

## Standard footnotes

- a) Break in series with previous year for which data is available.
- b) Secretariat estimate or projection based on national sources.
- c) National estimate or projection.
- d) Defence excluded (all or mostly).
- e) National results adjusted by the Secretariat to meet *Frascati Manual* recommendations.
- f) (Not currently used).
- g) Excluding R&D in the social sciences and humanities.
- h) Federal or central government only.
- i) Excludes data for the R&D content of general payment to the higher education sector for combined education and research (public GUF).
- j) Excludes most or all capital expenditure.
- k) Total intramural R&D expenditure instead of current intramural R&D expenditure.
- l) Overestimated or based on overestimated data.
- m) Underestimated or based on underestimated data.
- n) Included elsewhere.
- o) Includes other classes.
- p) Provisional.
- q) (Not currently used).
- r) (Not currently used).
- s) Unrevised breakdown not adding to the revised total.
- t) Do not correspond exactly to *Frascati Manual* recommendations.
- u) University graduates instead of researchers.
- v) The sum of the breakdown does not add to the total (see General methodology).
- w) Including extramural R&D expenditure.
- x) Confidential.
- y) Compiled according to the System of National Accounts 1993.
- z) (Not currently used).



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