

Appendix II Annual Services Edits

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Set Marker based on Nace2
Select (NACE2) ;
When ('50') Marker='W' ;
When ('51') or ('52') Marker='R' ;
Otherwise Marker='S' ;
* Compute length of account period in days (AP);
AP= ap_to - ap_from ;
* compute total persons engaged ;
pereng97=mprop97+mempft97+memppt97;
pereng96=sprop96+sempft96+semppt96;
* compute total employment and 'real full time' employment;
totemp97=mempft97+memppt97;
totemp96=sempft96+semppt96;
realft96=sempft96 + (0.333*semppt96) ;
* compute total purchases ;
pur96=purdr96+purogs96 ;
* compute measure of value added on purchases before resale ;
if pur96>0 and tsale96>0 then do;
increase=0;
increase=tsale96/pur96;
end;
* Error checks;
* A: checks whether the NACE code assigned is consistent with the turnover
    details provided ;
if tsale96 >0 then do;
If marker ='R' and rsale96/tsale96 <0.50 then checka='A';
If marker ='W' and wsale96/tsale96 <0.50 then checka='A';
end;

* B: checks whether the duration of the accounts period is a year ;
if ap >= 0 then do;
if ap > 370 then checkb='B' ;
if ap < 360 then checkb='B' ;
end;
* C: checks whether the year in which the accounting is acceptable;
if ap >= 0 then do;
if ap_from < '01jun94'd then checkc='C';
if ap_to > '01jun97'd then checkc='C';
end;

* D: checks whether the analysis of turnover sums to the total ;
if '01'=<bg=<'21' then do;
if (RSALE96+WSALE96+OSALE96 NE TSALE96) THEN CHECKD='D' ;
end;
* E: checks whether the manufacturing t/o is greater than the services t/o
    (this assumes that manufactured goods are mostly sold in form of
    service income eg building work);
if '01'=<bg=<'21' and msale96>osale96 then checke='E' ;
* F : VAT rate on sales should not normally exceed 21.5%;
if tsale96>0 then do;
if vat96/tsale96>0.23 then checkf='F';
end;
* G: Purchases for resale should not normally exceed 85% of turnover;
if purdr96>0 and tsale96>0 then do;
if (purdr96/tsale96)>0.85 then checkg='G';
end;
* H: Purchases of other goods and services must exist;
if purogs96=0 then checkh='H';
if marker ne 'S' and purogs96>purdr96 then checkh='H';
* I: VAT rate on purchases should not exceed 21.5%;
if pur96 > 0 then do;
if (purvat96/pur96) > 0.23 then checki='I';
end;
* J: Opening and closing stock should not differ greatly
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        Opening and closing stock should not be zero;
if '01'=<bg=<'21' then do;
if (cstock96/ostock96) > 1.4 then checkj='J';
if (cstock96/ostock96) < 0.7 then checkj='J';
if ostock96=0 and cstock96>0 then checkj='J';
if cstock96=0 and ostock96>0 then checkj='J';
end ;
* K: Capital acquisitions high as a proportion of turnover;
if tsale96>0 then do;
if (cp_acq96/tsale96)>0.05 then checkk='K';
end;
* L: Capital disposals high as a proportion of turnover;
if tsale96>0 then do;
if (cp_dis96/tsale96)>0.05 then checkl='L';
end;
* M: Average salary is less than 4,000 or greater than 20,000
      Wages and Salary reported, yet no employees
      Employees, yet no Wages and Salaries;

if totemp96 > 0 and wagsal96>0 then do;
if (wagsal96/totemp96) >20000 then checkm='M';
if (wagsal96/totemp96) < 4000 then checkm='M';
if totemp96=0 and wagsal96>0 then checkm='M';
if totemp96>0 and wagsal96=0 then checkm='M';
end;
* N: More than 5 prop or family members ;
if sprop96>5 then checkn='N';
if mprop97>5 then checkn='N';
* P: No persons engaged or Wages and salaries given but no employees;
if (totemp96+sprop96)=0 then checkp='P';
if totemp96 = 0 and wagsal96 > 0 then checkp='P';
* Q: Employment greater than 100 ;
if totemp96>100 then checkq='Q';
* R: Minimum return details not supplied ;
if tsale96=0 then checkr='R';
if (totemp96+sprop96)=0 then checkr='R';
if pur96=0 then checkr='R';
* S: No VAT on purchases ;
if purvat96=0 then checks='S';
* T: Purchase VAT rate and Sales VAT rate differ significantly;
if tsale96>0 and pur96>0 then do;
vats=vat96/tsale96;
vatp=purv96/pur96;
if (vatp/vats) > 1.25 then checkt='T';
if (vatp/vats) < 0.75 then checkt='T';
end;
* U: Total sales has not grown or has grown by a multiple of 1.5 or more;
if '01'=<bg=<'54' then do;
if (TSALE96/1.5) > tSALE95 THEN CHECKU='U';
if (TSALE96*1.5) < tSALE95 THEN CHECKU='U';
end;
* V : TOTAL PERSONS ENGAGED HAS CHANGED GREATLY;
if abs(pereng96-ent_emp) > 5 then checkv='V';
if abs(pereng97-ent_emp) > 5 then checkv='V';
* W : Gross margin rate is negative ;
if '01'=<bg=<'21' and
      (tsale96+cstock96-ostock96-purdr96)<=0 then checkw='W' ;
if '22'=<bg=<'51' and (tsale96-pur96)<=0 then checkw='W' ;
* X : Total sales is greater than 5,000,000 ;

      if bg ne '01' and tsale96> 4999999 then checkx='X';
      if bg = '01' and tsale96> 6999999 then checkx='X';

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