Concepts, Definitions, Data Sources and Methods for compiling Annual National Accounts Estimates

1. Statistical concepts and definitions

National Accounts data are compiled according to the recommendations of the United Nations (UN) 2025 System of National Accounts (2025 SNA). Concepts, definitions and terminologies used in the computation of estimates are defined below.

(i) Output

Output of industries covers the value in the market of goods and services produced, including work in progress and products for own use. Valuation is usually at basic prices. The imputed rent of owner-occupied housing services is also included.

The basic price is the amount receivable by the producer exclusive of taxes on products and inclusive of subsidies on products. The equivalent of imported products is the c.i.f. value at the border of the importing country.

Output for "general government" and for "non-profit institutions serving households" are computed as the sum of the cost of intermediate consumption expenditure, remuneration of employees and depreciation.

(ii) Intermediate consumption

"Intermediate consumption of industries" covers non-durable goods and services used up in production and includes repairs and maintenance of the capital stock. It is usually valued at purchasers' prices.

The purchasers' price is the amount payable by the purchaser exclusive of deductible taxes on products (e.g. deductible value added tax).

"Intermediate consumption of general government" is made up of acquisitions (purchases and transfers in kind) of new goods and services on current accounts.

(iii) Value added

Value added for a particular producer is equal to the output at basic prices less the value of intermediate consumption at purchasers' prices.

(iv) Gross Value Added (*GVA) at current basic prices*

GVA at basic prices is the sum of value added of all domestic producers such as firms, government institutions and producing households in the country (i.e. GVA = ∑ Value added).

(v) Primary Sector

The primary sector comprises "Agriculture, forestry and fishing" and "Mining and quarrying".

(vi) Secondary Sector

The secondary sector includes "Manufacturing", "Electricity, gas and air conditioning supply", "Water supply; sewerage, waste management and remediation activities" and "Construction".

(vii) Tertiary Sector

The tertiary sector includes "Wholesale and retail trade; repair of motor vehicles, motorcycles", "Transport and storage", "Accommodation and food service activities", "Information and communication", "Financial and insurance activities", "Real estate activities", "Professional, scientific and technical activities", "Administrative and support activities", "Public administration and defence; compulsory social security", "Education", "Human Health and social work activities", "Arts, entertainment and recreation" and "Other service activities".

(viii) Taxes on production and imports

Taxes on production and imports comprise all taxes that enterprises incur on goods and services produced, delivered and sold. They also include taxes and duties on imported goods. There are two categories of taxes, namely taxes on products and other taxes on production.

Taxes on products are payable on goods and services when they are produced, sold or used. Specifically,

they are charged per unit of a good/service or calculated as a percentage of the value of goods or services sold (turnover). Examples are excise duties, import duties and Value Added Taxes (VAT).

Other taxes on production are taxes payable out of the value added of producers. This category of taxes includes taxes levied on property, fixed assets and labour employed, which remain payable even if the business makes zero sales. Examples are municipal rates, motor vehicle licenses and business licenses.

(ix) Gross Domestic Product (GDP) at current market prices

GDP represents the aggregate money value of all goods and services produced within a country out of economic activity during a specified period usually a year, before provision for depreciation. It is a measure of the overall economic activity of a country.

GDP at current market prices is equal to GVA at current basic prices plus taxes (net of subsidies) on products [i.e. GDP = ∑ Value added + (Taxes – Subsidies) on products].

(x) Per capita GDP at current market prices

Per capita GDP is the ratio of GDP at current market prices to population. It measures the level of economic development in comparison to other countries.

(xi) Gross National Income (GNI)

GDP plus net earned income from the rest of the world gives Gross National Income (GNI).

(xii) Gross National Disposable Income (GNDI)

GNI plus net transfers from the rest of the world gives Gross National Disposable Income (GNDI).

(xiii) Gross Fixed Capital Formation (GFCF)

GFCF consists of the net additions to assets of producers of tangible reproducible goods which have an expected lifetime of use of more than one year. These assets are buildings, plants, machinery and transport equipment. The additions are valued at purchasers' prices. Non-reproducible tangible assets such as land and mineral deposits are not included in gross capital formation. However, outlays on improvement of land and development of mining sites are considered as gross fixed capital formation. Durable goods purchased by households, with the exception of dwellings, are not classified as capital formation but are treated as consumption expenditure.

(xiv) Investment rate

Investment rate is the ratio of GFCF to GDP at current market prices.

(xv) Change in inventories

Change in inventories includes the value of the physical change in inventories of raw materials, work in progress and finished goods held by producers.

(xvi) Final Consumption expenditure

Consumption expenditure is made up of final consumption expenditure of households, non-profit institutions serving households (NPISH), government and that of the Central Bank.

Government final consumption expenditure comprises the value of services produced and value of goods and services purchased from private producers for free distribution to households. It is further disaggregated into *collective* and *individual* consumption expenditure. *Collective* expenditure consists of the services which government provides to the community as a whole, for example, security and defence whereas *individual* expenditure is made up of expenses incurred in providing services which are mostly beneficial to individuals, mainly in respect of health and education.

Final consumption expenditure of non-profit institutions serving households (NPISH) comprises expenditure on goods and services provided by NPISH to households, such as food supplies, education, healthcare, recreational, sporting and cultural services, either free of charge or at prices that are not economically significant.

(xvii) Gross Domestic Saving (GDS)

GDP at current market prices less total final consumption expenditure gives Gross Domestic Saving.

(xviii) Gross National Saving (GNS)

GNDI less total final consumption expenditure gives Gross National Saving.

(xix) Exports and Imports of goods and services

Both exports and imports are measured on an f.o.b. basis. Exports and imports of goods are compiled according to the General Trade System, using the national boundary as the statistical frontier. All goods entering the country are recorded in imports and goods leaving the country, in exports.

(xx) Remuneration of employees

Remuneration of employees comprises all payments of wages and salaries by producers to their employees. Payments in kind and contributions to social security and to private pension fund, casualty insurance and similar schemes are also included.

Wages and salaries in cash comprise all payments which employees receive in respect of their work, before deductions of employees' contributions to social security schemes. Payments such as refund of traveling of work, commissions, overtime, bonuses, and cost of living allowances are also included.

Payments in kind include goods and services provided to employees free of charge or at markedly reduced costs which are clearly of direct benefit to the employees as consumers.

(xxi) Gross operating surplus

Gross operating surplus is defined as the excess of value added over the cost of employees' remuneration and other taxes on production.

(xxii) Implicit financial services on loans and deposits

In addition to charging customers directly for financial services, banks and similar institutions also generate service income by charging higher rates of interest to lenders than they pay to depositors. The margin earned by these financial institutions is treated as payment for Implicit financial services on loans and deposits. It is calculated separately for loans and deposits using a reference interest rate. In more details, it is measured as the sum of Implicit financial services on loans = [Interest received on loans – (Stock of loans x reference rate)] and Implicit financial services on deposits = [(Stock of deposits x reference rate) – Interest paid on deposits]. As recommended by the SNA, it is allocated to users as follows: intermediate consumption of businesses, final consumption of households and government, and a component of exports of services.

(xxiii) Depreciation

Decline, during the course of the accounting period, in the current value of the stock of fixed assets, owned and used by a producer as a result of physical deterioration, normal obsolescence or normal accidental damage.

(xxiv) Earned income

Incomes earned by institutional units as a consequence of their involvement in processes of production or ownership of assets that may be needed for purposes of production.

2. Production Account of Economic Activity Group

2.1 Agriculture, forestry and fishing

The activities in this sector are presented in the following sub-groups:

Industrial crops (sugar cane and tea)
Food crops, fruits and flowers
Plant propagation
Livestock, poultry and related products
Forestry and hunting
Fishing
Government services

(i) Data sources

Census of Agriculture (CA)
Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries
Mauritius Cane Industry Authority
Mauritius Chamber of Agriculture
Mauritius Sugar Syndicate (MSS)
Food and Agricultural Research and Extension Institute (FAREI)
Mauritius Meat Authority (MMA)
Annual Survey of Employment and Earnings
Household Budget Surveys
Agricultural Cost of Production Survey (ACOPS)
Housing Census (HC)
Special enquiries from food crop planters, quarterly survey of livestock and poultry breeders and providers of agricultural services falling under the non-household sector

(ii) Methodology

The benchmark data used in the compilation of production accounts for food crops, fruits, flowers, and livestock, poultry and related products is obtained from the 2024 Census of Agriculture (CA 2024) conducted by Statistics Mauritius.

The Census of Agriculture 2024 conducted by Statistics Mauritius is also used to provide updated information for the compilation of agricultural production accounts.

The CA 2024 defines a farm (or agricultural holding) as one producing mainly for sale. In addition, all agricultural production units producing for own consumption with at least 5 perches of land and/ or with a minimum number of fruit trees in the backyard of private households, are considered as farms. However, estimates for agricultural production falling below the threshold of 5 perches were estimated from the survey of households, which was included in the CA 2024.

Based on CA 2024, farms are classified in two sectors namely:
(a) household sector; and
(b) non-household sector (consisting mainly of private agricultural enterprises and government farms)
Separate production accounts are prepared for each of the sub-groups mentioned above in Section 2.1. Apart from sugar and tea, agricultural activities are performed mainly by small farmers and fishermen who do not keep proper records of their transactions. Because of the lack of proper accounts, a variety of methods, based essentially on the commodity flow approach is used to estimate output, intermediate consumption and value added.

(a) Industrial crops
Sugar cane: Details on the sugar industry are given separately in Section 2.2.

Tea: Quantities and prices of tea leaves are available from the National Agricultural Products Regulatory Office (NAPRO). Intermediate inputs per hectare are computed based on benchmark ratios from the Agricultural Cost of Production Survey (ACOPS 2005). Total intermediate consumption is then obtained by applying the appropriate rates of inputs to the total area under cultivation.

(b) Food crops, fruits and flowers
Food crops: Since July 1997, monthly data on food crops production and area harvested are obtained from FAREI which accounts for about 82% of total production. Estimates of production not covered by FAREI are made on the basis of CA 2024 results and also consumption data collected through the Household Budget Surveys.

Wholesale prices of some 35 food crops, collected by the Prices unit, are used to obtain basic prices in order to calculate their output. Regarding food crops for which wholesale prices are not collected or are not available, retail prices, collected by the same unit, are used to evaluate their output at basic price by deducting transport costs and retail margin from its retail price value.

Intermediate consumption expenditure is estimated by applying ratios of inputs from ACOPS 2005. Some of the inputs, for example fertilizers, pesticides, seeds are cross-checked with imports and local production figures.

Fruits: Monthly production of banana and pineapple and area harvested are obtained from FAREI. The latter

covers around 85% of production of banana and for the remaining 15% estimates are based on CA 2024. With regards to other fruits, the number of fruit trees in bearing age in the household sector is estimated based on the CA 2024 and the 2022 Housing Census. Production is estimated in quantity using an average yield per tree based on CA 2024, considering the climatic factor. This production is valued at basic prices from either wholesale or retail prices collected by the Prices unit.

Flowers: The main source of data for estimating production of flowers is exports data from the Foreign Trade unit and benchmark data from CA 2024. Regarding flowers sold on the local market, a separate estimate is worked out based on the number of weddings, deaths, religious ceremonies, etc. and also CA 2024 results.

(c) Livestock, poultry and related products
The Mauritius Meat Authority (MMA) forwards a monthly return on the number of heads and carcass weight of local/imported cattle, sheep, goats and pigs slaughtered at the Abattoir. To these, are added the production from off-abattoir slaughters estimated from CA 2024 results. The total quantity multiplied by a weighted average retail price gives the output at basic prices after deducting retail margins and transport costs. Estimates of intermediate expenditure on cattle feeds, salt and water etc. are made and deducted from the output to obtain value added.

Poultry and egg production are calculated from data obtained through the questionnaires sent to all producers of the non-household sector. These data are supplemented with estimates made for breeders of the household sector based on CA 2024 results and also on the number of broilers sold by the non-household farms and on the quantity of feed sold.

Hunting, mainly deer hunting, is undertaken during a specific period of the year. The benchmark data for production is from CA 2024 and the associations of hunters provide data on the production of venison. This is valued at basic prices as for other livestock. Intermediate costs for hunting are negligible, therefore the output is composed essentially of value added.

Estimates of milk production are obtained from the FAREI and the benchmark data is from CA 2024.
Other live animals: Output for live primates is estimated based on export values obtained from Trade Statistics.

(d) Government Services
Details are provided at Section 2.16.

(e) Forestry and logging
Estimates of forestry production namely, wood processed by sawmills and, to a lesser extent, firewood are made on the basis of information obtained from the Forestry Department. Intermediate costs for forestry are negligible, therefore the output is composed essentially of value added.

(f) Fishing
Data on the quantity of fish caught are provided by the Ministry of Agro-Industry, Food Security, Blue Economy and Fisheries (Fisheries Division). Separate figures are given in respect of lagoon and bank fishing. These are then valued at market prices available from the Prices unit. The transport and retail margins are estimated and deducted from the market price value to give output at basic prices. Intermediate inputs for lagoon fishing are very low as the fishermen who are engaged in fishing in coastal waters, use artisanal methods and the catch is usually sold fresh.
Bank fishing involves higher costs as the fish are caught in high seas in larger vessels. Also, these fish are sold frozen.

2.2 The Sugar Industry

There are three categories of growers in the sugar industry, namely “miller”, “metayer” and “owner-planters”.
Millers are owners of sugar factories and large plots of land around these factories. In 2024, they numbered 3 and cultivated sugarcane on an area of 12,227 hectares. Metayers are normally employees of the millers who are allowed to grow sugarcane on their employers’ lands and cultivated some 385 hectares. There were 7,782 owner-planters who cultivated 22,147 hectares of land.

Value added generated by the sugar industry is attributed, for national accounting purposes, to the following industrial activity groups:

Agriculture: the final product is sugarcane.

Manufacturing: the final product is sugar and its by-products, molasses, scums and electricity for own

consumption. Only millers are engaged in this activity.

Transport: includes only the millers' own account transport of sugarcane, sugar and other inputs

Distribution: includes activities of brokers, shippers and the Mauritius Sugar Syndicate.

(i) Methodology

The period from the growing stage up to the marketing of all sugar produced covers eighteen months. Production is valued on an accrual basis, so that output relating to crop year, say 2024/2025 is treated as production for calendar year 2024. The sugar cane crop of a given year normally extends from July to June of the following year. Sugar is marketed solely through the Mauritius Sugar Syndicate. This agency provides data on price of sugar, both local sales and exports' proceeds. All the expenses incurred in respect of marketing are also given. Production accounts are compiled using information from survey of sugar factories and other data made available by stake holders.

(ii) Production Account of Sugar Cane

Separate accounts are prepared in respect of millers and planters.

The gross proceeds from the sales of sugar and its by-products are obtained from the Mauritius Sugar Syndicate. The output of agriculture comprises 78% of the gross proceeds as the remaining 22% accrue to millers to cover the milling cost.

Agriculture: Intermediate expenses in respect of sugarcane cultivation are compiled from survey of selected sugar factories.

Manufacturing: The end product is sugar and only millers are engaged in its production. The output is worked out from the gross proceeds of sugar. The main item under goods consumed is sugarcane; other inputs include milling cost which are obtained from the Mauritius Sugar Syndicate and the survey of sugar factories.

Transport: The sugar estates and millers have their own means of transport. Most of their canes, sugar and other inputs are transported by their own lorries. The 'Transport' activity is valued at cost. The expenditure incurred in respect of purchases of materials and services, remuneration of employees and depreciation are obtained from surveys. The total of these aggregates gives the output. Transport cost is then imputed, on a pro-rata basis, to the intermediate consumption expenditure of the agriculture and manufacturing sectors.

Distribution: The output is computed from the related expenditure items as given in the Mauritius Sugar Syndicate report. The cost component consists mainly of elements of value added.

2.3 Mining and quarrying

The activity of mining and quarrying covers salt production, stone crushing, sand extraction and quarrying of decorative stones.
Estimates of output and value added are based on information collected through special enquiries and data from the VAT system from the MRA.

2.4 Manufacturing

The manufacturing sector is the largest sector in the Mauritian economy.

(i) Data sources

Annual Survey of Receipts and Expenditure
Annual Survey of Employment and Earnings
Trade Statistics
Household Budget Survey
Census of Economic Activities
Employment Survey data
VAT data
Excisable goods from the MRA

(ii) Methodology

The manufacturing sector is more conveniently analysed under the following three broad groups: Sugar Milling, EOE and 'Other' manufacturing enterprises.

Sugar: Production account in respect of sugar milling is prepared from annual reports of the Chamber of Agriculture, financial statements of the Mauritius Sugar Syndicate and survey of sugar factories as explained in section 2.2.

Other Manufacturing establishments are surveyed once a year through the Annual Survey of Large Establishments.

A questionnaire is sent to a representative sample of large establishments to collect information on employment, labour costs, inputs, sales and inventories. Production accounts are worked out for each of the NSIC groups. Technical ratios such as labour costs/output, value added/output and labour costs/value added are also calculated. These are used to make estimates for the non-respondents and also help in forecasting exercises.

2.5 Electricity, gas, steam and air conditioning supply

This sector covers the activities of one public enterprise, namely the Central Electricity Board (CEB) as well as the Independent Power Producers (IPPs) and Small and Medium-Scale Distributed Generation that generate electricity for the national grid.

The distribution of electricity throughout the Republic of Mauritius is solely undertaken by the CEB.

(i) Data sources

Annual Survey of Receipts & Expenditure
Census of Economic Activities
Annual reports of CEB

(ii) Methodology

The enterprises are required to fill in an annual questionnaire on income and expenditure accounts of the current year, requesting detailed data on receipts, employment, labour costs, purchase of goods and services. In addition, the CEB regularly publishes its income and expenditure accounts, which are used extensively for the preparation of production accounts.

2.6 Water supply; sewerage, waste management and remediation activities

The activities in this sector are classified in the following main components:

Water collection, treatment and supply
Sewerage
Waste collection, treatment and disposal activities; materials recovery
Remediation activities and other waste management services

(i) Data sources

Annual Survey of Receipts & Expenditure
Annual Survey of Employment and Earnings
Census of Economic Activities
VAT data

(ii) Methodology

Data are collected through mail questionnaires for large establishments. Among these are the Central Water Authority (CWA) and the Wastewater Management Authority (WMA). For these enterprises, the production approach is used to measure output. Benchmark ratios obtained from the 2023 Census of Economic Activities and data from the VAT department are used for non-respondents.

2.7 Construction

The construction industry consists of the following activities:

General builders and civil engineering contractors
Small contractors and special trade contractors
Public authorities engaged in capital works - Ministry of National Infrastructure, National Development Unit, Land Transport and Shipping and local authorities
Own-account construction carried out by individuals

(i) Data sources

Building permits statistics
Public Sector Investment Programme (PSIP)
Housing and Population Census
Household Budget Surveys
Census of Economic Activities
Capital Expenditure Surveys
Economic Development Board

(ii) Methodology

The output of the construction industry is the value of investment on residential and non-residential buildings, roads, electricity and communications networks, land improvement and reclamation, maintenance and repair services, etc. The methodology adopted varies with the type of construction and the source of statistical information.

The main source of data is the records of building permits kept by the local authorities. The total volume (floor area) of building construction, whether performed by contractors or individuals, is compiled at the office from these records.

The price charged per square metre for the construction of dwellings and its breakdown into labour costs and materials consumed are obtained from Quantity Surveyor works. These prices vary with the size and location of the building. In addition, 'large' builders and contractors are contacted to obtain value of projects completed. Supplemented with investment statistics, collected for the computation of the fixed capital formation, an estimate of output in the private sector is derived.

Data on construction works (value and expenses) carried out by the Ministry of National Infrastructure, National Development Unit, Land Transport and Shipping and local authorities are obtained from their respective accounts as well as from the Financial Report of the Accountant's General Department. These are used to evaluate output of construction in the public sector.

Another element of the construction industry is the repair and maintenance of buildings, both residential and non-residential, performed by various contractors and public authorities. Estimates are made from benchmark data from:
(a) stock of buildings updated from the 2022 Housing Census
(b) repairs and maintenance expenses by households from Household Budget Surveys

Some items of intermediate consumption, e.g. aggregates, paints, cement, iron bars are cross-checked with production and imports statistics.

2.8 Wholesale and retail trade, repair of motor vehicles and motorcycles

(i) Data sources

Register of licence holders
Trade Statistics
Agricultural Statistics
Census of Economic Activities
VAT data
Annual Survey of Receipts and Expenditure
Road transport statistics
Mauritius Sugar Syndicate (MSS)

(ii) Methodology

Wholesale and retail trade:

The output for wholesale and retail trade is estimated as the gross margins obtained between sale and purchase values of goods sold. These goods can be categorised into two groups: imported goods and locally manufactured goods.

Imported goods*:* The basic data used for the computation of wholesale and retail margins on imported goods are obtained from the annual tabulations on imports. Imports are classified item-wise according to the Standard International Trade Classification (S.I.T.C., Revision 3) and for each item the quantity, C.I.F. value, customs and excise duties are available.

These data are first grouped into broad economic categories namely intermediate, final consumption and capital goods. Margins are estimated as the difference between the 'landed cost' and the retail price for each item. Wholesale margins are estimated using available information from 2023 Census of Economic Activities (2023 CEA) and additional data collected through annual special enquiries from “large” enterprises engaged in landing, storage, clearing and forwarding activities. Retail margins are estimated from information available from the 2023 CEA.

Locally manufactured goods: Data on local production and exports available from VAT Department are classified by NSIC. Local sales are then computed and coded in SITC. The wholesale/retail rates of margin are determined based on the 2023 CEA and these rates are applied for each SITC section.

The agricultural products used to compile the wholesale and retail margin are: fresh vegetables, fresh fruits, fish, eggs and flowers. Data are collected by the Prices Unit (Producer prices) and the Consumer Prices Unit (Retail prices) of this office. The wholesale and the retail margin for fresh vegetables and fresh fruits (banana and pineapple) is the difference between the retail prices and the producer prices. Margins for “other fruits”, fish, eggs and flowers are estimated using a percentage of the output valued at basic prices.

Other activities:

Estimates are also made in respect of margins as follows:

- Mauritius Sugar Syndicate for the marketing of sugar from data supplied by MSS.
- Ship handling activities using value of ships’ stores supplied.
- Goods re-exported by the Freeport supplied by the Trade Unit
- Other activities such as auctioneers and scrap metal dealers are estimated using data collected at the Census of Economic Activities as base.

Intermediate consumption incurred by the distributive trades are estimated on the basis of benchmark data collected for CEA 2023 and is used to derive the value added.

The production account is then worked out from the aggregated data on output and intermediate consumption expenditure.

Repair of motor vehicles and motorcycles:

For establishments engaged in the repair of vehicles, the production account is worked out using data from the 2023 CEA, the age distribution of vehicles registered, the number of motor vehicles involved in accidents and import figures of spare parts, lubricants, and other materials used in repair works, supplemented by VAT data.

2.9 Transport and storage

This group covers a wide range of activities grouped under the following:

Land transport
Water transport
Services allied to transport, namely cargo handling, ports and airport services, storage and warehousing
Air transport
Postal services

(i) Data sources

National Land Transport Authority

Annual Survey of Receipts and Expenditure
Mauritius Chamber of Agriculture
Annual Survey of Employment and Earnings
Household Expenditure Surveys
VAT data
Mauritius Port Authority (MPA)
Cargo Handling Corporation (CHC)
Census of Economic Activities

(ii) Methodology

Land transport: The enterprises in this activity group consist of operators of buses, lorries, vans, contract cars and taxis.

Statistics on number of buses, lorries, taxis and contract cars operating (fleet statistics), obtained from the National Land Transport Authority, provide leading indicators.

The 'large' establishments, namely buses and lorry companies are surveyed and the operation ratios derived from the survey results are applied to fleet statistics to estimate output, intermediate consumption and labour cost in this sub sector. For individual operators of lorries, vans and taxis, a similar method is used to estimate the output and value added where applicable prices and number of vehicles (fleet statistics) are used as indicators. The estimates of output for buses and taxis are cross-checked with data on consumption obtained from Household Expenditure Surveys.

The production account for lorries engaged in the transport of sugarcane and sugar is worked out separately, as explained in section 2.2.

Water transport: As very scarce information is obtained from the annual survey of receipt and expenditure, indirect methods are used to estimate output. Indicators such as volume of goods loaded and unloaded and statistics on movement of ships are used.

Services allied to transport: Most of the enterprises engaged in these activities employ more than 10 persons. This sector covers mainly activities carried by the Mauritius Ports Authority (MPA), the Cargo Handling Corporation (CHC), ports and airport services, and storage and warehousing. Information required for the estimation of output, intermediate consumption, value added etc., are obtained through surveys.

2.10 Accommodation and food service activities

(i) Data sources

Bank of Mauritius: The main source of data for calculation of output of the sector is the Bank of Mauritius which provides estimates of Tourism earnings.

Census of Economic Activities: The Census of Economic Activities collects benchmark data for the hotels and restaurants sector every five years.

The Survey of Inbound Tourism (SIT): The Survey of Inbound Tourism (SIT) conducted by Statistics Mauritius and supplements data on expenditure by tourists.

The Household Budget Survey (HBS): Results of The Household Budget Survey are used to cross check Mauritian expenditure in hotels, bars and restaurants.

The Passport and Immigration Office: The number of tourist arrivals is obtained from passenger traffic statistics.

Tourism Authority: The register of license holders compiled by the Tourism Authority provides the total number of hotels and restaurants in operation.

(ii) Computation of output in census years (CEA)

Benchmark data are collected from all hotels and restaurants through the Census of Economic Activities every five years. Output of the hotels and restaurants sector is made up of the following:

A tourist component comprising expenditure of tourists in accommodation and food service and accounting for

84.2% of the output of the sector**.**

A local component comprising expenditure of Mauritians in hotels, restaurants, small bars, canteens and on catering and accounting for 15.5% of the total output.

Catering services that is food and beverages to be consumed in local and foreign aircrafts and accounting for remaining 0.3% of the total output.

Estimates for the tourist component in 2023 were worked out based on tourism earnings. The figures for the local component obtained from the latest CEA 2023 were compared and adjusted with Mauritian expenditure in hotels, bars and restaurants from the results of the Household Expenditure Survey (HBS) 2023.

(iii) Computation of annual estimates for intercensal years

An estimate of output is worked out for the local component based on annual growth in number of households and the CPI component measuring prices of meals in bars and restaurants.

Given that estimates of tourism receipts are regularly provided by the Bank of Mauritius, a percentage of tourist earnings is adopted for the output of hotels and restaurants from tourists.

An estimate of output for catering services on aircrafts is worked out based on annual growth in passenger departures by air.

The production account of this sector is based on technical ratios calculated from benchmark data collected through the Census of Economic Activities.

2.11 Information and communication

This group consists of the activities of the following sectors:

Publishing activities
Motion picture, video and television programme production, sound recording and music publishing activities
Programming and broadcasting activities
Telecommunications
Computer programming, consultancy and related activities
Information service activities

(i) Data sources

Annual Survey of Receipts and Expenditure
Annual Survey of Employment and Earnings
ICT Statistics
VAT data
Census of Economic Activities
Annual Reports of Mauritius Telecom

(ii) Methodology

Data for the large establishments are obtained through annual surveys and is used to compute output and value added. For non-respondents to the survey, estimates are calculated using benchmark data collected through the 2023 Census of Economic Activities and data from the VAT systems.

2.12 Financial and insurance activities

The financial and insurance activities account for a large part in the GVA of Mauritius. The activities in this group can be categorised into four sub groups: (i) insurance, reinsurance and pension funding (ii) monetary intermediation (iii) financial leasing and other credit granting and (iv) other financial intermediaries (including global business companies).

(i) Data sources

Bank of Mauritius
Financial Services Commission (FSC)
Corporate and Business Registration Department

Stock Exchange of Mauritius
International Financial Statistics
VAT data
Census of Economic Activities
Annual Survey of Receipts and Expenditure
Annual Reports of Establishments (such as State Bank of Mauritius, SICOM)

(ii) Methodology

The financial services sector in Mauritius is mainly composed of the banking and insurance sector which account for a significant share of the sector's total value added.

(a) Insurance, reinsurance and pension funding

The activity of insurance is intended to provide customers with protection against certain risks. It is also a form of financial intermediation where funds are collected from policyholders and invested in assets that are held as technical reserves to meet future claims.

In assuming the risk against unfortunate or undesirable events, the insurer agrees to pay a certain amount of money (claim) if the event arises. In return, the policyholder pays an amount of money (premium). It is a form of risk management primarily used to transfer of the risk of a loss, from one entity to another in exchange for payment. Insurance enterprises do not charge a separate fee for the service they provide. However, any explicit fees charged are treated as payment for services and included in the output of the enterprise. The value of those services for which there is no explicit charge must be estimated indirectly from total receivables and payables of enterprises, including the income accruing from investment of their reserves.

Data for production accounts of insurance companies are collected via quarterly and annual surveys, supplemented by administrative data from FSC and VAT.

The output of insurance enterprises is calculated as:

+ Total premiums earned
+ Total premiums supplements (interest, dividend and rent)
- Claims due
- Changes in actuarial reserves
+ Commission fees explicitly charged

As per SNA 2025, the output of non-life insurance activity is calculated using adjusted claims (i.e. claims due plus changes in equalization provisions and, if necessary, changes to own funds). This new method considers ad-hoc catastrophic losses where the output of the insurance activity could be extremely volatile (even negative).

The intermediate consumption consists of purchase of goods and services, commission and net reinsurance paid. The value added is the difference between output and intermediate consumption.

The service charged for general insurance which is an intermediate consumption of industries is allocated to users in the same proportion as premiums paid by each industry and is calculated as follows:

+ Premium
- Claims
+ Supplements
= Insurance service charged

As the adequacy of the life fund of most of insurance enterprises is determined triennially by actuarial valuation, a yearly estimate based on a percentage of end-of-year life funds is made to account for changes in actuarial reserves.

The Sugar Insurance Fund Board is considered to be an equalising fund. Its output is measured as the sum of production costs that is the intermediate consumption and the remuneration of employees. The value added is therefore equal to remuneration of employees.

The output of pension funds is measured as the sum of costs (i.e. intermediate consumption, remuneration of employees and other taxes on production). The intermediate consumption consists mainly of the service charge (i.e. management fees) paid by the fund to the insurance or management company.

(b) Monetary intermediation

- Banks and similar institutions

Data on the activities of this sub-group, comprising mainly banks and similar institutions such as Mauritius Housing Company Ltd, are obtained through surveys. The output of these establishments, as defined by the SNA 2025, is estimated as the sum of Implicit financial services on loans and deposits (IFSLD) and their actual service charges (income from dealings in foreign exchange, commissions, ledger fees, etc). The total value of IFSLD is imputed in respect of all loans and deposits using a reference interest rate irrespective of the source of funds.

In more details, total IFSLD is the sum of Implicit financial services on loans = [Interest received on loans – (Stock of loans x reference rate)] and Implicit financial services on deposits = [(Stock of deposits x reference rate) – Interest paid on deposits].

The SNA recommends that the consumption of these services be allocated among users as follows: intermediate consumption of businesses, final consumption of households and government, and a component of exports of services. IFSLD allocated by sector is based on data available on deposits, loans and prevailing rate of interest.

- Central Bank

The Central Bank is not considered to produce IFSLD. Its output is measured as the sum of production costs including a return to fixed capital.

(c) Financial leasing and other credit granting

This sector covers mainly activities carried by Non-Bank Deposit-Taking Institutions licensed by the Bank of Mauritius and FSC. Establishments in this activity group consist of leasing companies and credit granting institutions like the Mauritius Civil Service Mutual Aid Association Ltd, Development Bank of Mauritius Ltd, etc. This group also includes other financial service activities primarily concerned with distributing funds other than by making loans such as factoring activities. Their output is measured almost same as for commercial banks. This is based on the fact that these financial intermediaries provide services for which they charge implicitly (IFSLD) and also charge a direct fee or commission. Information required for the estimation of output, intermediate consumption, value added, etc. is obtained through surveys.

(d) Other financial intermediaries

This sub-group includes financial institutions that are engaged in activities auxiliary to financial service and insurance activities such as administrators of financial markets (e.g. FSC and Stock Exchange of Mauritius), moneychangers, stockbrokers, investment holding companies, fund managers, actuaries, custodians and insurance agents/brokers. They provide services, which are usually priced explicitly, based on a fee or commission. Their output is valued on basis of the fees or commission received, much in the same way as for other non-financial services. This sub-group also includes Global Business Companies (GBCs).

2.13 Real estate activities

This section comprises of two components; Owner-Occupied Housing Services (OOHS) and the Real estate activities -Other which consist mainly of activities of real estate agencies.

- Owner-Occupied Housing Services (OOHS)

(i) Data sources

Household budget surveys
Housing Census
Stock of residential buildings
Interest rate on housing loans
Building permits from local authorities

(ii) Methodology

The output is calculated annually according to the User Cost Method, as recommended in the World Bank's International Comparison Programme (ICP). It consists of estimating each of the cost that owners of dwellings would need to consider while fixing a market rent if they decided to rent their dwellings to other people instead of occupying them. These costs are: intermediate consumption, other taxes on production, depreciation and operating surplus.

The value added is compiled by summing the following items:

- The operating surplus, which is calculated using stock of residential building and interest rate on housing loans.
- The taxes paid on dwellings.
- depreciation of buildings.

The intermediate cost consists of expenditure on maintenance and repair of residential buildings, and the insurance premium paid on owner-occupied dwellings. The expenditure on maintenance and repair of residential buildings is calculated based on the average expenditure per household estimated from Household and Budget Surveys and the number of housing units based on Census and updated using number of building permits.

The output is then obtained by adding the value added and intermediate cost.

- Real estate activities - Other (Activities of real estate agencies)

(i) Data sources

Census of Economic Activities
Corporate and Business Registration Department (CBRD)
Annual Survey of Receipts and Expenditures
VAT data

(ii) Methodology

Data on activities of agencies involved in the sale and lease of properties are collected mainly through the Census of Economic Activities and through the Annual Survey of Receipts and Expenditures for intercensal years. These are supplemented by administrative data – VAT data and financial statements of establishments from CBRD.

2.14 Professional, scientific and technical activities

(i) Data sources

Census of Economic Activities
Annual Survey of Receipts and Expenditure
VAT data
Financial Services Commission
Corporate and Business Registration Department (CBRD)

(ii) Methodology

The activities of this sector are classified into 3 main components:

(a) activities of business enterprises, such as consultancy, accounting & auditing firms, advertising agencies, architectural & engineering firms and other services such as technical testing & analysis, photographic activities, fashion design, etc.

(b) activities of own-account professional workers such as lawyers, accountants, notaries, surveyors, etc.

(c) business activities carried out in Offshore Management Companies (OMCs).

For the first two categories, the large contributors to output are surveyed annually and for small firms, benchmark data collected through the Census of Economic Activities are used. These are supplemented by VAT data and financial statements of establishments obtained from CBRD.

The third category of the sector comprises activities of Offshore Management Companies (OMCs). The FSC is responsible for surveying these companies and provides SM with aggregated data. The survey results published in the annual bulletin of FSC are used by SM to compile production account of these companies.

2.15 Administrative and support service activities

(i) Data sources

Census of Economic Activities

Annual Survey of Receipts and Expenditure
VAT data
Corporate and Business Registration Department (CBRD)

(ii) Methodology

This sector comprises rental & leasing of motor vehicles, other machinery and equipment, travel agency & tour operator activities, activities of call centres, photocopying activities, packaging activities, security systems service activities, cleaning services, landscaping activities, secretarial support services and other business support activities.

Production accounts of the large establishments are obtained from annual surveys and estimates are made for small firms using benchmark data collected through the latest Census of Economic Activities. These are cross checked with figures from VAT turnover and financial statements of establishments from CBRD.

2.16 General Government

The general government sector, subdivided into central government, social security funds, regional government and local government, consists of all government units and all non-market Non-Profit Institutions that are controlled and mainly financed by government units.

The central government is generally composed of ministries/departments and units (Extra Budgetary Units) operating under the authority of the budgetary central government with enough authority (or power) to form additional government units.

The National Pension Fund is responsible for the payments of social security benefits of the government and also runs a defined benefit pension scheme for the employees of the private sector.

The regional government consists of the administration of Rodrigues.

The local government consists of municipalities and district councils, mainly financed by the central government.

The main functions of government are to assume responsibility for the provision of services to the community as a whole (collective services) as well as certain individual services (e.g. education and health). Government units are normally engaged in the production of non-market goods and services.

Total output, valued as the sum of production costs is estimated as follows:
Output = Intermediate Consumption + Remuneration of employees + Depreciation + Net return to capital

(i) Data sources

Data for Ministries and Departments (Budgetary Central Government) are available from the Accountant General's Department through an online reporting system.

Data for Extra Budgetary Units and Local Government are obtained from final accounts.

Data for the Rodrigues Island is obtained from the Rodrigues Regional Assembly's finance department.

(ii) Methodology

The budgetary central government accounts are prepared by the Accountant General's Department. The expenditure items in the government accounts are carefully scrutinised and classified in categories such as remuneration of employees, intermediate consumption, capital expenditure, transfers, etc. For other units, data are extracted from their final accounts.

All units forming part of general government are classified according to NSIC groups. The main NSIC group is '**Public Administration and Defence, Compulsory Social Security**' which consists of the executive and legislative administration directly dependent on head of state and Parliament together with all other central regional and local government bodies, the regulation of the activities of agencies that provide health care, education, cultural services and the provision of services to the community as a whole (foreign affairs, defence, public order and compulsory social security activities).

Activities other than administration are classified in their appropriate NSIC groups e.g. education activities are

classified under Education, human health activities are under Health, agricultural activities under Agriculture.

2.17 Education

(i) Data sources

Financial Report of the Accountant General's Department
Education statistics from the statistics division of the Ministry of Education
Private Secondary Education Authority
Tertiary Education Commission
Register of licence holders
Annual Survey of Employment and Earnings
Household Budget Surveys
Census of Economic Activities
Annual survey of Receipts and Expenditure

(ii) Methodology

Education services are provided both by public and private sectors.

Expenditures related to education (preprimary, primary, secondary and tertiary sectors) incurred by the different levels of the General Government are used to estimate value added, intermediate consumption and output of education in the public sector.

Activities provided by the private sector cover private aided and unaided schools, private tuition, technical and vocational institutions, professional institutions (such as private universities and private post-secondary non-tertiary institutions) and other institutes providing other education such as adult education and driving schools.

Output for the private secondary institutions is estimated on the basis of returns available for the Private Secondary School Authority on grants and expenses of aided schools. Benchmark ratios worked out from the 2023 Census of Economic Activities, supplemented with data on enrolment (from the Ministry of Education and TEC) and the CPI sub-index for education are used to estimate output in the private preprimary, primary and other private educational institutions.

Output for private tuition is estimated from fees charged for private tuition enrolment by grade and an estimated percentage taking private tuition cross checked with data from HBS and CMPHS.

2.18 Human health and social work activities

(i) Data sources

Financial Report of the Accountant General's Department
Health statistics from the Ministry of Health & Quality of Life
Register of licence holders
Annual Survey of Employment and Earnings
Household Budget Surveys
Housing and Population Census
Census of Economic Activities
Annual survey of Receipts and Expenditure

(ii) Methodology

Like education services, public health services are provided both by public and private sectors.

Output of public health services is measured at cost from data on expenditure incurred by the different levels of the General Government on Human health and social work.

For private health services, a number of sources are tapped to obtain relevant data and leading indicators (register of license holders, associations of dentists and doctors, employment data from the Survey of Employment and earnings, etc.). Benchmark data from the Household Budget Survey and the 2023 Census of Economic Activities are also extensively used.

Annual estimates for private doctors and dentists are calculated using the number of professionals offering private medical services and the average price charged per patient.

Health services provided by private clinics, private laboratories, physiotherapy, veterinary and welfare institutions are obtained through surveys.

2.19 Arts, entertainment and recreation

(i) Data sources

Register of licence holders
Public Finance Statistics
Annual Survey of Employment and Earnings
Household Budget Survey
Housing and Population Census
Census of Economic Activities
VAT data
Annual survey of Receipts and Expenditures

(ii) Methodology

The main services in this section include gambling and betting activities (e.g. casinos, bookmakers, tote organisers, sale of lottery tickets, etc.) and amusement and recreation activities (e.g. activities of amusement parks, sports activities, coin-operated games, operation of recreational transport facilities such as pleasure craft, fitness centres, etc.).

Income and expenditure data from the VAT systems is used to measure output for entertainment activities provided by casinos and clubs, pools and lottery and bookmakers which account for the major part of this subgroup. This is supplemented by data on government revenue from gambling and betting taxes.

Data are collected annually through surveys of establishments which keep proper records and where the information can be readily obtained. For these enterprises, the production approach is used to measure the output.

2.20 Other service activities

(i) Data sources

Register of licence holders
Annual Survey of Employment and Earnings
Household Budget Survey
Housing and Population Census
Census of Economic Activities
VAT data
Annual survey of Receipts and Expenditure

(ii) Methodology

This section, consisting of services not covered by the activity groups above, deals mainly with community, social and personal services. The main services included are:

- Activities of professional membership & religious organisations, trade unions, etc.
- Repair of personal and household goods such as repair of cellular phones, footwear and leather goods, furniture and home furnishings, bicycles, watches and clocks, etc.
- Activities of households as employers of domestic personnel
- Other service activities such as washing and dry cleaning, hairdressing, beauty parlour, funeral and related activities, etc.

For the other enterprises which are mostly ‘small’, output is measured indirectly either by the income approach or the production approach. The estimation is based on indicators such as licenses issued by local authorities, employment figures from the Survey of Employment and Earnings and from benchmark data from latest censuses and surveys such as the Housing and Population Census and the Census of Economic Activities. VAT data are also extensively used.

2.21 Activities of Global Business Companies (GBCs)

GBCs comprise entities such as holding companies, investment funds, and fund managers, international trading companies, professional service providers and some financial auxiliaries.

Data on GBCs is obtained from the External Sector Statistics and National Accounts (ESSNAC) survey

conducted by the Financial Services Commission (FSC).

The output for holding companies is estimated using the sum-of-cost approach while the value added for professional, merchanting and other financial activities, is estimated using the SNA-recommended approach.

Merchanting activities refer to activities whereby an enterprise in the Mauritian economy purchases goods from another economy X for sale in economy Y. The goods legally change ownership but do not physically enter the Mauritian economy. The value added for such activities is estimated using only the margin derived.

3. Gross National Income and its appropriation

Value added at market prices comprises remuneration of employees, operating surplus, depreciation and the excess of taxes on production and imports over subsidies. Operating surplus is termed 'gross' because it includes the element of depreciation.

Remuneration of employees comprises all payments made by producers as wages and salaries, including payments in kind and contribution to Pension Funds and insurance schemes.

(i) Data Sources

Annual survey of Receipts and Expenditure
Administrative data for public enterprises and Government
Annual Employment and Earnings Survey
Census of Economic Activities

(ii) Methodology

Remuneration of employees is calculated together with value added. This is done at industry level and depends on data available for that industry.

4. Gross Fixed Capital Formation

Gross Capital Formation (GFCF) is one of the main aggregates of expenditure on the Gross Domestic Product. It consists of the value of durable goods (except for military purposes) acquired by resident producer units and meant to be used for a period of more than one year.

Capital formation of industries corresponds to the net additions to their fixed assets, whereas for households only expenditure on construction of dwellings is included. Household expenditure on durable goods such as cars, refrigerators, washing machines, etc., is treated as final consumption although the acquisition of similar goods by industries or government is considered as capital goods.

Methodology

Different methods are used for the valuation of capital formation, based essentially on the commodity approach. Information on investment are collected and compiled on a calendar year basis. These data are classified by type of capital goods such as residential buildings, transport equipment, machinery and equipment, and by industrial use.

Data used in the computation of estimates on GFCF are obtained from many sources. In order to avoid double counting, the data is thoroughly scrutinised at the compilation stage.

Buildings
The main data source used to compile investment in buildings is the local authorities which provide to this office data on building permits issued for new buildings, additions and reconstructions. These permits are classified according to type of buildings (residential and non-residential), size of buildings (in terms of floor area) and region. The value of building construction works is thereafter estimated by using estimates of floor areas and construction cost per square meter obtained from Quantity Surveyor works. These costs vary according to type, size and location of buildings.

In the public sector, investment on buildings is obtained from the Public Sector Investment Programme.

Other construction works
All other construction works not included above are grouped under “Other construction works”. These include outlays on road constructions, dams, reservoirs, pipe laying, electricity distribution networks, land

improvement and reclamation and all other civil engineering works. Information on such construction works is obtained from Public Sector Investment Programme and Economic Development Board.

Machinery and Equipment
As most of the machines are imported, external trade statistics is the main source of data. A list of imported machinery and equipment, identified as capital goods, is prepared. These imported goods are obtained at c.i.f. value and are brought to purchasers' prices by the addition of taxes on imports, landing cost, transportation cost, wholesale and retail margins and in some cases, installation cost. They are then classified by industrial use. Machinery and equipment produced locally are estimated from VAT data.

5. Household final consumption expenditure

Household final consumption expenditure consists of expenditure incurred by resident households on consumption goods or services as well as purchases of consumer goods and services. Final consumption expenditure includes the estimated value of goods and services received in kind, and goods and services produced and consumed by the same household.

(i) Data Sources

2023 Supply and Use Tables (SUT)
VAT data
Household budget surveys
Trade Statistics - Import data
National Land Transport Authority (NLTA)
Production accounts of some specific industry groups

(ii) Methodology

The product items for the household final consumption expenditure are obtained from the 2023 SUT and used as benchmark data. An appropriate volume index for each item is used to estimate expenditure on each item. The volume indices used are estimated based on either import data, VAT data, data from NLTA, local production and production accounts of some specific industry groups. The Consumer Price Index is taken as price index.

6. Expenditure of the Central Bank

Final Consumption Expenditure for the Central Bank is equal to: output = Remuneration of employees + Depreciation + Net return to capital + Value of goods and services purchased.

7. Expenditure of NPISHs

Final Consumption Expenditure of NPISHs for the base year 2023 is equal to: output which is calculated using the sum-of-costs approach = Remuneration of employees + Value of goods and services purchased. Net return to capital and depreciation are assumed to be negligible for NPISHs. For the years between benchmark years, NPISH final consumption expenditure is extrapolated using composite volume measures and corresponding price indices derived from the constituent activities of the NPISH sector.

8. Estimates of growth rates

The value added of an industry is a residual obtained after subtracting its intermediate consumption from its output. Therefore, to obtain the value added at previous year's prices, both output and intermediate consumption should be revalued at previous year's prices. This method, the ideal one, is known as the **"double-deflation" method**. However, this method requires extensive data on both inputs and outputs which, in practice are very difficult to obtain. Therefore, 'proxy indicators' are used as indicator of volume changes. The proxy indicators most often used are:

Physical quantities of goods produced (for output)
Physical quantities of materials used (Intermediate consumption)
Employment

As most industries produce a large number of heterogeneous products it is not possible to obtain separate physical output or input series. The monetary values are most often deflated by an appropriate price index to obtain the growth rates (volume changes). The indices normally used are:

Producer Price Index (PPI)
Consumer Price Index (CPI)
Construction Price Index (CoPI)
Wage/Salary Index
Import and Export Price Indices

A brief description of the methodology used to work out growth rates of value added is given below:

Production approach

Industry Group	***Method used***
Agriculture, forestry and fishing:	
Sugar	*Double deflation using PPI-A for output and relevant CPI component and other sources for input*
Food crops, flowers and tea	*Double deflation using PPI-A for output and relevant CPI component and other sources for input*
Other	*Deflation using producers' price based on retail prices*
Manufacturing:	
Sugar	*Double deflation using PPI-A for output and relevant CPI component and other sources for input*
EOE	*Volume index from Quarterly Index of Industrial Production*
Other	*Volume index from Quarterly Index of Industrial Production*
Electricity, gas, steam and air conditioning supply	Units of electricity generated and sold used as volume indicators
Water supply; sewerage, waste management and remediation activities	Water supply: Units of water sold used as volume indicator Other activities: Deflation by appropriate components of CPI and PPI-M
Construction	Deflation using construction price index
Wholesale and retail trade; repair of motor vehicles and motorcycles:	
Wholesale and retail trade	*Change in volume of imports derived by deflating imports by sector by relevant IPI components*
Repair of motor vehicles and motorcycles	*Deflation by overall CPI*
Transport and storage	(i) Land transport: Deflation by CPI component (ii) Services allied to transport: Tonnage handled and passenger traffic used as volume indicator (iii) Air transport: Deflation by change in the price of air ticket
Accommodation and food activities:	
Accommodation	*Volume based on number of tourist arrivals*
Food service activities	*Food service activities deflated by CPI component measuring price of meals in bars and restaurants*
Information and communication	Telecommunication services: Deflation by changes in the

	price of telephone calls Other activities: Deflation by consumer price index
Financial and insurance activities	(i) Central Bank: Deflation using a wage rate index (ii) Banks and similar institutions: Deflation using changes in "IFSLD rate" and inflation rate (ii) Insurance: Volume based on changes in the number of life and non-life insurance policies processed during the year (iii) Financial leasing and other credit granting: Price indicator in line with deflator of commercial banks (iv) Other financial: Deflation using changes in exchange rates and local inflation rate
Real estate activities:	
Owner-Occupied Housing Services	*Volume based on net stock of residential buildings*
Other	*Deflation by Consumer Price Index*
Professional, scientific and technical activities	Deflation by consumer price index
Administrative and support service activities	Deflation by consumer price index
Public administration and defence	Remuneration of employees is deflated using an annual wage rate index Depreciation is deflated using the Construction Price Index (for Construction items), Vehicle Price Index (for vehicles) and a combination of PPI and IPI (for machinery and equipment excluding vehicles)
Arts, entertainment and recreation activities	Deflation by consumer price index
Education and health:	
Public	*Deflation by a wage rate index*
Private	*Deflation by relevant CPI component*
Other services	Deflation by consumer price index

Expenditure approach

The methods used for the estimation of growth rates for GDP by type of expenditure are as follows:

Type of expenditure	***Method used***
Household consumption expenditure	Deflation by relevant consumer price index (CPI) component
Government consumption expenditure	Remuneration of employees is deflated using the wage rate index Depreciation is deflated using the construction price index (for Construction items), Vehicle Price Index (for vehicles) and a combination of PPI and IPI (for machinery and equipment excluding vehicles) Goods and services are deflated using CPI
Non-profit institutions serving households	Deflation using composite NPISH price indices

Central Bank	Remuneration of employees is deflated using the wage rate index Depreciation is deflated using the construction price index Value of goods and services is deflated using CPI
Capital formation: (a) Buildings, construction	Building permits statistics and construction price index
(b) Machinery and other equipment	Deflation by the price index of imported capital goods
Exports and imports of goods	Deflation by the export and import price indices
Exports of services	Deflation with concerned output deflators
Imports of services	Deflation by the global inflation rate
Taxes on production and imports: (a) Excise duty on local products	Volume indicator based on quantity produced
(b) Import duties and excise duty on imported goods	Import-volume indicator method based on the previous year import duties/excise duty-to-import ratio
(c) Value Added Tax	Volume indicator based on GVA growth (basic prices)

9. Terminologies

SNA 2025 terminologies adopted:

from: SNA 2008 terminology	**to: SNA 2025 terminology**
Compensation of employees	Remuneration of employees
Constant prices	In volume terms
Consumption of fixed capital	Depreciation
Financial intermediation services indirectly measured (FISIM)	Implicit financial services on loans and deposits (IFSLD)
Imputed rental of owner-occupied dwellings	Owner-occupied housing services
Primary income	Earned income

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