenses.
Series published as of end 2009	1995 –2008	1978 –2008	1978 –2008	1978 –2008	1978–2008	1978:Q1– 2009:Q4	1978–2008	1978–2008

Country: Germany

	Financial assets and liabi	lities		Nonfinancial asse	ts			
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	No data	No data	Α	A and Q	No data	No data
Total economy	Yes	Yes			Yes	Yes		
SNA main sectors	All main sectors	All main sectors			All main sectors	All main sectors		
Additional subsector details	No	No			No	No		
SNA main asset/instrument	All main instruments	All main instruments			No data on inventories, valuables, and non-produced assets.	All main assets.		
Additional breakdowns of SNA main asset/instrument	Maturity attribution for loans; breakdown of other deposits into time deposits, saving deposits and saving certificates; Additional detail for insurance, pension and standardized guarantee schemes and for equity and investment fund shares.	Maturity attribution for loans. Additional detail for insurance, pension and standardized guarantee schemes and for equity and investment fund shares.			Separate data on dwellings. Additional breakdown by type of fixed assets.	No		
Series published as of end 2009	1991–2008	1991–2008			1991–2008	1991:Q1– 2009:Q4		
Other comments and explanations	Data accessibility and publi Other:	cation formats: On Inter	net in Excel a	nd PDF format.				

Country: India

	Financial assets	and liabilities			Nonfinancial assets			
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	No data	A	No data	No data	Α	A (Q for produced assets)	No data	No data
Total economy		Yes			Yes	Yes		
SNA main sectors		Sectors are presented at aggregated level: public, private corporate, and households			Sectors are presented at aggregated level: public, private corporate, and households	Sectors are presented at aggregated level: public, private corporate, and households		
Additional subsector details		No			No	No		
SNA main asset/instrument		No. Partial instruments and not SNA breakdowns.			Only inventories and total fixed assets available by sector.	Valuables exclude works of art and antiques and available for total economy only. Non-produced assets (acquisition of land) available for government sector only.		
Additional breakdowns of SNA main asset/instrument					No	No		
Series published as of end 2009		1999-00/2008-09			1981–82/2008–09	1950–51/2008–09		
Other comments and explanations		ty and publication format compiled for fiscal year.		•			•	•

Country: Indonesia

	Financial ass	ets and liabilities			Nonfinancial as:	sets		
	Balance		Other volume				Other volume	
	sheet	Financial account	changes	Revaluation	Balance sheet	Capital account	changes	Revaluation
Data frequency	No data	Q	No data	No data	No data	A and Q	No data	No data
Total economy		Yes				Yes		
SNA main sectors		Sectoral breakdown				Sectoral breakdown		
		differs: monetary				differs: monetary		
		authorities, deposit				authorities, deposit		
		money banks, central				money banks, central		
		government, other				government, other		
		domestic sectors, and				domestic sectors, and		
		rest of the world.				rest of the world.		
Additional		Monetary authorities and				Monetary authorities		
subsector details		deposit money banks.				and deposit money		
						banks.		
SNA main		Except financial				More breakdowns		
asset/instrument		derivatives.				available at total		
						economy level.		
						Inventories only at total		
						economy level.		
Additional		Foreign currency and				No		
breakdowns of		deposits. Deposits are						
SNA main		classified in demand,						
asset/instrument		saving, time, other						
		deposits, and postal giros						
		deposits and cooperation.						
		Bank loans in Rupiah,						
		other institutions loans in						
		Rupiah, and loans in						
		foreign currency. Trade						
		credits, interbank claims						
		and miscellaneous						
0 : 1::1 1		accounts.				0005 0000 0005 04		
Series published		2002:Q1–2008:Q1				2005–2008, 2005:Q1–		
as of end 2009						2009:Q1		
Other comments		sibility and publication formats:						
and explanations	Other:							

Country: Italy

	Financial assets and I	liabilities			Nonfinancial assets				
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation	
Data frequency	A and Q	A and Q	No	No	Α	A(Q for total economy)	No	No	
Total economy	Yes	Yes			Yes	Yes			
SNA main sectors	All main sectors	All main sectors			No	Yes			
Additional subsector details	Only for financial corporations	Only for financial corporations			No	No			
SNA main asset/ instrument	All main instruments. Financial derivatives and debt securities separate only annually.	All main instruments. Financial derivatives and debt securities separate only annually.			No	Yes.			
Additional breakdowns of SNA main asset/instrument	Loans and debt securities (maturity). Additional detail for insurance, pension and standardized guarantee schemes (life insurance and pension funds), and for equity (quoted, unquoted, and other), other accounts receivable payable (trade credit and advances).	Loans and debt securities (maturity). Details for insurance, pension and standardized guarantee schemes (life insurance and pension funds), and for equity (quoted, unquoted, and other), other accounts receivable payable (trade credit and advances). Financial derivatives and debt securities separate only annually.			No. More details only by economic activity.	More details for fixed assets.			
Series published as of end 2009	1999–2008, 2006:Q3–2009:Q2	1999–2008, 2006:Q3–2009:Q2			1970–2009, 2006:Q3– 2009:Q2	1999–2009, 2006:Q3– 2009:Q2			

and explanations • Other: Customized tables are available.

Country: Japan

	Financial assets	and liabilities			Nonfinancial assets			
	Balance sheet	Financial account	Other volume Changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	Α	Α	Α	A and Q	Α	Α
Total economy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
SNA main sectors	All main sectors	All main sectors	No	No	All main sectors	All main sectors for annual data. Quarterly only by types of assets.	No	No
Additional subsector details	For financial corporations and nonfinancial corporations.	For financial corporations, and separate transactions for NPISHs.	No	No	No	No	No	No
SNA main asset/instrument	All main instruments	All main instruments	Partial	Partial	All main assets except valuables.	All main assets for total economy only. Sectoral data for total nonfinancial assets and total non-produced assets.	All main assets except valuables.	All main assets except valuables.
Additional breakdowns of SNA main asset/instrument	No	No	No	No	Separate data on dwellings, natural resources split by subsoil assets, land, and fisheries in different uses (construction, forests, and under cultivation).	Separate data on dwellings, natural resources split by subsoil assets, land, and fisheries.		A detailed breakdown of fixed assets, plus data on inventories, and tangible non-produced assets. Natural resources split by subsoil assets, land, and fisheries.
Series published as of end 2009	1980 –2008	1980 –2008	1980 –2008	1980 –2008	1980 –2008	1980:Q1–2008:Q4	1980 –2008	1980 –2008
Other comments and explanations	Data accessibilOther: the Cen					or quarterly. 2009:Q3 is on t	he website in De	ecember 2009.

Country: Korea

	Financial assets a	Financial assets and liabilities				Nonfinancial assets				
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation		
Data frequency	A and Q	A and Q	No data	No data	Α	A and Q	No data	No data		
Total economy	Yes	Yes			Yes	Yes				
SNA main sectors	Yes (Q only partial)	Yes (Q only partial)			Yes, for total fixed assets only	No				
Additional subsector details	No	No			No	No				
SNA main asset/instrument	Yes (Q only partial)	Yes (Q only partial)			Except valuables	Except valuables and non-produced assets.				
Additional breakdowns of SNA main asset/instrument	Annual - Additional detail for deposits, and for insurance, pension and standardized guarantee schemes (net equity of households in life insurance reserves and net equity of households in pension funds reserves). Mutual fund shares are available.	Annual - Additional detail for deposits, and for insurance, pension and standardized guarantee schemes (net equity of households in life insurance reserves and net equity of households in pension funds reserves). Mutual fund shares are available.			Tangible and intangible fixed assets, inventories, land assets, standing timber assets, subsoil assets and consumer durables.	Separate data on dwellings.				
Series published as of end 2009	2002–2008	2003–2008			1996–2007	2007:Q1–2009:Q2 2000–2007				

Country: Mexico

	Financial assets an	d liabilities			Nonfinancial ass	ets		
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	А	A	No data	No data	No data	A (Q for produced assets)	No data	No data
Total economy	Yes	Yes				Yes		
SNA main sectors	All main sectors*	All main sectors				All main sectors		
Additional subsector details	No	Separate data for households and for NPISHs.				No		
SNA main asset/instrument	All main instruments	All main instruments				All main assets.		
Additional breakdowns of SNA main asset/instrument	For households separate data on equity in life insurance, pension funds, and prepayments of insurance.	Maturity attribution for loans and debt securities. Additional detail for insurance, pension and standardized guarantee schemes, financial derivatives, and other accounts receivable/payable.				Separate data on dwellings.		
Series published as of end 2009	1997–2008	1998–2008				2003–2007		
Other comments and explanations	* Mexico disseminates data only for government and household sectors. Data for sectors are available in OECD publications. Data accessibility and publication formats: On Internet in PDF format. Other: There are quarterly estimates but only for total gross fixed capital formation. The breakdown of the capital accounts by sector and by type of assets is only annual. Mexico has detailed flow of funds accounts. The detail by instrument is greater than for the financial accounts and transactions with non-residents are identified separately.							

Country: Russia

	Financial assets a	and liabilities			Nonfinancial assets	S		
			Other volume				Other volume	
	Balance sheet	Financial account	changes	Revaluation	Balance sheet	Capital account	changes	Revaluation
Data frequency	No data	No data	No data	No data	No data	A and Q	No data	No data
Total economy						Yes		
SNA main sectors						No		
Additional						No		
subsectoral details								
SNA main						Except valuables		
asset/instrument						and non-produced		
						assets.		
Additional						No		
breakdowns of								
SNA main								
asset/instrument								
Series published						1995–2009		
as of end 2009						1995:Q1–2009:Q4		
Other comments	 Data accessibility 	y and publication format	s: On Internet in Ex	ccel.				
and explanations	Other:							

Country: Saudi Arabia

	Financial assets a	and liabilities			Nonfinancial asse	ts		
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	No data	No data	No data	No data	No data	Α	No data	No data
Total economy						Yes		
SNA main sectors						No		
Additional						No		
subsectoral details								
SNA main						All main assets.		
asset/instrument								
Additional						Separate data on		
breakdowns of SNA main						dwellings.		
asset/instrument								
Series published as of end 2009						1998–2008		
Other comments and explanations	Data accessibilityOther:	y and publication format	s: on Internet in Ex	cel.	•			•

Country: South Africa

	Financial assets	and liabilities			Nonfinancial assets	•		
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	No data	Α	No data	No data	Α	A and Q	No data	No data
Total economy		Yes			Yes	Yes		
SNA main sectors		All main sectors			No. GG, public and private corporations.	No. GG, public and private corporations.		
Additional subsectoral details		Subsectors of financial corporation sector and GG sector (CG and LG). Additional detail for nonfinancial corporation (public and private).			No	No		
SNA main asset/instrument		Yes			Except valuables and non-produced assets.	Except valuables and non-produced assets.		
Additional breakdowns of SNA main asset/instrument		Maturity attribution for government debt securities. Additional detail for deposits. Data on mortgages.			Separate data on dwellings.	Separate data on dwellings.		
Series published as of end 2009		1995–2008			1995–2009	2002:Q1–2009:Q4 1998–2008		
Other comments and explanations	Data accessibiliOther:	ity and publication formats: C	n Internet in P	DF format.				

Country: Turkey

	Financial assets a	nd liabilities			Nonfinancial asset	ts		
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	No data	No data	No data	No data	No data	A and Q	No data	No data
Total economy						Yes		
SNA main sectors						No, public/private		
Additional subsectoral details						No		
SNA main asset/instrument						Only gross fixed capital formation with a breakdown of machinery and construction.		
Additional breakdowns of SNA main asset/instrument						No		
Series published as of end 2009						1987–2009 1987:Q1–2009:Q3		
Other comments and explanations	Data accessibilityOther:	and publication format	s: On Internet in Ex	ccel format.	•	·	•	•

Country: United Kingdom

	Financial assets and liabilities				Nonfinancial ass	Nonfinancial assets				
		Financial	Other volume				Other volume			
	Balance sheet	account	changes	Revaluation	Balance sheet	Capital account	changes	Revaluation		
Data frequency	Q	A and Q	No data	No data	Α	A and Q	No data	No data		
Total economy	Yes	Yes			Yes	Yes				
SNA main sectors	All main sectors	All main sectors			All main sectors	All main sectors				
Additional subsectoral details	No	No			No	No				
SNA main asset/instrument	All main instruments	All main instruments			All main assets except natural resources.	All main assets except natural resources.				
Additional breakdowns of SNA main asset/instrument	Residency for debt securities, loans, and deposits. Maturity for debt securities. Loans at the 3-digit level of the ESA classification. Also a breakdown of loans into direct investment and financial leasing. Detail available on loans secured by dwelling & creditor's sector. Money market instruments and bonds are presented at 4-digit level of the ESA classification, i.e., according to the issuer (CG, LG, national financial institutions, other residents, and the rest-of-the-world). Stock of mortgages. Separate data on mutual fund shares.	Maturity attribution for debt securities. Stock of mortgages. Separate data on mutual fund shares.			Separate data on dwellings. Additional breakdown by type of fixed assets.	Separate data on dwellings.				
Series published as of end 2009	1987:Q1–2009:Q2	1987–2008 1987:Q1– 2009:Q4			1999–2008	1987–2008 1987:Q1– 2009:Q4				

Country: United States of America

	Financial assets and liabiliti	es			Nonfinancial as	ssets		
	Balance sheet	Financial account	Other volume changes	Revaluation	Balance sheet	Capital account	Other volume changes	Revaluation
Data frequency	A and Q	A and Q	A and Q	A and Q	A and Q	A and Q	A and Q	A and Q
Total economy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
SNA main sectors	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Additional subsectoral details	For nonfinancial corporations (NFCs)	For NFCs	For NFCs	For NFCs	For NFCs	For NFCs	For NFCs	For NFCs
SNA main asset/instrument	Yes, except financial derivatives and employee stock options.	Yes, except financial derivatives and employee stock options.	No	No	Except valuables.	Except valuables.	No.	No
Additional breakdowns of SNA main asset/instrument	Maturity attribution for loans, data on mortgages. Additional detail for insurance, pension and standardized guarantee schemes (net equity of households in life insurance reserves, net equity of households in pension funds reserves, prepayments of premiums), and for equity and investment fund shares (FDI are presented separately).	Maturity attribution for loans, data on mortgages. Additional detail for insurance, pension and standardized guarantee schemes (net equity of households in life insurance reserves, net equity of households in pension funds reserves, prepayments of premiums), and for equity and investment fund shares (FDI are presented separately).	No	No	More detailed data on fixed assets. Separate data on dwellings. Separate data on natural resources.	More detailed data on fixed assets. Separate data on dwellings. Separate data on natural resources.	No	No
Series published as of end 2009	1997–2008	1997–2008	1997–2008	1997–2008	1947–2008, 1947:Q1– 2009:Q2	1947–2008, 1947:Q1– 2009:Q2	1947–2008, 1947:Q1– 2009:Q2	1947–2008, 1947:Q1– 2009:Q2
Other comments and explanations	Data accessibility and public Other: Customized tables are		HTML and data	base.	•	•		•