Guidance Note:
Meeting ICP National Accounts Expenditure Data Requirements during the COVID-19 Pandemic[1]

ICP Inter-Agency Coordination Group

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The COVID-19 pandemic is expected to pose unprecedented challenges for compiling national accounts expenditure data for the International Comparison Program (ICP). This note presents some guidance to assist National Implementing Agencies (NIAs) in meeting ICP data requirements in the context of the pandemic situation.

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1. Introduction

This note seeks to provide guidance to International Comparison Program (ICP) National Implementing Agencies (NIAs) on national accounts activities for the ICP 2021 cycle in the current context of COVID-19, as was done in a similar note for price data ("Guidance Note: Meeting ICP Price Data Requirements During the COVID-19 Pandemic"). As of the beginning of the 2nd quarter of 2021, the pandemic is still not under control, and potential disruptions to ICP national accounts activities remain. This guidance note summarizes national accounts data requirements for the ICP 2021 cycle and ICP approaches, overviews potential challenges caused by the COVID-19 pandemic, and provides some recommendations.

Estimating detailed national accounts expenditures on gross domestic product (GDP) is an essential building block of the ICP, and requires a significant amount of cooperation and coordination between price statisticians and national accountants in each participating economy. The ICP requires the detailed breakdown of annual GDP expenditures at current prices and the estimation of annual 2021 data starting in 2022 in most economies. While we don't yet have a full picture of COVID-19 implications for 2021, disseminating a guidance note at this point will allow NIAs to start assessing the situation early based on the existing data, which should help to compile 2021 expenditures in the future. In addition, the ICP 2021 cycle requires expenditures for the years 2017 to 2020 to update the 2017 benchmark PPPs and estimate annual purchasing power parities (PPPs) between the benchmark years. Thus, this note also intends to provide guidance on the compilation of 2020 expenditures, which COVID-19 also impacted.

It should be noted that given the varying regional and national responses to COVID-19, there may be a need to tailor recommendations to specific ICP regions and economies. While the value of such tailored recommendations is not discounted but rather encouraged, there is value in having a global and common set of guiding principles and recommendations that are general enough to be of interest and relevant to economies across all ICP regions. Hence, this guidance note can serve as a basis for any region-specific guidelines.

The System of National Accounts (SNA) 2008 provides comprehensive guidelines for national accounts' standards, which remain valid even under the current pandemic situation. Hence, ICP activities should continue to follow these standards. This note does not intend to replace ICP national accounts framework and methodology stipulated in the ICP Operational Guide. Rather, it seeks to provide additional guidance on issues expected to arise in estimating GDP and its components for the pandemic-affected periods.

2. ICP data requirements for National Accounts and ICP 2021 cycle

National accounts expenditures are essential for the estimation of PPPs. They are used as weights to aggregate PPPs through the various aggregation levels up to GDP and are ultimately deflated by the PPPs and expressed as real (PPP-based) expenditures. Neither aggregated PPPs nor real (PPP-based) expenditures will be reliable unless the expenditures provided across economies are comparable. Therefore, national accounts data need to be compiled using the same underlying detail and classifications of GDP and its component expenditures, which need to be equally exhaustive in their activity coverage. Principles of national accounts data compilation do not change for the pandemic period, and the SNA 2008 provides the guiding principles.

Economies participating in the ICP are expected to comply with SNA 2008 and disaggregate GDP into the expenditure components identified in the ICP expenditure classification (Classification | Description). The current ICP expenditure classification comprises six main aggregates, broken down into 28 expenditure

categories, 63 expenditure groups, 126 expenditure classes, and 155 basic headings. The expenditure structure of basic headings provides weights in the computation of any aggregated level PPPs, and therefore, participating economies are required to provide expenditure detail at this level.

The ICP 2021 cycle requires annual expenditures for the period 2017-2020 and the current benchmark year of 2021, enabling detailed annual PPP estimation for years between the previous (2017) and the current (2021) benchmark.

Under normal circumstances, the expenditure patterns of GDP do not change drastically over a few years. However, expenditure shifts during the COVID-19 period are unprecedented. Since the 2021 cycle includes the anomalous pandemic period, it is extremely important to ensure that expenditure data for the ICP reflect the actual expenditure patterns for each year to measure PPPs and real GDP expenditures accurately. Expenditure data for 2020 and 2021 will reflect patterns under the pandemic situation, while 2017-2019 should reflect those of the pre-pandemic period. The structural changes in expenditure weights during the pandemic period may impact aggregate PPPs, and more volatility is expected than in non-pandemic years.

3. Standard ICP approaches for the estimation of detailed expenditure breakdowns

The following section summarizes standard ICP approaches to estimating detailed expenditure breakdowns, found in Chapter 1: National Accounts Framework for the ICP, ICP Operational Guide. If these standard approaches cannot estimate expenditures for COVID-19 impacted years, careful review and adjustment are imperative.

Identifying data sources

The data sources used in compiling national accounts differ significantly from one economy to another depending on the statistical system in place, the extent to which data are taken from administrative sources or statistical surveys, and the specific estimation methods underlying the accounts.

Several data sources could be used to obtain detailed information for the main aggregates of the ICP classification. For example, in most basic headings under the aggregate "individual consumption expenditure by households," household expenditure surveys can be used as the main source. Annex 1 of this note summarizes the potential sources of information (such as surveys, administrative data, and other national statistics) shown under main aggregates. (Annex B of Chapter 1: National Accounts Framework for the ICP, ICP Operational Guide provides suggested sources of data for each basic heading.)

GDP splitting approaches

Several methods can be utilized to obtain the required detail for expenditure values. These methods to obtain basic values can be divided into five different approaches as follows:

Approach	Description
1. Direct estimation	The preferred method if data sources exist.
2. Extrapolation	Update an earlier expenditure breakdown using assumptions on population growth, price changes, and so forth.
3. Borrowing a per capita quantity or volume*	Multiply the per capita quantity or volume by the population of the "borrowing economy" and the price level index between the two economies.

4. Borrowing a structure*	Adjust the "borrowed" structure by a vector of the price level indexes between the two economies.
5. Using expert opinion	Consult retailers, manufacturers, marketing experts, chambers of commerce, and other sources.

*Requires identifying an economy or a group of economies with a similar economic structure for each basic heading or group of basic headings

The direct approach is used when the basic heading expenditure can be estimated directly using data for a given year. It is the preferred method as far as data sources are available. In practice, a common approach is to take direct estimates at the most detailed level possible and then split them further into their component headings. The methods used in this splitting process can vary from those based on some data to indirect methods such as those explained as approaches 2-5.

Some of the economies participating in the ICP may experience difficulties in providing estimates of final expenditure for all the basic headings required by the ICP expenditure classification. If an economy can estimate expenditures directly only at the group or class level of the classification, the indirect methods of estimating basic heading expenditures are suggested.

Suppose an expenditure breakdown is available for an earlier year, such as estimated in the previous ICP 2017 cycle. In that case, the relevant detailed expenditures could be at least partially updated using specific assumptions on population growth, price evolution, and so forth. It is difficult to describe the specific procedures and assumptions for estimating GDP breakdown based on data from earlier years because they vary considerably from economy to economy and basic heading by basic heading. However, it is recommended to group driving elements of extrapolation into several subgroups of indicators, such as demography, supply, health, inflation, GDP, and government finance statistics. Annex C of Chapter 1: National Accounts Framework for the ICP of ICP Operational Guide provides detailed examples of driving elements for each basic heading. They are not intended to be prescriptive, but rather, they should be used as a starting point and adapted to fit each economy's specific needs. However, their key characteristics are that some data from the latest available year are available for use in the process and that a reasonably stable historical relationship exists between any indicator series and the corresponding national accounts data set.

It is worth emphasizing that, as mentioned in the previous section, the ICP 2021 cycle includes the anomalous pandemic period, and some expenditure components may have deviated significantly or been altered permanently during the pandemic period. As the structural changes in the expenditure weights impact the aggregate PPPs, reflecting expenditure patterns for each year during the COVID-19 pandemic is necessary. Therefore, this extrapolation approach is not valid for pandemic-affected headings unless adjusted to factors in elements to reflect actual changes in expenditure patterns. Expert judgment and analysis may be required to estimate these shifts.

When no previous estimate is available, borrowing a per capita quantity or volume or a structure from an economy or a group of economies should be considered. Identifying an economy or a group of economies with a similar economic structure would be key for these approaches. In this case, the per capita quantity or volume borrowed from a similar economy must be multiplied by the borrowing economy's population and a price factor representing the price level index between the two economies. The structure borrowed from a similar economy must be adjusted by a vector of price factors representing the price level indexes between the two economies for the relevant higher-level heading.

If none of the four other approaches can be implemented, the notional volume or quantity estimated for a higher level of the classification can be divided among the basic headings using expert judgment. This might involve consulting retailers, manufacturers, marketing experts, chambers of commerce, and other government departments. Each resulting basic heading notional volume or quantity must be multiplied by a price factor that expresses the basic heading's price level in relation to the others under the same higher level of the classification. This approach would provide basic heading expenditure indicators calibrated to the total expenditure value of the higher aggregate.

Also, it is strongly encouraged to utilize supply-and-use tables (SUTs), which provide a detailed picture of the flows of goods and services in an economy, in breaking down the expenditure aggregates into basic headings. SUTs' detailed information helps countries estimate household consumption and other components of detailed expenditures and ensure the consistency of breakdown estimates with the GDP. For example, for economies with little capital equipment production, data on imports are useful in estimating basic headings of gross fixed capital formation on machinery and equipment.

A Model Report on Expenditure Statistics (MORES) has been developed to assist economies in estimating their detailed GDP expenditure breakdown for ICP purposes. It is important to record all the source and splitting information, and MORES also serves as a repository of estimation metadata for reference in future cycles.

4. Challenges posed by the COVID-19 pandemic

ICP NIAs may encounter multiple challenges in estimating and validating detailed GDP expenditure breakdowns for the ICP 2021 cycle and national accounts compilation in general. Availability, completeness, reliability, or consistency of source information may all pose difficulties in estimation and validation. The relevance of conventional estimation methods and processes and consistency between ICP prices and expenditure data will require careful assessment.

Availability/completeness of source data

Statistical activities may have been delayed, postponed, or canceled during the pandemic due to stay-at-home orders. Also, survey respondents may have reduced capacity, and response rates may be impacted, leading to incomplete information compared to normal circumstances.

Also, constrained availability of government and other administrative data may impact the estimation of detailed expenditures. For economies that rely on tax data as an important source of information for estimating private consumption and service industries in normal situations, delayed receipt of tax information may pose difficulties relative to previous years. Some expenditure components may also rely on administrative data collected from supply-side sources such as industry regulators, trade associations, or the banking sector, which may also impact the pandemic years.

Reliability/consistency of source data

Limitations/changes in data collection and processing procedures may impact data quality and consistency over the years. Deteriorating response rates or the use of new data sources need careful examination for consistency and reliability. Also, the impact of governments' exceptional economic and social measures to support businesses and households during the pandemic period can create unexpected complications in data compilation processes.

Relevance of conventional extrapolation in splitting exercises

As mentioned previously, standard application of the extrapolation approach is not applicable for COVID-19 impacted expenditure headings. Economies that utilize the extrapolation approach with information from a previous year are asked to ensure their method accounts for actual structural shifts and, consequently, the relevant basic heading expenditure values. Since the patterns may have changed significantly or perhaps been altered permanently during the pandemic period, extrapolation using data reported or estimated as available from pre-pandemic years would not be valid without making adjustments. This calls for expert judgment and new source information for extrapolation.

Difficulties in validating anomalous changes

Since some expenditure components are expected to see significant shifts in 2020 and 2021 due to the change in economic activities during the pandemic period, validating such anomalous movements in data series will be difficult and require caution.

Consistency between prices and expenditures

The ICP's price survey framework and the selection of survey items must be consistent with the underlying estimates of GDP expenditures. However, the limited statistical activities may have impacted the consistency of the geographical coverage, the selection of survey outlets, the data collection period, and so forth between price data and national accounts expenditures. Therefore, to the extent possible, ICP's prices and expenditures must be monitored in parallel to ensure that impacts on a country's economic activities are assessed and reported in a timely manner.

Limitation in resources

Re-allocating government financial and human resources to matters directly related to COVID-19 may also challenge statistical offices in conducting the necessary activities for compiling and processing expenditure data. For some economies, limited face-to-face data collection and reliance on electronic means of data transmission may pose challenges for access to digital infrastructure with tightened and limited budgets.

5. Guidelines for compiling national accounts expenditures during the COVID-19 Pandemic

Guidelines in this section provide potential responses and recommendations to some of the challenges mentioned above. They are by no means exhaustive of all possible circumstances, and implementing some may not be straightforward. In this sense, the extent to which they apply to each ICP region and each participating economy will inevitably vary from one economy to another and depend on the unique circumstances and specific nature of each category of activity.

Estimation of GDP expenditure breakdown

Start early

Even though the national accounts data for ICP 2021 cycle are required for submission in 2022 or later, it is crucial to proceed at the earliest possible opportunity to estimate detailed GDP breakdowns for previous years. Expenditure breakdowns for the pre-pandemic years 2017 to 2019 should be completed before working on estimation of 2020 and 2021. This will allow data from the pandemic years to be compared and checked against the pre-pandemic years. Early planning is important for economies that have not incorporated ICP's national accounts requirements into their regular national accounts compilation activities.

Identify areas that are heavily impacted by the pandemic

The first step in estimating pandemic years is to identify heavily impacted

(1) economic activities;
(2) goods and services;
(3) geographical areas;
(4) populations;
(5) statistical activities; and
(6) months/quarters.

Then, expenditures must be reviewed to identify headings with significantly lower/higher expenditures relative to the pre-pandemic period, such as travel-related services and recreational and cultural services.

Annex 2 of this document provides the ICP's category level headings. Group/class/basic headings under the category could be partly or fully impacted by the pandemic, although affected headings and degree of impact would vary country by country.

One test to identify the economic activities that COVID-19 heavily impacts would be to list and review government orders, restrictions, and recommendations related to the pandemic and their duration. Annex 3 provides examples of such policies and related ICP categories and basic headings.

It is important to get the highest quality expenditure breakdowns by basic headings for the pre-pandemic years 2017 to 2019 as a baseline. The revised GDP structure for 2017 and estimated GDP structures for 2018 and 2019 should be estimated with care as they will be the base for estimating the structure for 2020 and 2021.

Refer to available guidance

While the basic principles of national accounts data compilation do not change for the pandemic period, international organizations such as the International Monetary Fund (IMF), the Statistical Office of the European Union (Eurostat), United Nations Economic Commissions for Europe (UNECE), and for Latin America and the Caribbean (UN-ECLAC) have released guidance notes on specific compilation issues of importance during the pandemic period. Also, guidance notes on CPI weights update have great implications on ICP's estimation of detailed breakdown expenditures. (Annex 4 of this document provides examples of such notes.) Reviewing and following this guidance and seeking technical assistance from international and regional organizations for statistical best practice under COVID-19 will help ensure compliance to international standards.

The ICP Global Office and the Regional Implementing Agencies (RIAs) provide operational materials and other resources to estimate detailed expenditure breakdown for ICP purposes, such as MORES, ICP National Account Country Practice Questionnaire (NA-CPQ), and ICP National Account Intra- and Inter-Country Validation modules. MORES provides a platform to record and review the estimation processes of detailed breakdown. Comparing the estimation process across years using MORES will help identify areas to be examined. Comparing the estimation process recorded in the tool with adjacent economies can help identify the best practices among neighboring economies. NA-CPQ would also be useful in self-assessing difficult areas and comparing practices with other economies. Also, economies and regions are expected to fully utilize cross-country comparison and temporal comparison modules to validate the pandemic year data.

Some economies might benefit from advice from national/international experts from other national authorities, academia, the private sector, or other research institutions for intelligence on changes in consumption patterns. Economies might also seek expert advice on potential data sources and alternative methods for estimating detailed breakdown where conventional sources and methods need modification for the pandemic period.

Compile and validate data utilizing new approaches

As mentioned previously, economies are expected to have completed their GDP breakdown of the recent pre-pandemic years before working on pandemic years. In doing so, reviewing regular sources and compilation methods is important. When estimating pandemic impacted years, the regular sources and methods are the starting point. However, their relevance must be assessed vis-à-vis data availability, especially for heavily impacted headings. In estimating detailed expenditure breakdowns for ICP purposes, investigating and utilizing alternative data sources is recommended.

COVID-19-triggered economic and social measures and dynamics require pandemic-sensitive goods and services and sectors to be monitored for relevant item availability and prices and expenditure values for related basic headings. When there are no direct sources available for a basic heading, the data sources for higher aggregates need to be reviewed so that the breakdown estimate is in line with the higher aggregates. This calls for the implementation of the aforementioned non-direct GDP splitting approaches to be enhanced.

Even for higher aggregates, alternative data sources would need to be explored since some of the conventional data sources would be late, limited, or unavailable. Data from credit card transactions, website activities, mobile transactions, administrative records, or merchandise sales statistics would be among potential new data sources if those were not utilized in the previous estimation. Also, more utilization of geospatial information, such as GIS and remote sensing data, would be informative in estimating COVID-19 economic impacts on expenditures.

Adjust impacted components

Each component of GDP expenditures deemed to be heavily impacted by the pandemic must be examined to see if it reflects the actual expenditures. If it does not, then re-estimation or adjustment is required to estimate actual changes in expenditure patterns. However, as mentioned in the section on challenges, a difficulty lies in that there may be no good information against which the provided expenditure data can be compared for the sake of validation. Therefore, utilizing non-conventional data sources and seeking expert views would be necessary. However, it is important to compare the trend of those headings subnationally and then across economies to identify potential issues in available data. Comparing real growth would be ideal, but when constant series are not available, rough comparisons such as using detailed CPI data to consider inflation would be recommended.

ICP regions hold regional data review workshops, in which economies have opportunities to cross-check data, sources, and practices. For example, declining international travel expenditures in one economy would coincide to a large degree with those of its largest trading partner economies. If international travel statistics are not available for an economy, the economy would need to coordinate with their destination economies to check if statistics on international travel are available with their counterparts. Similarly, for domestic issues such as declining use of restaurants or public transportation, an economy can validate whatever available data there are with reliable statistics from a neighboring economy with a similar economic structure and a similar policy such as a lockdown order in the same period. Following the findings from these comparisons, adjustments may be needed to utilize new data sources or borrow information from the

neighboring economies with careful assessment. Therefore, regional coordination and cooperation are even more crucial at this time.

As noted, limited statistical activities can result in inconsistency in terms of coverage, such as geographical areas, populations, and significant lags between expenditure and price data. Therefore, coordination for ICP purposes between national accountants and price statisticians is crucial to retain the consistent representativity of price and expenditure data. In particular, both national accountants and price statisticians should review the ICP's price survey framework and identified coverage issues due to COVID-19.

Finally, systematic integration of ICP national accounts activities into regular national accounts compilation can greatly help reduce the burden on NIAs. This includes integrating principles and rules, timetables, and estimation tools. Regular estimation of GDP from the expenditure approach would be a great benefit if not yet implemented. It is also encouraged to compile expenditure statistics as detailed as possible annually, considering the concordance with the ICP classification.

Country specific metadata

In addition to the usual ICP metadata, economies are required to record country-specific metadata on any special data treatments for the pandemic period as follows:

- (1) economic activities; (2) goods and services; (3) geographical areas; (4) populations; (5) statistical activities; and (6) quarters that COVID-19 heavily impacts;
- Mitigation actions/adjustments in terms of data sources and the compilation process;
- Implemented adjustments/revisions and their methods in the estimation;
- Imputed data (where data are missing);
- Expected or observed data quality issues; and
- Any other difficulties faced during ICP national accounts activities.

As comprehensive information will be necessary for future review and revision, economies should properly archive any underlying data and metadata for later reference.

Global and regional level coordination

Early coordination at the regional and global levels is crucial to gauge impacts across countries and regions.

Participation in regional meetings to conduct inter-country validations vis-à-vis neighboring economies at the earliest stage to identify potential issues and devise mitigation measures will be crucial to ensure consistent and comparable statistics for international comparisons. Similar expenditure trends are expected between neighboring economies, though with varying degrees of impact. Sharing best practices across economies and regions as frequently as possible through (virtual) regional/sub-regional meetings and other communication channels will also help address complexities in this period.

Once initial data from regions are available, the Inter-Agency Coordination Group (IACG) will conduct global comparisons across regions to identify potential issues and provide feedback to countries for further review and refinement.

Dissemination (transparency and communication to users)

It will be crucial to be fully transparent on any data limitations and to communicate with data users on the impacts of COVID-19 on official statistics. IACG, with support from NIAs, will prepare a release note that highlights limitations and potential problems in the ICP 2021 results to ensure users are well informed of impacts on data quality during the global pandemic.

The pandemic-impacted years will require more frequent updates/revisions of national accounts data, as estimates are improved with further analysis. These may trigger re-computation of ICP results, as stimulated by the ICP Revision Policy, and its impact will need to be communicated to users.

6. Conclusion

As emphasized in this note, the pandemic period's expenditure data must reflect each year's actual patterns. To overcome any challenges or difficulties requires strong coordination between price statisticians and national accountants and unique and flexible alternative solutions. Also, the pandemic spirit of urgency commands increased international statistical cooperation across countries and regions. This note attempts to support this objective by outlining potential challenges and guiding principles to address COVID-19 specific situations.

As experience on the annual estimation of 2020 expenditures accumulates, empirical recommendations will be updated to enrich this guidance note. Hence, the note will be updated throughout 2021 and 2022 to include country examples and reflect new challenges and solutions and share best practices across ICP regions and participating economies.

Annex 1: Potential Data Sources for ICP Main Aggregates

Potential Data Source	Individual consumption expenditure by households	Individual consumption expenditure by NPISHs*	Individual consumption expenditure by government	Collective consumption expenditure by government	Gross capital formation	Balance of exports and imports
Household expenditure survey	✓		✓			
Retail census/survey	✓					
Agriculture census/survey	✓				✓	
Food balances (FAO)	✓					
Services industries census/survey	✓		✓			
General economic census/survey	✓				✓	
Capital expenditure survey					✓	
Product tax (such as value-added tax, VAT)	✓		✓			
Income tax (personal or business)					✓	
Government finance statistics			✓	✓		
Population (census or labor force survey)	✓					
Credit card transactions	✓		✓			
Scanner data	✓					
Excise tax	✓					
Regulatory agencies	✓					
Other administration	✓	✓				
Utility or transport company records	✓				✓	
PIM (perpetual inventory method)					✓	
Rental equivalence	✓					
User cost	✓					
Customs/trade statistics					✓	✓
Surveys of international travelers						✓
Balance of payments						✓
Consumer price index weights	✓		✓			
Producer price index weights					✓	

*Non-profit institutions serving households (NPISH) expenditures can be estimated via a wide variety of surveys, provided the relevant units can be identified, such as general economic census and services industry surveys.

Annex 2: ICP classification

Code	GDP / MAIN AGGREGATE / Category	Groups	Classes	Basic Headings
1000000	**GROSS DOMESTIC PRODUCT**	**63**	**126**	**155**
1100000	**INDIVIDUAL CONSUMPTION EXPENDITURE BY HOUSEHOLDS**	**44**	**91**	**110**
1101000	Food and non-alcoholic beverages	2	11	29
1102000	Alcoholic beverages, tobacco and narcotics	3	5	5
1103000	Clothing and footwear	2	5	5
1104000	Housing, water, electricity, gas and other fuels	5	8	8
1105000	Furnishings, household equipment and routine household maintenance	6	12	13
1106000	Health	3	7	7
1107000	Transport	3	13	13
1108000	Communication	3	3	3
1109000	Recreation and culture	6	13	13
1110000	Education	1	1	1
1111000	Restaurants and hotels	2	2	2
1112000	Miscellaneous goods and services	7	10	10
1113000	Net purchases abroad	1	1	1
1200000	**INDIVIDUAL CONSUMPTION EXPENDITURE BY NPISHs**	**5**	**5**	**5**
1201000	Housing	1	1	1
1202000	Health	1	1	1
1203000	Recreation and culture	1	1	1
1204000	Education	1	1	1
1205000	Social protection and other services	1	1	1
1300000	**INDIVIDUAL CONSUMPTION EXPENDITURE BY GOVERNMENT**	**7**	**16**	**21**
1301000	Housing	1	1	1
1302000	Health	2	7	12
1303000	Recreation and culture	1	1	1
1304000	Education	2	6	6
1305000	Social protection	1	1	1
1400000	**COLLECTIVE CONSUMPTION EXPENDITURE BY GOVERNMENT**	**1**	**5**	**5**
1401000	Collective services	1	5	5
1500000	**GROSS CAPITAL FORMATION**	**5**	**8**	**12**
1501000	Gross fixed capital formation	3	6	10
1502000	Changes in inventories	1	1	1
1503000	Acquisitions less disposals of valuables	1	1	1
1600000	**BALANCE OF EXPORTS AND IMPORTS**	**1**	**1**	**2**
1601000	Balance of exports and imports	1	1	2

*Please refer to the following documents for full classification and description of ICP Classification (*Classification* | *Description*)

Annex 3: Government orders, restrictions, or recommendations and examples of potentially impacted ICP categories / basic headings (Household consumption)

Government orders, restrictions, or recommendations	Potentially heavily impacted ICP categories	Potentially heavily impacted ICP basic headings
School and workplace closures	Transport; Education	Passenger transport by railway, Passenger transport by road, Education
Public events and gatherings restriction or cancellation	Recreation and culture	Recreational and sporting services, Cultural services
Restaurants and cafes restriction/cancellation	Restaurants and hotels	Package holidays, Catering services, Accommodation services
Market closure / restriction	Food and non-alcoholic beverages; Alcoholic beverages, tobacco and narcotics; Clothing and footwear; Housing, water, electricity, gas and other fuels; Furnishings, household equipment and routine household maintenance	(Basic headings under the categories)
Public transport closure	Transport	Passenger transport by railway, Passenger transport by road
Stay-at-home requirements / Quarantine requirements	Transport; Restaurants and hotels; Housing, water, electricity, gas and other fuels	Passenger transport by road, Catering services, Water supply, Electricity, Gas
Teleworking recommendation	Communication	Telephone and telefax equipment, Telephone and telefax services
International / domestic travel controls.	Transport; Restaurants and hotels	Passenger transport by air, Passenger transport by railway, Package holidays, Catering services, Accommodation services
Masking / sanitizing orders	Health	Other medical products
Vaccination and PCR test	Health	Pharmaceutical products, Medical services

Annex 4: Reference documents

Notes on statistical practices during COVID-19 pandemic from international organizations

ICP Inter-Agency Coordination Group

Guidance Note: Meeting ICP Price Data Requirements During the COVID-19 Pandemic

International Monetary Fund (IMF)

[Special Series on COVID-19 Statistical Issues]

National Accounts Statistics Continuity

CPI Weights and COVID-19 Household Expenditure Patterns

Eurostat

[COVID-19: support for statisticians]

Impact of the COVID-19 outbreak on national accounts

Guidance on quarterly national accounts (including flash) estimates

Guidance on publication and transmission of national accounts data and metadata

Guidance on the compilation of HICP weights in case of large changes in consumer expenditures

United Nations Economic Commission for Europe (UNECE)

[COVID-19 and official statistics]

National Accounts - Business Continuity (ISWGNA)

Consumer Price Index. Continuity Guidance. Intersecretariat Working Group on Price Statistics (IWGPS)

The United Nations Economic Commission for Latin America and the Caribbean (UN-ECLAC)

Compiling national accounts, balance-of-payments and foreign trade statistics in the framework of the coronavirus disease (COVID-19) health emergency

*This list focuses on resources directly related to the above guidelines and is not intended to be a comprehensive list of COVID-19 related guidelines. Also, it does not include any notes from individual countries though we are aware of several.

Annex 5: General Guidelines on National Accounts

United Nations Statistical Division (UNSD)
System of National Accounts 2008

Eurostat
European System of Accounts 2010

ICP Global Office

Current ICP Classification (*Classification* | *Description*)

Operational Guidelines and Procedures for Measuring the Real Size of the World Economy (Specific chapters on National Accounts: *National Accounts Framework for the ICP* | *Validation of National Accounts Expenditures)*

Measuring the Real Size of the World Economy: The Framework, Methodology, and Results of the International Comparison Program

Purchasing Power Parities and the Size of World Economies - Results from the 2017 International Comparison Program

Model Report on Expenditure Statistics (MORES)

National Accounts Country Practice Questionnaire