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CONFERENCE OF EUROPEAN  
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COMMISSION OF THE EUROPEAN  
COMMUNITIES (EUROSTAT)

Joint UNECE/Eurostat/OECD Meeting on National Accounts  
(Geneva, 28-30 April 2004)

**ANNEX 1**  
**UN-ECE SURVEY OF NATIONAL PRACTICES IN ESTIMATING SERVICE LIVES**  
**OF CAPITAL ASSETS**

This survey is being undertaken with reference to the OECD Manual on the Measurement of Capital Stock, Consumption of Fixed Capital and Capital Services, which can be found at:

<http://www.oecd.org/pdf/M00009000/M00009324.pdf>.

Please submit your answers following the format of the questions given below by the **end of April 2003 at the latest** in an electronic format (preferably MS Word), to Lidia Bratanova ([Lidia.Bratanova@unece.org](mailto:Lidia.Bratanova@unece.org)) with a copy to Matthew Shearing ([Matthew.Shearing@unece.org](mailto:Matthew.Shearing@unece.org)). If you have any questions please contact Matthew Shearing (Tel. 00 41 22 917 1113).

1. What Asset Categories are in use for which service lives are estimated, and do they vary by industry (please state how)?

*1(a) What are the reasons for this categorisation?*

2. Please select from the following list the method of capital stock estimation used for each of the categories identified in Question 1.
  - Perpetual Inventory Method
  - Administrative records

- Survey or census (please specify which one)
  - Other source/method (please describe)
3. Which sources are used for estimating service lives? (please refer to the methods outlined in the OECD Manual on Measuring Capital paragraphs: 6.20 to 6.32).
- 3(a) If statistical surveys are in use please give further details about their nature.
4. Maintaining the continuity of service lives over time:
- 4(a) Do your assumed asset lives vary over time? If yes, please explain how they are assumed to change.
- 4(b) When the service lives are changed how do you maintain the continuity of the series?*
- 4(c) Are the service lives for past periods revised?*
5. What are your plans for the future regarding estimates of service lives?
6. Please submit a list of service lives you are currently using or have plans to use in estimating capital stocks.

Additional Questions:

7. Which *mortality functions* are used to reflect the distribution of retirements around the average service lives? (please refer to the OECD Manual on Measuring Capital paragraphs: 6.49 to 6.67)
8. Which *depreciation functions* do you apply to the various asset categories?
- Please submit details of any other national documentation, additional estimates, tables, and so on, you feel may be useful for the purposes of this survey.
  - Please supply the contact details of a person who could be approached for clarification and further information regarding your submission.

**Thank you for your cooperation.**