



Statistical Office of the Slovak Republic



GROSS NATIONAL INCOME (GNI) INVENTORY - SK

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Compiled by team of the National Accounts, Prices and Statistics of
Foreign Trade Section

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CHAPTER 1 - Overview of the system of accounts

1.1 Introduction

1.1.1 Legal framework of the state statistics

1. The legal framework in the field of state statistics is governed by the National Parliament Act of Law No. 540/2001 Coll. on State Statistics (hereinafter the Law). The Law regulates the conditions for the achievement of statistical data required for the decision-making on the social and economic development of the SR, the position and responsibility of statistical bodies of the SR and on the tasks of Slovak government in the field of state statistics. Furthermore, it regulates the rights and commitments of reporting units in connection to the data achievement for the purposes of statistical surveys carried out in the field of state statistics, statistical data delivery, protection of these data against the misuse and determines sanctions for breaching the provisions of the Law. The Law is fully in line with the equivalent EU legal standards and assures the comparability of statistical information and the fulfilment of commitments resulting from the international agreements on the state statistics, by which the Slovak Republic is bound.

2. In this connection it provides:

- a) the legal framework for data utilisation, which are obtained and stored by ministries and other central government bodies, municipal bodies and public institutions according to specific acts of law; at the same time the Law declares their rights and commitments in relation to mutual provision of data,
- b) a broader access to the obtained and processed statistical information, granted to bodies, institutions and public, and its submission to the UN, OECD and to other international bodies,
- c) the take-over of EU rules on state statistics and the achievement of full compliance with the EU legal standards on the state statistics,
- d) a methodological concordance in terms of the content and subject matter of the legislation on statistical surveys with the legal standards, which are used within the compilation of questionnaires falling under the responsibility of other central government bodies,
- e) a precise delineation of the following state statistics basic principles: independence, impartiality, cost efficiency, reliability, transparency, objectivity, openness and protection of confidential data,
- f) a definition of data sources for state statistics and the approach on the use of administrative data. It declares a reporting duty and, at the same time, the empowerment of reporting units in relation to the Statistical Office of the SR, ministries, other central government bodies and public institutions, which ensure the state statistics tasks,

g) a precision of individual data delivery and the thorough protection of these data,

h) harmonisation of concepts and terminology used in legal standards of the SR with the terminology of the EU in the field of state statistics in connection to the more rigid criteria for the comparison of statistical information.

3. The specific laws for the pursuance of statistical surveys on population, census on population and housing and for the protection of individual data are in force. By the means of a specific decree of the Statistical Office of the SR (hereinafter the SOSR) a Programme of State Statistical Surveys (hereinafter the Programme) is published, which is set down by the SOSR in connection to ministries and government organisations for a 3-year time period. In those years, when a new Programme is not declared, the SOSR can, based on its own decision or on the requirements of ministries and/or state organisations, release changes and amendments of the Programme by the means of a decree.

4. The Programme is compiled in order to

- pursue only those surveys, which are important and inevitable from the societal standpoint,
- perform the statistical surveys cost effectively without duplicity and with a purposeful use of administrative data sources,
- ensure the achievement of data and information at the high quality and comparable level.

For the purposes of state statistics, the Programme separately declares the scope of statistical surveys performed by the SOSR, together with the range of surveys carried out by other central bodies, and the use of administration data sources.

1.1.2 Organisational structure of the SOSR

5. In accordance to the Organisational Order of the SOSR (2006), an internal structure of the SOSR is set down in terms of the declaration of responsibility, empowerment, province and mutual relations of the given units as follows:

The top representatives of the SOSR are the president, vice-president, general secretary, head of personal office, general director of the section, head of Bureau of President, head of division and head of unit.

The SOSR consists from the following basic organisational levels:

- a) President
- b) Vice-president
- c) General secretary
- d) Sections and independent divisions
- e) Departments
- f) Units

6. The internal organisational breakdown of sections and independent divisions, the scope of empowerment, responsibility and the province is as follows:

Independent operating and economic divisions (120 and 130)

They take care on the working environment and carry out purchases for the employees, administer the state property under the management of the SOSR, perform the supporting services for the needs of the SOSR, deal with the formation of financial resources, settle the costs of the SOSR and pursue the book-keeping records, closing account, statistics and the financial control.

Methodology and Informatics Section (200)

7. The section ensures the preparation of statistical surveys, carries out the co-ordination activity in the preparation of statistical questionnaires, methodology of statistical indicators, projecting and programming preparation for the collection and processing of statistical surveys, by which it creates the basic conditions for a successful functioning of the statistical information system. It is responsible for the development, maintenance and updating of statistical registers, creates and releases the nation-wide classifications and codes for the purposes of state statistics and is responsible for the meta-information system in the area of source data. Furthermore, it assures the ICT processes of the SOSR at the particular technical and security level corresponding to the real possibilities and needs of the main activities of the institution. It is liable for the development and administration of ICT of the SOSR in co-ordination with the development intentions of the Automated Statistical Information System and other information systems used by the SOSR. It creates technological background for the provision of interoperability of the statistical information system with the information systems of national and international institutions. The section ensures the processing methodology, project preparation and processing of results of voting during elections and referendum. It is broken down into:

- a complex methodology department,
- a projecting and programming department,
- an information technology department.

Section of National Accounts and Prices (300)

8. The section is responsible for the performance of conceptual, legislative and methodological tasks related to the development of statistical information sub-systems and the delivery of information for the purposes of both, analysis of social events for Slovakia and the international comparison. It ensures the conceptual development of the methodology of national accounts in accordance to the system of European Economic and Regional Accounts (ESA95), while at the same time drawing the attention also to the System of National Accounts (SNA93). The section consequently applies the methodology when compiling the quarterly and annual comprehensive, sector and regional accounts for the Slovak Republic, together with

specific products resulting from this methodology: purchasing power parity, notification tables of the excessive deficit and debt of government, background for both, the 3rd and 4th sources of the EU budget, supply and use tables (SUTs), input-output tables (IOTs) and the ESA95 transmission programme.

9. Further it assures the application of the price statistics methodology, foreign trade statistics, banking statistics, statistics on insurance, financial statistics and statistics on the fixed capital formation and stocks. It carries out activities related to the pursuance of granted and other projects within the framework of international co-operation, participates in the organisation of agreed international meetings and seminars in the SR and within the framework of contracts it applies the content of agreed co-operation in the Section activity. It collaborates with Eurostat in the implementation of new regulations in the field of national accounts, prices and foreign trade statistics. It applies the international standards in the area of methodology, classifications and participates in the creation of registers and codes. It is involved in the preparation of the Programme of State Statistical Surveys and its amendments for the purposes of compilation of the system of national accounts and the submission of information on the macro-economic and price development, on the foreign trade activity and on the structural development of the society. It makes analyses and delivers the statistical data in compliance with the scope and structure of the publication system of the SOSR. It governs and solves the particular professional problems for the needs of regional offices. It is broken down into:

- the current accounts department,
- the accumulation accounts department,
- the macro-data and quarterly accounts department,
- price statistics department,
- foreign trade statistics department.

Independent division of complex analyses and publications (410)

10. The division is responsible for the analytical-publication system of the SOSR and the information dissemination system. It co-ordinates and works out the complex statistical analyses and information on the development of the economy of the SR, complex publications and regional information. The division controls the marketing activities and the provision of statistical information services to the users, including the information for the international and world organisations. It co-ordinates the tasks related to the updating and development of data bases (e.g. SLOVSTAT and REGSTAT). It is responsible for the tasks being carried out for the whole SR, as well as for the tasks of the SOSR resulting from the accession of the SR to the special standard of IMF. It processes the statements and comments on the documents from the relevant areas. It is broken down into:

- unit of analyses and information delivery,
- unit of complex publications and regional statistics.

Independent division of the EU affairs and international co-operation (430)

11. The division co-ordinates the process of preparation and adoption of the European statistical legislation at the national level, ensures the implementation of programmes of foreign assistance within the framework of pre-accession and post-accession funds, monitors and co-ordinates the utilisation of grants of the European Commission and methodologically guides the professional units, assures the planning, feasibility and assessment of foreign business trips, ensures the contacts and development of bilateral and multi-lateral international co-operation, mainly with Eurostat, Permanent Mission of the SR in the EU in Brussels, national statistical institutions and with international statistical institutions, provides the translation and interpretation works; in co-operation with the professional units of the Office it participates in the organisation of international seminars, conferences and workshops in the SR as well as of the foreign visits to the Office. It is broken down into:

- European affairs unit,
- International co-operation unit.

Branch Statistics Section (500)

12. The section ensures the performance of conceptual, legislative and methodological tasks related to the development of statistical information sub-systems and the submission of information for the analysis of social events for Slovakia and for the purposes of international comparison. This section is responsible for a complex pursuance of statistical activities related to the methodological preparation and performance of the statistical surveys in the area of branch statistics. It co-ordinates the creation of statistical surveys, ensures the processing chain from the generation of the methodology of statistical indicators, preparation of questionnaires, formulation of methodological guidelines and explanatory notes related to the system of questionnaires, formation of the relevant parts of technical projects, through the proposing of verification links and the algorithms within the projecting process, proposing of the data storage, up to the formulation of the content of outcomes, including the dissemination process and submission of results of statistical surveys.

13. It is responsible for the content of questionnaires of branch statistics; in the performance of this activity it co-operates with European and international organisations, professional units of relevant ministries and other central government bodies; furthermore it collaborates with professional units and organisations, the researchers and with universities. Within the framework of international co-operation and the pursuance of projects it ensures the fulfilment of international and bilateral contracts, organises the agreed international meetings and seminars in the SR and within these contracts it applies the content of the agreed co-operation under the responsibility of the section. It is broken down into:

- productive statistics department,
- statistics on agriculture and environment department,
- statistics on market services department,
- separate agenda on production and syntheses.

Social Statistics and Demography Section (600)

14. This section is accountable for the fulfilment of conceptual, legislative and methodological works related to the generation of statistical information sub-systems and the provision of information for the analysis of social events for Slovakia and for the purposes of international comparison. For the area of social statistics it elaborates the programme of statistical surveys and consequently assures the relevant surveys from the organisational and methodological standpoint. It participates in the preparation of technical projects, collection, processing and publishing of statistical information. It works out partial and complex analyses and forecasts mainly in the fields of statistics of employment, unemployment, wages, demography, standard of living and the social situation of population. Under its competency it participates in the preparation and fulfilment of agreements between ministries as well as in the creation of indicators and the preparation and provision of information for the international comparison of social phenomena. It co-operates with ministries and central government bodies of the SR in the formation of methodology of data and the preparation of statistical surveys carried out by ministries and state organisations in the departmental information systems, from which it takes the data over and publishes them within the framework of the publication system of the SOSR. It co-ordinates the co-operation with the central government bodies of the SR within the preparation and feasibility of the population census and ensures the co-ordination of tasks resulting from the preparation, data collection, processing and publishing of the results of the population census under the auspices of the SOSR. It is broken down into:

- statistics on population department,
- statistics on labour and wages department,
- social statistics department.

Independent division Bureau of President (810)

15. The Bureau of President ensures the administrative activities supporting the work of both, the president and the vice-president. It performs the works related to the elaboration, updating and verification of the fulfilment of the development strategy of the SOSR and in co-operation with the quality manager it carries out works related to the generation, maintenance and development of the system of quality management of the SOSR. In compliance with the defined process composition it co-ordinates and assures the creation of a unified system of internal legal rules of the SOSR. It performs and co-ordinates the legislative (under the incidence of the SR) and legal activities of the Office. It ensures also activities related to the security of the SOSR, the internal inspection and to the internal audit of the SOSR. It provides the external

communication with media and in co-operation with the communication council it assures also the internal communication within the SOSR. It is broken down into:

- administrative agenda of president and vice-president,
- system of strategy and quality management agenda,
- organisational and legislative agenda,
- security agenda,
- internal inspection agenda,
- internal audit agenda,
- press secretary agenda.

Independent division Public Poll Institute (840)

16. Public Poll Institute carries out the public poll inquiries on actual socio-economic problems of the society, generates methodology for the area of public poll surveys and their evaluation, performs and submits the basic information from the already performed surveys for media.

Regional Offices of the SO SR

17. In addition to the headquarters in Bratislava, the tasks of state statistics are ensured also by eight Regional Offices residing in Bratislava, Trnava, Nitra, Trenčín, Žilina, Banská Bystrica, Košice and in Prešov. The National Parliament Act of Law No. 540/2001 Coll., which entered into force on 1 January 2002, states the existing Regional Offices to be direct parts of the SOSR as its internal organisational components, while owing to the existing practise, their names are maintained. For the purposes of the increase of quality of achieved and processed statistical information, as well as in order to reach the cost effective management in terms of the feasibility of statistical surveys, the Regional Offices are specialised as follows:

- Regional Office Bratislava:
 - statistics on trade, hotels and restaurants
 - financial statistics, banking and insurance
 - non-market services
 - nation-wide processing of household budgets
- Regional Office Trnava:
 - statistics on demography
 - economic statistics in small organisations
 - is responsible for the urban and municipality statistics (MOS-MIS) for the whole SR
- Regional Office Trenčín:
 - price statistics
 - social statistics – social care facilities
- Regional Office Nitra:

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- statistics on agriculture
- Regional Office Žilina :
 - statistics on transport
 - statistics on post and a telecommunication
 - statistics on research and development
 - statistics on sickness and injury
 - information and communication technologies in enterprises
 - economic statistics on entrepreneurs not registered in business register
- Regional Office Banská Bystrica :
 - statistics on industry
- Regional Office Prešov :
 - statistics on selected market services
 - statistics on tourism
 - statistics on energy
- Regional Office Košice :
 - statistics on construction and housing
 - statistics on labour and wages

18. The particularity of the specialisation lies in the fact that some broad surveys are pursued by all workplaces. As a rule, these activities are carried out by the so-called remote workplaces of the Regional Offices without legal personality, which are established in the former residences of the district divisions in an effective co-operation with the headquarters. Mainly the following statistical activities are in question:

- consumer prices,
- household budgets,
- agricultural prices,
- registers,
- inquiry on tangible and intangible assets,
- population census,
- labour force survey.

19. The SOSR is also the founder of the subsidised organisation INFOSTAT - (Institute of Informatics and Statistics) (hereinafter „INFOSTAT“), which, based on each-year concluded contracts with the SOSR, solves the research and development tasks of the state statistics.

20. **The National Accounts and Prices Section (300)** is managed by the general director and 1 secretary at his disposal. The structure of section by particular

divisions, together with the number of employees as of the 15 November 2006, is as follows:

310 Current accounts department (13 employees, including 1 director and 1 coordinator, 1 leader of the project on government and 2 agenda co-ordinators) develops the background for the conception-making of the relevant parts of system of national accounts (SNA) and related statistics and works up the methodology for particular accounts in compliance with the international methodological standards and changes in the national accounting rules. It compiles the full sequence of accounts for the annual complex, sector current accounts for the sectors S.11, S.13, S.14 (including the quarterly account of the generation, distribution and use of income account) and for the sector S.15, as well as for the resulting products. It works out the SUTs and IOTs in accordance to both, the ESA95 and SNA93, methodologies and their updating. It performs the constant price estimates and pursues the revisions of data resulting from the methodological changes and the updated data (found or estimated). It is responsible for the preparation of data and performs both, the calculation of compensation for VAT exempted small firms and the weighted average VAT rate. Furthermore, this department prepares data on employment at the annual level. The department is not broken down into units.

21. *320 Accumulation accounts department* (15 employees, including 1 director and 1 agenda coordinator) develops the background for the conception-making of the relevant parts of SNA and related statistics and works up the methodology of particular accounts in compliance with the international methodological standards and changes in the national accounting rules. It compiles the full sequence of accounts for the annual complex, sector current accounts for the sectors S.12 and S.2, complex and sector accumulation accounts (i.e. capital accounts, financial accounts, including the quarterly financial and balance-sheet account for the S.13), non-financial and financial balance sheets. It performs the calculation of FISIM (financial intermediation services indirectly measured) including the allocation into users' sectors and branches. It participates in the compilation of SUTs and IOTs in accordance to both, the ESA95 and SNA93, methodologies and their updating. It performs also the price calculations. The department is not broken down into units.

22. *330 Macro-data and Quarterly Accounts department* (19 employees including 1 director and 1 agenda coordinator) elaborates the background for the generation of concepts, programmes and projects in the field of state statistical surveys for the system of quarterly national accounts and develops the methodology of particular accounts in compliance with the international methodological standards. In accordance to both, the ESA95 and SNA93, methodologies and their updating it compiles the full sequence of non-financial quarterly complex and sector accounts for all sectors, except for the generation and use of income accounts in the sector S.14. It makes up the regional accounts and participates in the compilation of quarterly SUTs. It ensures the preparation of data and the calculation of purchasing power parity for the SR, together with the calculation of employment data at the quarterly

level. It carries out the constant price estimates. The department is not broken down into units.

23. *340 Price Statistics department* (14 employees, including 1 director and 1 agenda coordinator) elaborates the conceptual materials and develops the methodology of the system of price statistics indicators, relevant classifications and registers in line with the international standards. It determines the methodology and the content of short-term, long-term and sample statistical surveys of price statistics. It states the representatives of the relevant price baskets, their updating and solves the problems related to the removal of the impact of quality of representatives on price indices. It ensures the preparation and course of revision of particular baskets and weighting schemes of indices following the development of the structure and quality of output and consumption. It makes analyses of price data obtained by particular price surveys. The department is not broken down into units.

24. *350 Foreign trade department* (27 employees, including 1 director and 2 heads of units) coordinator) compiles and publishes data on foreign trade statistics. It ensures the co-operation with the Custom Headquarters of the SR and the Tax Headquarters of SR and provides them with methodological guidelines in terms of data submission for the needs of foreign trade statistics. It is responsible for the work-out, updating and release of substantial methodological materials and is liable for the foreign trade statistics methodology. It compiles, maintains and updates the register of reporting units (hereinafter RU) for the foreign trade statistics. It annually determines the thresholds for reporting units and publishes them in a form of the SOSR's decree and is responsible for their submission to Eurostat too. It performs the verification of data, data check-ups, processing, grossing-ups, data analyses and publishing. It is broken down to:

- 351 - unit of methodology and analyses,
- 352 - unit of data processing and dissemination.

1.2 The revision policy and the timetable for revising and finalising the estimates

25. Both, the approach and time table for revision of data used for the compilation of particular products within the System of National Accounts, have been developed in relation to the time and content of the schedule for the implementation of ESA79 (95). The implementation strategy of SNA had been formed and carried out in accordance to the pressure of strategic data users (IMF, EU, OECD, research and economic institutions, etc.) during 1990-1993. Big revision of annual national accounts was carried out in 1996 for the time series from 1992 up to 1994 and during 2005-2006 for the time series from 1995 until 2003 (data for 2004 and 2005 were consistent already within their compilation, including allocation of FISIM and chain-linking). After the pursuance of big revision of annual accounts during 2005-2006, the new strategy was adopted. Thus, the time table of revisions of annual and

quarterly national accounts is to be carried out in accordance to the revised Transmission Programme ESA95. For more details please refer to chapter 2.

1.3 Outline of the production approach

26. The main independent approach within the compilation of national accounts, and thus within the calculation of Gross domestic product (GDP), is the production approach. The structure of the system of national accounts is formed by complex accounts, sectoral accounts and system of both, SUTs and IOTs. The basic components of the structure of sectoral accounts are institutional sectors, transaction types and the sequence of accounts. Economic entities in the SR, institutional units and establishment units are to be considered as statistical units, which provide the information on flows with goods and services, together with information on income, expenditure and financial stocks and flows. According to the ESA95 methodology institutional sectors are the basic components of sectoral accounts. For the purposes of more detailed analyses, the institutional sectors are broken down into sub-sectors. In the system of national accounts of the SR, the sub-sectoral accounts are compiled for the non-financial sector, financial sector, the sector of government and for the rest of the world sector.

27. In Slovak statistical practise, the establishment unit represents the local kind-of-activity unit. The establishment units are delineated only for sector of **non-financial corporations** and for its sub-sectors. Statistical information on establishment units is obtained by annual business survey by the means of annual questionnaire of productive branches Roc 1-01 for organisations with the number of employees 20 and more. This questionnaire is completed at two levels depending on the number of employees of the reporting unit, which is the enterprise. The forms by respective level contain separate parts for the survey of indicators for the financial part and the establishment part. The establishment part contains information also according to the classification of production. Data for small organisations with 0 – 19 employees are obtained by a sample survey. The following items belong among the basic selection criteria: type of the statistical unit, main activity, size category of the number of employees, turnover size category and institutional sub-sectors of ESA95. The output and intermediate consumption of the **sector of financial corporations** (S.12) is calculated based on the data consisting from the combination of statistical and administrative sources.

28. The main data sources for the calculation of output and intermediate consumption in the **sector of government** are the administrative data sources obtained from the statements on revenues and expenditures based on the Regulation of the Ministry of Finance of the SR (MFSR). This type of questionnaire contains cash data on revenues and expenditures broken down by the budgetary economic classification. For each year a transformation bridge between the ESA 95 categories and budgetary economic classification is being made.

29. For the calculation of output and intermediate consumption in the **sector of households**, the accounting statement being submitted by the business-making households is used and also the results from the sample statistical survey, which are afterwards grossed up to the total population of active units, are used for comparison purposes. Data for non-profit institutions from statistical or administrative sources are adjusted and completed. For organisations, which were not covered by the survey, however, were registered as active units, the estimates and grossing-ups are made.

30. In the state statistical questionnaires a transition from the book-keeping standards to the national accounts' concepts is assured in such a way that the reporting unit receives in items presented in the statistical questionnaire a precise definition of indicators in compliance with the ESA95 methodology. In the methodological explanations related to respective items of the questionnaire, the transformation from the book-keeping system of relevant institutional units into national accounts is ensured by references to the relevant accounts. The particular items in questionnaires for intermediate consumption and output are compiled in line with the ESA 95 methodology, except for the following items, by which the output and intermediate consumption are adjusted:

- in terms of output, the holding gains and losses, underestimated output, subsidies on products, tips in services, increase of the standing timber and the output of dwelling services and consumption of fixed capital are in question;
- the intermediate consumption is adjusted by the holding gains and losses, payments for financial services, capitalisation of costs on research and development, costs on the overestimated intermediate consumption and on the borderline data between the tangible fixed assets, intangible fixed assets and intermediate consumption, which stems from the different borderline for accounting of fixed assets in the national accounting system and in the ESA95 rules.

1.4 Outline of the income approach

31. The calculation of GDP by income approach is not to be considered as an independent method. The net operating surplus and mixed income, as the balancing items, are the result of compilation of annual sectoral accounts, therefore their values are influenced by value added, which is enumerated by production approach. Within the calculation of GDP by income approach, mainly the direct estimation methods are used. The expert estimates are used in case of incomplete, insufficient and non-existing data sources for particular transactions, e.g. in the area of wages and salaries. Owing to the assurance of exhaustiveness of estimates, imputations are made for units, which did not submit statistical reports.

32. Compensation of employees represents the total remunerations, in monetary terms and in kind, which are paid by employers to employees as the award for the

work being done during the given year. Only cost wages are included, which are paid in the observed time period. Wages are in principal reported as gross, expressed in SKK, not decreased by deductions by the law or agreed with the employee. Here belongs also the income in kind, which covers goods and services or other advantages, which are provided by the employer free of charge or for reduced prices to the employees being used by them according to their own decisions for own use or for the use of their relatives. Compensation of employees covers also other monetary payments from costs (provided on the basis of other relationship than the labour, service of membership relation to the organisation). Wages and salaries for the whole national economy are presented as the sum for particular sectors.

33. Social contributions of employers are represented by the amount of actual social contributions and imputed, which are paid by employers on behalf of their employees, in order to ensure the right on social benefits for them. Data sources for the calculation of actual social contributions are mixed, i.e. a combination of statistical and administrative data sources. Information for imputed social contributions is taken over from the statistical surveys.

34. Other taxes on production and import consist of all taxes, which are paid by enterprises due to their own production activity, regardless of the amount or value of produced and/or sold goods and services. Both, the State Closing Account, together with the Central Tax Headquarters of the SR, are to be considered as data sources as well as statistical data. Other subsidies on production represent subsidies, i.e. current transfers to the national institutions, intended for the compensation of their financial damage. The state closing account is to be considered as the main data source; the annual statistical questionnaire is treated as the complementary data source.

35. The calculation of consumption of fixed capital is based in all sectors and sub-sectors on the value of durable tangible and intangible assets expressed at replacement prices. The CFC is estimated only linearly, the geometric model of depreciation is currently not used. The original method for calculation of consumption of fixed capital was replaced in 2005 by the permanent inventory method (PIM) and the data were recalculated for the whole time series.

1.5 Outline of the expenditure approach

36. When calculating particular components of the expenditure approach, the statistical surveys, administrative data sources and other alternative sources are used as the base. Statistical surveys and administrative sources are prevailingly the same as in the case of production approach. Alternative sources are represented by other data sources, which are available from web sites (annual economic reports) or by specific sources based on the direct agreement between the SOSR and data suppliers.

37. Data for the calculation of expenditures on final consumption are recorded at purchaser's prices. Goods and services for own final uses are valued at basic prices. According to the accounting rules, the fixed assets are valued at acquisition prices, including expenditures related to their acquisition. Assets acquired during the time period under reporting are valued at current replacement prices. Similarly, the donated tangible and intangible fixed assets or leased assets are valued at current replacement prices. Own account produced assets used for own final consumption are valued at factor costs and marked-up for profit margin. Stocks of stored material and goods are valued at acquisition price, which consists from the purchaser's price and costs related to the acquisition of inventories (transportation, commissions, customs duties, insurance etc.) Data on inventories are adjusted by holding gains and losses. Both, import and export of goods, are valued at FOB prices.

38. Statistical surveys, which are used for the investigation of data for the expenditure components of GDP, are set up in the same way as for other methods for the compilation of accounts, while, at the same time, the particular indicators are defined according to the ESA95 concepts. Based on the methodological guidelines, the reporting unit is obliged to transfer the required data from the book-keeping concepts into the ESA95 concepts or to carry out an expert estimate, in order that the surveyed items of the book-keeping system entering the national accounts will cover the required methodological delimitation of indicators from the content point of view. Despite that it is necessary to perform some additional adjustments, which are more described in the chapter 5. All estimates of particular expenditure components of GDP, except final consumption of household (FCH), are figured out by using a direct method, which is based on direct data available from statistical surveys, administrative and alternative sources. Only some items are estimated indirectly, i.e. imputed rent and gross fixed capital formation in relation to literary, entertainment and artistic originals as well as to non-observed economy. When compiling the FCH, both, the direct and indirect estimation methods, are used.

39. Similarly as in the case of other methods of the GDP calculation, also within the expenditure approach great attention has been paid to the assurance of exhaustiveness of data. Even though the estimates are based mainly on statistical surveys and administrative data sources, which can be marked as a relatively good quality data sources both, the imputation of data for non-response, and the grossing-ups for the total population of economically active units within the framework of sample survey, have to be considered as the common practical techniques. As far as the exhaustiveness is concerned, the grossing-ups are made mainly in the area of final consumption of households, gross fixed capital formation (GFCF) and changes in inventories in the sector of households. In addition, the adjustments aimed to the elimination of the under/overestimation of GFCF are also carried out, that is to say, the standard calculation methods are verified by the commodity flows method

(identification of commodities according to classification Main Industrial Groupings (MIG).

1.6 The balancing or integration procedure, and main approaches to validation

40. Theoretically all three methods of the GDP calculation should give the same result. Sectoral accounts, as the result of the application of all three methods, are the main tool for balancing of GDP. When submitting the definitive version of annual accounts, the main aggregates are verified based on the supply and use tables. For the calculation of GDP and the balancing of the supply and use side, the production, expenditure and income methods were used. The income method is used for balancing only to a certain extent mainly due to the fact that the gross operating surplus is the residual indicator.

41. The balancing procedure is focused on the balancing of particular items of non-financial and financial transactions. Within the first step of balancing the identity of transactions is ensured. The verification of particular transactions is done by the counter-part check-ups. Within the inter-sectoral flows (interests, dividends), the matrix of transactions is compiled. Both, the budgetary identity and the identity of transactions are achieved by the horizontal and vertical balancing of particular data. Within balancing the quality and type of data sources in individual sectors are decisive. Statistical discrepancies are solved by the adjustment of data, which within the given system of accounts are less reliable, accountable and less precise. The final balancing within the sector and sub-sector should lead to the achievement of budgetary identity (i.e. sum of flows in the column resources must be equal to sum of flows in the column use) derived by two estimates of B.9 (current account, financial account). Equality is sought between the data which are being obtained from two sources. Balancing is a gradual process from the first acquisition of partial background data up to the acquisition of all available information, which is ensured by the mutual internal and external (MFSR, NBS...) consultations in order to achieve a reconciled balanced system. The responsibility for the final decision on the termination of balancing procedure is on the shoulders of the general director of the section and the council of the national accounts directors (heads of divisions 310, 320 and 330).

1.7 Overview of the allowances for exhaustiveness

42. Within the framework of the compilation of annual sectoral accounts, the adjustments for the exhaustiveness purposes are being made. These adjustments are related all three methods of GDP estimation. **N1 Producer should have registered (underground producer)** covers purchase of services without receipt that means the market activities of households with the low share of output in the market. Mainly the following services are in question: tutorage, care-taking, personal services, variant repairs etc. Estimates are based on the results of inquiry, which

measures the expenditure of households at markets, as well as the expenditures of households on different services without receipts. The estimates of average costs on the purchase of goods and services less receipt are recalculated to the total population of households. **N2 Illegal producer that fails to register** covers drugs and prostitution. The estimate on drugs is made based on the public poll survey organised by the Public Poll Institute under the SOSR, in co-operation with the General Secretariat of the Ministerial Council for Drug Addiction, from 1994 regularly in two-year intervals. The scope and forms of prostitution in the SR are quite remarkable and are more and more increasing. Because the majority of prostitutes is not registered, their income is not recorded and taxed, this area is covered by the non-observed economy. **N3 Producer is not obliged to register** covers agricultural production for own consumption, own-account construction of dwellings, huts and garages and production of forest fruit for own use.

43. **N4 Registered legal persons not included in statistics**; with respect to the ongoing daily register updating, in Slovak statistical practise they are not estimated. **N5 Registered entrepreneur is not included in statistics** covers the estimates of output, intermediate consumption and value added for entrepreneurs who are not registered in Business register and on whom no data were found out on their economic activities. When estimating, we combined the data surveyed within the framework of the sample statistical survey for entrepreneurs (average data) and the data from the accounting annexes to the tax declarations. **N6 Misreporting by the producer**; it is assumed that the undervaluation of output and overvaluation of intermediate consumption can take place in all productive units, however, with different intensity. The grossing-up is made on the basis of comparison of data inquired in the sample survey for entrepreneurs with the data from accounting annexes to tax declarations, together with other relevant accounting and statistical data, as well as on the basis of differences between the quarterly and annual data for particular reporting units. **N7 Statistical deficiency in data covers** tips in services and the estimate of the amount of standing timber. The estimate of tips is based on the public poll survey, which is estimating the level of tips being paid by the population for services rendered in restaurants, hotels, hair-dressers, cosmetics etc. The Public Poll Institute operating under the auspices of the SOSR is doing this investigation. Another estimate of tips can be derived from the amount of sales in certain services, e.g. restaurants, hotels and personal services. The basis for the estimate of standing timber is formed by the indicators on the output of wood being worked out by the Research Institute on Forestry in Zvolen.

1.8 The transition from GDP to GNI

44. The Balance of Payments (BoP) is to be considered as the main data source, whilst, at the same time, the SOSR carries out several estimates, especially in case of compensation of employees, as the BoP data cover only legally working persons. Whereas the SR became the EU member country only in 2004, in 2003 the

calculation of GNI was linked to GDP only by the items on compensation of employees and property income. From 2004 also the items on taxes on production and import paid to the EU institutions and subsidies received from the EU institutions are filled in. Information on these flows is available from the Ministry of Finance and the State Treasury.

45. The data on compensation of employees for Balance of Payments are combined from estimations and from banking reports as well as from estimates based on the Statistical Office calculations. Statistical Office compiles data on compensation of employees based on the number of legally working residents and non-residents of the SR and the average wages in the SR and abroad. Data on average wage are adjusted according to different criteria, which are described in more details in the chapter 8. In the case of legally working residents and non-residents, an estimate of social contributions is added to calculated wages. The estimates on illegal residents and non-residents are being made on the basis of border crossings, after deduction of tourists, and also an average wage is more decrease in comparison with legally workers.

46. Data on interests, dividends, and reinvested earnings from foreign direct investments are directly taken over from the Balance of Payments without any additional adjustments. As the direct data sources on financial flows between domestic and foreign entities, related to income from the investment of technical reserves, are not available, the value of property income attributed to insurance policy holders allocated into the ROW are estimated. When making the estimates, the ratio of received/paid premiums to/from abroad to the total premiums received by domestic/foreign insurance companies is used as the starting point similarly for non-life as for the life insurance.

1.9 FISIM: calculation, allocation and impact on GNI

47. Conditions of FISIM allocation are stipulated in Commission Regulation (EC) No. 1889/2002 of 23 October 2002 on the implementation of Council Regulation (EC) No. 448/98, completing and amending the Regulation (EC) No. 2223/96, with respect to the allocation of financial intermediation services indirectly measured (FISIM). The NBS has available data in the required breakdown related to deposits and loans as well as to interest rates. The allocation of FISIM to user sectors for three approaches of GDP compilation and transit item of transition from GDP to GNI is undertaken both on the side of resources and uses. The differences between data including the FISIM allocation and less the FISIM allocation are figured out for particular items of GDP and GNI compilation in the relevant table presented in chapter 9.

CHAPTER 2 - The revision policy and the timetable for revising and finalising the estimates

2.1 The revision policy

48. Both, the approach and time table for revision of data used for the compilation of particular products within the System of National Accounts, have been developed in relation to the time and content of the schedule for the implementation of ESA79 (95). The implementation strategy of SNA had been formed and carried out in accordance to the pressure of strategic data users (IMF, EU, OECD, research and economic institutions, etc.) during 1990-1993. The basic task was to deliver mainly data on GDP, selected aggregates of consumption and income on the basis of quarterly data. The selected data of annual national accounts were until 1993 compiled by a transformation of Material Product System data into SNA, according to the recommended methodology released by statistical division of UN. The quarterly data were compiled from 1993 under the ESA95 methodology. After the compilation of the first annual account under ESA95 methodology for 1993 (in 1996), the first big revision of quarterly accounts was made.

49. Precision of estimates of quarterly accounts up to the category „preliminary data“ has been carried out always after the compilation of annual accounts corresponding to the version „preliminary data“, usually by using the results for the third quarter of the current year. In case of disclosure of serious corrections of original data or when inconsistent approach within the particular quarters is found out, exceptionally the data have been revised continuously within the compilation of accounts for the next quarter. The definitive quarterly data were compounded after the compilation of annual accounts in the version „definitive“ (until 2002 usually with a two-year delay from the reference year). The delay in compilation of annual accounts allowed at the same time to perform all adjustments resulting from the gradually obtained new relevant data.

50. Both, the preparation for the implementation of the revised transmission programme ESA 95 and the accession of the SR to the EU, had resulted to measures, which changed also the strategy of revisions in the System of National Accounts. The following issues were ensured:

- expansion and enhancement of quarterly information for the estimates of quarterly accounts and the estimate of annual accounts by the deadline $t+3$ months,
- gradual shortening of dates for the availability of decisive information required for the performance of revision of estimates to the preliminary results of annual accounts by the deadline $t+9$ months,
- compilation of semi-definitive results of annual accounts by the deadline $t+11$ months,

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- revision of quarterly and annual preliminary results to the definitive figures by the deadline t+36 months (after the compilation of supply and use tables).

The annual accounts compiled for 1994-2003 included the gradual implementation of further principles of ESA95 in relation to the building-up of the required data sources.

51. The big revision covers implementation of the significant revision of ESA95 methodology or SNA93 in the time series from 1995 until the reference year (revision of historical data for the time periods before the existence of the independent SR, or for the years 1993 and 1994 is not carried out in accounts, however, some required aggregate items are revised by using statistical methods). Big revision of annual national accounts was done in 2005-2006 for the time series from 1995 up to 2003 (data for 2004 and 2005 were consistent already within their compilation, including allocation of FISIM and chain-linking). The impact of revision in the reference year 2003 is presented in table 1.

Overview of results of the big revision related to data for 2003

Table 1

in mill. SKK

| Indicator | before revision | after revision | Impact on GDP |
|---|-----------------|----------------|---------------|
| Imputed output of housing services | 63 078 | 59 944 | -3 134 |
| Consumption of fixed capital | 265 469 | 251 001 | 59 |
| FISIM | 21 129 | 20 781 | |
| Allocation of FISIM | | | 13 595 |
| Allocation of FISIM into intermediate consumption - total | x | 8 496 | |
| Of which: into S.13 intermediate consumption | x | 963 | 963 |
| into S.15 intermediate consumption | x | 347 | 347 |
| Allocation of FISIM into final consumption of households | x | 12092 | 12 092 |
| Allocation of FISIM – adjustments of interest into particular sectors | x | 8858 | |
| Exports – sector of the rest of the world | x | 193 | 193 |
| Changes in the government sector accounts resulting from the mission as of June 2005 | | | 34 |
| B.9 | -44 742 | -51 169 | |
| Adjustment of accrualisation – total | x | -1 076 | |
| Of which : Adjustment of accrualisation of taxes | x | -68 | |
| Adjustment of accrualisation of social contributions | x | -5 | |
| Deblocking of goods | x | -4 717 | |
| Slovenská inkasná – a shift from S.12 to S.13 | x | -634 | |
| Impact of adjustments on | | | |
| Intermediate consumption | 73 812 | 72 152 | |
| D.1 Compensation of employees | 107 662 | 107 696 | |
| Output | 228 866 | 227 240 | |
| Value added | 155 054 | 155 088 | 34 |
| Adjustment of taxes | | | -1 |

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| | | | |
|---|------------------|------------------|--------------|
| D.2 | 138 185 | 137 644 | -541 |
| D.5 | 86 713 | 86 357 | -356 |
| Exclusion of penalties from taxes and reclassifying into D.75 | x | 896 | 896 |
| Leasing | | | |
| Adjustment of output S.12 | 94 382 | 72 050 | -22 332 |
| Adjustment of intermediate consumption S. 11 | 1 484 589 | 1 471 947 | -12 642 |
| Adjustment of intermediate consumption S.14 | 230 233 | 220 543 | -9 690 |
| Adjustments due to data correction in terms of FISIM and other balancing adjustments | | | -575 |
| GDP | 1 202 687 | 1 212 665 | 9 978 |

52. When marking the dates of availability or revision of data, the following abbreviations were used:

- **t+d** (t+45, t+70, etc.) = reference time period + number of days from the reference period,
- **t+m** (t+4, t+9, etc.) = reference year or reference quarter + number of months from the reference period,
- **T±r** (T+1, T-2, etc.) = current year + (plus) number of years following the current year - (minus) means the number of years prior to the current year.

2.2 New revision strategy and the timetable for revising and finalising the accounts

53. After the pursuance of big revision of annual accounts during 2005-2006, the new strategy was adopted. Thus, the time table of revisions of annual and quarterly national accounts is carried out in accordance to the revised Transmission Programme ESA95.

Quarterly accounts

54. The quarterly accounts are revised regularly with a three-month delay. That is to say that the standard revision of quarterly accounts implies the data precision always in t+6 after the reference time period. The exceptions are data of main aggregates for gross domestic product and employment compiled in the version „flash estimate“ (t+45). These figures are revised to the version „preliminary“ by the deadline t+70 days. The revision of data is carried out on the basis of achieving more precise data, mainly from administrative data sources. The quarterly data for the 4th quarter and the sum of quarters for the year T-1 are at the same time presented as the estimate of annual account T-1. The estimate of annual account for the year T-1 can be adjusted until the end of March, according to the results of the notification of the sector of government.

Proposal for the revision policy in the system of national accounts

Table 2

| Period | Flash estimate of GDP and employment | Preliminary Q data | Final ¹⁾ |
|------------|--------------------------------------|--------------------|---------------------|
| 1Q03 | | 12.6.2003 | To ANA1999 |
| 2Q03 | | 11.9.2003 | |
| 3Q03 | | 2.12.2003 | |
| 4Q03 | | 11.3.2004 | |
| 2003 total | | 11.3.2004 | |
| 1Q04 | | 10.6.2004 | To ANA 2000 |
| 2Q04 | | 9.9.2004 | |
| 3Q04 | | 9.12.2004 | |
| 4Q04 | | 10.3.2005 | To ANA 2002 |
| 2004 total | | 10.3.2005 | |
| 1Q05 | 16.5.2005 | 9.6.2005 | |
| 2Q05 | 15.8.2005 | 8.9.2005 | |
| 3Q05 | 11.11.2005 | 8.12.2005 | |
| 4Q05 | 15.2.2006 | 9.3.2006 | |
| 2005 total | 15.2.2006 | 9.3.2006 | |
| 1Q06 | 15.5.2006 | 8.6.2006 | To ANA 2004 |
| 2Q06 | 15.8.2006 | 7.9.2006 | |
| 3Q06 | 15.11.2006 | 7.12.2006 | |
| 4Q06 | 13.2.2007 | 6.3.2007 | |
| 2006 total | 13.2.2007 | 6.3.2007 | |
| 1Q07 | 15.5.2007 | 1.6.2007 | |
| 2Q07 | 14.8.2007 | 4.9.2007 | |
| 3Q07 | 14.11.2007 | 30.11.2007 | |
| 4Q07 | 14.2.2008 | 6.3.2008 | |
| 2007 total | 15.5.2007 | 1.6.2007 | |

¹⁾ according to semidefinite annual accounts

Annual national accounts

55. The standard revision covers the precision of data based on the sequential supply of data from administrative sources and from the processing of annual statistical questionnaires and the adjustments resulting from the removal of balancing discrepancies within the compilation of supply and use tables, as well as from the corrections of revised own calculations. The standard revision includes the step-by-step precision of data marked as “estimates” (t+70 after the reference time period as the sum of quarterly data plus niektoré spresnenia zistené pri verifikácii štvrtročných údajov). The first standard revision covers the updating of results of “estimate” until the end of September after the end of reference year into the version „preliminary figures“. The finalisation of standard revision is given by the compilation of the version „definitive data“. Sectoral annual accounts, required in t+12 (semi-definitive data), are consistent with the version corresponding to t+9 and are gradually revised up to the version „definitive“ (t+36). The compilation of versions „preliminary data“ and „semi-definitive data“ is necessary because the suppliers are until now not able

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to process the results of annual surveys (statistical questionnaires and administrative data sources) until the end of August but rather only until the end of November, possibly even later. Data for users are available in the electronic form in parallel to their delivery and acceptance by Eurostat.

Table 3

| Year | Estimate | Preliminary | Final | Revision for years | Published | | Notes |
|------|----------|-------------|---------|---------------------|-----------|--------|-------|
| | | | | | | | |
| 1995 | | | 12/1998 | | XI.97 | XII.97 | ESA79 |
| 1996 | | | 12/1999 | 93 - 95 na ESA95 | I.00 | III.00 | ESA95 |
| 1997 | | | 12/2000 | | | | |
| 1998 | | | 12/2001 | | XI.00 | XI.00 | ESA95 |
| 1999 | | | 12/2002 | | IX.01 | X.01 | ESA95 |
| 2000 | | | 12/2003 | | | | |
| 2001 | | | 12/2004 | 93 - 99 | XII.03 | II.04 | ESA95 |
| 2002 | | | 12/2005 | | | | |
| 2003 | | 10/2004 | 12/2006 | 93 - 00 | V.06 | VI.06 | ESA95 |
| 2004 | | 9/2005 | 12/2007 | | | | |
| 2005 | 04/2006 | 9/2006 | 12/2008 | | - | - | |
| 2006 | 03/2007 | 9/2007 | 12/2009 | 95 - 04 | - | - | |

Regional accounts

56. Regional accounts are revised usually in accordance to the programme of their quality improvement and they follow the revisions of annual accounts resulting from the version of annual accounts marked as „semi-definitive“. With regard to the complexity of calculations, the revision of regional accounts is shifted in comparison with the revised accounts by 3 months (t+24).

Supply and use tables and IOTs

57. Supply and use tables serve for both, the recalculation of annual national accounts into constant prices and the balancing of the whole system of national accounts within the 4-digit code of OKEC and KP. For the recalculation into constant prices in the version of „estimate“ and „preliminary data“, the flash estimate of GDP is compiled based on the benchmarking approach from data for T-2 years. This SUT is not revised; always the new, updated version is compiled. The definitive version is compiled by the deadline T+2. The symmetric IOT is compiled once in 5 years and when the next IOT (T+5) is compiled, the version (T-5) is not revised.

Revision procedure for government

58. In accordance to the amendment of the Council Decision No. 3605/1993, which entered into force on 1 January 2006, the deadlines for data on the sector S.13 and for its particular sub-sectors are modified as follows:

- the first notification of government deficit contains data for T-1 up to T-4 and the estimate for T. Data are delivered by the deadline t+3. Revised data are for T-1, T-2, T-3. Data for the year T-4 are definitive; the only exception is in case of big revision or specifically solved items in compliance with the recommendation of Eurostat;
- the second notification of government deficit contains data for T-1 up to T-4 and the estimate for T, which are delivered in t+9 and are consistent with annual accounts for the year T-1 by the deadline t+9 and with the version of „semi-definitive data“ of annual accounts T-2 up to T-3 and with the version of „definitive data“ for the year T-4.

CHAPTER 3 - The production approach

3.0 GDP according to the production approach

59. Production approach is the basic method within the framework of the compilation of national accounts. In table 4 below, the value added for 2003 is presented by institutional sectors and OKEC sections. After inclusion of net taxes on products we achieve GDP at market prices.

Value added for 2003 by OKEC sections and institutional sectors

Table 4

in mill. SKK

| | S.11 | S.12 | S.13 | S.14 | S.15 | S.1 |
|--------------|----------------|---------------|----------------|----------------|--------------|------------------|
| A | 20 320 | 0 | 138 | 28 789 | 270 | 49 517 |
| B | 14 | 0 | 0 | 12 | 0 | 26 |
| C | 7 327 | 0 | 0 | 11 | 0 | 7 338 |
| D | 207 755 | 0 | 8 | 49 227 | 0 | 256 991 |
| E | 52 742 | 0 | 0 | 3 | 0 | 52 745 |
| F | 24 468 | 0 | 150 | 41 658 | 0 | 66 276 |
| G | 72 356 | 0 | 99 | 75 532 | 0 | 147 987 |
| H | 4 959 | 0 | 1 393 | 10 135 | 0 | 16 487 |
| I | 84 773 | 0 | 1 377 | 24 592 | 0 | 110 743 |
| J | 0 | 43 238 | 0 | 436 | 0 | 43 674 |
| K | 53 116 | 0 | 3 483 | 96 407 | 123 | 153 130 |
| L | 0 | 0 | 80 299 | 0 | 0 | 80 299 |
| M | 470 | 0 | 36 250 | 1 582 | 974 | 39 275 |
| N | 4 213 | 0 | 24 956 | 8 958 | 1 321 | 39 448 |
| O | 12 733 | 0 | 7 420 | 6 476 | 4 620 | 31 247 |
| P | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 545 246 | 43 238 | 155 574 | 343 817 | 7 308 | 1 095 183 |
| D.21 | | | | | | 127 125 |
| D.31 | | | | | | 9 643 |
| GDP | | | | | | 1 212 665 |

60. For non-financial sector of S.11, the value added in 2003 represented 545 246 million SKK. Both, manufacturing D and Transport and storage J, represented the highest shares in the total value added, i.e. 38,1% and 15,5 % respectively. Total of 57 067 units participated in the activities of non-financial sector in 2003. For the sector of financial corporations S.12, the value added in 2003 amounted to 43 238 mill. SKK. In 2003, 359 units participated in the activities of the financial sector. For the sector of government, the value added in 2003 represented 155 574 million SKK. Public administration and defence with compulsory social contributions contributed to the value added to the greatest extent (51,6%). Education and health, together with social care services, contributed also significantly to the value added for S.13, i.e. (23,3%) and (16,0%) respectively. In total, there were 7 908 units classified into the sector of government. For the sector of households, the value added in 2003

amounted to 343 817 million SKK. The highest value added was in Real estate, renting, research and development (K), where also the value added of imputed rent was included. In total, there were 329 720 units classified into the sector of households. The value added for the sector of non-profit institutions serving households was in 2003 at the level of 7 308 mill. SKK. The highest share (63,2 %) in the value added was generated by the activities of Other public and personal services (O) In 2003, the total of 21 072 units participated in these activities.

3.1 The reference framework

61. The main independent approach within the compilation of national accounts, and thus within the quantification of GDP, is the production approach. In parallel, also the expenditure approach is used, which is important for the balancing of the system. The income approach is not an independent method; the operating surplus is obtained as a residuum. The structure of the system of national accounts is formed by comprehensive accounts, sectoral accounts and by the system of input-output tables. The basic components of the structure of sectoral accounts are institutional sectors, transaction types and the sequence of accounts. In the Regulation of the SOSR as of 8 December 2000 (Collection of Laws No. 449/2000), by which the classifications of assets, balancing items, transactions and other flows and of the institutional sectors and sub-sectors in the system of national accounts of the SR are declared, the basic components of the structure of sectoral accounts are presented. Both, the compilation of sectoral accounts and supply and use tables, form the base for the estimation of the annual aggregate of GDP. Economic entities in the SR, institutional units and establishment units are to be considered as statistical units, which provide the information on flows with goods and services, together with the information of income, expenditure and financial flows and stocks. Within the production approach, the Register of Organisations is used as the main one. The basic methodological framework for statistical registers, maintained by the SOSR, is formed by both, the EU Council Regulation No. 2186/93 and the EU Council Regulation No. 696/93, together with the recommendations from Eurostat.

62. All activities related to the maintenance of registers are carried out in the complex methodology department of the SOSR. On 31 December 2005, nearly 425 000 enterprises, 560 000 legal units, 435 000 local units and 32 000 establishment units (KAUs) were registered. The SOSR maintains mainly the following registers:

- Register of Organisations,
- Register of Farms,
- Registrar of Accommodation Facilities,
- Register of Census Districts,
- Register of Spatial Units.

63. The **Register of Organisations** records the economic entities – legal entities, which are assigned by the identification number (ICO) in accordance to the specific

legal rules. Legal units of an enterprise type are broken down into legal entities (business entities registered in the Business Register) and physical persons – entrepreneurs (sole traders, free lancers and self-employed farmers). To each legal unit corresponds a sole record in the Register of Organisations (the double counting is eliminated), which consists from identification, classification and localisation items. The unambiguous identification of units in the Register of Organisations is ensured by the means of the identification number. The basic principles related to the technological aspect of updating of the Register of Organisations follow the legal system of the compulsory registration of legal units. The government bodies, which are responsible for the initial registration of legal units, are obliged to provide the SOSR with basic information related to the inception, whatever change or the forfeiture of units. The mentioned duty results from the relevant Acts of Law.

64. The **Business Register** is a public list, in which according to the Law the data related to entrepreneurs, possibly other persons under a specific Law, are recorded. For the following institutions it is obligatory to register in the Business Register: trading companies (joint-stock companies, public trading companies, partnerships, and limited companies), co-operatives and other legal entities under a specific Act of Law. The registration courts are responsible for registration. Physical persons residing in the territory of Slovakia, who

- make business activities based on the permit on sole trading,
- make business activities based on a permit under specific rules other than the permit on sole trading, or
- carry out agricultural production and are registered according to a specific rule,

are registered in the Business Register based on their own application or based on the declaration resulting from a specific regulation. The Business Register records also foreign persons. Those are physical persons living outside the territory of the SR or legal entities residing apart of Slovakia, whose enterprise or its organisational unit is located in the Slovak territory.

65. Sole Trade Licensing Offices are responsible for the registration of physical persons into the **Sole Trading Register**. The registration entitles the relevant physical person to carry out business activity according to the Law on Sole Trading. Profession chambers issue licences to physical persons making business according to the specific legal rules (lawyers, surgeons etc). The ministries and other government bodies are responsible for the initial registration of legal units carrying out the non-business activities (associations, non-profit organisations, foundations, schools, hospitals and government institutions).

66. Since 1993, all above mentioned institutions have step-by-step belonged to stable – legal administrative data sources for the updating of the Register of Organisations. Based on the information, which the SOSR receives from them, a continuous daily updating of the central register of organisations is being made. In practise this process is performed at the level of Regional Statistical Offices, which

ensure the information take-over and its processing by the means of on-line connection with the central register.

67. During the primary registration all legal units are assigned by an identification number, which the SOSR creates for this purpose and which is submitted to the relevant government bodies (the SOSR provide both, the physical persons making business according to special legal rules and the legal units carrying out the non-business activities, with the identification number directly). The use of an unambiguous identification number allows the subsequent automated take-over and utilisation of data when updating the central register of organisations. To basic identification, classification and location data, being obtained by the SOSR from the government bodies responsible for the primary registration of legal units, belong the following:

1. identification number (ICO)
2. legal form
3. business name
4. residence address
5. date of inception, date of change, date of forfeiture
6. description of activities, which the given unit is entitled to perform

68. Before the end of each calendar year, the central administrator of the Register of Organisations carries out a central updating what is part of an overall maintenance of the register. The aim of central updating is to prepare the high quality starting-point register status and consequently to perform – according to the criteria stated in advance – selections of units for statistical surveys, which will be pursued next year. Basic rules for the generation and updating of the register of statistical units and the sets of reporting units for the particular surveys are stated in the „Rules for updating and use of the Register of Organisations and the Register of Establishments“, valid from 20 August 2000. All economically active units and enterprises, registered in the Register of Organisations represent the register of statistical units, which is the base for the generation and updating of the sets of reporting units. Register of statistical units is generated regularly as of 1 January of the given calendar year.

69. The sets of reporting units are groups of statistical units, for which the statistical surveys are carried out. From the register of statistical units, the statistical units are selected in accordance to basic and further criteria; consequently the statistical units become the reporting units for particular types of statistical surveys. Among the basic selection criteria belong the following items: type of statistical unit, kind of main economic activity, size category by the number of employees, turnover and the institutional sub-sectors by ESA95. In addition to these items, it is possible, if necessary, to use also other items of the register of statistical units, e.g. type of ownership, region etc. Only those newly-arisen statistical units from the Register of Organisations are included into the generated register of statistical units, which are significant for the given branch (by the number of employees, amount of output) or

they have been established as the successive organisations within the transformation of already existing units included into the quarterly survey (a quarterly questionnaire of productive branches Prod 3-04, for enterprise with the number of employees 20 and more). Other newly established units are ranked only into the Register of Organisations. The Register of Organisations records also data on internal organisational units – establishment units and LKAUs. Data from statistical surveys and administrative data from the information systems of the Social Insurance Company and the Tax Authority of the SR belong among the basic data sources used within the central updating of the Register of Organisations.

70. The **Register of Local Units** captures local units, in which the enterprise carries out an economic activity and where one or more persons work at the same time at least part-time. Each legal unit of an enterprise type, by which the residence of enterprise is registered, is considered as a local unit, although no employee works there. The Register of Local Units is developed as an independent central file with a direct link to the register of organisations. Its administration is ensured at both, the central and regional, levels. Each local unit in the register is assigned by an own identifier, independent on the identification number of the parent enterprise. The particular records of register keep the following basic data:

- 1.identifier
- 2.name
- 3.address
- 4.date of registration, date of deregistration
- 5.codes of activities with marking of the main activity
- 6.link to the enterprise
- 7.size category

71. **Register of Establishments** is a separate list of establishment units (KAUs), developed for purposefully delineated sub-set of enterprises – legal entities. One enterprise can have several records in the Register of Establishments. The unambiguous identification of establishment units is ensured by the identification number of an enterprise and the 3-digit sequence number of an establishment unit. The local kind-of-activity unit is represented by the establishment unit (hereinafter ZJ). This establishment unit needn't necessarily be an independent legal unit. The establishment unit carries out prevalingly a homogenous activity at one location and keeps its own information system. It is prerequisite that at least data on output, intermediate consumption, compensation of employees, inventories, fixed capital and number of employees should be available. The establishment unit allows the description and analysis of production-consumption relations. The establishment units are delineated only for sector of non-financial corporations and for its sub-sectors.

72. Statistical information on establishment units is obtained by annual business survey by the means of annual questionnaire of productive branches Roc 1-01. This

questionnaire is completed at two levels depending on the number of employees of the reporting unit, which is the enterprise. The forms by respective level contain separate parts for the survey of indicators for the financial part Fin and the establishment part Zav. The establishment part contains information also according to the classification of production. The survey at basic structure has been performed since 1992 and is gradually updated and modified in relation to the implementation of new methodology. These forms represent the background for the compilation of non-financial accounts broken down by activity and the compilation of supply and use tables. Together with data and information from the enterprise level Fin, they are the grounding for the compilation of current accounts for the sector of non-financial corporations.

73. Institutional sectors are the basic components of sectoral accounts. The basic classification of institutional sectors in the system of annual national accounts is as follows:

- S.1 National economy
 - S.11 Non-financial corporations
 - S.12 Financial corporations
 - S.13 Government
 - S.14 Households
 - S.15 Non-profit institutions serving households
- S.2 Rest of the World

For the purposes of more detailed analyses, the institutional sectors are broken down into sub-sectors. The sub-sectoral accounts are compiled for the non-financial sector, financial sector, the sector of government and for the ROW.

- S.11001 Public non-financial corporations
- S.11002 Private non-financial corporations
- S.11003 Non-financial corporations under the foreign control
- S.121 National Bank of Slovakia
- S.122 Other financial institutions
- S.123 Other financial intermediaries except for insurance corporations and Pension funds
- S.124 Financial auxiliary institutions
- S.125 Insurance corporations and pension funds
- S.1311 Central government
- S.1312 Regional government (does not exist in Slovakia)
- S.1313 Local government
- S.1314 Social security funds
- S. 21 European Union
- S. 22 Other countries and international institutions

74. **Sector of non-financial corporations (S.11)** includes all business entities, which carry out their business activities based on the registration in Business Register, i.e. national legal entities, foreign persons and national physical persons performing activities for profit-making purposes in all activity areas (agriculture, forestry, manufacturing, construction, trade, hotels and restaurants, transport, post and telecommunication, selected markets services, research and development) and profit-oriented subsidised organisations, in case of which the costs are covered by sales at the level of 50% and more.

75. Sector of non-financial corporations includes three sub-sectors: public non-financial corporations (S. 11001), private non-financial corporations (S. 11002) and non-financial corporations under the foreign control (S.11003). Sub-sector S. 11001 covers all non-financial corporations, which are controlled by government. These are mainly the state enterprises and enterprises with the prevailing participation of the government (trade companies) and subsidised organisations, which are market producers. A sub-sector S. 11002 consists of non-financial corporations, which are not controlled by the government; in question are trade companies, associations of entrepreneurs etc. A sub-sector S.11003 is composed from all non-financial corporations, which are controlled by non-resident units.

76. For S.11, the data are obtained by an exhaustive statistical survey Roc1-01 at two levels: level A number of employees 50 and more and level B number of employees 20-49. At the level of establishment units, data are achieved by the means of questionnaire Zav (at two levels determined by the enterprise) and at the level of enterprise by the means of questionnaire Fin. At the enterprise level with the number of employees 0-19, the data are ensured by a sample survey using the questionnaire Roc 2-01.

77. In 2003 for S.11, there were 6 004 active ZJs, which submitted questionnaires Zav, of which the sub-sector S.11001 covered 415 ZJs, S.11002 involved 4 669 ZJs and S.11003 included 920 ZJs. The majority of units, broken down by OKEC, were in section D Manufacturing (2 008 ZJs), in section G Wholesale and retail trade, repairs of motor vehicles and motorcycles and household goods (1000 ZJs). In section I Transport, storage and communication, there were 259 ZJs. For a more detailed breakdown by OKEC sections and by the sector and its sub-sectors see the following tables 5-7.

Number of ZJs, which submitted the questionnaire Roc 1-01 Zav A, Zav B, for S.11 and sub-sectors S.11001, S.11002, S.11003, by OKEC sections

Table 5

| OKEC | S.11 | S.11001 | S.11002 | S.11003 |
|------|------|---------|---------|---------|
| A | 864 | 67 | 790 | 7 |
| B | 1 | | 1 | |

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| | | | | |
|--------------|--------------|------------|--------------|------------|
| C | 53 | 19 | 30 | 4 |
| D | 2 008 | 47 | 1 558 | 403 |
| E | 170 | 77 | 90 | 3 |
| F | 586 | 5 | 556 | 25 |
| G | 1 000 | 6 | 686 | 308 |
| H | 186 | 11 | 164 | 11 |
| I | 259 | 26 | 178 | 55 |
| K | 597 | 60 | 458 | 79 |
| M | 25 | 8 | 15 | 2 |
| N | 65 | 28 | 31 | 6 |
| O | 190 | 61 | 112 | 17 |
| Total | 6 004 | 415 | 4 669 | 920 |

**Number of ZJs, which submitted the questionnaire Roc 1-01 Zav A,
for S.11 and sub-sectors S.11001, S.11002, S.11003,
by OKEC sections**

Table 6

| OKEC | S.11 | S.11001 | S.11002 | S.11003 |
|--------------|--------------|----------------|----------------|----------------|
| A | 576 | 49 | 524 | 3 |
| B | 1 | | 1 | |
| C | 37 | 18 | 17 | 2 |
| D | 1 365 | 42 | 1 025 | 297 |
| E | 130 | 62 | 65 | 3 |
| F | 305 | 3 | 290 | 12 |
| G | 446 | 6 | 261 | 179 |
| H | 86 | 4 | 72 | 10 |
| I | 148 | 24 | 89 | 35 |
| K | 291 | 37 | 219 | 35 |
| M | 13 | 4 | 9 | |
| N | 42 | 27 | 15 | |
| O | 103 | 35 | 58 | 10 |
| Total | 3 542 | 311 | 2 645 | 586 |

**Number of ZJs, which submitted the questionnaire Roc 1-01
Zav B, for S.11 and sub-sectors S.11001, S.11002, S.11003,
by OKEC sections**

Table 7

| OKEC | S.11 | S.11001 | S.11002 | S.11003 |
|-------------|-------------|----------------|----------------|----------------|
| A | 288 | 18 | 266 | 4 |
| B | | | | |
| C | 16 | 1 | 13 | 2 |
| D | 644 | 5 | 533 | 106 |
| E | 40 | 15 | 25 | |
| F | 281 | 2 | 266 | 13 |
| G | 554 | | 425 | 129 |
| H | 100 | 7 | 92 | 1 |
| I | 111 | 2 | 89 | 20 |
| K | 306 | 23 | 239 | 44 |
| M | 12 | 4 | 6 | 2 |

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|--------------|--------------|------------|--------------|------------|
| N | 23 | 1 | 16 | 6 |
| O | 87 | 26 | 54 | 7 |
| Total | 2 462 | 104 | 2 024 | 334 |

78. If the breakdown by legal form was concerned (for the legal form code see sub-chapter 10.1), the highest number of ZJs, which submitted the questionnaire Zav, would be under the legal forms 112 Ltd. company (3 484 ZJs) and 121 Joint stock company (1 482 ZJs). The legal form 331 Subsidised organisation was represented by 130 ZJs and the legal form 382 Public institution covered 8 ZJs. For a more detailed breakdown see tables by legal forms, sector and its sub-sectors (8-10).

**Number of ZJs, which submitted the questionnaire Roc 1-01
Zav A, Zav B, for S.11 and sub-sectors S.11001, S.11002, S.11003,
by legal form**

Table 8

| Legal form | S.11 | S.11001 | S.11002 | S.11003 |
|-------------------|--------------|----------------|----------------|----------------|
| 102 | 44 | | 44 | |
| 108 | 5 | | 5 | |
| 111 | 25 | | 23 | 2 |
| 112 | 3 484 | 67 | 2 674 | 743 |
| 113 | 14 | | 5 | 9 |
| 121 | 1 482 | 143 | 1 186 | 153 |
| 205 | 717 | | 717 | |
| 301 | 84 | 84 | | |
| 331 | 130 | 116 | 14 | |
| 382 | 8 | 5 | | 3 |
| 421 | 11 | | 1 | 10 |
| Total | 6 004 | 415 | 4 669 | 920 |

**Number of ZJs, which submitted the questionnaire Roc 1-01 Zav A,
for S.11 and sub-sectors S.11001, S.11002, S.11003, by legal form**

Table 9

| Legal form | S.11 | S.11001 | S.11002 | S.11003 |
|-------------------|--------------|----------------|----------------|----------------|
| 102 | 13 | | 13 | |
| 108 | 2 | | 2 | |
| 111 | 5 | | 4 | 1 |
| 112 | 1 656 | 28 | 1 189 | 439 |
| 113 | 8 | | 3 | 5 |
| 121 | 1 182 | 131 | 920 | 131 |
| 205 | 503 | | 503 | |
| 301 | 83 | 83 | | |
| 331 | 75 | 64 | 11 | |
| 382 | 5 | 5 | | |
| 421 | 10 | | | 10 |
| Total | 3 542 | 311 | 2 645 | 586 |

**Number of ZJs, which submitted the questionnaire Roc 1-01 Zav B,
for S.11 and sub-sectors S.11001, S.11002, S.11003, by legal form**

Table 10

| Legal form | S.11 | S.11001 | S.11002 | S.11003 |
|--------------|--------------|------------|-------------|------------|
| 102 | 31 | | 31 | |
| 108 | 3 | | 3 | |
| 111 | 20 | | 19 | 1 |
| 112 | 1 828 | 39 | 1 485 | 304 |
| 113 | 6 | | 2 | 4 |
| 121 | 300 | 12 | 266 | 22 |
| 205 | 214 | | 214 | |
| 301 | 1 | 1 | | |
| 331 | 55 | 52 | 3 | |
| 382 | 3 | | | 3 |
| 421 | 1 | | 1 | |
| Total | 2 462 | 104 | 2024 | 334 |

For sake of completeness we are presenting in tables 11-13 an overview on the number of reporting units (hereinafter SJ) for enterprises and for establishment units, which were processed in the observed time period.

Overview on the number of SJs in Roc1-01 - level A + B by legal form

Table 11

| Legal form | Number of SJs for enterprises | | | | Number of SJs for establishment units | | | |
|--------------|-------------------------------|------------|--------------|------------|---------------------------------------|------------|--------------|------------|
| | S.11 | S.11001 | S.11002 | S.11003 | S.11 | S.11001 | S.11002 | S.11003 |
| 102 | 42 | 0 | 42 | 0 | 44 | 0 | 44 | 0 |
| 108 | 4 | 0 | 4 | 0 | 5 | 0 | 5 | 0 |
| 111 | 25 | 0 | 23 | 2 | 25 | 0 | 23 | 2 |
| 112 | 3 413 | 65 | 2 648 | 700 | 3 484 | 67 | 2 674 | 743 |
| 113 | 14 | 0 | 5 | 9 | 14 | 0 | 5 | 9 |
| 121 | 1 236 | 101 | 1 038 | 97 | 1 482 | 143 | 1 186 | 153 |
| 205 | 702 | 0 | 702 | 0 | 717 | 0 | 717 | 0 |
| 301 | 27 | 27 | 0 | 0 | 84 | 84 | 0 | 0 |
| 331 | 124 | 113 | 11 | 0 | 130 | 116 | 14 | 0 |
| 382 | 2 | 2 | 0 | 0 | 8 | 5 | 0 | 3 |
| 421 | 6 | 0 | 0 | 6 | 11 | 0 | 1 | 10 |
| 422 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 701 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| Total | 5 599 | 308 | 4 476 | 815 | 6 004 | 415 | 4 669 | 920 |

Overview on the number of SJs in Roc1-01 - level A by legal form

Table 12

| Legal form | Number of SJs for enterprises | | | | Number of SJs for establishment units | | | |
|--------------|-------------------------------|------------|--------------|------------|---------------------------------------|------------|--------------|------------|
| | S.11 | S.11001 | S.11002 | S.11003 | S.11 | S.11001 | S.11002 | S.11003 |
| 102 | 12 | | 12 | | 13 | 0 | 13 | 0 |
| 108 | 1 | | 1 | | 2 | 0 | 2 | 0 |
| 111 | 5 | | 4 | 1 | 5 | 0 | 4 | 1 |
| 112 | 1 595 | 27 | 1 169 | 399 | 1 656 | 28 | 1 189 | 439 |
| 113 | 8 | | 3 | 5 | 8 | 0 | 3 | 5 |
| 121 | 944 | 89 | 780 | 75 | 1 182 | 131 | 920 | 131 |
| 205 | 490 | | 490 | | 503 | 0 | 503 | 0 |
| 301 | 26 | 26 | | | 83 | 83 | 0 | 0 |
| 331 | 70 | 61 | 9 | | 75 | 64 | 11 | |
| 382 | 2 | 2 | | | 5 | 5 | 0 | 0 |
| 421 | 3 | | | 3 | 10 | 0 | 0 | 10 |
| 701 | 2 | | 2 | | 0 | 0 | 0 | 0 |
| Total | 3 158 | 205 | 2 470 | 483 | 3 542 | 311 | 2 645 | 586 |

Overview on the number of SJs in Roc1-01 - level A by legal form

Table 13

| Legal form | Number of SJs for enterprises | | | | Number of SJs for establishment units | | | |
|--------------|-------------------------------|------------|--------------|------------|---------------------------------------|------------|--------------|------------|
| | S.11 | S.11001 | S.11002 | S.11003 | S.11 | S.11001 | S.11002 | S.11003 |
| 102 | 30 | | 30 | | 31 | | 31 | |
| 108 | 3 | | 3 | | 3 | | 3 | |
| 111 | 20 | | 19 | 1 | 20 | | 19 | 1 |
| 112 | 1 818 | 38 | 1 479 | 301 | 1 828 | 39 | 1 485 | 304 |
| 113 | 6 | | 2 | 4 | 6 | | 2 | 4 |
| 121 | 292 | 12 | 258 | 22 | 300 | 12 | 266 | 22 |
| 205 | 212 | | 212 | | 214 | | 214 | |
| 301 | 1 | 1 | | | 1 | 1 | | |
| 331 | 54 | 52 | 2 | | 55 | 52 | 3 | |
| 382 | | | | | 3 | | | 3 |
| 421 | 3 | | | 3 | 1 | | 1 | |
| 422 | 1 | | | 1 | | | | |
| 701 | 1 | | 1 | | | | | |
| Total | 2 441 | 103 | 2 006 | 332 | 2 462 | 104 | 2 024 | 334 |

79. Data for small organisations with 0 – 19 employees are obtained by a sample survey using the statistical questionnaire Roc 2-01. The following items belong among the basic selection criteria: type of the statistical unit (S4), main activity (HLOKEC), size category of the number of employees (KATP), turnover size category (KATT) and institutional sub-sectors of ESA95. From the total number of 51 063 SJs, 5 110 SJs were selected for the purposes of the statistical survey according to the determined criteria. From the addressed reporting units, 3 188 questionnaires were returned, including imputed ones. An overview on the number of units and the response rates by OKEC sections and the legal form is presented in the tables 14-15 below.

**Overview on sampling by using Roc 2-01 questionnaire
by OKEC sections**

Table 14

| OKEC | Number of statistical units | | | |
|--------------|-----------------------------|------------|---------------|--------------|
| | S.11 | S.11001 | S.11002 | S.11003 |
| A | 1 181 | 33 | 1 096 | 52 |
| B | 11 | 1 | 10 | 0 |
| C | 60 | 5 | 49 | 6 |
| D | 6 525 | 29 | 5 806 | 690 |
| E | 94 | 9 | 76 | 9 |
| F | 4 014 | 37 | 3 734 | 243 |
| G | 22 302 | 21 | 18 048 | 4 233 |
| H | 1 570 | 31 | 1 410 | 129 |
| I | 1 937 | 24 | 1 669 | 244 |
| K | 11 631 | 69 | 10 155 | 1 407 |
| M | 279 | 30 | 213 | 36 |
| N | 273 | 1 | 269 | 3 |
| O | 1 186 | 98 | 1 010 | 78 |
| Total | 51 063 | 388 | 43 545 | 7 130 |

| OKEC | Number of addressed SJs | | | | Number of fulfilled questionnaires | | | |
|--------------|-------------------------|------------|--------------|------------|------------------------------------|-----------|--------------|------------|
| | S.11 | S.11001 | S.11002 | S.11003 | S.11 | S.11001 | S.11002 | S.11003 |
| A | 125 | 8 | 111 | 6 | 80 | 7 | 69 | 4 |
| B | 5 | 1 | 4 | | 3 | | 3 | |
| C | 36 | 2 | 30 | 4 | 19 | 2 | 14 | 3 |
| D | 1 208 | 16 | 1 064 | 128 | 774 | 9 | 696 | 69 |
| E | 26 | 1 | 22 | 3 | 12 | 1 | 9 | 2 |
| F | 338 | 10 | 314 | 14 | 221 | 6 | 205 | 10 |
| G | 1 799 | 12 | 1 464 | 323 | 1 023 | 7 | 838 | 178 |
| H | 138 | 7 | 118 | 13 | 77 | 5 | 68 | 4 |
| I | 253 | 12 | 194 | 47 | 176 | 11 | 130 | 35 |
| K | 937 | 13 | 802 | 122 | 638 | 9 | 554 | 75 |
| M | 35 | 9 | 25 | 1 | 23 | 6 | 17 | |
| N | 45 | 1 | 44 | | 33 | 1 | 32 | |
| O | 165 | 26 | 126 | 13 | 109 | 19 | 83 | 7 |
| Total | 5 110 | 118 | 4 318 | 674 | 3 188 | 83 | 2 718 | 387 |

**Overview on sampling by using Roc 2-01 questionnaire by legal
form**

Table 15

| FORM | Number of statistical units | | | |
|------|-----------------------------|---------|---------|---------|
| | S.11 | S.11001 | S.11002 | S.11003 |
| 102 | 1 808 | | 1 805 | 3 |
| 104 | 2 | | 2 | |
| 106 | 8 | | 8 | |
| 108 | 52 | | 52 | |

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|--------------|---------------|------------|---------------|--------------|
| 110 | 13 | | 13 | |
| 111 | 672 | | 665 | 7 |
| 112 | 43 601 | 121 | 37 825 | 5 655 |
| 113 | 98 | | 81 | 17 |
| 121 | 2 419 | 31 | 2 236 | 152 |
| 201 | 1 | | 1 | |
| 205 | 708 | | 708 | |
| 231 | 11 | | 11 | |
| 232 | 1 | | 1 | |
| 233 | 7 | | 7 | |
| 234 | 31 | | 31 | |
| 261 | 1 | | 1 | |
| 301 | 12 | 12 | | |
| 331 | 229 | 223 | 6 | |
| 343 | 1 | 1 | | |
| 421 | 782 | | | 782 |
| 422 | 514 | | | 514 |
| 701 | 78 | | 78 | |
| 705 | 12 | | 12 | |
| 715 | 1 | | 1 | |
| 921 | 1 | | 1 | |
| Total | 51 063 | 388 | 43 545 | 7 130 |

| Legal form | Number of addressed SJs | | | | Number of fulfilled questionnaires | | | |
|--------------|-------------------------|------------|--------------|------------|------------------------------------|-----------|--------------|------------|
| | S.11 | S.11001 | S.11002 | S.11003 | S.11 | S.11001 | S.11002 | S.11003 |
| 102 | 162 | | 161 | 1 | 81 | | 80 | 1 |
| 104 | | | | | | | | |
| 106 | 2 | | 2 | | 1 | | 1 | |
| 108 | 2 | | 2 | | 2 | | 2 | |
| 110 | 1 | | 1 | | | | | |
| 111 | 71 | | 71 | | 46 | | 46 | |
| 112 | 4 299 | 34 | 3 731 | 534 | 2 738 | 27 | 2 387 | 324 |
| 113 | 7 | | 5 | 2 | 2 | | 2 | |
| 121 | 288 | 15 | 251 | 22 | 174 | 12 | 147 | 15 |
| 201 | | | | | | | | |
| 205 | 80 | | 80 | | 46 | | 46 | |
| 231 | 2 | | 2 | | | | | |
| 232 | | | | | | | | |
| 233 | | | | | | | | |
| 234 | | | | | | | | |
| 261 | | | | | | | | |
| 301 | 6 | 6 | | | 1 | 1 | | |
| 331 | 65 | 63 | 2 | | 45 | 43 | 2 | |
| 343 | | | | | | | | |
| 421 | 73 | | | 73 | 30 | | | 30 |
| 422 | 42 | | | 42 | 17 | | | 17 |
| 701 | 7 | | 7 | | 5 | | 5 | |
| 705 | 3 | | 3 | | | | | |
| 715 | | | | | | | | |
| 921 | | | | | | | | |
| Total | 5 110 | 118 | 4 318 | 674 | 3 188 | 83 | 2 718 | 387 |

80. In 2003, the following sections were mostly represented by the reporting units: G Wholesale trade and retail trade; repairs of motor vehicles, motorcycles and household goods (22 302 SJs), K Real estate, renting and business services (11 631 SJs). Also other sections were not negligible: D Manufacturing, F Construction etc. The Ltd. companies were mostly represented in the set of statistical units (43 601 SJs), i.e. in section G Wholesale trade and retail trade; repairs of motor vehicles, motorcycles and household goods (19 455 SJs), K Real estate, renting and business services (9 662 SJs), D Manufacturing (5 667 SJs), F Construction (3 505 SJs), followed by joint stock companies (2 419 SJs) in section K Real estate, renting and business services (984 SJs), in G Wholesale trade and retail trade; repairs of motor vehicles, motorcycles and household goods (790 SJs), in D Manufacturing (265 SJs), and in F Construction (140 SJs).

81. **Sector of financial corporations S.12** (NACE J) covers units engaged in financial intermediation and/or activities auxiliary to financial activities, delimited and allocated into the sub-sectors S.121-S.125 in line with the criteria of ESA 1995. Data included into the statistical register of units (maintained by the SOSR) are subject to processing and compiling of annual national accounts for the sector of financial corporations S.12. This register is compared with registers kept by the following institutions: NBS – for commercial banks, Office for Financial Market (since 2006 part of NBS) – for capital market units and insurance and the Slovak Association of Management Companies – for share funds, including monetary market funds.

82. The sub-sector National Bank of Slovakia S.121 is an independent central bank of the Slovak Republic. It was established on 1 January 1993 based on the National Parliament Law No. 566/1992 Coll. on the NBS, including amendments, which had declared its position, function and tasks. The NBS has a specific legal form and is not registered in the Business Register. In terms of property and legal relations, when disposing of property on its own right, it has a status of an entrepreneur. The main function is to sustain the stability of prices. For this purpose, the NBS:

- determines the monetary policy,
- emits bank notes and coins,
- manages, co-ordinates and ensures the currency circulation, system of payments and the settlement of data related to system of payments,
- supervises the secure functioning of the bank system and the performance of banking activities.

83. Based on the mandate of the Slovak government, the NBS represents the SR in international financial institutions and in transactions at the international financial markets, which are related to the fulfilment of the monetary policy. The NBS carries out activities and tasks resulting from its participation in the European system of central banks. In some cases it behaves like a central government body as far as issuing regulations, regarding the monetary and economic policy co-ordinated by central government, is concerned. In case of monetary policy, managing of money

flow, coordination of payment relations and bank clearings, its decisions are independent from the directives of government bodies, municipal bodies and other government bodies as well as from other instructions of legal entities or physical persons. The NBS acts as a government advisory body in the spheres of its authority. It operates in accordance to the budget approved by the Bank Council. NBS collects and compiles banking, monetary and Balance of Payment (BoP) statistics.

84. The sub-sector Other monetary financial institutions S.122 covers institutions defined by the Law on Banks No. 483/2001 Coll., as of 5 October 2001, which entered into force on 1 January 2002, i.e. commercial banks, saving institutions, etc. Here belong also resident branch offices of non-resident credit institutions. Therefore aggregated data on banks include data for these branches and subsidiaries of foreign banks but do not relate to branches and subsidiaries of Slovak banks in other countries, which are considered as notional resident units in the territory where they are placed. When performing the supervisory activity over the particular banks and affiliates of foreign banks in the SR, the NBS co-operates with the bodies supervising the financial institutions and insurance companies in the SR. The profit and loss statements are compiled for them, which are consequently submitted to the Ministry of Finance of the SR and are in line with the valid EU accounting rules.

85. According to the Law, the commercial banks are legal entities residing in the SR, which were established as joint-stock companies. They accept deposits and provide credits in accordance to the granted banking permit. In addition to the basic tasks, the commercial banks can perform also other activities, provided that these activities are declared in their banking permit, e.g. national and cross-border transfers of financial means, provision of investment services for clients and investing into securities on their own right; furthermore they can negotiate on their own account with/on:

- financial tools of the financial market in SKK and in foreign currency, including the foreign currency exchange activities,
- financial means of the capital market in SKK and in foreign currency,
- precious metal coins, memorial bank notes and coins, sheets of bank notes and sets of coins in circulation, as well as other activities according to relevant legal rules.

86. Without the granted banking permit, nobody can carry out the following activities:

- accept deposits, unless stated by a specific regulation,
- provide interests on deposits or other remunerations, which are tax expenditures according to a specific rule,
- within the framework of its subject of business to provide credits and loans from the returnable financial means obtained from third parties based on the public call, unless stated by a specific rule,

- perform a system of payments and settlement for third parties within its business making, unless stated by a specific rule,
- release the banking payment cards.

87. The **sub-sector of other financial intermediaries, except insurance corporations and pension funds S.123**, is represented by corporations and quasi-corporations, which are dealing basically with the financial intermediation based on accepting liabilities in other forms than currency, deposits and/or related compensations for deposits from institutional units, financial institutions or actuarial reserves. In the sub-sector S.123 the following reporting units are classified: leasing companies, security traders, consumer credit institutions, the Eximbank, management companies, investments companies, common funds, investment funds and companies with financial intermediation as the main activity.

88. The **sub-sector of financial auxiliary institutions S.124** covers corporations and quasi-corporations, which are dealing mainly with activities auxiliary to financial activities. The sub-sector S.124 covers: foreign exchange offices, Stock-exchange on securities in Bratislava, Ltd. (BCPB), Commodity stock-exchange in Bratislava(KBB), depository and clearing house(s), bank associations, Guarantying Investment Fund, Deposits Protection Fund, Stock brokers, insurance brokerage, security brokers and companies with financial intermediation as the main activity.

89. The sector Insurance corporations and pension funds S.125 comprises life and non-life insurers and pension funds. Two insurers also operate as reinsurers (only with national insurers). The reinsurance services are ordered by Slovak insurance companies with foreign companies, therefore majority of transactions related to reinsurance are cross-border transactions. All insurers are joint stock companies, use insurance accounting rules and all are supervised by NBS (former OFM).

90. Pension funds are separate legal entities, which are managed by an own board. They are distinguished from life insurers through separate legislation. Supervision is with the Ministry of Finance and the Ministry of Social Affairs. They use the general accounting rules for entrepreneurs. These institutions offer supplementary pension provisions to the public. Participation is voluntary, based on the individual decision of the policy holder or the employer can make a common group contract for several employees. Only with specific classes of employees, performing risky professions (explicitly mentioned by the law), the employer is obliged to offer – as part of their labour contract – a supplementary pension scheme. Everyone (employee and self-employed) can freely decide whether to participate and which annual amount he / she wants to pay as a premium. The benefits consist of old age pensions, disablement pensions and pensions for the surviving spouse. The premiums paid into these schemes are tax deductible (up to 10% of the annual income with a maximum of SKK 24.000 – as of 2005 only 12.000). The scheme is a “defined contribution

scheme". So the future benefits depend on the amount of premiums paid and their profitability in the market.

The overview of units of S12, the accounting principles used and supervisory bodies are presented in table 16.

Summary table on financial institutions

Table 16

| Type of institutions | Sector | Supervisory body | Accounting principles* | Number of classified entities |
|--|---------|---|------------------------|-------------------------------|
| NBS | 121 | | 510 | 1 |
| Commercial banks | 122 | NBS | 510 | 21 ¹ |
| Leasing companies | 123 | | 110 | 74 |
| Investment funds | 123 | UFT | 110 | 3 |
| Investment companies | 123 | UFT | 110 | 2 |
| Management companies | 123 | OFM | 510 | 8 |
| Traders with securities on their own right | 123 | OFM | 510 | 2 |
| Consumer's credit institutions | 123 | | 110 | 35 |
| Companies with financial intermediation as the main activity | 123 | | 110 | 7 |
| Eximbank | 123 | Ministry of Finance | 511 | 1 |
| Exchange Office | 124 | | 110 | 26 |
| Stock-exchange on securities | 124 | OFM | 110 | 1 |
| Commodity stock-exchange | 124 | OFM | 110 | 1 |
| Clearing institutions | 124 | OFM | 110 | 1 |
| Stock brokers | 124 | | 110 | 1 |
| Guarantying funds | 124 | OFM | 510 | 1 |
| Deposits Protection Fund | 124 | NBS | 510 | 1 |
| Other traders with securities | 124 | OFM | 110 | 41 |
| Companies with financial intermediation as the main activity | 124 | | 110 | 11 ² |
| Insurance intermediaries | 124 | OFM | 110 | 92 |
| Insurance companies | 125 | OFM | 610 | 28 |
| Pension funds | 125 | Ministry of Finance & Ministry of Labour, Social Affairs and Family | 110 | 4 |
| Total | 121-125 | | 510,110,511,610 | 362 |

¹ 20 commercial banks submitted statistical questionnaire Pen 5-01.

² Number of classified subjects without Slovenská Inkašná due to its reclassifying to S.1311.

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*Accounting principles:

110 for entrepreneurs – double entry book-keeping system of units registered in the Business Register

320 Single entry book-keeping system for small subsidised units and church institutions

510 Frame accounting scheme for banks, affiliates of foreign banks, NBS, Deposit Protection Fund, traders with securities, affiliates of foreign traders with securities, Guarantying Investment Fund, management companies, affiliates of foreign management companies and share funds being effective from 1 January 2003

511 Book-keeping system of Eximbank

610 Book-keeping system of insurance companies

The aforementioned institutions follow the Law on Accounting No. 431/2002 Coll., which entered into force on 1 January 2003, and the aim of which is the approximation with the EU legislation (Directives 4 and 7) and the generation of conditions for the utilisation of internationally accepted accounting standards (IAS, GAAP).

Number of units which submitted the statistical questionnaires by OKEC divisions

Table 17

| OKEČ | Overview on the number of addressed units | | | | | | Overview on the number of questionnaires filled | | | | | |
|----------------|---|----------|-----------|------------|------------|-----------|---|----------|-----------|------------|------------|-----------|
| | S.12 | S.121 | S.122 | S.123 | S.124 | S.125 | S.12 | S.121 | S.122 | S.123 | S.124 | S.125 |
| 65 | 211 | 1 | 20 | 190 | | | 152 | 1 | 20 | 131 | | |
| 66 | 30 | | | | | 30 | 29 | | | | | 29 |
| 67 | 227 | | | 2 | 225 | | 178 | | | 1 | 177 | |
| Total J | 468 | 1 | 20 | 192 | 225 | 30 | 359 | 1 | 20 | 132 | 177 | 29 |

Number of units which submitted the statistical questionnaires by legal forms

Table 18

| FORM | S.12 | S.121 | S.122 | S.123 | S.124 | S.125 |
|--------------|------------|----------|-----------|------------|------------|-----------|
| 111 | 5 | | | 4 | 1 | |
| 112 | 174 | | | 64 | 110 | |
| 113 | 1 | | | 1 | | |
| 121 | 159 | | 17 | 56 | 61 | 25 |
| 205 | 3 | | | 1 | 2 | |
| 311 | 1 | 1 | | | | |
| 312 | 2 | | 1 | 1 | | |
| 381 | 3 | | | 1 | 2 | |
| 421 | 6 | | 2 | 4 | | |
| 434 | 4 | | | | | 4 |
| 445 | 1 | | | | 1 | |
| Total | 359 | 1 | 20 | 132 | 177 | 29 |

91. The **sector of government S.13** in general covers all institutional units, which are other non-market producers, whose output is intended for individual and

collective consumption and is mainly financed by the means of compulsory payments pursued by units belonging into other sectors and/or all institutional units dealing mainly with redistribution of national income and property. In accordance to the Register of organisations, 7 557 units belonged in 2003 into the sector of government S.13. The sub-sector of regional government (S.1312) does not exist in Slovakia.

92. The sub-sector of central government (S.1311) involves all administrative government departments and other central bodies, the competence of which normally covers the whole economic territory, except for the administration of social security funds. Here belong also those non-profit institutions, which are controlled and mainly financed by the central government and the competence of which is extended to the whole economic territory. In 2003 in the SR, the subsidised and budgetary organisations governed by the central government, public universities, state purpose funds and other units controlled by the central government belonged here.

93. The sub-sector of local government (S.1313) covers those types of government bodies, the competence of which touches only the local part of economic territory, except for the local social security funds. The sub-sector S.1313 includes those non-profit institutions, which are controlled and mainly financed by local government bodies and the competence of which is restricted to economic territories of local government bodies. In 2003 in the SR, the municipalities and budgetary and subsidised organisations controlled by them, together with supreme territorial units, and budgetary and subsidised organisations controlled by them, belonged here. The sub-sector of local government S.1313 contains the majority of units.

94. The social security funds sector (S.1314) covers all central and local institutional units, the main activity of which is the provision of social allowances and which comply with the following criteria:

- certain population groups are by law (according to regulation) obliged to participate in the social security scheme or to pay contributions,
- government is responsible for the control of the institution in terms of determination or approval of contributions and allowances, independently from its task as a supervisory body or employer.

In 2003 in the SR, the following institutions were in question: health insurance companies, Social Insurance Company and the National Labour Office.

95. As far as the breakdown of units according to OKEC sections is concerned, they are prevailingly to be found in the sections L Public administration and defence and compulsory social security and M Education. See table 19.

**Overview on the number of reporting units
by OKEC sections**

Table 19

| OKEC | S.1311 | S.1313 | S.1314 | S.13 |
|--------------|--------------|--------------|----------|--------------|
| A | 1 | 14 | 0 | 15 |
| D | 3 | 0 | 0 | 3 |
| E | 0 | 0 | 0 | 0 |
| F | 0 | 7 | 0 | 7 |
| G | 2 | 11 | 0 | 13 |
| H | 3 | 27 | 0 | 30 |
| I | 2 | 6 | 0 | 8 |
| J | 0 | 0 | 0 | 0 |
| K | 93 | 25 | 0 | 118 |
| L | 285 | 2 941 | 8 | 3 234 |
| M | 403 | 2 614 | 0 | 3 017 |
| N | 296 | 312 | 0 | 608 |
| O | 71 | 433 | 0 | 504 |
| Total | 1 159 | 6 390 | 8 | 7 557 |

96. In 2003, several legal forms of the units belonging into the sector of government occurred; mainly 321 budgetary organisation, 801 municipality and 331 subsidised organisation. Other legal forms were represented only marginally. For more details see table 20.

**Overview on the number of reporting units
by legal form**

Table 20

| Legal form | S.1311 | S.1313 | S.1314 | S.13 |
|--------------|--------------|--------------|----------|--------------|
| 121 | 0 | 0 | 0 | 0 |
| 321 | 893 | 2 589 | 0 | 3 482 |
| 331 | 191 | 867 | 0 | 1 058 |
| 381 | 2 | 0 | 0 | 2 |
| 382 | 21 | 0 | 0 | 21 |
| 433 | 0 | 0 | 8 | 8 |
| 721 | 0 | 0 | 0 | 0 |
| 801 | 0 | 2 926 | 0 | 2926 |
| 802 | 52 | 0 | 0 | 52 |
| 803 | 0 | 8 | 0 | 8 |
| Total | 1 159 | 6 390 | 8 | 7 557 |

97. Types of ownership coded as 4 government and 5 municipal (the codes of ownership types are presented in sub-chapter 10.1) prevailed in relation to units belonging to S.13. See table 21.

**Overview on the number of reporting units
by ownership**

Table 21

| Type of ownership | S.1311 | S.1313 | S.1314 | S.13 |
|-------------------|--------------|--------------|----------|--------------|
| 2 | 0 | 0 | 4 | 4 |
| 4 | 1 143 | 1 | 4 | 1 148 |
| 5 | 16 | 6 389 | 0 | 6 405 |
| 6 | 0 | 0 | 0 | 0 |
| Total | 1 159 | 6 390 | 8 | 7 557 |

98. The main data sources for the calculation of output and intermediate consumption in the sector of government are the administrative data sources, obtained from the statements on revenues and expenditures. In 2003, based on the Regulation of the MF SR, all institutions belonging into the sector S.13 had to submit the statement on revenues and expenditures. This type of questionnaire contains cash data on revenues and expenditures, broken down by the budgetary economic classification. Based on ESA95, a transformation bridge between the budgetary economic classification (BEC) and ESA categories was made, the relevant part of which connected to intermediate consumption and output is presented by table 22.

Transformation bridge between BEC and ESA95

Table 22

| Expenditures | | | |
|--------------|--|---------------------------|------------------------------|
| Code of BEC | Name | Remarks | Code ESA95 |
| 630 | Goods and other services | | P.2 Intermediate consumption |
| 631 | Travel expenses | 2/3 to P.2 1/3 to D.11 | |
| 632 | Energy, water and communications | | |
| 633 | Materials and services | except 633054 | |
| 634 | Transport costs | majority of sub-items | |
| 635 | Routine and standard maintenance | | |
| 636 | Rent for leasing | | |
| 637 | Other goods and services | some sub-items | |
| 645 | Liquidation costs of state enterprises and joint stock companies | | |
| 646 | Costs related to statutory liability (NPF) | | |
| 653 | Other payments in link with credits | | |

| Code of BEC | Name | Remarks | Code ESA95 |
|-------------|--|---------|-------------------------|
| 610 | Wages ,salaries, service emoluments and other personal compensation | | D.11 Wages and salaries |
| 611 | Salary tariff, personal, basic, functional, of soldier, policeman, custom officer, government officer, including compensations | | |
| 612 | Extra pays | | |
| 613 | Compensation for emergency services | | |
| 614 | Remunerations (extra, for deserts, at the end of working activity etc.) | | |
| 615 | Other personal compensations(e.g. for clothing) | | |
| 616 | Extra pay and additional pay | | |

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| | | | | |
|---------|---|---------------------|---|---|
| 631 | Travel expenses | 2/3 P.2 1/3 D.11 | | |
| 633054 | Catering | | | |
| 637 | Other goods and services | some sub-items | | |
| 620 | Insurance premiums and employer contributions payable to insurance institutions and to the National Labour Office | | D.121 Actual social contributions of employers | |
| 621 | Insurance premiums payable to the General Health Insurance Institution | | | |
| 622 | Insurance premiums payable to the health insurance institution SPOLOCNA | | | |
| 623 | Insurance premiums payable to other health insurance institutions | | | |
| 625 | Insurance premiums payable to the Social Insurance Institution | | | |
| 626 | Contributions paid to the National Labour Office | | | |
| 627 | Contributions to supplementary pension insurance institutions | | | |
| 628 | Insurance premiums payable to special accounts | | | |
| 637020 | Allocation to the social fund | some sub-items | | D.122(D.623) Imputed social contributions of employers |
| 642 | Current transfers to individuals, non-profit legal persons and health care providers | | | |
| 643 | Social benefits to state servants | | | |
| 637 | Other goods and services | | D.29 Other taxes on production | |
| 637021 | Tax and duty – Charges and transfers | | | |
| 637022 | Expenses on the settlement of payments and contributions/ administration, court, notary payments | | | |
| 223 | Fees and payments from the non-industrial and occasional sales and services | except 223012 | P.11 Market output-payments settled by other units | |
| 223 001 | For legislative and advisory services | | | |
| 223 002 | For water pouring and tapping | | | |
| 223 003 | For supply of electricity, steam, gas and heat | | | |
| 223 004 | For services of mourning houses | | | |
| 223 005 | For nursery schools, kindergartens and public nursery | | | |
| 223 006 | For clubs of retired persons | | | |
| 223 007 | For the checking of expert skill examines | | | |
| 223 008 | For accommodation services | | | |
| 223 009 | For the use of telephone and fax | | | |
| 223 010 | For the cable TV | | | |
| 223 011 | For recycling | | | |
| 223 013 | For public radio broadcasting | | | |
| 223 014 | From entrance fees | | | |
| 223 015 | For guiding activities | | | |
| 223 016 | For books, publications, blanks, promotion material | | | |
| 223 017 | For copyright | | | |
| 223 018 | For public tender | | | |
| 223 019 | For ceremony halls | | | |
| 223 020 | For catering | | | |
| 223 021 | For qualification exams | | | |
| 223 022 | For school entrance and attendance | | | |
| 223 023 | For participants of additional education | | | |
| 223 024 | For the entrance exams at universities | | | |
| 223 025 | For the pursuance rigorous exams and opponency of rigorous works | | | |
| 223 026 | For granting of diploma and awarding of an academic title to the graduates | | | |
| 223 027 | For accreditation | | | |

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| | | | |
|----------------|--|--|--|
| 223 028 | For the accessibility of information | | |
| 223 029 | For retrieval services | | |
| 223 030 | For the compensation of costs on criminal and offence proceedings | | |
| 223 031 | For data published in Trade Bulletin | | |
| 223 032 | For expert, witness evidences in the civil proceedings | | |
| 223 033 | For RD services | | |
| 223 034 | From the sale of kitchen garbage and stock of food | | |
| 223 035 | For curing in houses for children | | |
| 223 036 | For circulated borrower's service | | |
| 223 037 | For international borrower's service | | |
| 223 038 | For damaged school-books | | |
| 223 039 | For laboratory analyses and tests of goods | | |
| 223 040 | For verification and registrations of drugs | | |
| 223 041 | For certification | | |
| 223 042 | For the measurement of noise and dust | | |
| 223 043 | For cadastre services | | |
| 223 044 | For technical documentation services | | |
| 223 045 | For patent documentation | | |
| 223 046 | For geological works | | |
| 223 047 | For mapping services | | |
| 223 048 | For geodetic works | | |
| 223 049 | For craft work | | |
| 223 050 | For the sale of plants and animals | | |
| 223 051 | For services at the borders | | |
| 223 052 | For services in the social-services houses | | |
| 223 053 | For rehabilitation services | | |
| 223 054 | For the sale of material, goods, and services | | |
| 223 055 | For the au-pair services | | |
| 223 056 | For fostering services | | |
| 223 057 | For lecture activity | | |
| 223 058 | For services rendered by the firemen | | |
| 223 059 | For the redundant movables-expect for furniture | | |
| 223 060 | For furniture | | |
| 223 061 | For the link to the centralised protection counters | | |
| 223 062 | For the repeated examination of specimen | | |
| 223 063 | For the explored areas | | |
| 223 064 | For the verification activity of the military administration representatives | | |
| 223 065 | For refunded service provision | | |
| 223 066 | For sales from canteen | | |
| 223 067 | For services connected to the generation and protection of environment and the protection of population health | | |
| 223 068 | For the provision and processing of forestry economic plans | | |
| 223 069 | For protection, recovery and presentation of spiritual and cultural values | | |
| 223 070 | From the sales of highway stickers | | |
| 223 200 | Other | | |
| 229 | Further administrative and other fees and payments | | |
| 229 002 | From the compensation for the sub-soil water take-off | | |
| 229 003 | Cemetery fees | | |
| 229 004 | For the separated gathering | | |
| 229 200 | Other | | |
| 292 | Other revenues | | |

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| | | | |
|----------------|---|----------------------------|---|
| 292 001 | Other revenues – from budgetary organisations from business activities after taxation | majority of sub-items | |
| 212 | Property income | | |
| 212 003 | From the rented buildings, garages and other facilities | | |
| 212 004 | From rented dwellings | | |
| 212 005 | From rented transport means | | |
| 212 006 | From rented military equipment and material | | |
| 212 007 | From rented equipment of dwellings | | |
| 212 010 | From rented medical equipment | | |
| 212 011 | From renting of other movables | | |
| 133 013 | For collection, removal and liquidation of communal garbage | | |
| 212 200 | Other | 1/2 to P.11 1/2 to D.45 | |
| 223 012 | For waste containers | | P.131 Payments for other non-market output |
| 229 001 | From the compensation for the waste water discharging | | |
| 229 005 | Fro air pollution | | |
| 212 | Ownership income | | |
| 212 009 | From compensation for dealing with the sources of ionising radiation | | |

99. The main data sources for the calculation of output and intermediate consumption in the sub-sector social security funds are the administrative data sources, obtained from the statements on revenues and expenditures (FIN OST 4-04). As the other data source for the compilation of accounts for the sub-sector, the following statistical statements were used - annual statement of the health insurance institution Zdp 1 – 01, annual statement of the social insurance institution Socp 1 – 01 and annual statement of the National Labour Office NUP 1 – 01. The additional data sources are the administrative data taken over from the annual profit and loss statement for health insurance institutions, the social insurance institution and the National Labour Office Uc PF 2-01 and Uc POI 4-01.

100. **Sector of households S.14** covers physical persons, who carry out their business activities based on the licence for sole traders (business carried out under conditions stated in the Law No. 455/1991 Coll. on the sole traders including amendments) and persons who are making business based on specific rules other than the licence for sole traders. This category involves free-lancers, physical persons performing agricultural activities, who are not registered according to a specific rule – the self-employed farmers registered in the municipality registers are in question. The condition is that these entities should not be registered in the Business Register.

101. In the sector of households for 2003, there were 329 720 units recorded in the register of active units, broken down by OKEC sections and the legal form in the way presented in table 23.

Overview on the number of reporting units by OKEC and legal form

Table 23

| OKEC | Number of units | Legal form ⁷ | | |
|--------------|-----------------|-------------------------|---------------|---------------|
| | | 101 | 103 | 105 |
| A | 16 447 | 6 118 | 38 | 10 291 |
| B | 42 | 13 | | 29 |
| C | 14 | 13 | 1 | |
| D | 53 846 | 52 882 | 964 | |
| E | 11 | 11 | | |
| F | 49 226 | 49 226 | | |
| G | 107 934 | 107 581 | 353 | |
| H | 15 124 | 15 123 | 1 | |
| I | 15 251 | 15 251 | | |
| J | 1 542 | 1 536 | 6 | |
| K | 45 696 | 42 401 | 3 295 | |
| L | 0 | 0 | | |
| M | 2 885 | 2 883 | 2 | |
| N | 8 835 | 468 | 8 367 | |
| O | 12 867 | 12 850 | 17 | |
| Total | 329 720 | 306 356 | 13 044 | 10 320 |

*the code of legal forms is presented in the sub-chapter 10.1

The highest number of units in the sector of households is classified under the legal form 101, approximately 90 %. Units performing a combined activity under the legal form 107 and 109 (tab. 24) are included within the framework of the legal form 101. For more details please refer to Code of legal forms presented in sub-chapter 10.1.

Overview on the number of reporting units with combined activity under the legal form 101

Table 24

| OKEC | Legal form 101 | |
|------|----------------|-------|
| | of which: | |
| | 107 | 109 |
| A | 556 | 15 |
| B | 8 | |
| C | 1 | |
| D | 566 | 97 |
| E | | |
| F | 302 | 26 |
| G | 1 572 | 699 |
| H | 183 | 24 |
| I | 298 | 12 |
| J | 1 | 7 |
| K | 185 | 1 173 |
| L | | |

| | | |
|--------------|--------------|--------------|
| M | 13 | 4 |
| N | 4 | 364 |
| O | 55 | 20 |
| Total | 3 744 | 2 441 |

102. For the calculation of output and intermediate consumption in the sector of households the accounting statements Uc FO1-01 and Uc FO 2-01 are used, which were submitted in 2003 by 234 021 units broken down according to OKEC sections as presented in table 25.

**Overview on the number of reporting units
by sections of OKEC**

Table 25

| OKEC | Number of units |
|--------------|------------------------|
| A | 12 120 |
| B | 17 |
| C | 9 |
| D | 36 977 |
| E | 27 |
| F | 29 566 |
| G | 81 922 |
| H | 11 489 |
| I | 11 404 |
| J | 1 292 |
| K | 30 507 |
| L | 0 |
| M | 2 084 |
| N | 6 522 |
| O | 10 085 |
| Total | 234 021 |

Those units, which submitted the accounting statement, were subsequently imputed to the total population of active units. Those units, which did not submit the accounting statement, were consequently grossed up to the total population of active units. The highest numbers of units classified into the sector of households are to be found in the following OKEC sections: G Wholesale and retail trade, repairs of motor vehicles and motorcycles and household goods, D manufacturing and K Real estate, renting, research and development and business services. In terms of the type of ownership, all units classified into the sector of households are to be considered as private.

103. When calculating the output and intermediate consumption, also the results from the sample statistical survey Roc 3-99, which are afterwards grossed up to the total population of active units, are used for comparison purposes. See table 26.

**Number of SJs compiling the questionnaire
Roc3-99 for S.14, by sections of OKEC**

Table 26

| OKEC | Number of units |
|--------------|-----------------|
| A | 573 |
| B | 7 |
| C | 13 |
| D | 2 880 |
| E | 7 |
| F | 1 313 |
| G | 3 559 |
| H | 493 |
| I | 647 |
| J | 92 |
| K | 1 520 |
| L | |
| M | 116 |
| N | 266 |
| O | 495 |
| Total | 11 981 |

104. Sector of non-profit institutions serving households S.15 covers institutional units, mainly social and other non-profit institutions, which provide non-market services to households, associations of persons and comply also with interests of other supportive and auxiliary organisations belonging to other sectors. These units belong among other non-market producers, whose main part of production is provided to their members free of charge or for economically insignificant prices. On 31 December 2003, there were 36 653 non-profit organisations in the Register of organisations, maintained by the SOSR, of which 29 541 units were active. See table 27.

Non-profit institutions in the Register of Organisations in 2003 according to the legal forms and OKEC sections

Table 27

| Legal form*) | of which OKEČ | | | | | | | Total |
|--------------|---------------|---|-------|---|-----|-----|--------|--------|
| | A | J | K | L | M | N | O | |
| 117 | | | | | | 441 | | 441 |
| 118 | | | | | 15 | 363 | 57 | 435 |
| 119 | | | | | 44 | 262 | 152 | 458 |
| 271 | | | 7 045 | | | | | 7 045 |
| 331 | | | | | 285 | 11 | | 296 |
| 381 | | 1 | | 1 | | 1 | | 3 |
| 382 | | | | | | | 6 | 6 |
| 701 | 583 | | | | | | 16 004 | 16 587 |
| 711 | | | | | | | 77 | 77 |

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|--------------|------------|----------------|----------|------------|--------------|---------------|---------------|--------------|
| 721 | | | | | | | 3 164 | 3 164 |
| 741 | | | | | | | 117 | 117 |
| 745 | | | | | | | 41 | 41 |
| 751 | | | | | | | 759 | 759 |
| 911 | | | | | | | 7 | 7 |
| 921 | | | | | | | 105 | 105 |
| Total | 583 | 1 7 045 | 1 | 344 | 1 078 | 20 489 | 29 541 | |

*the code of legal forms is presented in the sub-chapter 10.1

105. Data for non-profit institutions from statistical or administrative sources are adjusted and completed. For organisations, which were not covered by the survey, however, were registered as active units, the estimates and grossing-ups are made. Organisations, which did not reach the level of revenues stated by the law (above 3 million SKK), are not obliged to submit the accounting statements as well as any tax information. Data for these organisations are obtained by the sample survey, by the means of annual questionnaire of non-profit institutions NSNO 1-01 and the annual statistical questionnaire for small non-profit institutions NSNO 2-01. The sample of organisations for the sample survey is stratified according to economic activities, legal forms and size of units. Grossing-ups for non-observed, however active units, are done based on the acquired statistical data from those units, which submitted the statistical questionnaires within the framework of the sample survey. The grossing-ups are based mainly on value data of the unit size category from 0 up to 1-5 employees. For the grossing-up to the actual number of statistical units, the average values from these unit categories are used. Data from the sample surveys, for the unit category with more than 5 employees, were used for the estimation of value data, which had not been separately presented in the accounting statements of units obliged to submit them according to the law (or were presented but under the cumulated accounting items).

106. The basic criterion for the inclusion of units into the sector of non-profit institutions serving households is the provision of services on a non-profit base. Their main activity is prevalingly financed from membership and voluntary contributions of households, which are also in a position of consumers, from property income as well as from contributions and gifts from non-financial and financial corporations, government and from abroad. An important factor for inclusion or exclusion of units into/from the sector of non-profit institution is their monitoring in accordance to the 50 % criterion. In case that more than 50% of their costs are covered by sales, the units become market producers and are classified into the sectors of non-financial or financial corporations. Reversely, if less than 50% of costs are covered by sales, the units are considered as other non-market producers and are classified into the sector of non-profit institutions serving households.

3.2 Valuation

107. All flows and stocks recorded in annual sectoral accounts are expressed in monetary units at current prices. Flows are recorded according to the accrual principle, except for the sector of government. Data used for the compilation of output are surveyed at basic prices (in the same way the book-keeping system of enterprises is constructed). Data for the calculation of intermediate consumption are surveyed at purchaser's prices. An overview of valuation of output and intermediate consumption by particular sectors is to be found in table 28, where ZC are basic prices, CO stands for purchaser's prices and VN corresponds to production (factor) costs.

Overview of valuation

Table 28

| | S.11 | | S.12 | | S.13 | | S.14 | | S.15 | |
|---|------|----|------|----|------|----|------|----|------|----|
| | ZC | CO | ZC | CO | VN | CO | ZC | CO | VN | CO |
| Output (P.1) | x | | x | | x | | x | | x | |
| - market (P.11) | x | | x | | x | | x | | | |
| - for own final use (P.12) | x | | | | x | | x | | | |
| - other non-market (P.13) | | | | | x | | | | x | |
| Intermediate consumption (P.2) | | x | | x | | x | | x | | x |
| Roc2-01 (0-19 employees) | | x | | | | | | | | |
| Roc1-01 ZAV (20 and more employees) | | x | | | | | | | | |
| - except consumption of material, energy and services purchased or taken over from other establishment units within the enterprise 1) | x | | | | | | | | | |

1) in P.1, the indicator „Sale and delivery of goods and services to other establishment units within the enterprise” is recorded. These types of indicators are recorded only in such enterprise, which has 2 or more establishment units and are valued in the same way, i.e. at basic prices. When calculating value added for these indicators within the enterprise for the time period under observation, the value added is equal to 0.

3.3 Transition from private accounting and administrative concepts to ESA95 national accounting concepts

108. In the state statistical questionnaires this task is assured in such a way that the reporting unit receives in items presented in the statistical questionnaire a precise definition of indicators in compliance with the ESA95 methodology. In the methodological explanations related to respective items of the questionnaire, the transformation from the book-keeping system of relevant institutional units into national accounts is ensured by references to the relevant accounts. In case that the accounts of organisation are not in line with the requirement, the organisation is obliged to break the data down, in more complicated cases also the qualified estimate is accepted. This approach is used also for the verification of data originating from administrative sources. The above mentioned description is valid for S.11, S.12 – for non-banking entities and auxiliary financial institutions and for S.15.

The items for the calculation of the production of banks and insurance institutions and for the calculation of intermediate consumption of banks are taken over from accounting and banking statements without any other changes. For the transformation of codes for income and expenditure sub-items of the budgetary classification into the SNA transactions in S.13, the transformation bridges were developed.

109. The particular items in questionnaires Roc 1-01 and Roc 2-01 for intermediate consumption and output are compiled in line with the ESA 95 methodology, except for the items, by which the output and intermediate consumption are adjusted. In terms of output, the holding gains and losses, underestimated output, subsidies on products, tips in services, increase of the standing timber and the output of dwelling services are in question. The intermediate consumption is adjusted by the holding gains and losses, payments for financial services related to non-life insurance, capitalisation of costs on development, costs on the overestimated intermediate consumption, borderline data between the fixed assets and intermediate consumption and allocated FISIM and leasing. Insurance service charges (which actually represent the insurance output) are allocated into intermediate consumption of sectors in proportion to the structure of premiums payable by these sectors, being obtained directly from insurance companies.

Overview of adjustments in S.11

Table 29 in mill. SKK

| | Output | Intermediate consumption |
|---|------------------|--------------------------|
| Questionnaires Roc 1-01 | 1 689 264 | 1 264 016 |
| Questionnaires Roc 2-01 | 244 294 | 154 109 |
| Holding gains and losses | -1 003 | 8 265 |
| Underestimation, overestimation | 6 611 | -8 715 |
| Subsidies on products | 9 643 | 0 |
| Output of dwellings services | 10 394 | 0 |
| Stocks of standing timber | 1 973 | 0 |
| Tips | 397 | 0 |
| Non-life insurance service charge | | 5 489 |
| Capitalised costs | | 805 |
| Borderline between tangible fixed assets and intangible fixed assets | | - 2 118 |
| Inward processing | 55 620 | 55 620 |
| FISIM | | 7 118 |
| Leasing | | -12 642 |
| Total | 2 017 193 | 1 471 947 |

110. Other adjustments related to S.11 and S.14 have to be done due to the fact that the Law on accounting does not guide the units unambiguously on the recording of imported goods intended for inward processing regime. Part of units included imported goods into their book keeping system correctly, i.e. after inward processing

regime they invoiced goods plus costs incurred on inward processing regime. Another part of units recorded imported goods in the auxiliary records, i.e. after inward processing regime only costs incurred on this regime were recorded and into the national accounts only that part of costs was included, which corresponded to the „work at wage“ (for detailed description see chapter 11). The problem is being solved by the introduction of a new module on inward processing regime. The new values related to this are incorporated within the revision process.

111. According to ESA95 methodology, the borderline for the inclusion of durable intangible and tangible assets is the sum amounting to 20 000 SKK, in contrast to valid legal standards of the SR (§22 from the Law No. 595/2003 on income tax), which state the borderline at the level of 50 000 SKK for the inclusion of intangible assets and 30 000 SKK for the inclusion of tangible assets. The compliance with the ESA95 methodology is ensured by the assigning intermediate consumption items to capital. The required data are provided by the module being newly incorporated into the statistical survey from the year of validity of the above mentioned law.

112. In the sector of households the data from Uc FO1-01 questionnaire on output and intermediate consumption are in line with the ESA 95 methodology, except for „other income“ item, which is netted by the sale of durable assets and other financial income. The output is furthermore adjusted by data on underestimated output, drugs, prostitution, tips, purchases without receipts, output for own final use and by information on holding gains and losses. In terms of intermediate consumption we adjust the overheads by the purchase of fixed assets. Data on intermediate consumption are furthermore completed by overestimation of costs, intermediate consumption related to drugs and prostitution, intermediate consumption in connection with output for final use, holding gains and losses and by FISIM and leasing. The overview of adjustment is presented in the following table.

Overview of adjustments in S.14

Table 30 in mill. SKK

| | Output | Intermediate consumption |
|---|---------------|---------------------------------|
| Uc FO1-01 | 299 134 | 187 291 |
| Underestimation of output | 77 971 | |
| Overestimation of intermediate consumption | | 6 249 |
| Drugs | 5 327 | 2 072 |
| Prostitution | 2 260 | |
| Purchases without receipt N1 | 28 630 | |
| Registered - not found out N5 | 15 808 | 7 068 |
| Tips | 765 | |
| Inward processing | 166 | 166 |
| Fisim | | 618 |
| Leasing | | 9 690 |

| | | |
|---|----------------|----------------|
| Holding gains and losses | 1988 | 213 |
| Output for own final use of which: | 136 286 | 39 048 |
| Agricultural output for own use | 33 782 | 8 214 |
| Forest fruit | 786 | |
| Own account production of dwellings, huts, garages | 21 879 | 10 939 |
| Imputed rent | 79 839 | 19 895 |
| Total | 564 360 | 220 543 |

3.4 The roles of direct and indirect estimation methods

113. Data by OKEC or institutional sector used for direct estimation methods are presented in the table 31, where SZ – statistical survey AZ – administrative data source.

Sources for the direct calculation of output and intermediate consumption by OKEC

Table 31

| Division/Sector | Output | Intermediate consumption |
|---|----------------------|--------------------------|
| A 01 Agriculture | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| A 02 Forestry | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| B 05 Fishing | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| C 10 Mining of coal, lignite; extr. of peat | SZ (S.11) | SZ (S.11) |
| C 11 Extraction of crude petr. and nat. gas | SZ (S.11) | SZ (S.11) |
| C 13 Mining of metal ores | SZ (S.11) | SZ (S.11) |
| C 14 Other mining and quarrying | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 15 Manufacture of food products | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 16 Manufacture of tobacco products | SZ (S.11) | SZ (S.11) |
| D 17 Manufacture of textiles | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 18 Manufacture of wearing apparel | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 19 Manufacture of footwear | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 20 Manufacture of wood | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 21 Manufacture of pulp and paper | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 22 Publishing and printing | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 23 Manufacture of coke | SZ (S.11) | SZ (S.11) |
| D 24 Manufacture of chemicals | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 25 Manufacture of rubber and plastic products | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 26 Manufacture of other mineral products | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 27 Manufacture of basic metals | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 28 Manufacture of metal products | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 29 Manufacture of machinery and equipment | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 30 Manufacture of office machinery | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 31 Manufacture of el. machinery and equip. | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 32 Manufacture of TV and apparatus | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 33 Manufacture of medical instruments | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 34 Manufacture of motor vehicles | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 35 Manufacture of transport equipment | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 36 Manufacture of furniture | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| D 37 Recycling | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| E 40 Electricity supply | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| E 41 Collection, purification and distrib. of water | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| F 45 Construction | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| G 50 Sale and maintenance of motor vehicles | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |

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|---|----------------------|----------------------|
| G 51 Wholesale trade | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| G 52 Retail trade | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| H 55 Hotels and restaurants | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| I 60 Land transport | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| I 61 Water transport | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| I 62 Air transport | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| I 63 Supporting transport activities | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| I 64 Post and telecommunication | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| J 65 Financial intermediation | SZ (S.12), AZ (S.14) | SZ (S.12), AZ (S.14) |
| J 66 Insurance | SZ (S.12) | SZ (S.12) |
| J 67 Activities auxil. to fin. intermediation | SZ (S.12), AZ (S.14) | SZ (S.12), AZ (S.14) |
| K 70 Real estate services | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| K 71 Renting of machinery and equipment | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| K 72 Computer services | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| K 73 Research and development | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| K 74 Other business services | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| M 80 Education | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| N 85 Health | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| O 90 Sewage and refuse of disposal | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| O 91 Activities of membership organisations | SZ (S.11) | SZ (S.11) |
| O 92 Recreational and sporting activities | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| O 93 Other services | SZ (S.11), AZ (S.14) | SZ (S.11), AZ (S.14) |
| General government S.13 | AZ (S.13), AZ (S.15) | AZ (S.13), AZ (S.15) |
| NPISH S.15 | AZ (S.13), AZ (S.15) | AZ (S.13), AZ (S.15) |

114. The use of indirect methods for the compilation of sector accounts is presented by sectors in the following table:

Indirect method of the calculation of output and intermediate consumption

Table 32

| Sector | Indicator |
|---------------------------|---|
| Sector of households S.14 | drugs |
| Sector of households S.14 | prostitution |
| Sector of households S.14 | purchases less receipts |
| Sector of households S.14 | agricultural production P.12 |
| Sector of households S.14 | imputed rent |
| Sector of NISH S.15 | shortages and losses on inventories |
| Sector of NISH S.15 | other costs |
| Sector of NISH S.15 | data for units, which are not obliged to submit the accounting statements |

3.5 The roles of benchmarks and extrapolation

115. Data sources for the production approach per particular institutional sectors are available regularly each year (by the means of annual statistical surveys and from administrative sources). The extrapolation is used only in case of enumeration of the amount of drugs, prostitution and purchases without receipts.

3.6 The main approaches taken with respect to exhaustiveness

116. In terms of the assurance of exhaustiveness in each sector, both, the grossing-up and imputations to the total population, are done as the first steps. The items related to exhaustiveness (non-observed economy) are described in chapter 7. In the following table 33 a brief overview on the assurance of exhaustiveness within the framework of production approach is presented.

Grossing-up to exhaustiveness within the production approach

Table 33

| Items | S.11 | S.12 | S.13 | S.14 | S.15 |
|---|------|------|------|------|------|
| Underestimation | X | | | X | |
| Overestimation | X | | | X | |
| Standing timber | X | | | | |
| Sales without receipt N1 | | | | X | |
| Registered -not found out N5 | | | | X | |
| Tips | X | | | X | |
| Drugs | | | | X | |
| Prostitution | | | | X | |
| Agric. production for own final use | | | | X | |
| Own account production of houses, huts, garages | | | | X | |

3.7 Agriculture, hunting and forestry (A)

117. This sub-chapter provides the description of main data sources, together with the main adjustments of them, for the purposes of calculation of both, the output and the intermediate consumption for the section A; it gives also a comprehensive description of both, the non-financial corporations and the household sectors. The main sources for these sectors are the same for all OKEC sections. Within the sub-chapters, the specific adjustments related to the given section are presented.

118. The basic statistical survey for the compilation of accounts for S.11 is the annual questionnaire on production activities Roc 1-01. By the means of this questionnaire, the information on indicators characterising the activity of the enterprise and its establishment units in terms of generation and distribution of resources, financial management, employment and the activity specification is obtained. The questionnaire is submitted by enterprises registered in the Business Register, subsidised organisations, which are market producers, and by public entities, with the number of employees being 20 and more and by organisations with annual sales amounting to 100 million SKK and more, which are maintained in the Register of Organisations of the SOSR, with the main activity being in accordance with the following OKEC divisions: 01, 02, 05, 10-41, 45, 50-55, 60- 64, 70-74, 80, 85, 90, 92, 93.

119. The annual questionnaire on production activities for small enterprises Roc 2-01 surveys the information on the indicators characterising the activities of small businesses in the generation and distribution of resources, financial management, employment and the specification of activities. The questionnaire is submitted by enterprises registered in the Business Register, by subsidised organisations, which are market producers, with the number of employees from 0 up to 19, which are maintained by the Register of Organisations in the SOSR, with the main activity being in accordance to the following OKEC divisions: 01, 02, 05, 10-41, 45, 50- 55, 60-64, 70-74, 80, 85, 90, 92, 93.

120. The two above mentioned statistical surveys cover all institutional units belonging to the sector of non-financial corporations.

121. In the statistical questionnaire Roc 1-01 for establishment units, the following indicators have been delineated for the calculation of output (gross turnover) in the module 177 Gross turnover.

| module 177 | Gross turnover (in thd. SKK) | I. r. | In the observed year |
|---|---------------------------------|-------|-------------------------|
| | | a | 1 |
| Sales from own goods and from the selling of services, including public catering (acc. 601 and 602) | | 1 | |
| Selling and delivery of goods and services to other establishments within the given enterprise, including internal turnover ¹⁾ | | 2 | |
| Sales from goods (acc. 604) | wholesale trade | 3 | |
| | retail trade | 4 | |
| | wholesale trade | 5 | |
| Costs on goods resold | retail trade | 6 | |
| Capitalisation (acc. group 62) | | 7 | |
| Change in stocks of work in progress, semi-finished goods, final goods and animals (acc. group 61) | | 8 | |
| Gross turnover of establishment unit (r. 1 up to 4 - 5 - 6 + 7 ± 8) | | 9 | |
| Check sum (r.1 - 9) | | 99 | |

Gross turnover represents the output of own goods, goods for resale and services (commercial and non-commercial) produced by domestic producers within the given time period, while at the same time, also the output which does not enter the market is included too.

Sales from own goods and from the selling of services, including public catering (row 1) – sales from own goods and from the selling of services (account 601 and 602), including the public catering are presented. In terms of public catering (performed as the main activity and also as a secondary activity) the value of consumed food, beverages and tobacco is not deducted. The value from row 1 is broken down according to the classification of production (in accordance to Annex 1) in the column 2 of the module 182.

Selling and delivery of goods and services to other establishment units within the given enterprise, including the internal turnover (r. 2) - sales from selling (delivery) of goods from “sister” (affiliated) establishment units within the own enterprise at sale prices or delivery prices are filled in. Furthermore, here belongs the total output of selected goods¹⁾, which are statistically or by booking

1) Seeds and seeds for sowings, fertilizers, setting eggs, feed and litter, fishes, wax, coal consumed for own production of briquettes, lignite consumed for the production of lignite briquettes, coke and coke dust, natural gas, products of refineries

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recorded and are consumed inside of the establishment unit which has solely produced them (except for capitalisation of material which is presented in row 7). The value in row 2 is broken down by the classification of production (Annex 1) in column 4 of module 182. The figure is filled in only in case that the organisation in question has 2 or more establishment units.

Sales from goods for resale (r. 3, 4) - sales of the establishment unit on the selling of goods recorded at account 604, broken down into wholesale and retail trade activity, are presented. Also the sales from selling (delivery) of goods for resale being sold within the enterprise to other affiliated units, recorded at the account on sales from selling of goods in the intra-organisational book-keeping system of records. In this particular case the public catering is not considered as a trade activity (will be presented in row 1). Data in r. 3, 4 are broken down in column 2 of modules 185, 186 by types of goods (while the purchase of agricultural goods, outlet and marketing, supplies and foreign trade are qualified as wholesale trade) according to Annex 1.

Costs on goods resold (r. 5, 6) - the costs, which generate the acquisition price for the goods resold, are to be placed here broken down into wholesale and retail trade activities (account 504 – goods resold). Data in these rows are specified in modules 185 (col. 5) and 186 (col. 5) by types of goods according to the Annex 1. If the establishment unit markets the goods produced in another establishment unit, however of the same enterprise, then also the value of goods purchased from these affiliated establishment units is to be presented here, being kept in the accounts of the intra-organisational book-keeping system of records.

Outlet and supply activity

If a given establishment unit carries out the outlet and supply activities for other units within the same enterprise without mutual invoicing of goods, material or raw materials, then this activity will be considered as an intra-organisational intermediary trading service. If a given establishment unit ensures the outlet or supply activities for other units within the same enterprise and mutual deliveries are strictly carried out by assuming the full responsibility, then the outlet and supply unit will report the value of intra-organisationally purchased goods other in r. 5 of module 177. The selling (delivery) to establishment units is to be reported in r. 3 of module 177, together with the selling to external purchasers. The establishment unit – producer – will report the intra-organisational selling of its goods to outlet establishment unit in r. 2 of module 177 and will specify it in col. 4 of module 182. The stocks of goods or material will be reported in the relevant row of that establishment unit, which records them in its book-keeping system.

Capitalisation (r. 7) – the following will be presented here: the capitalisation of material and goods, intra-organisational services (e.g. intra-enterprise transport), durable intangible and tangible assets (corresponds to the accounting group 62 - capitalisation). Data of this row are specified in col. 4 of module 182 according to the classification of production (in accordance to the Annex 1).

Change in stocks of work in progress, semi-finished goods, final goods and animals (r. 8) – here the change in intra-organisational inventories belonging to the accounting group 61 will be presented. The value of indicator can be also negative. When calculating the gross turnover it will be included by a mathematical approach, i.e. (+/-).

Gross turnover of establishment unit (r. 9) – will be presented in total, i.e. as a sum of items being reported: $r.1 \text{ up to } 4 - 5 - 6 + 7 \pm 8$.

122. For the purposes of calculation of intermediate consumption for establishment units, the Roc 1-01 questionnaire, module 178 Intermediate consumption and supplementary indicators, is used.

and other petrochemical products (including gas), electricity consumed in power plants and their auxiliary affiliates, electric power consumed for the production of electricity, losses when transmitting the electricity, raw iron.

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| module 178 | INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS (in thd. SKK) | l. r. | In the observed year |
|-------------------|--|-------|----------------------------|
| | | a | 1 |
| | Consumption of purchased material and energy (acc. 501 - 503) | 1 | |
| | Purchase services (from acc. group 51) | 2 | |
| | Consumption of material, energy and services purchased or received from other establishment units within the enterprise, incl. internal turnover | 3 | |
| | Shortages and losses on inventories (from acc. 549 and 582, subs. org. from acc. 548) | 4 | |
| | Other costs included into IC (from acc. 548, subsidised organisations from acc. 549) ¹ | 5 | |
| | Intermediate consumption in total (r. 1 - 5) | 6 | |

Consumption of purchased material and energy (r. 1) – the following should be presented here: the consumption of material purchased from external suppliers (accounts 501, 502 and 503). It covers mainly the consumption of raw stock and materials, including the consumption of food, beverages and tobacco in public catering and the consumption of energy and fuels serving for energy and driving purposes as well as for technological purposes (as the basic raw material for production), however, only for that part, which was purchased from external suppliers. The most important types of consumption are broken down by the classification of production (in accordance to Annex 1) in col. 2 of module 184.

Purchased services (r. 2) – here should be presented the services purchased during the relevant time period from the accounting group 51 (repairs and maintenance, travel costs except for the costs on catering on business trips, which should be presented in r. 7 – income in kind of employees, costs on representation and other services). The value of this row is broken down according to the classification of production (in line with Annex 1) in col. 2 of module 183.

Consumption of goods and services purchased or taken over from other establishment units within one enterprise (r. 3) – here should be presented the consumption of goods and services purchased or taken over from other establishment units within one enterprise, including the internal turnover valued at prices used in the book-keeping system. The value of this row is broken down according to the classification of production (in line with Annex 1) in col. 5 of module 183 (is related to services) and in col.5 of module 184 (is related to material and energy). The figure is filled in only in case that the organisation in question has 2 or more establishment units.

Shortages and losses (r. 4) - shortages and losses on inventories should be filled in (if they exceed the declared standards), prior to the deduction of compensations received, taken from the accounts 549 and 582, and 548.

Other costs included into intermediate consumption (r. 5) – here the following should be presented: other operating costs paid to organisations and population from the account 548, to subsidised organisations from the account 549; in question are items, which were not recorded in the accounts belonging to the accounting groups 50 - 51 and according to their nature they are considered as material costs or costs on services, e.g. costs on feeding of service dogs, lump sums paid to employees as a compensation for cooking, ironing, cleaning and repairs of working clothes, costs related to the acquisition of working clothes and protective accessories, office tools, costs on consummation when carrying out the controlling activity, extra payments for accommodation and handling activities carried out by employees sent-out to abroad, costs related to the resettling of population in case of construction etc. The data of this row are broken down according to the classification of production (in line with Annex 1) in col. 2 of module 183 (is related to services) and in col. 2 of module 184 (is related to material and energy).

Intermediate consumption in total (r. 6) – the total intermediate consumption of the establishment unit should be reported here; the sum represents the total value of all raw stock and materials, energy

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and services consumed as inputs during the observed year by the establishment unit during the process of production. It is calculated as a sum of items reported in rows 1 - 5.

123. For calculation of output, the following indicators are delineated in the questionnaire Roc 2-01 (module 177a Gross turnover).

| <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: center;">module</td> <td rowspan="2">GROSS TURNOVER (in thd. SKK)</td> </tr> <tr> <td style="text-align: center;">177a.</td> </tr> </table> | | module | GROSS TURNOVER (in thd. SKK) | 177a. | l. r. | In the observed year |
|--|-----------------|---------------|--|--|-------|----------------------|
| | | module | | GROSS TURNOVER (in thd. SKK) | | |
| 177a. | | | | | | |
| | | a | 1 | | | |
| Sales for own goods and from the selling of services | | 1 | | | | |
| Sales for goods | wholesale trade | 2 | | | | |
| | retail trade | 3 | | | | |
| Costs on goods resold | wholesale trade | 4 | | | | |
| | retail trade | 5 | | | | |
| Capitalisation | | 6 | | | | |
| Changes in intra-organisational inventories | | 7 | | | | |

Gross turnover represents the output of own goods, goods for resale and services (commercial and non-commercial) produced by domestic producers within the given time period.

Sales from own goods and from the selling of services (row 1) – sales from own goods and from the selling of services (account 601 and 602), including the public catering are presented. In terms of public catering (performed as the main activity and also as a secondary activity) the value of consumed food, beverages and tobacco is not deducted. The value from row 1 is broken down according to the classification of production (in accordance to Annex 1) in the column 2 of the module 182a.

Sales from goods for resale (r. 2, 3) - sales of reporting unit on the selling of goods recorded in the account 604, broken down into wholesale and retail trade activities, are presented. The public catering is not considered as a trade activity (will be presented in row 1). Data in r. 2 are specified in column 2 in module 185a and data from row 3 are concretised in module 186a, according to classification of production.

Costs on goods resold (r. 4, 5) - the costs, which generate the acquisition price for the goods resold, are to be placed here broken down into wholesale and retail trade activities (account 504 – goods resold). Data from the row 4 are specified in module 185a (col. 3) and from the row 5 in module 186a (col. 3), according to the classification of production.

Capitalisation (r. 6) – the following will be presented here: the capitalisation of material and goods, intra-organisational services (e.g. intra-enterprise transport), durable intangible and tangible assets (in correspondence to the accounting group 62 - capitalisation).

Change in stocks of work in progress, semi-finished goods, final goods and animals (r. 7) – here the changes in intra-organisational inventories belonging to the accounting group 61 will be presented. The value of indicator can be also negative.

124. The questionnaire Roc 2-01, module 178a (Intermediate consumption and supplementary indicators) is used for the calculation of intermediate consumption.

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| Module 178a. | INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY DATA (in thd. SKK) | I. r. | In the observed year |
|-----------------|--|-------|-------------------------|
| | | a | 1 |
| | Consumption of material and energy | 1 | |
| | Consumption of services | 2 | |
| | Other costs included into IC | 3 | |
| | Shortages and losses on inventories | 4 | |

Consumption of material and energy (r. 1) – the following should be presented here: the consumption of material purchased from external suppliers (accounts 501, 502 and 503). It covers mainly the consumption of raw stock and materials, including the consumption of food, beverages and tobacco in public catering and the consumption of energy and fuels serving for energy and driving purposes as well as for technological purposes (as the basic raw material for production), however, only for that part which was purchased from external suppliers. The most important types of consumption are broken down by the classification of production in col. 2 of module 184a.

Consumption of services (r. 2) – here should be presented the services purchased during the relevant time period from the accounting group 51 (repairs and maintenance, travel costs except for the costs on catering on business trips, which should be presented in r. 5 – income in kind of employees, costs on representation and other services). The value of this row is broken down according to the classification of production in col. 2 of module 183a.

Other costs included into intermediate consumption (r. 3) – here the following should be presented: other operating costs paid to organisations and population from the account 548, to subsidised organisations from the account 549; in question are items, which were not recorded in the accounts belonging to the accounting groups 50 and 51 and which, according to their nature, are considered as material costs or costs on services, e.g. lump sums for feeding of service dogs, lump sums paid to employees as a compensation for cooking, ironing, cleaning and repairs of working clothes, costs on the acquisition of working clothes and protective accessories, office tools, costs on consummation when carrying out the controlling activity, extra payments for accommodation and handling activities carried out by employees sent-out to abroad, costs related to the resettling of population in case of construction etc. The data of this row are broken down according to the classification of production in col. 2 of module 183a. (is related to services) and in col. 2 of module 184a. (is related to material and energy).

Shortages and losses (r. 4) - shortages and losses on inventories should be filled in (if they exceed the declared standards), prior to the deduction of compensations received, taken from the accounts 549 and 582, and 548.

125. Data on output and intermediate consumption obtained from the aforementioned statistical questionnaires are adjusted by the calculated amount of holding gains and losses on inventories (in accordance to the methodology recommended by ESA95 from the quarterly stocks of relevant inventories (see chapter 5). No explicit data are available on the level of the underestimation of output or on the overestimation of intermediate consumption. Thus, the estimates of the undervaluation of output and overvaluation of intermediate consumption are based on:

- the comparison of analytical indicators (share of intermediate consumption in production, labour productivity) calculated for small and big private non-financial corporations by activities,
- the comparison of output, intermediate consumption and value added, reported in statistical questionnaires Roc 1-01, with the accounting

statements Vysledovka Uc POD 2-01 for the units being subject to audit (published in the business bulletin).

126. Furthermore, the following data are added to the output: subsidies on products, tips in services, increase of standing timber and the output of housing services. Both, the state closing account, which contains also the information on the budget withdrawals of municipalities and cities and the Report on agriculture and food, are to be considered as the background for the acquisition of the information on the amount of subsidies on products. The amount of tips for the economy of the SR is being made by Infostat, Bratislava, on the basis of information from the Public Poll Institute operating under the auspices of the SOSR. Tips are recorded within the output of the sector of non-financial corporations and the sector of households in both OKEC divisions: 55 Hotels and restaurants and 93 Other services. The split of the sum of tips is made according to the share of output for these sectors and OKECs in the total output. The amount of tips for non-financial sector in 2003 was estimated for the OKEC division 55 at the level of 37,3 % and for the OKEC division 93 at the level of 21,1%. Information on the increase of standing timber for the sector of non-financial corporations is worked out by the Research Institute on Forestry in Zvolen. The Green Report of the Forest Management and other national and foreign research results, together with own calculations, are used as the data sources. The increase of the amount of the standing timber is the sum, by which the value of inventories on the standing timber increased in 2003 and was included into the output of forestry (OKEC division 02).

127. The intermediate consumption of the sector of non-financial corporations covers also the payments for financial services. In question are payments, which are paid by the non-financial institutions to insurance companies for the provision of services on non-life insurance and which are part of the output of insurance companies, being recorded on the production account of S.12 as the item P.1. Total payments for non-life insurance services are proportional to the amount of actual premiums paid by institutions, grossed up by revenues from investing of technical reserves of insurance companies after the deduction of the amount of received settled claims related to insurance events (for detailed description please refer to sub-chapter 3.16). These payments are allocated into intermediate consumption and final consumption of sectors based on the sectoral structure of the assessed non-life insurance premiums, which is obtained by the SOSR from insurance institutions. Another adjustment of intermediate consumption is exercised by the inclusion of capitalised costs on development into intermediate consumption (see sub-chapter 5.11). Due to different thresholds for the inclusion of intangible and tangible fixed assets between the ESA95 methodology and the Slovak legislation, we decrease the level of intermediate consumption by the amount corresponding to the grossing-up of capital. The questionnaire, Roc 1-01 Fin A, B Module 581 – Intermediate consumption, is the data source on that part of intangible and tangible assets, which was recorded as

an intermediate consumption and its value ranged from 20 000 SKK - 30 000 SKK or up to 50 000 SKK (see paragraph 111).

128. Data from the accounting statements Vysledovka Uc POD 2-01, which are compared with the statistical questionnaires Roc 1-01 and Roc 2-01, are to be considered as independent data sources. Data from the statistical survey carried out for the purposes of the compilation of quarterly accounts, i.e. from the quarterly questionnaire on production activities Prod 3-04 (for 20 and more employees) and the quarterly enterprise questionnaire for small organisations P13-04 (up to 19 employees), are used as another independent data source for comparison of indicators on both, the intermediate consumption and the output. The structure of survey according to the size is identical to the description presented in terms of questionnaires Roc 1-01 and Roc 2-01. Data are compared by sections and sub-sections of OKEC.

129. Both, the accounting statement Uc FO 1-01 on receipts and expenditures and the accounting statement Uc FO 2-01 on assets and liabilities, are to be considered as the main data sources for the calculation of output and intermediate consumption of the sector of households. These statements are annexed to the tax declaration related to taxes on income of physical persons, type B₁. These tax declarations are submitted by physical persons not registered in the Business Register, who keep their records according to the single entry book-keeping system.

130. These statements are the basic source for the calculation of market output in the sector of households. The statements are processed by OKEC and by the legal form. In 2003, they were submitted by 234 021 units. Based on these statements, the gross output was figured out for the given units from the following items:

- from the Uc FO 1-01 statement

Row 01- Sale of goods - the row contains sales from the sold goods less VAT, regardless of the fact whether the selling of goods runs through retail or wholesale trade or not; the figure is taken over from the financial day-book from the column receipts included into the tax base.

Row 02- Sale of goods and services - contains data from the financial daybook, from the column sale of goods and services. If these data are in separate columns, data are summed up.

Row 03- Other receipts – contains data from the financial daybook, from the column other receipts. For example, interest received is not recorded as receipt included into the tax base, because it is not the subject of taxation. Such receipts will be treated in tax declaration separately.

Row 06 – Purchase of goods – the row expresses the purchased material for the accounting period, for which the payment was settled.

- from the Uc FO 2-01 statement

Row 07 – Work in progress, goods, animals, other, data are reported based on the book on inventories valued in accordance to the law

131. The gross output enumerated from the accounting statements for 234 021 units, which submitted the statement, was grossed up to the total population of 329 070 active entrepreneurs - individuals. The grossing-up of output to the total population was made on the basis of average values of surveyed indicators per one

entrepreneur in each OKEC. The market production is for all branches adjusted by holding gains and losses on inventories. For the exhaustiveness of calculation of the value of market production of the sector of households, the estimates of the undervaluation of market production, which was not reported by the registered units, were made. We assume that revenues hidden as described represented approximately 15 – 20 % of the value of production grossed up to the total of active units. A detailed description is to be found in chapter 7.

132. Another component of output is the estimate of non-observed income of individuals, who carry out their business activities without permit and are not registered. The estimate is done by INFOSTAT by using an indirect method based on the inquiry, managed by the Public Poll Institute operating under the auspices of the SOSR, on the purchases of population in the informal sector, which is being done regularly each year. The inquiry is focused on the disclosure of expenditures of population on the purchases of goods and services without receipts. Mainly the craft work, tutoring, sale at markets are in question (see chapter 7).

133. The total market production covers also the production of drugs. For its estimate the information from public poll inquiry is used, which is carried out by the Public Poll Institute regularly in two-year intervals. Another source of data is the information from the National Anti-Drug Squad of the SR and the information provided by the Centre for drug addiction, e.g. size of dose, its price, average consumption, number of drug addicted people (see chapter 7). The output from prostitution is estimated based on different information from press, police and estimates from abroad. When enumerated by the extrapolation, both, the estimated number of persons dealing with prostitution services and their estimated average level of income, are used as the base (see chapter 7). The amount of tips is estimated on the basis of knowledge on the provision of tips by population for the services in restaurants, hotels, hair-dressing, etc. (see chapter 7). Tips are recorded under the OKEC divisions 55 and 93 based on the weight of output of the given branches. In 2003, the breakdown was as follows: approximately 75 % of the amount of tips were included into the OKEC division 55 and 25 % into OKEC division 93.

134. Output for own final use covers agricultural output for own final use, own-account production of houses, huts, garages and imputed rent. For the estimate of agricultural output for own final use, two basic sources are used:

- Census of farms for 2001 provides the data for the whole SR, data on legal entities, registered physical persons and non-registered physical persons. By subtracting these three categories of farms from the total for the SR we receive the number of households owning the land. Their number is 794 506. They own 1 350m² of land, of which 670m² are forests, at the average.
- The annual questionnaire on agricultural output of private farmers and gardeners, taken over from the statistics on agriculture and environment

division, contains the vegetable and animal production by commodities in physical units and in SKK.

The year-on-year increase copies the inflation index. If the fruitful year is in question then the estimate of output is adequately grossed up.

135. The agricultural production for own final use in the sector of households covers also the production resulting from the collection of forest fruits. It is figured out based on the qualified estimates of the quantities of particular types of forest fruits and on purchaser's prices taken over from the Research Institute on Forestry in Zvolen. For the betterment of the estimate, the information on the prices of forest fruits from their sellers at the market are used.

136. The own-account production of houses, huts, garages is described in sub-chapter 3.12. The Imputed rent related to the owners of houses, dwellings, huts and garages is described in the sub-chapter 3.17. According to the ESA95 methodology, the output of households with paid staff has to be included into the production for own final use. Until now this production was not figured out for the purposes of the compilation of national accounts for the SR.

137. Intermediate consumption for S.14 related to market production is figured out based on the accounting statement FO 1-01, which contains the following indicators: row 05 – Purchase of material – the row expresses the purchased material for the accounting period, for which the payment was settled.

Row 09 – Overheads - figure is taken over from the relevant column of the daybook, if the daybook is broken down also to other expenditures.

These data are grossed-up to the file of active units in the same way as in case of output. The intermediate consumption at the two-digit OKEC level is adjusted by holding gains and losses. Intermediate consumption is adjusted by its overestimation due to purchases of goods and services, which are not consumed by entrepreneurs within their business activities but are rather consumed as their final consumption of households (see chapter 7). The estimation of intermediate consumption in terms of production and distribution of drugs and prostitution services, by which the intermediate consumption of S.14 is adjusted, is described in chapter 7. Intermediate consumption related to the agricultural production for own final use is estimated based on household budget surveys by using extrapolation of the growth tendency of the agricultural production for own final use. The intermediate consumption related to the own account construction of houses, huts and garages is estimated at the level of 50 % from the own account production of houses, huts and garages. The calculation of intermediate consumption connected to imputed rent is described in the sub-chapter 3.17.

138. Statistical sample survey on entrepreneurs – physical persons not registered in the Business Register Roc 3-99 (see below) is used as the supplementary source for the estimation of production and intermediate consumption of the sector of households. By the means of this survey we obtain the information on indicators

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characterising the business activity of entrepreneurs in the area of financial management, employment and the activity specification. Data are surveyed for physical persons not registered in the Business register, carrying out their business activities based on the Licence for sole traders, free lancers and self-employed farmers performing business activities based on a different law than the law on sole traders, who are maintained in the Register of Organisations of the SOSR, with the main activity corresponding to the following OKEC divisions: 01, 02, 05, 10-41, 45, 50-55, 60-64, 70-74, 80, 85, 90, 92, 93. The advantage of the aforementioned statistical survey is that it provides us with a more detailed breakdown as compared to the accounting statement. The next advantage is that it gives us a more detailed information on the activity of the given statistical unit. The survey is carried out by the following form:

Roc 3-99

| | |
|-------------------------------|---|
| module 1100b | CHARACTERISTICS OF BUSINESS ACTIVITY |
|-------------------------------|---|

1 Have you carried out any business activity in the observed year? (please tick your reply)

Yes 1 No 2

2 If not, please indicate the reason for not being active. (please tick your reply)

Activity has not yet started and it will not start in 12 months 1

Activity has not yet started but it will start up to 12 months (in month..... year....) 2

Activity has been cancelled (in month..... year.....) 4

Other reason (Please describe) 6

If you carried out the business activity during the observed time period at least one month, please continue.

If you carried out the business activity during the observed time period at least one month, please declare:

month of the accounting time period start-up

| | | |
|---|--|--|
| 3 | | |
|---|--|--|

month of the end of accounting time period

| | | |
|---|--|--|
| 4 | | |
|---|--|--|

number of months of sales during the accounting time period

| | | |
|---|--|--|
| 5 | | |
|---|--|--|

Please describe precisely your main activity, for which you have pursued the major part of sales in the observed year:

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If you know the classification of your main activity according to OKEC,
please fill it in:

OKEC code (to be filled in from the left.)

| | | | | | |
|---|--|--|--|--|--|
| 6 | | | | | |
|---|--|--|--|--|--|

7 Is the business activity your main job? (please tick)

Yes 1 No 2

| | |
|---------------|---|
| module | SUPPLEMENTARY INFORMATION ON THE BUSINESS ACTIVITY |
| 1102 | |

1 Have you changed the legal form of business activities during the observed year? (please tick)

Yes 1 No 2

If yes, please indicate the change: (declare 1 = yes, 2 = no.)

registration in the Business Register

expanding of the business by self-employed farmer activities

expanding of the business by free-lancer activities

| | |
|---|--|
| 2 | |
| 3 | |
| 4 | |

During the observed year you have been keeping your records: (declare 1 = yes, 2 = no.)

in the single entry book-keeping system

in the double entry book-keeping system

you haven't kept any separate book-keeping system

| | |
|---|--|
| 5 | |
| 6 | |
| 7 | |

| | |
|---------------|----------------------------------|
| module | Specification of revenues |
| 343 | |

| | I. r. | Code of activity | Sales from the selling of own goods and services | |
|----------------------|-------|------------------|--|--------|
| | | | (in thd. SKK) | (in %) |
| | | | a | 1 |
| | 1 | | | |
| | 2 | | | |
| | 3 | | | |
| | 4 | | | |
| | 5 | | | |
| Check sum (r. 1 - 5) | 99 | | | |

Please state all data for particular activities, for which you received revenues (sales) during the year under observation. Revenues (sales) should be reported less subsidies. If you are not able to declare their precise level, fill in column 3 the percentage share of the given activity in the total of

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your revenues presented in module 340. The activity name and the code are fulfilled in accordance to the annexed list of 6-digit OKEC activities.

139. For the purposes of verification of output and intermediate consumption, the following items are used from module 340:

| module 340 | | BASIC INDICATORS (in thd. Sk) | | l. r. | In the observed year |
|-------------------------------|--------------------------------------|----------------------------------|--------------------|-------|-------------------------|
| | | | | a | 1 |
| Revenues (sales) in total | | | | 1 | |
| of which | from own goods | | | 2 | |
| | from services | | | 3 | |
| | from commodities | of WT | | 4 | |
| | | of RT | | 5 | |
| Expenditures in total | | | | 8 | |
| of which | for the purchase of material | | | 9 | |
| | for the purchase of goods | from WT | | 10 | |
| | | from RT | | 11 | |
| | overhead expenses | | | 12 | |
| of which expenses on services | | | 13 | | |
| Opening stock | | on 1 January | | 19 | |
| Closing stock | | on 31 December 12. | | 20 | |
| of which | work in progress | | on 1 January | 21 | |
| | goods, animals and other inventories | | on 31 December 12. | 22 | |

Total revenues (sales) (r. 1) – the total amount of revenues from the Questionnaire on revenues and expenditures – row 04 is to be reported.

of which sales from own goods (r. 2) – the amount of revenues from the selling of own goods taken over from the Questionnaire on revenues and expenditures – row 02 is to be reported; **revenues from services** (r. 3) - revenues resulting from the provision of services from the Questionnaire on revenues and expenditures – row 02 are to be reported.

sales from the selling wholesale trade goods (r. 4) - the amount of revenues from the selling of whole sale trade goods taken over from the Questionnaire on revenues and expenditures – row 01 is to be reported;

sales from the selling retail trade goods (r. 5) - the amount of revenues from the selling of retail trade goods taken over from the Questionnaire on revenues and expenditures – row 01 is to be reported;

Total expenditures (r. 8) – the total amount of expenditures from the Questionnaire on revenues and expenditures – row 10 is to be reported.

of which purchase of material (r. 9) – the costs on the consumption of material, energy and other non-storable supplies, which are directly related to the pursuance of business activity, are to be reported. The reporting unit will fill in data from the Questionnaire on revenues and expenditures – row 05.

expenditures on the purchase of wholesale trade goods (r. 10) - the amount of expenditures spent on the purchase of goods from the Questionnaire on revenues and expenditures – row 06 is to be reported,

expenditures on the purchase of retail trade goods (r. 11) - the amount of expenditures spent on the purchase of goods from the Questionnaire on revenues and expenditures – row 06 is to be reported,

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overhead expenditures (r. 12) - the amount of expenditures from the Questionnaire on revenues and expenditures – row 09 is to be reported,

of which expenditures on services (r. 13) - the amount of expenditures spent on purchase of services (e.g. costs on repair and maintenance of durable assets, travelling costs, rent, postage, consulting etc.) from the Questionnaire on revenues and expenditures – row 09 is to be reported.

Inventories (r. 19 and 20) – the stocks of material, work-in-progress, semi-finished own produced goods, goods, animals and goods for resale as of 1 January and 31 December of the year under observation from the Questionnaire on revenues and expenditures – row 04 are to be reported,

of which, work in progress, goods, animals and others (r. 21 and 22) – the stocks as of 1 January and 31 December of the observed year from the Questionnaire on revenues and expenditures – row 07 are to be reported.

140. The value added in OKEC branches 01 Agriculture and 02 Forestry, which belong to the section A, represents the value of 49 517 mill. SKK, what means 4,5% from the total value added for the whole economy.

Value added by divisions

Table 34 in mill. SKK

| Section A | Output | Intermediate consumption | Gross value added | % in GDP |
|--------------|----------------|--------------------------|-------------------|------------|
| 01 | 93 118 | 52 670 | 40 448 | 3,7 |
| 02 | 14 441 | 5 372 | 9 069 | 0,8 |
| Total | 107 559 | 58 042 | 49 517 | 4,5 |

Value added for the 01 and 02 divisions is the sum of value added for particular sectors. In case of agriculture and forestry, the following sectors enter the calculation: sector of non-financial corporations S.11, sector of government S.13, sector of households S.14 and sector of non-profit institutions serving households (NPISH) S.15.

Value added by sectors

Table 35 in mill. SKK

| | S.11 | S.13 | S.14 | S.15 | Total A |
|-------------|---------------|------------|---------------|------------|----------------|
| P.1 | 61 684 | 278 | 45 111 | 486 | 107 559 |
| P.2 | 41 364 | 140 | 16 322 | 216 | 58 042 |
| B.1g | 20 320 | 138 | 28 789 | 270 | 49 517 |

141. The agricultural activity in the sector of non-financial corporations S.11 includes all establishment units, which carry out the following economic activities: cultivation of vegetables, market gardening, livestock breeding, cultivation of plants combined with the livestock breeding (mixed activity) services in agriculture except for veterinary services, landscaping, hunting, catching of game and reproduction, including related services. In addition, the set of units contains the subsidised organisations of the sector government, as well as self-employed farmers, small breeders and cultivators not registered in the business register, who are included in the sector of households.

Forestry covers all entities, which carry out economic activities in forestry, cutting of wood and related services (mainly the production of raw wood, seeds for woody species, seedlings and cuttings for the recovery of woods, etc.). They are included into the non-financial sector, sector of households and into the sector of households and NISH.

Overview on the number of reporting units

Table 36

| | 01 | 02 | Total A |
|------------------|-----------|-----------|----------------|
| S.11 | 1 813 | 230 | 2 043 |
| S.13 | 15 | 0 | 15 |
| S.14 | 10 456 | 5 991 | 16 447 |
| S.15 | 0 | 583 | 583 |
| Total (A) | 12 284 | 6 804 | 19 088 |

142. Production of agriculture and forestry is the sum of productions of these branches in particular sectors. It is expressed at basic prices.

Sectoral breakdown of production

Table 37

in mill. SKK

| | 01 | 02 | Total A |
|------------------|---------------|---------------|----------------|
| S.11 | 52 245 | 9 439 | 61 684 |
| S.13 | 278 | 0 | 278 |
| S.14 | 40 595 | 4 516 | 45 111 |
| S.15 | 0 | 486 | 486 |
| Total (A) | 93 118 | 14 441 | 107 559 |

The distinction of production by types is presented in the table 38.

Types of production

Table 38

in mill.SKK

| | 01 | 02 | Total A |
|--|-----------|-----------|----------------|
| P.1 Production | 93 118 | 14 441 | 107 559 |
| P.11 Market production | 54 590 | 14 075 | 68 665 |
| P.12 Production for own final use | 38 251 | 76 | 38 327 |
| P.13 Other non-market production | 275 | 290 | 565 |

143. The basic data for the calculation of output in the Non-financial sector are data obtained directly from the statistical questionnaires for big enterprises with more than 20 employees and for small enterprises up to 19 employees (see paragraphs 121 and 123).

Calculation of output in the non-financial sector

Table 39

in mill. SKK

| | | 01 | 02 | Total A |
|---|---|---------------|--------------|---------------|
| Sales from the selling of own products | | 40 269 | 7 243 | 47 512 |
| Intra-plant turnover | + | 5 988 | 55 | 6 043 |
| Sales from goods in WT | + | 3 258 | 146 | 3 404 |
| Sales from goods in RT | + | 1 285 | 24 | 1 309 |
| Costs on sold goods WT | - | 2 916 | 119 | 3 035 |
| Costs on sold goods RT | - | 1 121 | 19 | 1 140 |
| Capitalisation | + | 3 786 | 84 | 3 870 |
| Change in stocks of work in progress | + | -1 335 | 32 | -1 303 |
| Output (Roc1-01+Roc2-01) | = | 49 214 | 7 446 | 56 660 |

The total production for the branch 01 represents the sum of production of agricultural activities and inseparable non-agricultural activities (secondary output). The highest amount of the agricultural production is formed by codes of the classification of production CPA 0111 (cereals, potatoes, oil seeds, sugar beet...), CPA 0121 (beef-cattle, cow milk), CPA 0123 (pigs), CPA 0124 (poultry). The secondary production represents the processing of own agricultural products, agro-tourism, sports and rural tourism, services carried out in landscaping, other services. The agriculture represents a share of 2,6% from the total production of the non-financial sector. The production of the branch 02 represents the amount of timber harvesting within the sales from the selling of own products. In addition, in question is the production for own final use, e.g. firewood, fences against wild animals, seeds for wood species, seedlings for the recovery of woods etc. Within the branch activities the reporting units deal with both, the whole trade and retail trade activities, what represents a low percentage in the total production. The forestry contributes to the total output of the non-financial sector by 0,5%.

144. The amount of production obtained from statistical questionnaires is adjusted due to underestimation and the value of production acquired from the questionnaire on small enterprises is grossed up to the total population. The total obtained as described is consequently adjusted by holding gains and losses on inventories and in terms of forestry also by the increase of standing timber. The value of surveyed data for production is increased by subsidies on products in order to ensure the reporting of production at basic prices. In agriculture they are represented mainly by compensation payments for crops, bonuses on beef-cattle, swine, sheep and goats and the subsidies on production of milk. Taxes on products are formed by payments of the producers of sugar, penalties for exceeding the milk quotas etc.

Adjustments of production in non-financial sector

Table 40

in mill. SKK

| | | 01 | 02 | Total A |
|--|---|---------------|--------------|---------------|
| Production (Roc 1-01+ Roc 2-01) | | 49 214 | 7 446 | 56 660 |
| Holding gains and losses | - | -1 304 | -20 | -1 324 |
| Standing timber | + | 0 | 1 973 | 1 973 |
| Underestimated output | + | 185 | 0 | 185 |
| Subsidies on products | + | 1 540 | 0 | 1 540 |
| Inward processing | + | 2 | 0 | 2 |
| Production | = | 52 245 | 9 439 | 61 684 |
| of which market | | 48 564 | 9 363 | 57 927 |
| for own final use | | 3 681 | 76 | 3 757 |

145. The output of the sector of government S.13 is the sum of market output, output for own final use and other non-market output. The total output is figured out based on the accounting statements for subsidised and budgetary organisations and units governed by municipalities included into the sector of government. The industrial breakdown is taken over from the sample survey on non-market services. The value of market production is represented by revenues from non-manufacturing and incidental sales and services, from other administrative revenues, revenues of budgetary organisations from business activities after taxation and part of property income. The production for own final use is generated mainly by capitalisation. Agriculture represents a share of 0,1% from the total value of output of the sector of government.

Output of the sector of government

Table 41

in mill. SKK

| | | 01 | 02 | Total A |
|---|---|------------|----------|------------|
| Intermediate consumption | | 140 | 0 | 140 |
| Compensation of employees BO | + | 0 | 0 | 0 |
| Compensation of employees SO | + | 72 | 0 | 72 |
| Compensation of municipality employees | + | 1 | 0 | 1 |
| Other compensation of employees | + | 5 | 0 | 5 |
| Compensation of employees in total | = | 79 | 0 | 79 |
| Other taxes on production | + | 0 | 0 | 0 |
| Consumption of fixed capital | + | 59 | 0 | 59 |
| Output | = | 278 | 0 | 278 |
| of which market | | 0 | 0 | 0 |
| for own final use | | 2 | 0 | 2 |
| other non-market production | | 275 | 0 | 275 |

146. Output in the sector of households S.14 is the sum of output of self-employed farmers not registered in the Business Register (P.11) and production of agricultural goods for own final use (P.12). The accounting statements for physical persons Uc FO 1-01 and Uc FO 2-01 are to be considered as data sources for market production.

The production is calculated from the following items: sale of goods decreased by the purchase of goods, sale of goods and services, other revenues and work in progress, goods, animals and other. Agriculture represents a 7,2 % share and forestry 0,8 % share in the total production of the sector of households.

Production of the sector of households

Table 42 in mill. SKK

| | | 01 | 02 | Total A |
|--|---|--------------|--------------|--------------|
| Sale of goods | | 819 | 1 038 | 1 857 |
| Sale of goods and services | + | 2 415 | 3 205 | 5 620 |
| Other revenues | + | 312 | 191 | 503 |
| Work in progress, goods, animals, other | + | -57 | 1 | -56 |
| Purchase of goods | - | 521 | 784 | 1 305 |
| Output | = | 2 968 | 3 651 | 6 619 |

147. The adjustments of output are related mainly to the grossing up to the population of active units included into the sector of households, underestimation of output, grossing-ups in connection to the sales of agricultural production without receipt and to the holding gains and losses on inventories. When calculating the agricultural output for own final use, the basis is formed by the outcome for self-employed farmers and small breeders and cultivators. The amounts of produced commodities are expressed in physical units as well as in financial terms.

Adjustments of output in the sector of households

Table 43 in mill. SKK

| | | 01 | 02 | Total A |
|--|---|---------------|--------------|---------------|
| Output | | 2 968 | 3 651 | 6 619 |
| Grossing up to the population of active units | + | 499 | 456 | 955 |
| Registered – output not observed N5 | + | 557 | 138 | 695 |
| Sales without receipt N1 | + | 1 995 | 274 | 2 269 |
| Agricultural output for own final use | + | 34 568 | 0 | 34 568 |
| Holding gains and losses on inventories | + | -7 | 2 | -5 |
| Output | = | 40 594 | 4 517 | 45 111 |
| of which market | | 6 026 | 4 516 | 10 542 |
| for own final use | | 34 568 | 0 | 34 568 |

148. In the sector of non-profit institutions serving households S.15 is calculated as the sum of intermediate consumption, compensation of employees, consumption of fixed capital and other taxes on production. Market output is created by own account production sales, for instance sales from sport matches, from selling of own publications, books, small products, sales from renting of residential or non-residential real estate, etc. Profit margin, that means the difference between sales from sold goods and cost on sold goods, reported by respondent units dealing with market activity is the part of market production. The output of the division 02 (forestry,

timber harvesting and related activities) represents 2,4% from the total output of the sector of NPISH.

Production in the sector of NPISH

Table 44 in mill. SKK

| | 01 | 02 | Total A |
|-------------------------------------|----------|------------|------------|
| Intermediate consumption | 0 | 216 | 216 |
| Compensation of employees | + 0 | 220 | 220 |
| Other taxes on production | + 0 | 1 | 1 |
| Consumption of fixed capital | + 0 | 49 | 49 |
| Output | 0 | 486 | 486 |

149. Intermediate consumption of agriculture and forestry is the sum of intermediate consumption of these branches in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 45 in mill. SKK

| Sectors | 01 | 02 | Total A |
|---------------------------------|---------------|--------------|---------------|
| S.11 | 37 842 | 3 522 | 41 364 |
| S.13 | 140 | 0 | 140 |
| S.14 | 14 688 | 1 634 | 16 322 |
| S.15 | 0 | 216 | 216 |
| Intermediate consumption | 52 670 | 5 372 | 58 042 |

150. The amount of intermediate consumption in the non-financial sector represents 61,7% from the output of section A.

Intermediate consumption in the non-financial sector

Table 46 in mill. SKK

| | 01 | 02 | Total A |
|--|-----------------|--------------|---------------|
| Consumption of material and energy | 25 099 | 1 252 | 26 351 |
| Consumption of services | + 6 935 | 2 395 | 9 330 |
| Consumption of intra-plant goods and services | + 5 917 | 118 | 6 035 |
| Deficit and losses on inventories | + 130 | 14 | 144 |
| Other costs included into IC | + 204 | 34 | 238 |
| Intermediate consumption | = 38 285 | 3 813 | 42 098 |

151. The data sources for the non-financial sector are data reported in thousands SKK taken over from statistical surveys for big enterprises with more than 20 employees (Roc 1-01), for their establishment units and for small enterprises with the number of employees being up to 19 employees (Roc 2-01). The adjustments of data on intermediate consumption in the non-financial sector are related to its

overestimation, grossing up by holding gains and losses, payments for insurance services and to capitalised expenditures on development.

Data adjustments for intermediate consumption in non-financial sector

Table 47

in mill. SKK

| Items | | 01 | 02 | Total A |
|---|---|---------------|--------------|---------------|
| IC (Roc 1-01+ Roc 2-01) | | 38 285 | 3 813 | 42 098 |
| Holding gains and losses | + | -167 | -4 | -171 |
| Payment for insurance services | + | 333 | 2 | 335 |
| Overestimation | - | 449 | 12 | 461 |
| FISIM | + | 171 | 25 | 196 |
| Leasing | - | 211 | 297 | 508 |
| Fixed assets included into IC | - | 125 | 5 | 130 |
| Inward processing | + | 2 | 0 | 2 |
| Capitalised costs on development | + | 3 | 0 | 3 |
| Intermediate consumption | = | 37 842 | 3 522 | 41 364 |

152. The intermediate consumption in the sector of government is the sum of costs surveyed for subsidised organisations by the means of sample survey on non-market services. The amount of intermediate consumption in the sector of government represents 50,4% from the output of section A.

Intermediate consumption in the sector of government

Table 48

in mill. SKK

| | | 01 | 02 | Total A |
|---|---|------------|----------|------------|
| Intermediate consumption of BO | | 0 | 0 | 0 |
| Intermediate consumption of SO | + | 139 | 0 | 139 |
| Intermediate consumption of municipality | + | 1 | 0 | 1 |
| Other intermediate consumption | + | 0 | 0 | 0 |
| Intermediate consumption | = | 140 | 0 | 140 |

153. The main data source for the calculation of intermediate consumption for the sector of households is the accounting statement Uc FO 1-01, containing the items as purchase of material, part of overheads, from which the intermediate consumption is calculated. The intermediate consumption in the sector of households amounts to 30,3% from the output of section A.

Intermediate consumption in the sector of households

Table 49

in mill. SKK

| | | 01 | 02 | Total A |
|--|---|--------------|--------------|--------------|
| Purchase of material | | 2 851 | 328 | 3 179 |
| Overhead costs (part) | + | 3 564 | 1 258 | 4 822 |
| Intermediate consumption (Uc FO 1-01) | - | 6 415 | 1 586 | 8 001 |

154. Intermediate consumption in S.14 being enumerated on the basis of the Uc FO 1-01 statement is grossed up to the total population of active units carrying out business activities in this branch. Intermediate consumption is netted up by its overestimation; it is the value, which is reported by entrepreneurs as intermediate consumption but it is not consumed within the production process (is rather used for private purposes). Intermediate consumption related to production for own final use is obtained indirectly – by extrapolation based on household budget surveys and the development of output for own final use.

Data adjustments for intermediate consumption in the sector of households

Table 50

in mill. SKK

| | | 01 | 02 | Total A |
|---|---|---------------|--------------|---------------|
| Intermediate consumption (Uc FO 1-01) | | 6 415 | 1 586 | 8 001 |
| Grossing up to total population | - | 83 | 5 | 88 |
| Registered - intermediate consumption not found out N5 | + | 231 | 61 | 292 |
| IC related to production for own final use | + | 8 214 | 0 | 8 214 |
| FISIM | + | 5 | 1 | 6 |
| Leasing | - | 91 | 9 | 100 |
| Holding gains and losses | + | -3 | 0 | -3 |
| Intermediate consumption | = | 14 688 | 1 634 | 16 322 |

155. The intermediate consumption of S.15 consists of goods and services, which were purchased by the parties in interest at the market, i.e. mainly purchases of materials and energy. Intermediate consumption was adjusted by allocated FISIM. The amount of intermediate consumption represents 44,4% of output in the division 02.

Intermediate consumption in the sector of NPISH

Table 51

in mill. SKK

| | | 01 | 02 | Total A |
|---|---|----------|------------|------------|
| Consumption of purchased material and energy | | 0 | 215 | 215 |
| Purchased services | + | 0 | 0 | 0 |
| Deficit and losses | + | 0 | 0 | 0 |
| Other costs included into IC | + | 0 | 0 | 0 |
| FISIM | + | 0 | 1 | 1 |
| Intermediate consumption | = | 0 | 216 | 216 |

3.8 Fishing (B)

156. Value added in section B, which is represented by the division 05 - Fishing, operation of fish hatcheries and farms and services incidental to fishing, was 26 million SKK. The share of this section in the GDP was 0,002 %.

Gross value added by divisions

Table 52 in mill. SKK

| Section B | Output | Intermediate consumption | Gross value added | % in GDP |
|------------------|-----------|--------------------------|-------------------|--------------|
| 05 | 91 | 65 | 26 | 0,002 |
| Total (B) | 91 | 65 | 26 | 0,002 |

The calculation of value added aggregates for branches consists from their calculation by particular sectors. In case of section B, the sector S.11 and the sector S.14 enter the calculation.

Gross value added by sectors

Table 53 in mill. SKK

| | S.11 | S.14 | Section B |
|-------------|-----------|-----------|-----------|
| P.1 | 73 | 18 | 91 |
| P.2 | 59 | 6 | 65 |
| B.1g | 14 | 12 | 26 |

157. The division 05 in the sector of non-financial corporations S.11 includes all establishment units (ZJs), which carry out fishing and related activities and fish farming. In addition, this file of units contains private breeders not registered in the Business Register, who are classified in the sector of households S.14. The units are prevalingly registered under OKEC 0502 Fish farming.

Overview on the number of reporting units

Table 54

| Number of units | 05 |
|-----------------|-----------|
| S.11 | 12 |
| S.14 | 42 |
| Total | 54 |

158. Output of fishing is represented by the sum of outputs of the division 05 in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 55 in mill .SKK

| | 05 |
|------------------|-----------|
| S.11 | 73 |
| S.14 | 18 |
| Total (B) | 91 |

Types of output

Table 56 in mill. SKK

| | 05 |
|-------------|-----------|
| P.1 | 91 |
| P.11 | 88 |
| P.12 | 3 |
| P.13 | 0 |

159. The value of output (P.1) for category B for S.11 in 2003 was 73 million SKK, the value of intermediate consumption (P.2) was 59 million SKK and the gross value added (B.1g) amounted to 14 million SKK. 95% of output is generated by the CPA commodity 0508 Fish and other fishing products.

Calculation of output in the non-financial sector

Table 57 in mill. SKK

| | 05 |
|---|-------------|
| Sales from the selling of own products | 85 |
| Intra-enterprise turnover | + 0 |
| Sales from goods in WT | + 0 |
| Sales for goods in RT | + 4 |
| Costs on sold goods WT | - 0 |
| Costs on sold goods RT | - 3 |
| Capitalisation | + 3 |
| Change in stocks of work-in-progress | + -13 |
| Output (Roc1-01+Roc2-01) | = 76 |

160. The breakdown of output, intermediate consumption and value added in S.11, together with adjustments, are presented in tables 59 and 64. Main sources for the calculation of output and intermediate consumption of section B are described in 3.7.

Adjustments of output in non-financial sector

Table 58 in mill. SKK

| | 05 |
|---------------------------------|-------------|
| Output (Roc1-01+Roc2-01) | 76 |
| Holding gains and losses | - 3 |
| Underestimated output | + 0 |
| Subsidies on products | + 0 |
| Output | = 73 |
| of which market | 70 |
| for own final use | 3 |

161. In 2003, the output (P.1) for section B in S.14 amounted to 18 mill. SKK, intermediate consumption (P.2) was 6 mill. SKK and the gross value added (B.1g)

represented 12 mill. SKK. The description of calculation and adjustments of output and intermediate consumption is to be found in sub-chapter 3.7

Output in the sector of households

Table 59 in mill. SKK

| | | 05 |
|--|---|-----------|
| Selling of goods | | 31 |
| Selling of goods and services | + | 8 |
| Other revenues | + | 3 |
| Work in progress, goods, animals, other | + | 0 |
| Purchase of goods | - | 25 |
| Output (Uc FO 1-01) | = | 17 |

Adjustments of output in the sector of households

Table 60 in mill. SKK

| | | 05 |
|--|---|-----------|
| Output (Uc FO 1-01+Uc FO 2-01) | | 17 |
| Undervaluation of output | + | 1 |
| Holding gains and losses on inventories | + | 0 |
| Output | + | 18 |
| Of which: market | = | 18 |
| for own final use | | 0 |

162. Intermediate consumption of the branch 05 is the sum of intermediate consumptions in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 61 in mill. SKK

| | 05 |
|------------------|-----------|
| S.11 | 59 |
| S.14 | 6 |
| Total (B) | 65 |

163. The intermediate consumption in non-financial sector represented 80,8 % from output of section B.

Intermediate consumption in non-financial sector

Table 62 in mill. SKK

| | | 05 |
|---|---|-----------|
| Consumption of material and energy | | 48 |
| Purchased services | + | 9 |
| Consumption of intra-plant goods and services | + | 0 |
| Deficit and losses on inventories | + | 0 |
| Other costs included into intermediate consumption | + | 0 |
| Intermediate consumption | = | 57 |

Adjustments of intermediate consumption data in non-financial sector

Table 63 in mill. SKK

| | | 05 |
|---|---|-----------|
| Intermediate consumption (Roc1-01+Roc2-01) | | 57 |
| Holding gains and losses | + | 0 |
| Payments for insurance services | + | 1 |
| Overvaluation | - | 0 |
| Capitalised costs on R&D | + | 0 |
| Fisim | + | 1 |
| Intermediate consumption | = | 59 |

164. The amount of intermediate consumption in the sector of households represents 33,3 % from output of section B.

Intermediate consumption in the sector of households

Table 64 in mill. SKK

| | | 05 |
|--|---|-----------|
| Purchase of material | | 3 |
| Overheads | + | 13 |
| Intermediate consumption (Uc FO 1-01) | = | 16 |

Adjustments of data on intermediate consumption in the sector of households

Table 65 in mill. SKK

| | | 05 |
|--|---|-----------|
| Intermediate consumption (Uc FO 1-01) | | 16 |
| Grossing-up to total population | - | 9 |
| Registered but not found out N5 | + | 0 |
| Leasing | - | 1 |
| FISIM | + | 0 |
| Holding gains and losses | + | 0 |
| Intermediate consumption | = | 6 |

3.9 Mining and quarrying (C)

165. Value added in this section is broken down into two sub-sections CA and CB. In the former, Mining of energy minerals (CA) with divisions 10 mining of black, brown coal and lignite, 11 Mining of oil and natural gas and 12 Mining and adjustment of uranium and thorium ores, the share of value added in the total was 0,5 %, what represented 5 624 million SKK. The latter, Mining of non-energy minerals (CB) with divisions 13 Mining and ore adjustment and 14 Mining and adjustment of other minerals, represented the value of 1 713 million SKK, what was 0,2 % from the total value added for the whole economy. The share of section C in GDP was 0,7 %.

Gross value added by branches

Table 66

in mill. SKK

| Section (C) | Output | Intermediate consumption | Value added | % in GDP |
|------------------|---------------|--------------------------|--------------|------------|
| 10 | 3 459 | 1 043 | 2 416 | 0,2 |
| 11 | 4 727 | 1 519 | 3 208 | 0,3 |
| 12 | 0 | 0 | 0 | 0,0 |
| CA | 8 186 | 2 562 | 5 624 | 0,5 |
| 13 | 335 | 264 | 71 | 0,0 |
| 14 | 3 168 | 1 525 | 1 642 | 0,1 |
| CB | 3 503 | 1 789 | 1 713 | 0,2 |
| Total (C) | 11 689 | 4 351 | 7 338 | 0,7 |

166. The calculation of aggregates of value added for branches consists from their calculation for particular sectors. In case of Mining of minerals, the non-financial sector S.11 and the sector of households S.14 enter the calculation.

Gross value added by sectors

Table 67

in mill. SKK

| | S.11 | S.14 | Section C |
|-------------|--------------|-----------|--------------|
| P.1 | 11 672 | 17 | 11 689 |
| P.2 | 4 345 | 6 | 4 351 |
| B.1g | 7 327 | 11 | 7 338 |

167. The section C covers all establishment units from the non-financial sector, which are dealing with the mining of minerals, appearing in the nature as solid substances (coal and ores), liquids (oil), or gases (natural gas). They carry out their activity by using the mining or underground mining techniques with drilling. This section includes also units, which are dealing with additional operations focused on the preparation of raw materials for the market. Under this section, the register records also firms with the above defined main activity from the sector of households.

Overview of the number of reporting units

Table 68

| | 10 | 11 | 12 | 13 | 14 | Total C |
|--------------|-----------|----------|----------|----------|------------|------------|
| S.11 | 11 | 7 | 0 | 4 | 92 | 114 |
| S.14 | 0 | 0 | 0 | 0 | 14 | 14 |
| Total | 11 | 7 | 0 | 4 | 103 | 125 |

168. Output of section C is the sum of output of divisions 10, 11, 12, 13 and 14 in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 69 in mill. SKK

| | 10 | 11 | 12 | CA | 13 | 14 | CB | Total C |
|--------------|--------------|--------------|----------|--------------|------------|--------------|--------------|---------------|
| S.11 | 3 459 | 4 727 | 0 | 8 186 | 335 | 3 151 | 3 486 | 11 672 |
| S.14 | 0 | 0 | 0 | 0 | 0 | 17 | 17 | 17 |
| Total | 3 459 | 4 727 | 0 | 8 186 | 335 | 3 168 | 3 503 | 11 689 |

Types of output for the whole economy

Table 70 in mill. SKK

| | 10 | 11 | 12 | CA | 13 | 14 | CB | Total C |
|-------------|--------------|--------------|----------|--------------|------------|--------------|--------------|---------------|
| P.1 | 3 459 | 4 727 | 0 | 8 186 | 335 | 3 168 | 3 503 | 11 689 |
| P.11 | 3 283 | 4 671 | 0 | 7 954 | 334 | 3 115 | 3 449 | 11 403 |
| P.12 | 176 | 56 | 0 | 232 | 1 | 53 | 54 | 286 |

169. The value of output (P.1) for section C Mining of minerals for S.11 amounted to 11 672 mill. SKK; the intermediate consumption (P.2) reached 4 345 mill. SKK and the gross valued added (B.1g) amounted to 7 327 mill. SKK. In the division 10, mainly brown coal and lignite is mined. The services related to the mining of oil and natural gas, except for exploration, represent the main commodities in the division 11. There is no division 12 in the Slovak economy. The division 13 concentrates the activity on the commodity 1300 Metal ores and the division 14 is dealing prevalingly with the mining and quarrying of stone, sand, clay and salt.

Calculation of output in the non-financial sector

Table 71 in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Total C |
|---|----------------|--------------|----------|------------|--------------|---------------|
| Sales from the selling of own products | 3 218 | 4 613 | 0 | 336 | 3 019 | 11 186 |
| Intraplant turnover | + 0 | 0 | 0 | 0 | 20 | 20 |
| Sales for goods in WT | + 386 | 120 | 0 | 0 | 89 | 595 |
| Sales for goods in RT | + 176 | 0 | 0 | 5 | 75 | 256 |
| Costs on goods sold in WT | - 342 | 113 | 0 | 0 | 83 | 538 |
| Costs on goods sold in RT | - 162 | 0 | 0 | 3 | 58 | 223 |
| Capitalisation | + 175 | 56 | 0 | 0 | 53 | 284 |
| Change in stocks of work-in-progress | + -9 | 36 | 0 | 1 | 42 | 70 |
| Output (Roc1-01+ Roc2-01) | = 3 442 | 4 712 | 0 | 339 | 3 157 | 11 650 |

170. The split of output and intermediate consumption of S.11 into 2-digit level of OKEC, together with their adjustments, is presented in the tables 72 and 77 respectively. Main sources for the calculation of output and intermediate consumption related to the section C are described in the sub-chapter 3.7.

Adjustment of output of the non-financial sector

Table 72

in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Total C |
|---------------------------------|----------------|--------------|----------|------------|--------------|---------------|
| Output (Roc1-01+Roc2-01) | 3 442 | 4 712 | 0 | 339 | 3 157 | 11 650 |
| Holding gains and losses | - 2 | 6 | 0 | 4 | 6 | 14 |
| Undervalued output | + 15 | 21 | 0 | 0 | 0 | 36 |
| Subsidies on products | + 0 | 0 | 0 | 0 | 0 | 0 |
| Output | = 3 459 | 4 727 | 0 | 335 | 3 151 | 11 672 |
| of which market | 3 284 | 4 671 | 0 | 335 | 3 098 | 11 388 |
| for own final use | 175 | 56 | 0 | 0 | 53 | 284 |

171. The output (P.1) for section C in S.14 amounted to 17 mill. SKK, intermediate consumption (P.2) was 6 mill. SKK and gross value added (B.1g) represented 11 mill. SKK. The description of calculation and adjustments of output in the sector of households is to be found in sub-chapter 3.7.

Output in the sector of households

Table 73

in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Total C |
|--|------------|----------|----------|----------|-----------|-----------|
| Sale of goods | 0 | 0 | 0 | 0 | 19 | 19 |
| Sale of goods and services | + 0 | 0 | 0 | 0 | 2 | 2 |
| Other revenues | + 0 | 0 | 0 | 0 | 3 | 3 |
| Work in progress, goods, animals, other | + 0 | 0 | 0 | 0 | 0 | 0 |
| Purchase of goods | - 0 | 0 | 0 | 0 | 11 | 11 |
| Output Uc FO 1-01 + Uc FO 2-01 | = 0 | 0 | 0 | 0 | 13 | 13 |

Adjustments of output in the sector of households

Table 74

in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Total C |
|---------------------------------|------------|----------|----------|----------|-----------|-----------|
| Output Uc FO 1-01 | 0 | 0 | 0 | 0 | 13 | 13 |
| Undervaluation of output | + 0 | 0 | 0 | 0 | 4 | 4 |
| Holding gains and losses | + 0 | 0 | 0 | 0 | 0 | 0 |
| Output | = 0 | 0 | 0 | 0 | 17 | 17 |
| of which market | 0 | 0 | 0 | 0 | 17 | 17 |
| for own final use | 0 | 0 | 0 | 0 | 0 | 0 |

172. Intermediate consumption in section C is the sum of intermediate consumptions in particular sectors figured out by relevant industries. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 75 in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Spolu C |
|------------------|--------------|--------------|----------|------------|--------------|--------------|
| S.11 | 1 043 | 1 519 | 0 | 264 | 1 519 | 4 345 |
| S.14 | 0 | 0 | 0 | 0 | 6 | 6 |
| Total (C) | 1 043 | 1 519 | 0 | 264 | 1 525 | 4 351 |

173. The intermediate consumption in the non-financial sector represented 37,2 % from the output of section C.

Intermediate consumption in the non-financial sector

Table 76 in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Total C |
|--|----------------|--------------|----------|------------|--------------|--------------|
| Consumption of material and energy | 962 | 395 | 0 | 231 | 984 | 2 572 |
| Purchased services | + 341 | 1 366 | 0 | 25 | 860 | 2 592 |
| Consumption of intra-plant goods and services | + 0 | 0 | 0 | 0 | 38 | 38 |
| Deficit and losses on inventories | + 0 | 1 | 0 | 0 | 2 | 3 |
| Other costs included into IC | + 2 | 0 | 0 | 0 | 8 | 10 |
| Intermediate consumption (Roc1-01+Roc2-01) | = 1 305 | 1 762 | 0 | 256 | 1 892 | 5 215 |

Intermediate consumption data adjustments in the non-financial sector

Table 77 in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Total C |
|--|----------------|--------------|----------|------------|--------------|--------------|
| Intermediate consumption (Ro1-01+Roc2-01) | 1 305 | 1 762 | 0 | 256 | 1 892 | 5 215 |
| Holding gains and losses on inventories | + -1 | 17 | 0 | 1 | 10 | 27 |
| Payments for insurance services | + 3 | 9 | 0 | 5 | 6 | 23 |
| Overvaluation | - 6 | 3 | 0 | 0 | 0 | 9 |
| Capitalised costs on development | + 0 | 0 | 0 | 0 | 0 | 0 |
| Fixed assets included into IC | = 3 | 2 | 0 | 0 | 2 | 7 |
| Fisim | + 9 | 33 | 0 | 2 | 26 | 70 |
| Leasing | - 264 | 297 | 0 | 0 | 413 | 974 |
| Intermediate consumption | = 1 043 | 1 519 | 0 | 264 | 1 519 | 4 345 |

174. The amount of intermediate consumption in the sector of households represented 38 % from the output of section C.

Intermediate consumption in the sector of households

Table 78 in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Total C |
|--|------------|----------|----------|----------|-----------|-----------|
| Purchase of material | 0 | 0 | 0 | 0 | 2 | 2 |
| Overheads | + 0 | 0 | 0 | 0 | 9 | 9 |
| Intermediate consumption (Uc FO 1-01) | = 0 | 0 | 0 | 0 | 11 | 11 |

Adjustments of intermediate consumption data in sector of households

Table 79

in mill. SKK

| | 10 | 11 | 12 | 13 | 14 | Total C |
|---|----|----|----|----|----|---------|
| Intermediate consumption (Uc FO 1-01) | 0 | 0 | 0 | 0 | 11 | 11 |
| Overvaluation of IC | 0 | 0 | 0 | 0 | 7 | 7 |
| Leasing | 0 | 0 | 0 | 0 | 0 | 0 |
| Fisim | + | 0 | 0 | 0 | 0 | 2 |
| Holding gains and losses from inventories | + | 0 | 0 | 0 | 0 | 0 |
| Intermediate consumption | = | 0 | 0 | 0 | 0 | 6 |

3.10 Manufacturing (D)

175. There are 14 sub-sections (DA – DN) in this section. The total value added of this section represented 23,5 % in the GDP.

Gross value added by divisions

Table 80

in mill. SKK

| Section D | Output | Intermediate consumption | Value added | % in GDP |
|-----------|----------------|--------------------------|----------------|-------------|
| 15 | 108 850 | 86 110 | 24 041 | 2,2 |
| 16 | 2 688 | 1 301 | 1 387 | 0,1 |
| DA | 111 538 | 86 110 | 25 428 | 2,3 |
| 17 | 18 528 | 13 548 | 4 979 | 0,5 |
| 18 | 19 957 | 12 179 | 7 777 | 0,7 |
| DB | 38 485 | 25 728 | 12 757 | 1,2 |
| DC | 24 731 | 20 444 | 4 287 | 0,4 |
| DD | 29 396 | 18 662 | 10 733 | 1,0 |
| 21 | 34 301 | 26 073 | 8 229 | 0,8 |
| 22 | 25 185 | 15 695 | 9 490 | 0,9 |
| DE | 59 487 | 41 768 | 17 719 | 1,6 |
| DF | 67 746 | 56 717 | 11 029 | 1,0 |
| DG | 51 024 | 38 471 | 12 553 | 1,1 |
| DH | 48 441 | 35 021 | 13 419 | 1,2 |
| DI | 44 067 | 28 799 | 15 268 | 1,4 |
| 27 | 106 596 | 80 656 | 25 940 | 2,4 |
| 28 | 60 682 | 37 196 | 23 486 | 2,1 |
| DJ | 167 279 | 117 853 | 49 426 | 4,5 |
| DK | 76 074 | 54 896 | 21 178 | 1,9 |
| 30 | 12 069 | 11 353 | 715 709 | 65,4 |
| 31 | 59 155 | 43 005 | 16 150 | 1,5 |
| 32 | 23 659 | 18 386 | 5 273 | 0,5 |
| 33 | 10 984 | 6 950 | 4 034 | 0,4 |
| DL | 105 867 | 79 694 | 741 167 | 67,7 |
| 34 | 227 612 | 203 017 | 24 595 | 2,2 |
| 35 | 16 027 | 12 608 | 34 192 | 3,1 |

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|------------------|------------------|----------------|----------------|-------------|
| DM | 243 639 | 215 625 | 58 788 | 5,4 |
| 36 | 41 959 | 34 038 | 7 921 | 0,7 |
| 37 | 2 470 | 1 386 | 1 084 | 0,1 |
| DN | 44 430 | 35 425 | 9 005 | 0,8 |
| Total (D) | 1 112 201 | 855 210 | 256 991 | 23,5 |

176. The calculation of value added aggregates by branches consists from their calculation for particular sectors. In case of category D, the non-financial sector S.11, government sector S.13 and the sector of households S.14 enter the calculation.

Gross value added by sectors

Table 81 in mill. SKK

| | S.11 | S.13 | S.14 | section D |
|-------------|-------------|-------------|-------------|------------------|
| P.1 | 1 019 846 | 13 | 92 343 | 1 112 201 |
| P.2 | 812 091 | 4 | 43 116 | 855 210 |
| B.1g | 207 755 | 8 | 49 227 | 256 991 |

177. Category D covers all establishment units from the non-financial sector, which are part of manufacturing industry. This category includes also subsidised and budgetary organisations and units governed by municipalities, mainly in division 22 from the sector of government. Register classifies into this category also units of the sector of households not registered in the Business Register, which are dealing with manufacturing.

Overview on the number of reporting units

Table 82

| | S.11 | S.13 | S.14 | Total |
|-----------|-------------|-------------|-------------|--------------|
| 15 | 1 114 | 0 | 2 851 | 3 965 |
| 16 | 2 | 0 | 0 | 2 |
| 17 | 238 | 0 | 1 558 | 1 796 |
| 18 | 406 | 0 | 4 099 | 4 505 |
| 19 | 183 | 0 | 411 | 594 |
| 20 | 925 | 0 | 9 915 | 10 840 |
| 21 | 98 | 0 | 165 | 263 |
| 22 | 781 | 3 | 2 661 | 3 445 |
| 23 | 6 | 0 | 3 | 9 |
| 24 | 192 | 0 | 157 | 349 |
| 25 | 451 | 0 | 931 | 1 382 |
| 26 | 396 | 0 | 2 453 | 2 849 |
| 27 | 95 | 0 | 145 | 240 |
| 28 | 1273 | 0 | 14 665 | 15 938 |
| 29 | 736 | 0 | 2 589 | 3 325 |
| 30 | 47 | 0 | 341 | 388 |
| 31 | 447 | 0 | 4 703 | 5 150 |
| 32 | 147 | 0 | 643 | 790 |

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|------------------|--------------|----------|---------------|---------------|
| 33 | 261 | 0 | 1 628 | 1 889 |
| 34 | 86 | 0 | 67 | 153 |
| 35 | 51 | 0 | 85 | 136 |
| 36 | 491 | 0 | 3 382 | 3 873 |
| 37 | 107 | 0 | 394 | 501 |
| Total (D) | 8 533 | 3 | 53 846 | 62 382 |

178. Output of section D is the sum of outputs of divisions 15 – 37 in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 83

in mill. SKK

| | S.11 | S.13 | S.14 | Total |
|------------------|------------------|-------------|---------------|------------------|
| 15 | 98 823 | 0 | 10 027 | 108 850 |
| 16 | 2 688 | 0 | 0 | 2 688 |
| 17 | 16 435 | 0 | 2 092 | 18 528 |
| 18 | 15 865 | 0 | 4 092 | 19 957 |
| 19 | 23 290 | 0 | 1 441 | 24 731 |
| 20 | 15 515 | 0 | 13 881 | 29 396 |
| 21 | 33 521 | 0 | 781 | 34 301 |
| 22 | 19 743 | 13 | 5 430 | 25 185 |
| 23 | 67 746 | 0 | 0 | 67 746 |
| 24 | 45 455 | 0 | 5 569 | 51 024 |
| 25 | 45 713 | 0 | 2 728 | 48 441 |
| 26 | 41 153 | 0 | 2 914 | 44 067 |
| 27 | 106 259 | 0 | 338 | 106 596 |
| 28 | 38 731 | 0 | 21 951 | 60 682 |
| 29 | 71 499 | 0 | 4 574 | 76 074 |
| 30 | 11 865 | 0 | 204 | 12 069 |
| 31 | 51 656 | 0 | 7 499 | 59 155 |
| 32 | 22 974 | 0 | 685 | 23 659 |
| 33 | 9 287 | 0 | 1 698 | 10 984 |
| 34 | 227 279 | 0 | 333 | 227 612 |
| 35 | 15 917 | 0 | 110 | 16 027 |
| 36 | 36 921 | 0 | 5 039 | 41 959 |
| 37 | 1 511 | 0 | 959 | 2 470 |
| Total (D) | 1 019 846 | 13 | 92 343 | 1 112 202 |

Types of output

Table 84

| | P.1 | P.11 | P.12 | P.13 |
|------------------|------------------|------------------|---------------|-----------|
| 15 | 108 850 | 105 811 | 3 040 | 0 |
| 16 | 2 688 | 2 650 | 38 | 0 |
| 17 | 18 528 | 18 343 | 185 | 0 |
| 18 | 19 957 | 19 651 | 305 | 0 |
| 19 | 24 731 | 24 697 | 33 | 0 |
| 20 | 29 396 | 29 246 | 150 | 0 |
| 21 | 34 301 | 34 169 | 133 | 0 |
| 22 | 25 185 | 25 110 | 62 | 13 |
| 23 | 67 746 | 63 727 | 4 019 | 0 |
| 24 | 51 024 | 50 239 | 786 | 0 |
| 25 | 48 441 | 47 308 | 1 133 | 0 |
| 26 | 44 067 | 43 336 | 731 | 0 |
| 27 | 106 596 | 103 793 | 2 803 | 0 |
| 28 | 60 682 | 60 344 | 339 | 0 |
| 29 | 76 074 | 75 132 | 942 | 0 |
| 30 | 12 069 | 12 021 | 48 | 0 |
| 31 | 59 155 | 58 781 | 373 | 0 |
| 32 | 23 659 | 23 312 | 347 | 0 |
| 33 | 10 984 | 10 906 | 78 | 0 |
| 34 | 227 612 | 226 845 | 767 | 0 |
| 35 | 16 027 | 15 073 | 955 | 0 |
| 36 | 41 959 | 41 517 | 442 | 0 |
| 37 | 2 470 | 2 467 | 3 | 0 |
| Total (D) | 1 112 202 | 1 094 478 | 17 712 | 13 |

179. For S.11 the output (P.1) of section D amounted to 1 019 846 million SKK, the intermediate consumption (P.2) was equal to 812 091 million SKK and the gross value added (B.1g) was 207 755 million SKK. From the commodity standpoint, the output in manufacturing branches is reported mainly in the main diagonal products. As far as the volume of output is concerned, the highest is the output of commodity CPA 34102 Passenger cars in the division 34, commodity CPA 27108 Iron, steel and ferroalloys in division 27 and of commodity CPA 23208 Refined petroleum products (petrol, oil, heating oils etc.) in division 23.

Calculation of output in non-financial sector

Table 85

in mill. SKK

| | Sales from selling of own products | Intra-plant turnover | Sales for goods in WT | Sales for goods in RT | Costs on sold goods in WT | Costs on sold goods in RT | Capitalisation | Change in stocks of work in progress | Output |
|----|------------------------------------|----------------------|-----------------------|-----------------------|---------------------------|---------------------------|----------------|--------------------------------------|--------|
| | | + | + | + | - | - | + | + | = |
| 15 | 90 359 | 1 713 | 14 778 | 3 816 | 12 026 | 3 316 | 2 904 | 80 | 98 308 |
| 16 | 2 653 | 0 | 165 | 1 | 118 | 1 | 36 | -12 | 2 724 |
| 17 | 10 458 | 61 | 571 | 295 | 491 | 236 | 176 | -23 | 10 811 |

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| | | | | | | | | | |
|------------------|----------------|--------------|---------------|---------------|---------------|---------------|---------------|------------|----------------|
| 18 | 9 706 | 619 | 164 | 579 | 127 | 519 | 292 | 60 | 10 774 |
| 19 | 13 675 | 0 | 296 | 97 | 250 | 70 | 32 | -98 | 13 682 |
| 20 | 14 932 | 77 | 1 694 | 407 | 1 613 | 282 | 143 | -37 | 15 321 |
| 21 | 30 201 | 0 | 3 781 | 33 | 3 399 | 21 | 127 | 571 | 31 293 |
| 22 | 18 614 | 0 | 1 522 | 675 | 1 058 | 374 | 60 | 92 | 19 531 |
| 23 | 57 624 | 3 849 | 1 191 | 14 365 | 1 027 | 12 098 | 3 839 | -38 | 67 705 |
| 24 | 40 700 | 10 | 2 717 | 333 | 1 757 | 245 | 750 | -118 | 42 390 |
| 25 | 43 123 | 0 | 3 899 | 779 | 3 272 | 594 | 1 082 | 3 | 45 020 |
| 26 | 39 135 | 590 | 1 595 | 522 | 1 235 | 415 | 698 | 111 | 41 001 |
| 27 | 99 950 | 298 | 1 693 | 205 | 1 624 | 158 | 2 678 | -1 557 | 101 485 |
| 28 | 36 169 | 53 | 2 361 | 318 | 1 910 | 347 | 324 | 109 | 37 077 |
| 29 | 67 989 | 71 | 3 407 | 956 | 2 600 | 605 | 899 | 363 | 70 480 |
| 30 | 8 780 | 0 | 164 | 156 | 128 | 123 | 46 | 178 | 9 073 |
| 31 | 46 373 | 0 | 2 603 | 139 | 1 852 | 107 | 356 | -13 | 47 499 |
| 32 | 18 757 | 0 | 1 024 | 24 | 718 | 18 | 332 | 602 | 20 003 |
| 33 | 8 932 | 0 | 1 128 | 113 | 913 | 80 | 74 | 3 | 9 257 |
| 34 | 222 855 | 0 | 2 079 | 93 | 1 811 | 78 | 732 | 516 | 224 386 |
| 35 | 11 215 | 0 | 25 | 17 | 19 | 13 | 912 | -165 | 11 972 |
| 36 | 31 899 | 3 | 738 | 719 | 581 | 552 | 423 | 120 | 32 769 |
| 37 | 1 447 | 0 | 351 | 0 | 292 | 0 | 3 | 2 | 1 511 |
| Total (D) | 925 546 | 7 344 | 47 946 | 24 642 | 38 821 | 20 252 | 16 918 | 749 | 964 072 |

180. The breakdown of output and intermediate consumption according to 2-digit OKEC classification, together with their adjustments, is shown in the tables 86 and 92. The main data sources for the calculation of output and intermediate consumption for the section D are described in the sub-chapter 3.7.

Adjustment of output in the non-financial sector

Table 86

in mill. SKK

| | Output (Roc 1-01+Roc 2-01) | Holding gains and losses | Undervalued output | Subsidies on products | Inward processing | Output |
|----|-------------------------------|-----------------------------|-----------------------|--------------------------|----------------------|---------|
| | | - | + | + | + | = |
| 15 | 98 308 | 325 | 437 | 120 | 283 | 98 823 |
| 16 | 2 724 | 42 | 6 | 0 | 0 | 2 688 |
| 17 | 10 811 | 60 | 13 | 15 | 5 656 | 16 435 |
| 18 | 10 774 | -1 | 21 | 25 | 5 044 | 15 865 |
| 19 | 13 682 | 14 | 14 | 45 | 9 563 | 23 290 |
| 20 | 15 321 | -8 | 70 | 28 | 88 | 15 515 |
| 21 | 31 293 | -18 | 95 | 0 | 2 115 | 33 521 |
| 22 | 19 531 | 9 | 72 | 52 | 97 | 19 743 |
| 23 | 67 705 | 167 | 180 | 28 | 0 | 67 746 |
| 24 | 42 390 | -75 | 261 | 55 | 2 674 | 45 455 |
| 25 | 45 020 | -75 | 96 | 45 | 477 | 45 713 |
| 26 | 41 001 | 335 | 43 | 65 | 379 | 41 153 |
| 27 | 101 485 | 192 | 205 | 25 | 4 736 | 106 259 |
| 28 | 37 077 | 19 | 74 | 40 | 1 559 | 38 731 |
| 29 | 70 480 | 106 | 62 | 38 | 1 025 | 71 499 |
| 30 | 9 073 | -2 | 0 | 0 | 2 790 | 11 865 |
| 31 | 47 499 | 13 | 65 | 50 | 4 055 | 51 656 |

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| | | | | | | |
|------------------|----------------|--------------|--------------|------------|---------------|------------------|
| 32 | 20 003 | -14 | 8 | 0 | 2 949 | 22 974 |
| 33 | 9 257 | 132 | 12 | 30 | 120 | 9 287 |
| 34 | 224 386 | -38 | 383 | 0 | 2 472 | 227 279 |
| 35 | 11 972 | -14 | 18 | 0 | 3 913 | 15 917 |
| 36 | 32 769 | 56 | 24 | 45 | 4 139 | 36 921 |
| 37 | 1 511 | 0 | 0 | 0 | 0 | 1 511 |
| Total (D) | 964 072 | 1 225 | 2 159 | 706 | 54 134 | 1 019 846 |

181. The output of sector of government is presented in table 87.

Output in the sector of government

Table 87 in mill. SKK

| | | 22 |
|--|---|-----------|
| Intermediate consumption | | 4 |
| Compensation of employees - BO | | 0 |
| Compensation of employees - SO | | 8 |
| Compensation of employees- municipalities | | 0 |
| Compensation of employees -other | | 0 |
| Compensation of employees - total | + | 8 |
| Other taxes on production | + | 0 |
| Consumption of fixed capital | + | 0 |
| Output | = | 13 |
| of which market | | 0 |
| for own final use | | 0 |
| other non-market | | 13 |

182. The output (P.1) of section D for S.14 was 92 343 mill. SKK, the intermediate consumption (P.2) amounted to 43 116 mill. SKK and the gross value added represented (B.1g) 49 227 mill. SKK.

Output in the sector of household

Table 88 in mill. SKK

| | Sale of goods | Sale of goods and services | Other revenues | Purchase of goods | Work in progress goods, animals, other | Output (Uc FO 1-01+ Uc Fo 2-01) |
|-----------|----------------------|-----------------------------------|-----------------------|--------------------------|---|--|
| | | + | + | - | + | = |
| 15 | 6 042 | 5 914 | 301 | 4 340 | 46 | 7 963 |
| 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | 946 | 1 005 | 40 | 655 | 8 | 1 344 |
| 18 | 3 003 | 1 832 | 129 | 2 194 | -17 | 2 753 |
| 19 | 682 | 567 | 26 | 358 | 0 | 917 |
| 20 | 4 049 | 8 690 | 370 | 3 354 | -21 | 9 734 |
| 21 | 173 | 575 | 19 | 136 | 0 | 631 |
| 22 | 2 471 | 3 555 | 222 | 2 099 | -9 | 4 140 |
| 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 75 | 172 | 10 | 53 | -4 | 200 |
| 25 | 1 399 | 1 829 | 60 | 1 201 | 5 | 2 092 |

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|----------------|---------------|---------------|--------------|---------------|-----------|---------------|
| 26 | 835 | 1 658 | 69 | 576 | 2 | 1 988 |
| 27 | 54 | 234 | 21 | 47 | 0 | 262 |
| 28 | 6 039 | 14 975 | 554 | 4 912 | 34 | 16 690 |
| 29 | 1 340 | 2 933 | 117 | 1 092 | 22 | 3 320 |
| 30 | 85 | 129 | 9 | 76 | 0 | 147 |
| 31 | 2 179 | 5 088 | 252 | 1 829 | 1 | 5 691 |
| 32 | 387 | 376 | 16 | 333 | 0 | 446 |
| 33 | 502 | 1 025 | 33 | 414 | 0 | 1 146 |
| 34 | 25 | 270 | 5 | 24 | 1 | 277 |
| 35 | 116 | 73 | 5 | 88 | -1 | 105 |
| 36 | 1 898 | 3 324 | 143 | 1 458 | -12 | 3 895 |
| 37 | 708 | 471 | 45 | 484 | -4 | 736 |
| Total D | 33 009 | 54 695 | 2 448 | 25 722 | 51 | 64 477 |

Adjustments of output in the sector of households

Table 89

in mill. SKK

| | Output (Uc FO 1-01+ Uc Fo 2-01) | Undervaluation of output | Non-observed output N5 | Purchase less receipts N1 | Inward processing | Drugs | Holding gains and losses | Output |
|----------------------|---------------------------------------|-----------------------------|---------------------------|---------------------------------|----------------------|--------------|--------------------------------|---------------|
| | | + | + | + | + | + | - | = |
| 15 | 7 963 | 1 813 | 272 | | | | 21 | 10 027 |
| 16 | 0 | 0 | 0 | | | | 0 | 0 |
| 17 | 1 344 | 682 | 56 | | 29 | | 19 | 2 092 |
| 18 | 2 753 | 1 201 | 125 | 45 | 26 | | 58 | 4 092 |
| 19 | 917 | 491 | 40 | | | | 7 | 1 441 |
| 20 | 9 734 | 3 718 | 388 | 65 | | | 24 | 13 881 |
| 21 | 631 | 130 | 21 | | | | 1 | 781 |
| 22 | 4 140 | 1 171 | 139 | | | | 20 | 5 430 |
| 23 | 0 | 0 | 0 | | | | 0 | 0 |
| 24 | 200 | 32 | 11 | | | 5 327 | 1 | 5 569 |
| 25 | 2 092 | 572 | 75 | | | | 11 | 2 728 |
| 26 | 1 988 | 855 | 76 | | | | 5 | 2 914 |
| 27 | 262 | 69 | 8 | | | | 1 | 338 |
| 28 | 16 690 | 4 811 | 479 | | | | 29 | 21 951 |
| 29 | 3 320 | 1 155 | 111 | | | | 12 | 4 574 |
| 30 | 147 | 52 | 6 | | | | 1 | 204 |
| 31 | 5 691 | 1 632 | 193 | | | | 17 | 7 499 |
| 32 | 446 | 225 | 18 | | | | 4 | 685 |
| 33 | 1 146 | 508 | 49 | | | | 5 | 1 698 |
| 34 | 277 | 47 | 10 | | | | 1 | 333 |
| 35 | 105 | 3 | 3 | | | | 1 | 110 |
| 36 | 3 895 | 910 | 158 | 39 | 66 | | 29 | 5 039 |
| 37 | 736 | 199 | 26 | | | | 2 | 959 |
| Total (D) | 64 477 | 20 276 | 2 264 | 149 | 121 | 5 327 | 269 | 92 343 |

183. The intermediate consumption in section D is the sum of ICs in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 90 in mill. SKK

| | S.11 | S.13 | S.14 | Total |
|------------------|----------------|----------|---------------|----------------|
| 15 | 79 783 | 0 | 5 026 | 84 809 |
| 16 | 1 301 | 0 | 0 | 1 301 |
| 17 | 12 631 | 0 | 918 | 13 548 |
| 18 | 10 498 | 0 | 1 681 | 12 179 |
| 19 | 19 729 | 0 | 715 | 20 444 |
| 20 | 11 829 | 0 | 6 833 | 18 662 |
| 21 | 25 647 | 0 | 426 | 26 073 |
| 22 | 13 314 | 4 | 2 377 | 15 695 |
| 23 | 56 717 | 0 | 0 | 56 717 |
| 24 | 36 164 | 0 | 2 307 | 38 471 |
| 25 | 33 615 | 0 | 1 406 | 35 021 |
| 26 | 27 423 | 0 | 1 376 | 28 799 |
| 27 | 80 505 | 0 | 152 | 80 656 |
| 28 | 27 168 | 0 | 10 028 | 37 196 |
| 29 | 52 815 | 0 | 2 080 | 54 896 |
| 30 | 11 264 | 0 | 89 | 11 353 |
| 31 | 39 466 | 0 | 3 539 | 43 005 |
| 32 | 18 099 | 0 | 287 | 18 386 |
| 33 | 6 271 | 0 | 679 | 6 950 |
| 34 | 202 845 | 0 | 171 | 203 017 |
| 35 | 12 557 | 0 | 51 | 12 608 |
| 36 | 31 519 | 0 | 2 519 | 34 038 |
| 37 | 931 | 0 | 455 | 1 386 |
| Total (D) | 812 091 | 4 | 43 116 | 855 211 |

184. The amount of intermediate consumption in the non-financial sector represented 79,6 % from output for the section D.

Intermediate consumption in the non-financial sector

Table 91 in mill. SKK

| | Consumption of material and energy | Purchased services | Consumption of intra-plant goods and services | Deficit and losses on inventories | Other stocks included into P.2 | Intermediate consumption (Roc 1-01+Roc 2-01) |
|----|------------------------------------|--------------------|---|-----------------------------------|--------------------------------|--|
| | | + | + | + | + | = |
| 15 | 63 722 | 12 985 | 1 750 | 179 | 203 | 78 839 |
| 16 | 1 277 | 411 | 0 | 27 | 15 | 1 730 |
| 17 | 5 358 | 1 621 | 60 | 9 | 105 | 7 153 |
| 18 | 3 373 | 1 750 | 619 | 5 | 9 | 5 756 |
| 19 | 8 640 | 1 845 | 0 | 21 | 16 | 10 522 |
| 20 | 9 704 | 2 148 | 74 | 9 | 27 | 11 962 |
| 21 | 18 375 | 5 292 | 0 | 34 | 21 | 23 722 |
| 22 | 6 825 | 6 727 | 0 | 6 | 62 | 13 620 |
| 23 | 48 236 | 5 556 | 3 048 | 50 | 9 | 56 899 |

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|------------------|----------------|----------------|--------------|--------------|--------------|----------------|
| 24 | 27 085 | 6 407 | 10 | 77 | 17 | 33 596 |
| 25 | 27 405 | 6 051 | 0 | 21 | 81 | 33 558 |
| 26 | 20 449 | 6 468 | 105 | 35 | 135 | 27 192 |
| 27 | 59 124 | 15 689 | 298 | 25 | 120 | 75 256 |
| 28 | 17 908 | 7 708 | 53 | 27 | 67 | 25 763 |
| 29 | 37 512 | 13 842 | 4 | 282 | 95 | 51 735 |
| 30 | 7 381 | 1 248 | 0 | 1 | 5 | 8 635 |
| 31 | 29 150 | 6 397 | 5 | 164 | 85 | 35 801 |
| 32 | 11 619 | 3 844 | 0 | 46 | 20 | 15 529 |
| 33 | 4 602 | 1 610 | 0 | 24 | 31 | 6 267 |
| 34 | 194 520 | 5 638 | 0 | 167 | 488 | 200 813 |
| 35 | 7 313 | 1 557 | 0 | 6 | 10 | 8 886 |
| 36 | 24 513 | 2 804 | 2 | 50 | 39 | 27 408 |
| 37 | 556 | 467 | 0 | 0 | 3 | 1 026 |
| Total (D) | 634 647 | 118 065 | 6 028 | 1 265 | 1 663 | 761 688 |

Adjustments of data on intermediate consumption in non- financial sector

Table 92

in mill. SKK

| | Intermediate consumption (Roc 1-01+Roc 2-01) | Holding Gains losses | Overvaluation | Payments for insurance Services | Fixed assets included into IC | Capitalised costs on R&D | Inward processing | FISIM | Leasing | Intermediate consumption |
|------------------|--|----------------------|---------------|---------------------------------|-------------------------------|--------------------------|-------------------|--------------|--------------|--------------------------|
| | | + | - | + | - | + | + | + | - | = |
| 15 | 78 839 | 446 | 428 | 554 | 75 | 1 | 283 | 311 | 148 | 79 783 |
| 16 | 1 730 | 83 | 45 | 1 | 0 | 0 | 0 | 10 | 478 | 1 301 |
| 17 | 7 153 | 42 | 40 | 59 | 10 | 0 | 5 656 | 7 | 236 | 12 631 |
| 18 | 5 756 | 15 | 35 | 49 | 10 | 0 | 5 044 | 22 | 343 | 10 498 |
| 19 | 10 522 | 24 | 77 | 38 | 8 | 0 | 9 563 | 21 | 354 | 19 729 |
| 20 | 11 962 | 7 | 153 | 56 | 6 | 0 | 88 | 32 | 157 | 11 829 |
| 21 | 23 722 | -1 | 106 | 167 | 65 | 0 | 2 115 | 121 | 306 | 25 647 |
| 22 | 13 620 | 41 | 228 | 60 | 15 | 2 | 97 | 62 | 325 | 13 314 |
| 23 | 56 899 | 103 | 121 | 90 | 63 | 0 | 0 | 286 | 477 | 56 717 |
| 24 | 33 596 | -30 | 151 | 175 | 11 | 42 | 2 674 | 151 | 282 | 36 164 |
| 25 | 33 558 | -44 | 213 | 107 | 40 | 6 | 477 | 54 | 290 | 33 615 |
| 26 | 27 192 | 195 | 174 | 168 | 67 | 2 | 379 | 68 | 340 | 27 423 |
| 27 | 75 256 | 367 | 201 | 633 | 151 | 4 | 4 736 | 289 | 428 | 80 505 |
| 28 | 25 763 | 51 | 177 | 117 | 52 | 105 | 1 559 | 91 | 289 | 27 168 |
| 29 | 51 735 | 157 | 270 | 381 | 112 | 47 | 1 025 | 168 | 316 | 52 815 |
| 30 | 8 635 | 3 | 14 | 6 | 4 | 0 | 2 790 | 15 | 167 | 11 264 |
| 31 | 35 801 | -197 | 68 | 84 | 52 | 170 | 4 055 | 102 | 429 | 39 466 |
| 32 | 15 529 | -15 | 22 | 34 | 31 | 0 | 2 949 | 26 | 371 | 18 099 |
| 33 | 6 267 | 125 | 49 | 33 | 7 | 4 | 120 | 21 | 243 | 6 271 |
| 34 | 200 813 | -102 | 278 | 70 | 37 | 11 | 2 472 | 362 | 466 | 202 845 |
| 35 | 8 886 | -7 | 41 | 52 | 8 | 42 | 3 913 | 27 | 307 | 12 557 |
| 36 | 27 408 | 146 | 156 | 56 | 11 | 163 | 4 139 | 85 | 311 | 31 519 |
| 37 | 1 026 | 4 | 0 | 0 | 1 | 0 | 0 | 6 | 104 | 931 |
| Total (D) | 761 668 | 1 413 | 3 047 | 2 990 | 836 | 599 | 54 134 | 2 337 | 7 167 | 812 091 |

185. Intermediate consumption in the sector of government is the sum of costs surveyed for budgetary organisations, subsidised organisations, for units under the municipality administration and other entities from the sample survey on non-market services. A more detailed description is to be found in sub-chapter 3.18. The intermediate consumption in the sector of government amounted to 30,8 % from the output of section D.

Intermediate consumption in the sector of government

Table 93 in mill. SKK

| | 22 |
|---|-----------|
| Intermediate consumption of BO | 0 |
| Intermediate consumption of SO | 4 |
| Intermediate consumption of municipality | 0 |
| Intermediate consumption - other | 0 |
| Intermediate consumption | 4 |

186. The amount of intermediate consumption in the sector of households represented 47 % from output of section D.

Intermediate consumption in the sector of households

Table 94 in mill. SKK

| | Purchase of material | Overheads | Intermediate consumption (Uc FO 1-01+Uc FO 2-01) |
|-----------|---------------------------------|------------------|---|
| | | + | = |
| 15 | 3 092 | 1 866 | 4 958 |
| 16 | | | 0 |
| 17 | 506 | 360 | 866 |
| 18 | 766 | 861 | 1 627 |
| 19 | 479 | 244 | 723 |
| 20 | 4 119 | 2 758 | 6 877 |
| 21 | 275 | 149 | 424 |
| 22 | 819 | 1 514 | 2 333 |
| 23 | | | 0 |
| 24 | 101 | 111 | 212 |
| 25 | 890 | 479 | 1 369 |
| 26 | 790 | 573 | 1 363 |
| 27 | 70 | 71 | 141 |
| 28 | 5 145 | 4 839 | 9 984 |
| 29 | 1 018 | 994 | 2 012 |
| 30 | 43 | 57 | 100 |
| 31 | 1 863 | 1 587 | 3 450 |
| 32 | 120 | 158 | 278 |
| 33 | 304 | 372 | 676 |
| 34 | 114 | 51 | 165 |

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| | | | |
|------------------|---------------|---------------|---------------|
| 35 | 23 | 29 | 52 |
| 36 | 1 759 | 828 | 2 587 |
| 37 | 147 | 297 | 444 |
| Total (D) | 22 443 | 18 198 | 40 641 |

Adjustments of data on intermediate consumption in the sector of households

Table 95

in mill.SKK

| | IC (Uc FO 1-01) | Undervaluation of IC | Registered IC not found N5 | Drugs | Inward. processing | Fisim | Leasing | Holding gains/ losses | IC |
|------------------|-----------------|----------------------|----------------------------|--------------|--------------------|------------|------------|-----------------------|---------------|
| | | - | + | + | + | + | - | + | = |
| 15 | 4 958 | 74 | 175 | | | 20 | 62 | 9 | 5 026 |
| 16 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 17 | 866 | 8 | 33 | | 29 | 4 | 9 | 3 | 918 |
| 18 | 1 627 | 15 | 62 | | 26 | 2 | 21 | 0 | 1 681 |
| 19 | 723 | 28 | 24 | | | 1 | 6 | 1 | 715 |
| 20 | 6 877 | 259 | 264 | | | 3 | 50 | -2 | 6 833 |
| 21 | 424 | 15 | 15 | | | 6 | 4 | 0 | 426 |
| 22 | 2 333 | 27 | 89 | | | 0 | 19 | 1 | 2 377 |
| 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | 212 | 3 | 6 | 2 072 | | 21 | 1 | 0 | 2 307 |
| 25 | 1 369 | 8 | 52 | | | 5 | 10 | -2 | 1 406 |
| 26 | 1 363 | 40 | 52 | | | 8 | 10 | 4 | 1 376 |
| 27 | 141 | 4 | 5 | | | 11 | 1 | 0 | 152 |
| 28 | 9 984 | 309 | 383 | | | 9 | 41 | 2 | 10 028 |
| 29 | 2 012 | 8 | 75 | | | 13 | 13 | 2 | 2 080 |
| 30 | 100 | 15 | 4 | | | 1 | 1 | 0 | 89 |
| 31 | 3 450 | 37 | 133 | | | 7 | 16 | 2 | 3 539 |
| 32 | 278 | 1 | 11 | | | 2 | 3 | 0 | 287 |
| 33 | 676 | 19 | 26 | | | 1 | 7 | 2 | 679 |
| 34 | 165 | 2 | 7 | | | 2 | 1 | 0 | 171 |
| 35 | 52 | 4 | 2 | | | 2 | 1 | 0 | 51 |
| 36 | 2 587 | 222 | 98 | | 66 | 3 | 22 | 8 | 2 519 |
| 37 | 444 | 2 | 16 | | | 1 | 5 | 1 | 455 |
| Total (D) | 40 641 | 1 100 | 1 532 | 2 072 | 121 | 122 | 303 | 31 | 43 116 |

3.11 Electricity, gas and water supply (E)

187. Value added in section E, with the divisions 40 Electricity, gas, steam and hot water supply and distribution and 41 Collection, purification and distribution of water, was 52 745 million SKK. The share of section E in the GDP was 4,3 % .

Gross value added by branches

Table 96

in mill. SKK

| Section E | Output | Intermediate consumption | Value added | % in GDP |
|------------------|----------------|--------------------------|---------------|------------|
| 40 | 226 210 | 179 320 | 46 890 | 3,8 |
| 41 | 11 009 | 5 154 | 5 855 | 0,5 |
| Total (E) | 237 219 | 184 474 | 52 745 | 4,3 |

188. The calculation of aggregates of value added by branches consists from their calculation for particular sectors. In terms of section E, the non-financial sector S.11 and sector of households S.14 enter the calculation.

Gross value added by sectors

Table 97 in mill. SKK

| | S.11 | S.14 | Section E |
|-------------|---------------|----------|----------------|
| P.1 | 237 212 | 7 | 237 219 |
| P.2 | 184 470 | 4 | 184474 |
| B.1g | 52 742 | 3 | 52 745 |

189. Section E, in the division 40, covers units recorded in the Business Register as being part of non-financial sector, which are dealing with the supply and distribution of electricity, gas and water. In accordance to the number of employees, these units are broken down into several groups. In the largest group with the number of employees being 49 and more, the big suppliers and distributors of electricity, gas and water are classified. In the group until 19 employees, the housing enterprises, managerial companies and small distributors of electricity and water are allocated. The division 41 merges all water companies and enterprises, which are dealing with the operation of public water lines and side-tracking of waste water.

Overview of the number of reporting units

Table 98

| | 40 | 41 | Total E |
|------------------|------------|-----------|------------|
| S.11 | 193 | 91 | 284 |
| S.14 | 3 | 8 | 11 |
| Total (E) | 196 | 99 | 295 |

190. Table 99 presents the sectoral breakdown of output and table 100 shows the types of output.

Sectoral breakdown of output

Table 99 in mill. SKK

| | 40 | 41 | Total E |
|------------------|----------------|---------------|----------------|
| S.11 | 226 208 | 11 004 | 237 212 |
| S.14 | 3 | 4 | 7 |
| Total (E) | 226 211 | 11 008 | 237 219 |

Types of output

Table 100 in mill. SKK

| | 40 | 41 | Total E |
|-------------|---------|--------|----------------|
| P.1 | 226 210 | 11 009 | 237 212 |
| P.11 | 224 803 | 10 251 | 235 054 |
| P.12 | 1 408 | 757 | 2 165 |
| P.13 | 0 | 0 | 0 |

191. The output (P.1) of section E for S.11 amounted to 237 212 million SKK, intermediate consumption (P.2) was equal to 184 470 mill. SKK and gross value added (B.1g) gave 52 742 million SKK. The highest amounts of output are related to the following commodities: CPA 40131 Distribution and sale of electricity less the distribution and sale for residential buildings and houses, CPA 40111 Electricity supply and commodity CPA 40228 Distribution and sale of gas fuels by pipeline for residential buildings and houses.

Calculation of output in the non-financial sector

Table 101 in mill. SKK

| | | 40 | 41 | Total E |
|---|---|-----------|-----------|----------------|
| Sales from selling of own products | | 189 063 | 8 984 | 198 047 |
| Intra-plant turnover | + | 35 765 | 1 241 | 37 006 |
| Sales for goods in WT | + | 847 | 0 | 847 |
| Sales for goods in RT | + | 49 | 9 | 58 |
| Costs on goods sold to WT | - | 762 | 0 | 762 |
| Costs on goods sold to RT | - | 40 | 7 | 47 |
| Capitalisation | + | 1 407 | 757 | 2164 |
| Change in stocks of work-in-progress | + | -1 | -1 | -2 |
| Output (Roc1-01+Roc2-01) | = | 189 063 | 8 984 | 237 311 |

192. The breakdown of output and intermediate consumption by 2-digit level of OKEC, together with their adjustments, is presented in the tables 102 and 107. The main sources for the calculation of output and intermediate consumption for section E are described in the sub-chapter 3.7.

Adjustment of output in the non-financial sector

Table 102 in mill. SKK

| | | 40 | 41 | Total E |
|---------------------------------|---|----------------|---------------|----------------|
| Output (Roc1-01+Roc2-01) | | 226 328 | 10 983 | 237 311 |
| Holding gains and losses | - | 590 | 1 | 591 |
| Undervalued output | + | 370 | 22 | 392 |
| Subsidies on products | + | 100 | 0 | 100 |
| Output | = | 226 208 | 11 004 | 237 212 |
| of which market | | 224 800 | 10 247 | 235 047 |
| for own final use | | 1 408 | 757 | 2 165 |

193. The section E achieved for S.14 the level of output (P.1) 7 mill. SKK; intermediate consumption (P.2) amounted to 4 mill. SKK and gross value added (B.1g) was 3 mill. SKK. A more detailed description of the calculation and adjustments of output and intermediate consumption in the sector of households is to be found in sub-chapter 3.7

Output in the sector of households

Table 103

in mill. SKK

| | | 40 | 41 | Total E |
|---|---|----|----|---------|
| Sale of goods | | 8 | 1 | 9 |
| Sale of goods and services | + | 3 | 3 | 6 |
| Other revenues | + | 2 | 1 | 3 |
| Work in progress, goods, animals, other | + | 0 | 0 | 0 |
| Purchase of goods | - | 10 | 1 | 11 |
| Output (Uc FO 1-01+Uc FO 2-01) | = | 3 | 4 | 9 |

Adjustments of output in the sector of households

Table 104

in mill. SKK

| | | 40 | 41 | Total E |
|---------------------------------|---|----|----|---------|
| Output (Uc FO 1-01+Uc FO2-01) | | 3 | 4 | 7 |
| Grossing-up to total population | + | 0 | 0 | 0 |
| Undervaluation of output | + | 0 | 0 | 0 |
| Holding gains and losses | + | 3 | 4 | 7 |
| Output | = | 3 | 4 | 7 |
| of which market | | 0 | 0 | 0 |
| for own final use | | 3 | 4 | 7 |

194. Intermediate consumption in the section E is the sum of intermediate consumptions in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 105

in mill. SKK

| | 40 | 41 | Total E |
|-----------|---------|-------|---------|
| S.11 | 179 319 | 5 151 | 184 470 |
| S.14 | 1 | 3 | 4 |
| Total (E) | 179 320 | 5 963 | 184 474 |

195. The intermediate consumption in the non-financial sector amounted to 77,8 % from the output of section E.

Intermediate consumption in non-financial sector

Table 106

in mill. SKK

| | | 40 | 41 | Total E |
|--|---|---------|-------|---------|
| Consumption of material and energy | | 72 762 | 2 268 | 75 030 |
| Purchased services | + | 27 977 | 1 364 | 29 341 |
| Consumption of intra-plant goods and services | + | 75 185 | 1 498 | 76 683 |
| Deficit and losses on inventories | + | 39 | 3 | 42 |
| Other costs included into intermediate consumption | + | 405 | 11 | 416 |
| Intermediate consumption (Roc1-01+Roc2-01) | = | 176 368 | 5 144 | 181 512 |

Adjustments of data on intermediate consumption in the non-financial sector**Table 107**

in mill. SKK

| | | 40 | 41 | Total E |
|---|---|----------------|--------------|----------------|
| Intermediate consumption (Roc1-01+Roc2-01) | | 176 368 | 5 144 | 181 512 |
| Holding gains and losses | + | 1 651 | 82 | 1 733 |
| Payments fro insurance services | + | 788 | 20 | 808 |
| Overvaluation | - | 426 | 76 | 502 |
| Capitalised costs on R&D | + | 98 | 4 | 102 |
| HIM,NIM zaradený v medzispotrebe | - | 83 | 17 | 100 |
| Fisim | + | 1 120 | 99 | 1 219 |
| Leasing | - | 197 | 105 | 302 |
| Intermediate consumption | = | 179 319 | 5 151 | 184 470 |

196. The amount of intermediate consumption in the sector of households represented 57,1% of production in section E.

Intermediate consumption in the sector of households**Table 108**

in mill. SKK

| | | 40 | 41 | Total E |
|--|---|-----------|-----------|----------------|
| Purchase of material | | 1 | 2 | 3 |
| Overheads | + | 4 | 2 | 6 |
| Intermediate consumption (Uc FO 1-01) | = | 5 | 4 | 9 |

Adjustments of data on intermediate consumption in the sector of households**Table 109**

in mill. SKK

| | | 40 | 41 | Total E |
|--|---|-----------|-----------|----------------|
| Intermediate consumption (Uc FO 1-01) | | 5 | 4 | 9 |
| Overvaluation | - | 83 | 6 | 89 |
| Leasing | - | 1 | 0 | 1 |
| Fisim | + | 80 | 5 | 85 |
| Holding gains and losses on inventories | + | 0 | 0 | 0 |
| Intermediate consumption | = | 1 | 3 | 4 |

3.12 Construction (F)

197. Value added of category F was 66 276 million SKK. The share of this section in GDP was 5,5 %.

Gross value added by branches**Table 110**

in mill. SKK

| Section F | Output | Intermediate consumption | Value added | % in GDP |
|------------------|----------------|--------------------------|---------------|------------|
| 45 | 198 057 | 131 781 | 66 276 | 5,5 |
| Total (F) | 198 057 | 131 781 | 66 276 | 5,5 |

198. The calculation of aggregates of value added by branches consists of their calculation by particular sectors. In case of section F, the non-financial sector S.11, sector of government S.13 and sector of households S.14 enter the calculation.

Gross value added by sectors**Table 111**

in mill. SKK

| | S.11 | S.13 | S.14 | Section F |
|-------------|---------------|------------|---------------|----------------|
| P.1 | 106 103 | 243 | 91 711 | 198 057 |
| P.2 | 81 635 | 93 | 50 053 | 131 781 |
| B.1g | 24 468 | 150 | 41 658 | 66 276 |

199. The section Construction merges the units from the whole scale of construction activities for the following sectors: non-financial, government and households. In the non-financial sector, the enterprises dealing with the construction of buildings, bridges and civil engineering prevail. The subsidised organisations, with the main activity being the construction, are classified into the sector of government. Firms carrying out construction activities, not registered in the Business Register, are classified into the sector of households.

Overview on the number of reporting units**Table 112**

| | |
|------------------|---------------|
| | 45 |
| S.11 | 4 610 |
| S.13 | 7 |
| S.14 | 49 226 |
| Total (F) | 53 843 |

200. Output of construction is the sum of outputs of division 45 in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output**Table 113** in mill. SKK

| | |
|------------------|----------------|
| | 45 |
| S.11 | 106 103 |
| S.13 | 243 |
| S.14 | 91 711 |
| Total (F) | 198 057 |

Types of output

Table 114 in mill. SKK

| | |
|-------------|-----------|
| | 45 |
| P.1 | 198 057 |
| P.11 | 174 138 |
| P.12 | 23 697 |
| P.13 | 222 |

201. The value of output (P.1) of category F in the sector of S.11 amounts to 106 103 mill. SKK, the intermediate consumption (P.2) equals to 81 635 million SKK and gross value added (B.1g) is at the level of 24 468 million SKK. As far as commodity structure is concerned, 90% is reported in rows on construction works related to CPA 45020 Civil Engineering, CPA 45011 Buildings other than residential and CPA 45005 Repairs, maintenance and reconstruction of non-residential buildings and civil engineering.

Calculation of output in the non-financial sector

Table 115 in mill. SKK

| | |
|---|------------------|
| | 45 |
| Sales from selling of own products | 98 584 |
| Intra-plant turnover | + 4 806 |
| Sales for goods in WT | + 2 506 |
| Sales for goods in RT | + 2 367 |
| Costs on goods sold to WT | - 2 032 |
| Costs on goods sold to RT | - 2 045 |
| Capitalisation | + 1 577 |
| Change in stocks of work-in-progress | + -350 |
| Output (Roc1-01+Roc2-01) | = 105 413 |

202. The breakdown of output and intermediate consumption, together with their adjustments, is shown in tables 117 and 123. The main data sources for the calculation of output and intermediate consumption for the section (F) are described in the sub-chapter 3.7.

Adjustment of output in the non-financial sector

Table 116 in mill. SKK

| | |
|---------------------------------|------------------|
| | 45 |
| Output (Roc1-01+Roc2-01) | 105 413 |
| Holding gains and losses | - 180 |
| Undervalued output | + 870 |
| Subsidies on products | + 0 |
| Output | = 106 103 |
| of which market | 104 285 |
| for own final use | 1 818 |

203. The output of the sector of government is presented in table 117.

Output in the sector of government

| | | 45 |
|---|---|------------|
| Intermediate consumption | | 93 |
| Compensation of employees SO | | 10 |
| Compensation of employees BO | | 9 |
| Compensation of employees of municipality | | 129 |
| Compensation of employees - other | + | 0 |
| Compensation of employees - total | + | 148 |
| Other taxes on production | + | 2 |
| Consumption of fixed capital | + | 0 |
| Output | + | 243 |
| of which market | = | 21 |
| for own final use | | 0 |
| other non-market | | 222 |

204. The output (P.1) in section F for sector S.14 achieves the level of 91 711 mill. SKK; intermediate consumption (P.2) equals to 50 053 mill. SKK and gross value added (B.1g) is 41 658 mil. SKK.

Output in the sector of households

| | | 45 |
|--|---|---------------|
| Sale of goods | | 14 370 |
| Sale of goods and services | + | 46 302 |
| Other revenues | + | 1 868 |
| Work in progress, goods, animals, other | + | 50 |
| Purchase of goods | - | 12 913 |
| Output (Uc FO 1-01+Uc FO 2-01) | = | 49 677 |

205. Main adjustments of output of construction are equal to the adjustments made in other divisions and are described in the subchapter 3.7. A specific adjustment is related to the grossing-up of output of construction for own final use (for own account production of individual housing construction, garages, recreational huts and of garden huts).

Adjustments of output in the sector of households**Table 119** in mill. SKK

| | |
|--|-----------------|
| | 45 |
| Output (Uc FO 1-01+Uc FO 2-01) | 49 677 |
| Undervaluation of output | + 5 107 |
| Registered- non-observed output N5 | + 4 011 |
| Sale without receipt N1 | + 11 127 |
| Inward processing | + 0 |
| Construction output for own final use | + 21 879 |
| Holding gains and losses on inventories | - 90 |
| Output | = 91 711 |
| of which market | 69 832 |
| for own final use | 21 879 |

206. The calculation is based on total gross fixed capital formation on construction from the capital account of the sector of households, which covers, in addition to individual construction of dwellings, garages, recreational huts and garden huts, also the construction carried out by construction firms and sole traders. Data on GFCF are at market prices. The value of output carried out by construction firms was deducted from total GFCF. Data on construction output of firms with 20 employees and more and until 19 employees were obtained from the branch statistics, construction unit. The output of sole traders was deducted from GFCF. Due to the fact that the output for sole traders is neither traced by the statistical survey nor by administrative data, this figure is estimated. After deduction of output performed by construction firms and the output carried out by sole traders from the total value of GFCF, we obtain the information on own-account production of population. For 2003 it was 21 879 million SKK. For the purposes of output for own final use the statistical data sources are used.

207. Intermediate consumption in division 45 is the sum of ICs in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors**Table 120** in mill. SKK

| | |
|------------------|----------------|
| | 45 |
| S.11 | 81 635 |
| S.13 | 93 |
| S.14 | 50 053 |
| Total (F) | 131 781 |

208. The amount of intermediate consumption in the non-financial sector represents 76,9% from the output of division 45.

Intermediate consumption in non-financial sector**Table 121** in mill. SKK

| | | 45 |
|---|---|---------------|
| Consumption of material and energy | | 36 995 |
| Purchased services | + | 39 767 |
| Consumption of intra-plant goods and services | + | 4 777 |
| Deficit and losses on inventories | + | 24 |
| Other costs included into intermediate consumption | + | 313 |
| Intermediate consumption (Roc1-01+Roc2-01) | = | 81 876 |

Adjustments of data on intermediate consumption in the non-financial sector**Table 122** in mill. SKK

| | | 45 |
|---|---|---------------|
| Intermediate consumption (Roc1-01+Roc2-01) | | 81 876 |
| Holding gains and losses | + | 103 |
| Payments fro insurance services | + | 492 |
| Overvaluation | - | 920 |
| Capitalised costs on R&D | + | 4 |
| Fixed assets included into IC | - | 138 |
| Fisim | + | 402 |
| Leasing | - | 184 |
| Intermediate consumption | = | 81 635 |

209. Intermediate consumption in the sector of government is the sum of costs surveyed for budgetary organisations, subsidised organisations, units under the administration of municipality and for other entities from the sample survey on non-market services. A more detailed description is in sub-chapter 3.18. The amount of intermediate consumption in the sector of government represented 38,3 % from output in the division 45.

Intermediate consumption of the sector of government**Table 123** in mill. SKK

| | | 45 |
|---|---|-----------|
| Intermediate consumption of BO | | 2 |
| Intermediate consumption of SO | + | 30 |
| Intermediate consumption of municipality | + | 61 |
| Intermediate consumption other | + | |
| Intermediate consumption | = | 93 |

210. The share of intermediate consumption of the sector of households represented 54,6 % from the output of the division 45.

Intermediate consumption of the sector of households**Table 124** in mill. SKK

| | | |
|--|---|---------------|
| | | 45 |
| Purchase of material | | 18 717 |
| Overheads | + | 19156 |
| Intermediate consumption (Uc FO 1-01) | = | 37 873 |

Adjustments of data on intermediate consumption of the sector of households**Table 125** in mill. SKK

| | | |
|---|---|---------------|
| | | 45 |
| Intermediate consumption (Uc FO 1-01) | | 37 873 |
| Overvaluation of intermediate consumption | - | 87 |
| Registered – IC not observed N5 | + | 1 424 |
| Costs on construction output for own final use | + | 10 939 |
| Inward processing | + | 0 |
| Fisim | + | 2 |
| Leasing | - | 114 |
| Holding gains and losses on inventories | + | 16 |
| Intermediate consumption | = | 50 053 |

3.13 Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods (G)

211. Value added in divisions 50 Sale, maintenance and repairs of motor vehicles and motorcycles, 51 Wholesale trade and 52 Retail trade amounts to 147 987 million SKK, what represents 13,5% from GDP.

Value added by divisions**Table 126** in mill. SKK

| Section G | Output | Intermediate consumption | Value added | % of value added |
|------------------|----------------|---------------------------------|--------------------|-------------------------|
| 50 | 27 028 | 15 402 | 11 626 | 1,1 |
| 51 | 156 763 | 88 234 | 68 529 | 6,3 |
| 52 | 116 047 | 48 216 | 67 831 | 6,2 |
| Total (G) | 299 839 | 151 852 | 147 987 | 13,5 |

212. The calculation of aggregates of value added consists from their calculation for particular sectors. In case of section G, the non-financial sector S.11, sector of government S.13 and sector of households S.14 enter the calculation.

Gross value added by sectors

Table 127 in mill. SKK

| | S.11 | S.13 | S.14 | Section G |
|-------------|-------------|-------------|-------------|------------------|
| P.1 | 181 544 | 196 | 118 100 | 299 839 |
| P.2 | 109 188 | 97 | 42 568 | 151 852 |
| B.1g | 72 356 | 99 | 75 532 | 147 987 |

213. Section G is specific by a high number of units, which are classified in the Business Register as being part of non-financial sector, sector of government and sector of households. In the non-financial sector, the vendors of cars of miscellaneous marks are classified into the division 50. In division 51, the units rendering the wholesale trade activity are mainly classified into the category with the number of employees being 20-49. On the contrary, in division 52, the units with the retail trade main activity are classified into the category with the number of employees being 50 and more. Those are mostly the big commercial networks with several business premises in the territory of the SR. A high number of reporting units can be found also in the sector of households. The share of section G in the total number of reporting units is 35%.

Overview of the number of reporting units

Table 128

| | 50 | 51 | 52 | Total G |
|--------------|--------------|---------------|---------------|----------------|
| S.11 | 1 288 | 14 348 | 7 664 | 23 300 |
| S.13 | 0 | 13 | 0 | 13 |
| S.14 | 6 559 | 38 884 | 62 491 | 107 934 |
| Total | 7 847 | 53 245 | 70 155 | 131 247 |

214. Output of section G is the sum of outputs of the relevant branches in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 129 in mill. SKK

| | 50 | 51 | 52 | Total G |
|------------------|---------------|----------------|----------------|----------------|
| S.11 | 16 387 | 114 598 | 50 559 | 181 544 |
| S.13 | 0 | 134 | 62 | 196 |
| S.14 | 10 641 | 42 032 | 65 427 | 118 100 |
| Total (G) | 27 028 | 156 763 | 116 047 | 299 838 |

Types of output

Table 130

in mill. SKK

| | 50 | 51 | 52 | Total G |
|-------------|--------|---------|---------|----------------|
| P.1 | 27 028 | 156 763 | 116 047 | 299 838 |
| P.11 | 26 808 | 152 807 | 115 098 | 294 713 |
| P.12 | 220 | 3 824 | 888 | 4 932 |
| P.13 | 0 | 133 | 62 | 195 |

215. The output (P.1) of section G in sector S.11 amounts to 181 544 million SKK, the intermediate consumption (P.2) is equal to 109 188 million SKK and the gross value added (B.1g) represents 72 356 million SKK. As far as commodity structure is concerned, the output is related to many commodities in all three divisions 50-52, whether the sales from selling of own goods and services or the sale of goods are concerned. The units dealing with wholesale trade activity very frequently report also values for retail trade sales and, reversely, the retail trade shops are dealing also with wholesale trade activities.

Calculation of output in the non-financial sector

Table 131

in mill. SKK

| | | 50 | 51 | 52 | Total G |
|---|---|---------------|----------------|---------------|----------------|
| Sales from selling of own products | | 8 608 | 48 418 | 17 793 | 74 819 |
| Intra-plant turnover | + | 0 | 5 | 0 | 5 |
| Sales for goods in WT | + | 39 236 | 378 739 | 31 015 | 448 990 |
| Sales for goods in RT | + | 53 024 | 31 255 | 134 851 | 219 130 |
| Cost on goods sold to WT | - | 35 933 | 322 289 | 25 199 | 383 421 |
| Cost on goods sold to RT | - | 48 667 | 25 237 | 109 397 | 183 301 |
| Capitalisation | + | 114 | 1 950 | 906 | 2 970 |
| Change in stocks of work-in-progress | + | 13 | 218 | -74 | 157 |
| Output (Roc1-01+Roc2-01) | = | 16 395 | 113 059 | 49 895 | 179 349 |

216. The breakdown of output and intermediate consumption, together with the adjustments of mentioned indicators, is presented in tables 132 and 138. For more details on the main data sources for the calculation of output and intermediate consumption for section (G) see sub-chapter 3.7.

Adjustments of output in the non-financial sector

Table 132

in mill. SKK

| | | 50 | 51 | 52 | Total G |
|---------------------------------|---|---------------|----------------|---------------|----------------|
| Output (Roc1-01+Roc2-01) | | 16 395 | 113 059 | 49 895 | 179 349 |
| Holding gains and losses | - | 8 | 103 | 28 | 139 |
| Undervalued output | + | 0 | 1 294 | 632 | 1 926 |
| Subsidies on products | + | 0 | 0 | 28 | 28 |
| Inward processing | + | 0 | 348 | 32 | 380 |
| Output | = | 16 387 | 114 598 | 50 559 | 181 544 |
| of which market | | 16 167 | 110 775 | 49 671 | 176 613 |
| for own final use | | 220 | 3 823 | 888 | 4 931 |

217. The output of sector of government is shown in table 133.

Output in the sector of government

Table 133

in mill. SKK

| | 50 | 51 | 52 | Total G |
|---|-----|-----|----|---------|
| Intermediate consumption | 0 | 97 | 0 | 97 |
| Compensation of employees SO | 0 | 6 | 0 | 6 |
| Compensation of employees BO | 0 | 17 | 62 | 79 |
| Compensation of employees of municipality | 0 | 13 | 0 | 13 |
| Compensation of employees - other | 0 | 0 | 0 | 0 |
| Compensation of employees - total | + 0 | 36 | 62 | 98 |
| Other taxes on production | + 0 | 0 | 0 | 0 |
| Consumption of fixed capital | + 0 | 1 | 0 | 1 |
| Output | + 0 | 134 | 62 | 196 |
| of which market | = 0 | 1 | 0 | 1 |
| for own final use | 0 | 1 | 0 | 1 |
| other non-market | 0 | 133 | 62 | 195 |

218. The sector of households S.14 achieved in section G the level of output (P.1) of 118 100 million SKK; intermediate consumption (P.2) amounted to 42 568 million SKK and the gross value added (B.1g) was 75 532 million SKK. The description of calculation and adjustments of output and intermediate consumption is to be found in sub-chapter 3.7

Output in the sector of households

Table 134

in mill. SKK

| | 50 | 51 | 52 | Total G |
|---|---------|--------|---------|---------|
| Sale of goods | 10 376 | 64 516 | 127 828 | 202 720 |
| Sale of goods and services | + 5 379 | 19 709 | 27 441 | 52 529 |
| Other revenues | + 374 | 2 909 | 2 846 | 6 129 |
| Work in progress, goods, animals, other | + 8 | 69 | -2 | 75 |
| Purchase of goods | - 9 404 | 56 953 | 113 035 | 179 392 |
| Output (Uc FO 1-01+Uc FO 2-01) | = 6 733 | 30 250 | 45 078 | 82 061 |

Adjustments of output in the sector of households

Table 135

in mill. SKK

| | 50 | 51 | 52 | Total G |
|-----------------------------------|----------|--------|--------|---------|
| Output (Uc FO 1-01+Uc FO 2-01) | 6 733 | 30 250 | 45 078 | 82 061 |
| Undervaluation of output | + 3 085 | 9 371 | 13 285 | 25 741 |
| Registered - unreported output N5 | + 391 | 1 431 | 2 562 | 4 384 |
| Sale without receipt N1 | + 547 | 1 418 | 5 310 | 7 275 |
| Inward processing | + 0 | 32 | 0 | 32 |
| Holding gains and losses | - 115 | 470 | 808 | 1 393 |
| Output | = 10 641 | 42 032 | 65 427 | 118 100 |
| of which market | 10 641 | 42 032 | 65 427 | 118 100 |
| for own final use | 0 | 0 | 0 | 0 |

219. Intermediate consumption of section G is the sum of intermediate consumptions of these divisions in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 136 in mill. SKK

| | 50 | 51 | 52 | Total G |
|------------------|---------------|---------------|---------------|----------------|
| S.11 | 10 688 | 70 535 | 27 965 | 109 188 |
| S.13 | 0 | 97 | 0 | 97 |
| S.14 | 4 714 | 17 602 | 20 251 | 42 568 |
| Total (G) | 15 402 | 88 234 | 48 216 | 151 852 |

220. The intermediate consumption in the non-financial sectors represented 61,1% from output of section G.

Intermediate consumption in non-financial sector

Table 137 in mill. SKK

| | 50 | 51 | 52 | Total G |
|---|-----------------|---------------|---------------|----------------|
| Consumption of material and energy | 4 797 | 20 272 | 8 851 | 33 920 |
| Purchased services | + 5 258 | 47 182 | 18 447 | 70 887 |
| Consumption of intra-plant goods and services | + 0 | 3 | 1 | 4 |
| Deficit and losses on inventories | + 54 | 331 | 327 | 712 |
| Other costs included into intermediate consumption | + 322 | 544 | 193 | 1 059 |
| Intermediate consumption (Roc1-01+Roc2-01) | = 10 431 | 68 332 | 27 819 | 106 582 |

Adjustments of data on intermediate consumption in non-financial sector

Table 138 in mill. SKK

| | 50 | 51 | 52 | Total G |
|---|-----------------|---------------|---------------|----------------|
| Intermediate consumption (Roc1-01+Roc2-01) | 10 431 | 68 332 | 27 819 | 106 582 |
| Holding gains and losses | + 532 | 2 387 | 1 399 | 4 318 |
| Payments for insurance services | + 22 | 127 | 48 | 197 |
| Overvaluation | - 114 | 1 435 | 784 | 2 333 |
| Capitalised costs on development | + 0 | 31 | 6 | 37 |
| Fixed assests included into IC (-) | - 39 | 163 | 313 | 515 |
| Inward processing | + 0 | 348 | 32 | 380 |
| FISIM | + 93 | 1 238 | 125 | 1 456 |
| Leasing | - 237 | 330 | 367 | 934 |
| Intermediate consumption | = 10 688 | 70 535 | 27 965 | 109 188 |

221. Intermediate consumption in the sector of government represented 49,5% from output of section G.

Intermediate consumption of the sector of government

Table 139

in mill. SKK

| | | 50 | 51 | 52 | Total G |
|--|---|----|----|----|---------|
| Intermediate consumption of BO | | 0 | 28 | 0 | 28 |
| Intermediate consumption of SO | + | 0 | 32 | 0 | 32 |
| Intermediate consumption of municipality | + | 0 | 37 | 0 | 37 |
| Intermediate consumption other | + | 0 | 0 | 0 | 0 |
| Intermediate consumption | = | 0 | 97 | 0 | 97 |

222. The intermediate consumption of the sector of households amounted to 36% from output of the category G.

Intermediate consumption of the sector of households

Table 140

in mill. SKK

| | | 50 | 51 | 52 | Total G |
|---------------------------------------|---|-------|--------|--------|---------|
| Purchase of material | | 1 924 | 4 889 | 5 980 | 12 793 |
| Overheads | + | 2678 | 12479 | 14860 | 30 017 |
| Intermediate consumption (Uc FO 1-01) | = | 4 602 | 17 368 | 20 840 | 42 810 |

Adjustments of data on intermediate consumption in the sector of households

Table 141

in mill. SKK

| | | 50 | 51 | 52 | Total G |
|------------------------------------|---|-------|--------|--------|---------|
| Intermediate consumption (FO 1-01) | | 4 602 | 17 368 | 20 840 | 42 810 |
| Undervaluation | - | 31 | 468 | 1 189 | 1 688 |
| Registered - not found out IC N5 | + | 171 | 668 | 801 | 1 640 |
| FISIM | + | 18 | 173 | 87 | 278 |
| Leasing | - | 61 | 202 | 342 | 605 |
| Inward processing | + | 0 | 32 | 0 | 32 |
| Holding gains and losses | + | 16 | 31 | 54 | 101 |
| Intermediate consumption | = | 4 715 | 17 602 | 20 251 | 42 568 |

3.14 Hotels and restaurant (H)

223. Value added of section H Hotels and restaurants was 16 487 million SKK. Its contribution to the total GDP was 1,4 %.

Gross value added by divisions

Table 142

in mill. SKK

| Section H | Output | Intermediate consumption | Value added | % in GDP |
|-----------|--------|--------------------------|-------------|----------|
| 55 | 29 349 | 12 862 | 16 487 | 1,4 |
| Total (H) | 29 349 | 12 862 | 16 487 | 1,4 |

224. The calculation of aggregates of value added consists of their calculation by particular sectors. In case of section H, the non-financial sector S.11, sector of government S.13 and sector of households S.14 enter the calculation.

Gross value added by sectors

Table 143 in mill. SKK

| | S.11 | S.13 | S.14 | section H |
|-------------|-------------|-------------|-------------|------------------|
| P.1 | 10 499 | 1 857 | 16 993 | 29 349 |
| P.2 | 5 540 | 464 | 6 858 | 12 862 |
| B.1g | 4 959 | 1 393 | 10 135 | 16 487 |

225. Section H covers reporting units from the non-financial sector, sector of government and sector of households. In the non-financial sector, big hotels and catering firms, providing public catering services by the means of gastro-tickets, are prevalingly classified into category with more than 50 employees. In category of 20 - 49 employees, the restaurants, small hotels and canteens are classified. The majority of units belong to the category of 0-19 employees. In the sector of households, this category is mainly formed by units grouped under the legal form 101 physical person, entrepreneur not registered in the Business Register.

Overview on the number of reporting units

Table 144

| | |
|------------------|---------------|
| | 55 |
| S.11 | 1 748 |
| S.13 | 30 |
| S.14 | 15 124 |
| Total (H) | 16 902 |

226. Output in section H is the sum of outputs of division 55 in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 145 in mill. SKK

| | |
|------------------|---------------|
| | 55 |
| S.11 | 10 499 |
| S.13 | 1 857 |
| S.14 | 16 992 |
| Total (H) | 29 349 |

Types of output

Table 146 in mill. SKK

| | 55 |
|-------------|-----------|
| P.1 | 29 349 |
| P.11 | 27 666 |
| P.12 | 48 |
| P.13 | 1 636 |

227. Section H Hotels and restaurant services for sector S.11 reported the output (P.1) at the level of 10 499 mill. SKK; the intermediate consumption (P.2) amounted to 5 540 mill. SKK and the gross value added (B.1g) was equal to 4 959 mill. SKK. The highest amounts of commodities were in CPA 55100 Hotel services, CPA 55300 Restaurant services and CPA 55510 Catering services.

Calculation of output in the non-financial sector

Table 147 in mill. SKK

| | 55 |
|---|-----------------|
| Sales from selling of own products | 9 326 |
| Intra-plant turnover | + 6 |
| Sales for goods in WT | + 36 |
| Sales for goods in RT | + 1 737 |
| Costs on goods sold to WT | - 25 |
| Costos on goods sold to RT | - 1 139 |
| Capitalisation | + 70 |
| Change in stocks of work-in-progress | + -2 |
| Output (Roc1-01+Roc2-01) | = 10 009 |

228. The breakdown of output and intermediate consumption, together with their adjustments, is shown in tables 148 and 154. The main data sources for the calculation of output and intermediate consumption for the section H Hotels and restaurants are described in sub-chapter 3.7.

Adjustments of output in the non-financial sector

Table 148 in mill. SKK

| | 55 |
|---------------------------------|-----------------|
| Output (Roc1-01+Roc2-01) | 10 009 |
| Holding gains and losses | - 0 |
| Undervalued output | + 145 |
| Tips | + 345 |
| Subsidies on products | + 0 |
| Output | = 10 499 |
| of which market | 10 451 |
| for own final use | 48 |

229. The output of sector of government is presented in table 149.

Output in the sector of government

Table 149 in mill. SKK

| | | 55 |
|--|---|--------------|
| Intermediate consumption | | 464 |
| Compensation of employees SO | | 0 |
| Compensation of employees BO | | 1 233 |
| Compensation of employees of municipality | | 12 |
| Compensation of employees - other | | 0 |
| Compensation of employees - total | + | 1 245 |
| Other taxes on production | + | 0 |
| Consumption of fixed capital | + | 148 |
| Output | = | 1 857 |
| of which market | | 222 |
| for own final use | | 0 |
| other non-market | | 1 635 |

230 The output of sector of households is shown in table 150 and its adjustments are in table 151.

Output in the sector of households

Table 150 in mill. SKK

| | | 55 |
|--|---|---------------|
| Sale of goods | | 14 359 |
| Sale of goods and services | + | 9 177 |
| Other revenues | + | 1 109 |
| Work in progress, goods, animals, other | + | 7 |
| Purchase of goods | - | 11 995 |
| Output (Uc FO 1-01+Uc FO 2-01) | = | 12 657 |

Adjustments of output in the sector of households

Table 151 in mill. SKK

| | | 55 |
|--|---|---------------|
| Output (Uc FO 1-01+Uc FO 2-01) | | 12 657 |
| Undervaluation of output | + | 3 034 |
| Registered - unreported output N5 | + | 672 |
| Sale without receipt | + | 126 |
| Tips | + | 574 |
| Holding gains and losses on inventories | - | 70 |
| Output | = | 16 993 |
| of which market | | 16 993 |
| for own final use | | 0 |

231. Intermediate consumption in section H is the sum of ICs in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 152 in mill. SKK

| | 55 |
|------------------|---------------|
| S.11 | 5 540 |
| S.13 | 464 |
| S.14 | 6 858 |
| Total (H) | 12 862 |

232. The amount of intermediate consumption in the non-financial sector represented 52,8 % from the output in division 55.

Intermediate consumption in non-financial sector

Table 153 in mill. SKK

| | | 55 |
|---|---|--------------|
| Consumption of material and energy | | 3 581 |
| Purchased services | + | 2 201 |
| Consumption of intra-plant goods and services | + | 26 |
| Deficit and losses on inventories | + | 14 |
| Other costs included into intermediate consumption | + | 57 |
| Intermediate consumption (Roc1-01+Roc2-01) | = | 5 879 |

Adjustments of data on intermediate consumption in the non-financial sector

Table 154 in mill. SKK

| | | 55 |
|---|---|--------------|
| Intermediate consumption (Roc1-01+Roc2-01) | | 5 879 |
| Holding gains and losses | + | 27 |
| Payments fro insurance services | + | 20 |
| Overvaluation | - | 175 |
| Capitalised costs on R&D | + | 0 |
| Fixed assets included into IC | - | 25 |
| Inward processing | + | 0 |
| FISIM | + | 47 |
| Leasing | - | 233 |
| Intermediate consumption (Roc1-01+Roc2-01) | = | 5 540 |

233. The intermediate consumption of the sector of government represented 24,9% from the output of division 55.

Intermediate consumption of the sector of government

Table 155 in mill. SKK

| | | |
|---|---|------------|
| | | 55 |
| Intermediate consumption of BO | | 436 |
| Intermediate consumption of SO | + | 0 |
| Intermediate consumption of municipality | + | 28 |
| Intermediate consumption other | + | 0 |
| Intermediate consumption | = | 464 |

234. The intermediate consumption of the sector of households represents 40,4 % from the output of division 55.

Intermediate consumption of the sector of households

Table 156 in mill. SKK

| | | |
|--|---|--------------|
| | | 55 |
| Purchase of material | | 2 441 |
| Overheads | + | 4673 |
| Intermediate consumption (Uc FO 1-01) | = | 7 114 |

Adjustments of data on intermediate consumption of the sector of households

Table 157 in mill. SKK

| | | |
|--|---|--------------|
| | | 55 |
| Intermediate consumption (Uc FO 1-01) | | 7 114 |
| Overvaluation | - | 393 |
| Registered - unreported IC N5 | + | 273 |
| Leasing | - | 155 |
| FISIM | + | 4 |
| Holding gains and losses on inventories | + | 15 |
| Intermediate consumption | = | 6 858 |

3.15 Transport, storage, and communication (I)

235. The value added of the section I, consisting from divisions 60 Land transport, transport via pipelines, 61 Water transport, 62 Air transport, 63 Supporting and auxiliary transport activities and 64 Post and telecommunication, was at the level of 110 740 mill. SKK, what represented 10,1 % from the total value added for the whole economy.

Gross value added by divisions**Table 158**

in mill. SKK

| Section I | Output | Intermediate consumption | Value added | % in GDP |
|------------------|----------------|---------------------------------|--------------------|-----------------|
| 60 | 187 322 | 121 677 | 65 646 | 6,0 |
| 61 | 878 | 407 | 471 | 0,0 |
| 62 | 1 935 | 1 794 | 141 | 0,0 |
| 63 | 44 511 | 31 678 | 12 833 | 1,2 |
| 64 | 53 744 | 22 094 | 31 650 | 2,9 |
| Total (I) | 288 390 | 177 650 | 110 743 | 10,1 |

236. The calculation of aggregates of value added for relevant divisions consists from their calculation for particular sectors. In case of section I, the non-financial sector S.11, sector of government S.13 and sector of households S.14 enter the calculation.

Gross value added by sectors**Table 159**

in mill. SKK

| | S.11 | S.13 | S.14 | Section I |
|-------------|---------------|--------------|---------------|------------------|
| P.1 | 238 346 | 4 237 | 45 810 | 288 393 |
| P.2 | 153 573 | 2 859 | 21 218 | 177 650 |
| B.1g | 84 773 | 1 377 | 24 592 | 110 743 |

237. The section I Transport, storage, and communication covers establishment units from the non-financial sector, the main activity of which is related to transport and other aforementioned services. The highest number of units is represented by land carriers of goods. However, the Business Register covers in this category also forwarding houses, telecommunication operators, post, air companies, shipping companies and large travelling agencies. Also budgetary organisations from sector 13, which are dealing with administration, are classified here. In the sector of households, mainly the road carriers and small travelling agencies under the legal form 101 physical person - entrepreneur not registered in the Business Register, are classified.

Overview of the number of reporting units**Table 160**

| | 60 | 61 | 62 | 63 | 64 | Total I |
|--------------|---------------|-----------|-----------|--------------|------------|----------------|
| S.11 | 1 008 | 8 | 13 | 1 070 | 101 | 2 200 |
| S.13 | 0 | 0 | 0 | 8 | 0 | 8 |
| S.14 | 12 917 | 60 | 18 | 2 056 | 200 | 15 251 |
| Total | 13 925 | 68 | 31 | 3 134 | 301 | 17 459 |

238. Output of section I is the sum of outputs of divisions 60, 61, 62, 63 and 64 in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 161

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|------------------|----------------|------------|--------------|---------------|---------------|----------------|
| S.11 | 148 686 | 831 | 1 924 | 34 378 | 52 527 | 238 346 |
| S.13 | 50 | 6 | 0 | 4 181 | 0 | 4 237 |
| S.14 | 38 587 | 40 | 11 | 5 955 | 1 217 | 45 810 |
| Total (I) | 187 322 | 878 | 1 935 | 44 511 | 53 744 | 288 390 |

Types of output

Table 162

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|-------------|---------|-----|-------|--------|--------|----------------|
| P.1 | 187 322 | 878 | 1 935 | 44 514 | 53 744 | 288 393 |
| P.11 | 182 326 | 871 | 1 933 | 40 426 | 52 882 | 278 438 |
| P.12 | 4 947 | 0 | 2 | 6 | 862 | 5 817 |
| P.13 | 50 | 6 | 0 | 4 082 | 0 | 4 138 |

239. The output (P.1) of category I for the sector S.11 amounted to 238 346 mill. SKK, the intermediate consumption (P.2) equalled to 153 573 mill. SKK and the gross value added (B.1g) represented 84 773 mill. SKK. From the commodity point of view the output is reported at diagonal rows. The division 60 records the highest amounts of output in relation to the following commodities: railway transport, road transport and gas pipeline transport. Comparable amounts are also in the division 63 in connection to services of other transport agencies and in division 64 in terms of telecommunication services.

Calculation of output in the non-financial sector

Table 163

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|---|------------------|------------|--------------|---------------|---------------|----------------|
| Sales from selling of own products | 74 930 | 832 | 1 918 | 33 997 | 54 503 | 166 180 |
| Intra-plant turnover | + 61 803 | 0 | 0 | 43 | 201 | 62 047 |
| Sales for goods in WT | + 3 055 | 26 | 13 | 1 189 | 137 | 4 420 |
| Sales for goods in RT | + 667 | 9 | 0 | 41 | 1 283 | 2 000 |
| Cost on goods sold to WT | - 2 840 | 23 | 9 | 979 | 107 | 3 958 |
| Costs on goods sold to RT | - 606 | 5 | 0 | 33 | 4 393 | 5 037 |
| Capitalisation | + 4 947 | 0 | 2 | 6 | 868 | 5 823 |
| Change in stocks of work-in-progress | + 301 | -6 | 0 | 2 | 1 | 298 |
| Output (Roc1-01+Roc2-01) | = 142 257 | 833 | 1 924 | 34 266 | 52 493 | 231 773 |

240. The breakdown of output and intermediate consumption into 2-digit level of OKEC, together with their adjustments, is shown in tables 164 and 170. Main data sources from the calculation of output and intermediate consumption for the section I are described in the sub-chapter 3.7.

Adjustments of output in the non-financial sector

Table 164

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|---------------------------------|------------------|------------|--------------|---------------|---------------|----------------|
| Output (Roc1-01+Roc2-01) | 142 257 | 833 | 1 924 | 34 266 | 52 493 | 231 773 |
| Holding gains and losses | - 1 | 2 | 0 | 0 | 3 | 6 |
| Undervalued output | + 356 | 0 | 0 | 112 | 37 | 505 |
| Subsidies on products | + 6 074 | 0 | 0 | 0 | 0 | 6 074 |
| Output | = 148 686 | 831 | 1 924 | 34 378 | 52 527 | 238 346 |
| of which market | 143 739 | 831 | 1 922 | 34 372 | 51 665 | 232 529 |
| for own final use | 4 947 | 0 | 2 | 6 | 862 | 5 817 |

241. The output of sector of government is presented in table 165.

Output of the sector of government

Table 165

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 |
|--|-------------|----------|----------|--------------|--------------|
| Intermediate consumption | 47 | 1 | 0 | 2 812 | 2 859 |
| Compensation of employees | 2 | 5 | 0 | 20 | 23 |
| Compensation of employees BO | 0 | 0 | 0 | 991 | 995 |
| Compensation of employees of municipality | 0 | 0 | 0 | 23 | 23 |
| Compensation of employees - other | 0 | 0 | 0 | 0 | 0 |
| Compensation of employees - total | + 2 | 5 | 0 | 1 033 | 1040 |
| Other taxes on production | + 0 | 4 | 0 | 39 | 43 |
| Output | = 50 | 9 | 0 | 4 178 | 4 237 |
| of which market | 0 | 0 | 0 | 99 | 99 |
| for own final use | 0 | 0 | 0 | 0 | 0 |
| other non-market | 50 | 9 | 0 | 4 079 | 4 138 |

242. Section I reached for sector S.14 the level of output (P.1) of 45 810 mill. SKK; the level of intermediate consumption (P.2) was 21 217 million SKK and the gross value added amounted to (B.1g) 24 593 million SK. Description of calculation and adjustments of output of the sector of households is to be found in sub-chapter 3.7.

Output in the sector of households

Table 166

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|---|----------|----|----|-------|-------|---------|
| Sale of goods | 8 424 | 4 | 6 | 808 | 110 | 9 352 |
| Sale of goods and services | + 27 209 | 20 | 7 | 4 479 | 1 241 | 32 956 |
| Other revenues | + 1 088 | 4 | 2 | 166 | 21 | 1 281 |
| Work in progress, goods, animals, other | + 22 | 0 | 0 | 7 | 0 | 29 |
| Purchase of goods | - 7 450 | 3 | 5 | 1 085 | 192 | 8 735 |
| Output (Uc FO 1-01+Uc FO 2-01) | = 29 293 | 25 | 10 | 4 375 | 1 181 | 34 884 |

Adjustments of output in the sector of households

Table 167

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|-----------------------------------|----------|-----|----|-------|-------|---------|
| Output (Uc FO 1-01+Uc FO2-01) | 29 293 | 25 | 10 | 4 375 | 1 181 | 34 884 |
| Undervaluation | + 7 748 | 14 | 1 | 1 388 | 9 | 9 160 |
| Registered - unreported output N5 | + 1 255 | 1 | 0 | 160 | 19 | 1 435 |
| Sale without receipt N1 | + 345 | 0 | 0 | 36 | 10 | 391 |
| Holding gains and losses | + 54 | 0 | 0 | 4 | 2 | 60 |
| Output | = 38 647 | 101 | 73 | 6 018 | 1 281 | 45 810 |
| of which market | 38 587 | 40 | 11 | 5 955 | 1 217 | 45 810 |
| for own final use | 0 | 0 | 0 | 0 | 0 | 0 |

243. Intermediate consumption of section I is the sum of ICs in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 168

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|-----------|---------|-----|-------|--------|--------|---------|
| S.11 | 103 697 | 387 | 1 790 | 26176 | 21 523 | 153 573 |
| S.13 | 47 | 1 | 0 | 2 812 | 0 | 2 859 |
| S.14 | 17 933 | 19 | 4 | 2 690 | 571 | 21 218 |
| Total (I) | 121 677 | 407 | 1 794 | 31 678 | 22 094 | 177 650 |

244. The intermediate consumption of non-financial sector represented 64,4% from output of section I.

Intermediate consumption in non-financial sector

Table 169

in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|--|-----------|-----|-------|--------|--------|---------|
| Consumption of material and energy | 54 193 | 233 | 500 | 1 325 | 2 591 | 58 842 |
| Purchased services | + 25 486 | 207 | 1 374 | 24 869 | 18 744 | 70 680 |
| Consumption of intra-plant goods and services | + 23 717 | 0 | 0 | 44 | 89 | 23 850 |
| Deficit and losses on inventories | + 55 | 5 | 1 | 21 | 26 | 108 |
| Other costs included into intermediate consumption | + 107 | 6 | 9 | 76 | 91 | 289 |
| Intermediate consumption (Roc1-01+Roc2-01) | = 103 558 | 451 | 1 884 | 26 335 | 21 541 | 153 769 |

Adjustments of data on intermediate consumption in the non-financial sector

Table 170 in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|---|------------------|------------|--------------|---------------|---------------|----------------|
| Intermediate consumption (Roc1-01+Roc2-01) | 103 558 | 451 | 1 884 | 26 335 | 21 541 | 153 769 |
| Holding gains and losses | + 239 | 8 | 4 | 10 | 110 | 371 |
| Payments for insurance services | + 189 | 1 | 7 | 82 | 78 | 357 |
| Overvaluation | - 358 | 0 | 0 | 135 | 88 | 581 |
| Capitalised costs on R&D | + 0 | 0 | 0 | 4 | 0 | 4 |
| Fixed assets included into IC | - 58 | 0 | 1 | 16 | 25 | 100 |
| Inward processing | + 0 | 0 | 0 | 0 | 0 | 0 |
| FISIM | + 430 | 5 | 21 | 68 | 134 | 658 |
| Leasing | - 303 | 78 | 125 | 172 | 227 | 905 |
| Intermediate consumption | = 103 697 | 387 | 1 790 | 26 176 | 21 523 | 153 573 |

245. The intermediate consumption of the sector of government represented 67,5% from output of section I.

Intermediate consumption of the sector of government

Table 171 in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|---|-------------|----------|----------|--------------|----------|--------------|
| Intermediate consumption of BO | 0 | 0 | 0 | 2 744 | 0 | 2 744 |
| Intermediate consumption of SO | + 47 | 1 | 0 | 33 | 0 | 81 |
| Intermediate consumption of municipality | + 0 | 0 | 0 | 34 | 0 | 34 |
| Intermediate consumption other | + 0 | 0 | 0 | 0 | 0 | 0 |
| Intermediate consumption | = 47 | 1 | 0 | 2 812 | 0 | 2 859 |

246. The intermediate consumption of the sector of households represented 46,3% from output of section I.

Intermediate consumption in the sector of households

Table 172 in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|--|-----------------|-----------|-----------|--------------|------------|---------------|
| Purchase of material | 4 019 | 4 | 1 | 252 | 80 | 4 356 |
| Overheads | + 14 668 | 25 | 9 | 2 390 | 485 | 17 577 |
| Intermediate consumption (Uc FO 1-01) | = 18 687 | 29 | 10 | 2 642 | 565 | 21 933 |

Adjustments of data on intermediate consumption in the sector of households

Table 173 in mill. SKK

| | 60 | 61 | 62 | 63 | 64 | Total I |
|--|---------|----|----|-------|-----|---------------|
| Intermediate consumption (Uc FO 1-01) | 18 687 | 29 | 10 | 2 642 | 565 | 21 933 |
| Overvaluation | - 1 390 | 11 | 7 | 43 | 33 | 1 484 |
| Registered - unreported IC N5 | + 718 | 1 | 0 | 101 | 16 | 836 |
| Holding gains and losses | + 29 | 0 | 1 | 1 | 24 | 55 |
| FISIM | + 125 | 0 | 0 | 12 | 1 | 138 |

| | | | | | | | |
|--------------------------|---|--------|----|---|-------|-----|--------|
| Leasing | - | 0 | 0 | 0 | 0 | 0 | 0 |
| Inward processing | + | 14 | 0 | 0 | 1 | 0 | 15 |
| Intermediate consumption | = | 17 933 | 19 | 4 | 2 690 | 571 | 21 218 |

3.16 Financial intermediation (J)

247. Value added of divisions 65 Banking, 66 Insurance except compulsory social security and 67 Activities related to financial intermediation, which belong to category J, amounted to 43 674 mill. SKK, what was 4 % from the total value added for the whole economy.

Gross value added by divisions

Table 174 in mill. SKK

| Section J | Output | Intermediate consumption | Value added | % in value added |
|------------------|---------------|--------------------------|---------------|------------------|
| 65 | 49 824 | 20 818 | 29 006 | 2,6 |
| 66 | 19 604 | 6 120 | 13 484 | 1,2 |
| 67 | 3 640 | 2 456 | 1 184 | 0,1 |
| Total (J) | 73 068 | 29 394 | 43 674 | 4,0 |

248. The calculation of aggregates of value added consists of their calculation by particular sectors. In case of category J, the financial sector S.12 and sector of households S.14 enter the calculation.

Gross value added by sectors

Table 175 in mill. SKK

| | S.12 | S.14 | Section J |
|-------------|---------------|------------|---------------|
| P.1 | 72 050 | 1 018 | 73 068 |
| P.2 | 28 812 | 582 | 29 394 |
| B.1g | 43 238 | 436 | 43 674 |

Overview of the number of reporting units

Table 176

| | 65 | 66 | 67 | Total J |
|------------------|------------|-----------|--------------|--------------|
| S.12 | 153 | 32 | 177 | 362 |
| S.14 | 521 | 51 | 970 | 1 542 |
| Total (J) | 674 | 83 | 1 147 | 1 904 |

249. Output of section J is the sum of outputs of relevant branches in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 177 in mill. SKK

| | 65 | 66 | 67 | Total J |
|------------------|---------------|---------------|--------------|---------------|
| S.12 | 49 284 | 19 604 | 3 162 | 72 050 |
| S.14 | 520 | 0 | 478 | 1 018 |
| Total (J) | 49 824 | 19 604 | 3 640 | 73 068 |

Types of output

Table 178 in mill. SKK

| | 65 | 66 | 67 | Total J |
|-------------|--------|--------|-------|---------|
| P.1 | 49 821 | 19 604 | 3 640 | 73 068 |
| P.11 | 49 821 | 19 604 | 3 640 | 73 068 |
| P.12 | 0 | 0 | 0 | 0 |
| P.13 | 3 | 0 | 0 | 0 |

250. Both, the output and the intermediate consumption of the sector of financial corporations (S.12), are calculated on the basis of statistical and administrative data sources. The main independent data sources for the calculation of output and intermediate consumption of financial institutions are the quarterly and annual exhaustive statistical surveys carried out by the SOSR. They are marked by codes Pen and Poi and cover all units regardless of the size category. The Pen survey covers all financial units other than insurance corporations and pension funds, including NBS. The Poi survey covers all insurance corporations, pension funds and auxiliary institutions acting in the sphere of insurance. Administrative data sources from the NBS are used for the calculation of output and intermediate consumption of NBS (S121) and commercial banks (S122), as well as for the determination of import and export of financial services. The supplementary data sources are data from the accounting statements Vysledovka Uc B2-01 and Suvaha Uc B1-01, submitted to the MF SR. A detailed description of aforementioned data sources is to be found in the sub-chapter 11.1.2

251. Table 179 shows an overview of data sources used for the calculation of output and intermediate consumption for particular types of institutions of sector S.12.

Overview of data sources for S12

Table 179

| Type of institution | Sector | Data sources |
|----------------------------------|--------|------------------|
| National Bank of Slovakia | 121 | NBS, SOSR |
| Commercial banks | 122 | NBS, SOSR, MF SR |
| Leasing companies | 123 | SOSR |
| Management companies | 123 | SOSR |
| Investment funds | 123 | SOSR |

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| | | |
|---|-----|--|
| Investment companies | 123 | SOSR |
| Shares funds | 123 | SOSR |
| Security traders in their own right | 123 | SOSR |
| Consumer's credit institutions | 123 | SOSR |
| Companies with financial intermediation as the main activity | 123 | SOSR |
| Eximbank | 123 | SOSR |
| Exchange offices | 124 | SOSR |
| Stock-exchange of securities | 124 | SOSR |
| Commodity stock-exchange | 124 | SOSR |
| Clearing institutions | 124 | SOSR |
| Stock brokers | 124 | SOSR |
| Guarantying funds | 124 | SOSR |
| Deposits Protection Fund | 124 | SOSR |
| Other traders with securities | 124 | SOSR |
| Companies with financial intermediation as the main activity | 124 | SO SR |
| Insurance intermediaries | 124 | SOSR |
| Insurance companies | 125 | SOSR, OFM |
| Pension funds | 125 | SOSR & Ministry of labour, social affairs and family |

252. The aggregated output of the OKEC section J is given by the sum of outputs individual sub-sectors. The amount of output in the financial sector was 72 050 mil. SKK.

Output of the financial sector

Table 180

in mill. SKK

| | 65.1 | 65.2 | 65 | 66 | 67.1 | 67.2 | 67 | 65+67.1 | 67.2+66 | Total J |
|------------------------|--------|--------|---------------|---------------|-------|-------|--------------|---------|---------|---------|
| S.121 | 1 481 | | 1 481 | | | | 0 | 1 481 | 0 | 1 481 |
| S.122 | 30 538 | | 30 538 | | | | 0 | 30 538 | 0 | 30 538 |
| S.123 | | 17 265 | 17 265 | | | | 0 | 17 265 | 0 | 17 265 |
| S.124 Banking | | | 0 | | 1 144 | | 1 144 | 1 144 | 0 | 1 144 |
| S.124 Insurance | | | 0 | | | 2 018 | 2 018 | 0 | 2 018 | 2 018 |
| S.125 | | | 0 | 19 604 | | | 0 | 0 | 19 604 | 19 604 |
| S.12 | 32 019 | 17 265 | 49 284 | 19 604 | 1 144 | 2 018 | 3 162 | 50 428 | 21 622 | 72 050 |

253. The output for sub-sector S.121 NBS reached the level of 1 481 million SKK. It is calculated as the sum of costs. This includes taxes and dividends paid to government and retained profit. Any fees and commissions charged to third parties are deducted from this amount. The output of NBS is consumed by banking sector, treated as an intermediate consumption of sub-sector S.122.

Calculation of output for S.121

| | | |
|--|---|--------------|
| | | 65.1 |
| Costs on employees | | 496 |
| Social costs | + | 167 |
| Taxes and payments | + | 5 |
| Purchased products | + | 487 |
| Depreciation of tangible fixed assets | + | 452 |
| Depreciation of intangible fixed assets | + | 18 |
| General operating costs | = | 1 625 |
| Revenues from payments and commissions | - | 144 |
| Output S.121 | = | 1 481 |

254. Output of other monetary financial institutions S.122 amounted to 30 538 million SKK, of which direct output was 9 757 million SKK and FISIM was at the level of 20 781 million SKK. The calculation of output is performed in two stages:

- From output of services, which are directly, explicitly charged by banks to their clients, for example fees for maintenance of accounts, transfers of finances, exchange, consulting and similar activity. This part of output is calculated in national accounts as a sum of fees and commissions accepted by commercial banks.
- From output of services indirectly measured (FISIM), what means from output formed by providing loans and accepting deposits. Fees and commissions aren't charged explicitly to clients, but they are part of interest rates.

255. The total value of FISIM equals to the sum of FISIM from deposits and FISIM from loans estimated for all particular institutional sectors, which are using the services of financial intermediaries creating FISIM. The sub-sectors S.122 and S.123 are assumed to be the creators of FISIM. NBS S.121, investment funds and insurance corporations are not included into FISIM. FISIM is calculated by the users' sectors. Allocation of FISIM into users' sectors is described in chapter 9. The procedure for the estimation of FISIM is as follows:

$$FISIM = FISIM_p + FISIM_v$$

$$FISIM_p = R_p - P \cdot R$$

$$FISIM_v = V \cdot R - R_v$$

where:

$FISIM$ = total FISIM,

$FISIM_p$ = FISIM from loans,

$FISIM_v$ = FISIM from deposits

R = reference interest rate is calculated as the ratio of interests received from loans between S.122 and S.123 and the volume of loans between S.122 and S.123 (the interests from shares are not included)

P = the average annual volume of loans given

V = the average annual volume of raised deposits

R_p = real interests obtained from loans

R_v = real interests paid for deposits.

Calculation of output for S.122

| | | 65.2 |
|---|---|---------------|
| Direct output = revenues form paymnets and commissions | = | 9 757 |
| FISIM | + | 20 781 |
| Output S.122 | = | 30 538 |

256. The output of S.123 and S.124 reached the level of 30 538 million SKK. As far as the output calculation of sub-sectors S.123 a S. 124 is concerned, it is based on data received from statistical surveys. For this purpose, the indicator „Output of non-banking financial institutions“ was implemented into module 584 within the annual enterprise questionnaire on banking and non-banking financial institutions (Pen P5-01). This indicator is fulfilled directly by non-banking financial institutions. The output of non-banking financial institutions was consequently adjusted by part of leasing payments, which corresponded to the depreciation of fixed assets rented by leasing. The output for sub-sector S.124 was decreased by the output of Slovenska Inkasná Ltd. due to the reclassification of this company into the sector of central government S.1311.

Calculation of output for S.123 and S.124 banking

| | | 65.2 | 67.1 | Total |
|--|---|---------------|--------------|---------------|
| Sales from selling of own goods and services | | - | - | - |
| Change in own produced stocks | + | - | - | - |
| Capitalisation | + | - | - | - |
| Sales from the selling of securities and deposits | + | - | - | - |
| Revenues from interest | + | - | - | - |
| Revenues from financial leasing | + | - | - | - |
| Costs on sold goods | - | - | - | - |
| Costs on sold securities and deposits | - | - | - | - |
| Cost interest | - | - | - | - |
| Output S.123+S.124 banking | = | 39 597 | 1 150 | 40 747 |
| Leasing payments | - | 22 332 | | 22 332 |
| Slovenská inkasná, Ltd. | - | | 6 | 6 |
| Output S.123+S.124 banking | = | 17 265 | 1 144 | 18 409 |

257. Items entering the calculation of output of non-banking entities are items of the book-keeping system of entrepreneurs, who keep their records in the system of

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double entry book-keeping system (a MFSR Regulation No. 23054/2002-92, which entered into force on 1 January 2003); the subject items comply with the new Act of Law No. 431/2002 Coll. on accounting, which entered into force on 1 January 2003.

| Module 584 | | SUPPLEMENATY FINANCIAL INDICATORS (in thd. SKK) | | I. r. | In observed year |
|---|--|--|--|-------|------------------|
| | | | | a | 1 |
| Total revenues | | | | 1 | |
| Of which revenues from sales of securities and shares | | | | 2 | |
| Output of non-banking institutions | | | | 3 | |
| Total costs | | | | 4 | |
| of which | Consumption of material, energy and services | | | 5 | |
| | Costs on sold securities and shares | | | 6 | |
| | Scrap value of the sold assets | | | 7 | |
| | Social costs | | | 8 | |
| | Employers' obligatory social contributions | | | 9 | |
| | Employers' voluntary social contributions | | | 10 | |
| Other subsidies on production | | | | 11 | |
| Employees' social contributions | | Obligatory | | 12 | |
| | | Voluntary | | 13 | |
| Employees' income in kind | | | | 14 | |
| Profit prior to taxation | | | | 15 | |
| Check sum (r. 1 - 15) | | | | 99 | |

The indicator Output of **non-banking financial institutions** covers sales from the selling of own goods and services, change in own-account produced inventories, capitalisation, sales from selling of securities and shares, income interest and in recording the rented assets depreciated by the lessee the sums representing the revenues form financial leasing after the deduction of costs on sold goods, sold securities and shares and the cost interest.

258. The output of auxiliary insurance services is calculated as a sum of fees ons charged for their services. Data are available from the annual statistical survey Poi P5-01. In 2003 it reached the level of 2018 million SKK.

259. The output of insurance services and pension funds is calculated separately for life insurance services, non-life insurance services, reinsurance services and pension funding, as it is illustrated in the tables 184 – 187. The accounting statements are the data sources.

Calculation of non-life insurance output

| | | |
|---|---|-----------|
| | | 66 |
| Premiums earned | = | 24 938 |
| Premiums written | = | 25 114 |
| Change in the provisions for unearned premiums | - | 846 |
| Changes in bonuses and rebates | - | 670 |

| | | |
|---|---|--------|
| Premium supplements | + | 1 133 |
| Claims due | - | 12 849 |
| Claims written | = | 9386 |
| Change in provisions for claims outstanding | + | 3 720 |
| Change in equalisation provision | + | -245 |
| Change in other technical provisions | + | -12 |
| Reinsurance services produced | + | 13 |
| Output of non-life insurance | = | 13 235 |

Calculation of life insurance output

Table 185 in mill. SKK

| | | |
|--|---|-----------|
| | | 66 |
| Premiums earned | = | 17 153 |
| Premiums written | = | 17 304 |
| Change in the provisions for unearned premiums | - | 151 |
| Premium supplements | + | 2 333 |
| Claims due | - | 7 216 |
| Claims written | = | 5 794 |
| Change in provisions on claims due | + | 3 720 |
| Change in provisions for claims outstanding | + | 159 |
| Change in other technical provisions | + | 1263 |
| Increase in life insurance provisions | - | 6467 |
| Reinsurance services produced | + | 3 |
| Output of Life insurance | = | 5 806 |

Calculation of payments for reinsurance services

Table 186 in mill. SKK

| | | Life insurance | Non-life insurance | Total |
|--|---|----------------|--------------------|--------|
| Reinsurance balance | | 148 | 1 163 | 1 311 |
| Reinsurers share on premiums written | = | 812 | 7 872 | 8 684 |
| Reinsurers share on claims written | - | 110 | 2 385 | 2 495 |
| Reinsurers share on technical provisions | - | 554 | 4 324 | 4 878 |
| 1. Technical provisions total | | | | 57 868 |
| 2. Reinsurers share on technical provisions | | | | 4 878 |
| The ratio 2/1 | | | | 0,084 |
| Reinsurers share on premium supplements | + | 197 | 104 | 301 |
| Premium supplements | = | 2 333 | 1 238 | 3 571 |
| The ratio 2/1 | * | | | 0, 084 |
| Reinsurance services produced by resident IC | | | | |
| Reinsurance commissions total x 0,01 | = | 3 | 13 | 16 |
| Import of reinsurance services | = | 342 | 1 254 | 1 596 |
| Reinsurance commissions total x 0,99 | = | 345 | 1 267 | 1 612 |

Calculation of pension funding service charge

Table 187 in mill. SKK

| | | |
|--|---|------------|
| | | 66 |
| Contributions earned | | 4 291 |
| Contribution supplements | + | 539 |
| Benefits due | - | 1 186 |
| Change in pension fund reserves | - | 3 081 |
| Pension funding service charge | = | 563 |

260. **Actual premiums earned** correspond to premiums written minus the increase in provisions for unearned premiums during the period and cover the risk during the current period. The output algorithm for non life insurance also takes into account the change in the provision for bonuses and rebates, which are considered as premium-related provisions and are accounted in the premiums with the negative sign. Changes in provisions for unexpired risks are not included in the premiums earned because they are not identified separately for the Slovak insurance companies. For the Slovak insurance companies other technical provisions (liability item C6 of the balance sheet) are considered as claims-related provisions and their creation is contingent on the permission of the supervisory body.

261. **Premiums supplements**, corresponding to the income earned by insurance enterprises investing their insurance technical reserves, excluding any income from the enterprise's own funds. If the exclusion of income earned by the investment of own funds is concerned, it is based on applying the pro-rata approach. The ratio of financial investments of the enterprise's own funds / financial investments total is used for the estimation of the amount of income from the investment of enterprise's own funds. This algorithm is applied for both, the life and the non-life insurance output, calculations. Investment income amount is net of realised gains and losses (available from the profit and loss account) and for life insurance also net of unrealised gains and losses. In the case of life insurance, the unrealised and realised holding gains/losses are excluded from the change in life insurance provisions.

262. **Claims due** cover events that occur during the period. Claims due correspond to claims paid during the period plus the increase of the provision for claims outstanding plus the increase of the equalisation provision (for non life insurance) and plus increase of other technical provisions, which are considered as claims-related provisions. Claims management costs are not excluded from the claims (i.e. from the output) because relevant information has not been available up to now. Costs related to the settlement of insurance claims include also costs connected to the claims paid directly by insurance companies to the providers of services. In the SR, the payments settled by insurance companies directly to the contracting car-repair shops for the repairs of damaged cars are in consideration. For 2003, only the estimate of the amount of these payments is available (they represent approximately 25-30% from the total amount of compensations paid by insurance companies for the

insurance events related to the repairs of motor vehicles). The allocation of this amount into intermediate consumption of sectors is not being done because the data taken over from statistical questionnaires for the purposes of calculation of intermediate consumption within the system of NA already include this amount. Only a proportional estimate of the share of households in the total amount is made, by which their final consumption is adjusted.

263. About 99% of reinsurance services are imported but there is no export of such kind of services. The value of reinsurance service charge is calculated separately within the national accounts, using the same way as for direct insurance, i.e. premium supplements are also calculated. Because of lack of direct information, the assumptions are made where the ratio “reinsurers’ share on technical provisions / technical provisions total” is used for the estimation of reinsurers’ share on premium supplements. All reinsurance transactions between the direct insurers and the reinsurers are recorded, i.e. the gross method is used and reinsurance transactions between resident direct insurers and resident reinsurers are recorded without consolidation.

264. Total output for Insurance corporations and pension funds is presented in table 188.

Calculation of output for sub-sectors S.124 and S.125

| | | 66 |
|------------------------------|---|---------------|
| Output of non-life insurance | | 13 235 |
| Output of life insurance | + | 5 806 |
| Pension funding | + | 563 |
| Total output | = | 19 604 |

265. The non-life insurance output is allocated in final consumption/intermediate consumption in proportion to the premiums payable by the sectors. This structure is obtained directly from insurance companies by the means of the statistical survey. The total amount of life insurance and pension funding output is allocated in final consumption of households sector. Output from other than insurance activity was not estimated; the same is true for the output for own final use.

266. Intermediate consumption in section J is the sum of ICs of these divisions in particular sectors. It is expressed at purchaser’s prices.

Intermediate consumption by sectors

| | 65 | 66 | 67 | Total J |
|------------------|---------------|--------------|--------------|----------------|
| S.12 | 20 527 | 6 120 | 2 165 | 28 812 |
| S.14 | 290 | 0 | 292 | 582 |
| Total (J) | 20 817 | 6 120 | 2 457 | 29 394 |

267. The intermediate consumption in the financial sector amounted to 28 812 million SKK, what represented 40% of output of the section J.

Intermediate consumption in the financial sector

Table 190

in mill. SKK

| | 65.1 | 65.2 | 65 | 66 | 67.1 | 67.2 | 67 | 65+67.1 | 67.2+66 | Total J |
|-----------------|--------|-------|--------|-------|------|-------|-------|---------|---------|---------|
| S.121 | 561 | | 561 | 0 | | | 0 | 561 | 0 | 561 |
| S.122 | 15 145 | | 15 145 | 0 | | | 0 | 15 145 | 0 | 15 145 |
| S.123 | | 4 822 | 4 822 | 0 | | | 0 | 4 822 | 0 | 4 822 |
| S.124 Banking | | | 0 | 0 | 648 | | 648 | 648 | 0 | 648 |
| S.124 Insurance | | | 0 | 0 | | 1 516 | 1 516 | 0 | 1 516 | 1 516 |
| S.125 | | | 0 | 6 120 | | | 0 | 0 | 6 120 | 6 120 |
| S.12 | 15 706 | 4 822 | 20 528 | 6 120 | 648 | 1 516 | 2 164 | 21 176 | 7 636 | 28 812 |

Calculation of intermediate consumption for S.121

Table 191

in mill. SKK

| | 65.1 |
|---|-------|
| Purchased products | 488 |
| Costs on fees and commissions | + 61 |
| Non-life insurance service charge | + 12 |
| Holding gains and losses on inventories | + 0 |
| Intermediate consumption S.121 | = 561 |

Calculation of intermediate consumption for S.122

Table 192

in mill. SKK

| | 65.1 |
|---|----------|
| Purchased products | 10 925 |
| Costs on fees and commissions | + 2 408 |
| Output of NBS (sum of costs) | + 1 481 |
| Non-life insurance service charge | + 320 |
| Holding gains and losses on inventories | + 11 |
| Intermediate consumption S.122 | = 15 145 |

Calculation of intermediate consumption for S.123 and 124 Banking

Table 193

in mill. SKK

| | 65.2 | 67.1 | Total |
|--|---------|------|-------|
| Consumption of material, energy and services | 3 732 | 602 | 4 334 |
| Costs on fees and commissions | + 1 468 | 143 | 1 611 |
| Non-life insurance service charge | + 112 | 16 | 128 |
| Holding gains and losses on inventories | + 4 | 1 | 5 |
| Allocation of FISIM | + -494 | -109 | -603 |
| SLOVENSKÁ INKASNÁ, Ltd.. | - | 5 | 5 |
| Intermediate consumption S.123+S.124 Banking | = 4 822 | 648 | 5 470 |

Allocation of FISIM has been reflected into intermediate consumption of users' sub-sectors S.123 and S.124. Intermediate consumption for sub-sector S.124 has been reduced by the intermediate consumption of Slovenska Inkasna Ltd. due to its reclassification into the central government S.1311.

Calculation of intermediate consumption for S.124 Insurance and S.125

Table 194

in mill. SKK

| | | 66 | 67.2 | Total |
|--|---|-------|-------|-------|
| Consumption of material, energy and services | | 5 827 | 1 516 | 7 343 |
| Payments for reinsurance services received | + | 1 612 | | 1 612 |
| Non-life insurance service charge | + | 455 | | 455 |
| Commissions from reinsurers | - | 2 285 | | 2 285 |
| Costs on financial placement | + | 455 | | 455 |
| Holding gains and losses on inventories | + | 3 | | 3 |
| FISIM allocated | + | 53 | | 53 |
| Intermediate consumption S.124 Insurance and S.125 | = | 6 120 | 1 516 | 7 636 |

268. The description of calculation and adjustment of output and intermediate consumption is presented in sub-chapter 3.7.

Output in the sector of households

Table 195

mill. SKK

| | | 65 | 66 | 67 | Total J |
|--------------------------------|---|-----|----|-------|---------|
| Sale of goods | | 348 | 3 | 1 364 | 1 715 |
| Sale of goods and services | + | 305 | 9 | 543 | 857 |
| Other revenues | + | 65 | 3 | 263 | 331 |
| Purchase of goods | - | 364 | 3 | 1 731 | 2 098 |
| Output (Uc FO 1-01+Uc FO 2-01) | = | 354 | 12 | 439 | 805 |

Adjustments of output in the sector of households

Table 196

in mill. SKK

| | | 65 | 66 | 67 | Total J |
|---|---|-----|-----|-----|---------|
| Output (Uc FO 1-01+Úč FO 2-01) | | 354 | 12 | 439 | 805 |
| Undervaluation output | + | 174 | -12 | 20 | 182 |
| Registered – non-reported output N5 | + | 14 | 0 | 21 | 35 |
| Holding gains and losses on inventories | - | 2 | 0 | 2 | 4 |
| Output | = | 542 | 0 | 478 | 1 020 |
| of which market | | 542 | 0 | 478 | 1 020 |
| for own final use | | 0 | 0 | 0 | 0 |

269. The intermediate consumption in sector of households represented 57,1% from output of the section J.

Intermediate consumption in the sector of households

Table 197

in mill. SKK

| | 65 | 66 | 67 | Total J |
|---------------------------------------|-------|----|-----|---------|
| Purchase of materil | 133 | 1 | 35 | 169 |
| Overheads | + 147 | 12 | 247 | 406 |
| Intermediate consumption (Uc FO 1-01) | = 280 | 13 | 282 | 575 |

Adjustment of intermediate consumption in the sector of households

Table 198

in mill. SKK

| | 65 | 66 | 67 | Total J |
|---|-------|----|-----|---------|
| Intermediate consumption (Uc FO 1-01) | 280 | 13 | 282 | 575 |
| Overvaluation of IC | - 1 | 13 | 1 | 15 |
| Registered - IC not reported N5 | + 11 | 0 | 11 | 22 |
| Fisim | + 1 | 0 | 1 | 2 |
| Leasing | - 1 | 0 | 2 | 3 |
| Holding gains and losses on inventories | + 0 | 0 | 1 | 1 |
| Intermediate consumption | = 290 | 0 | 292 | 582 |

3.17 Real estate, renting and business services (K)

270. Value added in divisions 70 Real estate activities, 71 Renting of machinery and equipment without operator, 72 Computer and related services, 73 Research and development and 74 Other business services, which belong to this section, represents 153 130 mill. SKK, what is 14 % from the total value added for the whole economy.

Gross value added by divisions

Table 199

in mill. SKK

| Section K | Output | Intermediate consumption | Value added | % in GDP |
|------------------|----------------|--------------------------|----------------|-------------|
| 70 | 114 410 | 28 149 | 86 261 | 7,9 |
| 71 | 8 172 | 3 616 | 4 556 | 0,4 |
| 72 | 19 039 | 9 637 | 9 403 | 0,9 |
| 73 | 6 454 | 3 597 | 2 857 | 0,3 |
| 74 | 98 419 | 48 367 | 50 053 | 4,6 |
| Total (K) | 246 495 | 93 365 | 153 130 | 14,0 |

271. The calculation of aggregates of value added for divisions consists from their calculation for particular sectors. In case of section K, the non-financial sector S.11, sector of government S.13, sector of households S.14 and the sector of NISH S.15 enter the calculation.

Gross value added by sectors

Table 200 in mill. SKK

| | S.11 | S.13 | S.14 | S.15 | Section K |
|-------------|---------------|--------------|---------------|-------------|------------------|
| P.1 | 109 528 | 5 170 | 129 219 | 2 578 | 246 495 |
| P.2 | 56 412 | 1 687 | 32 811 | 2 455 | 93 365 |
| B.1g | 53 116 | 3 483 | 96 407 | 123 | 153 130 |

272. Section K covers establishment units from non-financial sector, the main activity of which is related to the aforementioned services. The highest number of units is recorded in the division 74, mainly in the size category until 19 employees. In the category of big enterprises with more than 20 employees, a high number of housing co-operatives and housing associations are classified into the division 70. For the sector S.13, the Business Register covers mainly the budgetary organisations – different types of institutions of the Slovak Academy of Science. The sector of households covers the units falling under the legal form 101 – physical person – entrepreneur not registered in the Business Register and under the legal form 105 – free lancer – physical person carrying out his/her business activities based on the Law other than the Law on sole traders. Sector S.15 is represented in this section by partnerships of dwelling owners.

Overview of the number of reporting units**Table 201**

| | 70 | 71 | 72 | 73 | 74 | Total K |
|------------------|---------------|--------------|--------------|------------|---------------|----------------|
| S.11 | 2 484 | 485 | 1 381 | 162 | 7 708 | 12 220 |
| S.13 | 16 | 1 | 3 | 80 | 18 | 118 |
| S.14 | 1 686 | 1 118 | 5 368 | 227 | 37 297 | 45 696 |
| S.15 | 7 045 | 0 | 0 | 0 | 0 | 7 045 |
| Total (K) | 11 231 | 1 604 | 6 752 | 469 | 45 023 | 65 079 |

273. Output of section K is the sum of outputs of divisions 70, 71, 72, 73 and 74 in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 202 in mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|------------------|----------------|--------------|---------------|--------------|---------------|----------------|
| S.11 | 25 112 | 6 055 | 15 040 | 4 237 | 59 084 | 109 528 |
| S.13 | 603 | 106 | 425 | 2 072 | 1 964 | 5 170 |
| S.14 | 86 117 | 2 011 | 3 574 | 145 | 37 372 | 129 219 |
| S.15 | 2 578 | 0 | 0 | 0 | 0 | 2 578 |
| Total (K) | 114 410 | 8 172 | 19 039 | 6 454 | 98 419 | 246 495 |

Types of output

Table 203 mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|-------------|---------|-------|--------|-------|--------|----------------|
| P.1 | 114 410 | 8 172 | 19 039 | 6 454 | 98 419 | 246 494 |
| P.11 | 32 528 | 8 062 | 18 539 | 4 692 | 96 711 | 160 532 |
| P.12 | 79 927 | 13 | 78 | 61 | 140 | 80 219 |
| P.13 | 1 955 | 96 | 422 | 1 701 | 1 569 | 5 743 |

274. The output (P.1) of section K for the sector S.11 amounted to 109 528 mill. SKK, the intermediate consumption (P.2) equalled to 56 412 mill. SKK and the gross value added (B.1g) was at the level of 53 116 mill. SKK. From the commodity point of view, the output is reported mainly of diagonal rows. The highest amount of output in the division 70 is connected to CPA 70200 Renting of own real estate and related services. Comparable amounts are to be found also in the division 74 in terms of CPA 74200 Architectural and engineering services and related technical advisory, CPA 74400 Advertisement services and CPA 74600 Investigation and security services.

Calculation of output in non-financial sector

Table 204 in mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|---|-----------------|--------------|---------------|--------------|---------------|---------------|
| Sales of own products | 14 465 | 5 923 | 14 153 | 3 664 | 56 100 | 94 305 |
| Intra-plant turnover | + 22 | 8 | 159 | 76 | 586 | 851 |
| Sales for goods in WT | + 1 146 | 536 | 3 275 | 67 | 5 449 | 10 473 |
| Sales for goods in RT | + 165 | 192 | 395 | 21 | 878 | 1 651 |
| Costs on goods sold to WT | - 1 096 | 466 | 2 734 | 62 | 4 473 | 8 831 |
| Costs on goods sold to RT | - 130 | 160 | 332 | 19 | 663 | 1 304 |
| Capitalisation | + 129 | 16 | 112 | 60 | 143 | 460 |
| Change in stocks of work-in-progress | + 9 | 6 | 21 | 150 | 133 | 319 |
| Output (Roc1-01+Roc2-01) | = 14 710 | 6 055 | 15 049 | 3 957 | 58 153 | 97 924 |

275. The breakdown of output and intermediate consumption, together with their adjustments, is shown in tables 205 and 213. Main data sources from the calculation of output and intermediate consumption for the section K are described in the sub-chapter 3.7.

Adjustments of output in non-financial sector

Table 205 in mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|---------------------------------|---------------|--------------|---------------|--------------|---------------|---------------|
| Output (Roc1-01+Roc2-01) | 14 710 | 6 055 | 15 049 | 3 957 | 58 153 | 97 924 |
| Holding gains and losses | - 8 | 0 | 9 | 38 | 108 | 163 |
| Undervalued output | + 11 | 0 | 0 | 0 | 253 | 264 |
| Subsidies on products | + 5 | 0 | 0 | 0 | 0 | 5 |

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| | | | | | | | |
|-------------------|---|---------------|--------------|---------------|--------------|---------------|----------------|
| Inward processing | + | 0 | 0 | 0 | 318 | 786 | 1 104 |
| Imputed rent | + | 10 394 | 0 | 0 | 0 | 0 | 10 394 |
| Output | = | 25 112 | 6 055 | 15 040 | 4 237 | 59 084 | 109 528 |
| of which market | | 25 024 | 6 042 | 14 962 | 4 176 | 58 944 | 109 148 |
| for own final use | | 88 | 13 | 78 | 61 | 140 | 380 |

276. The output of sector of government is shown in table 206.

Output of the sector of government

Table 206

in mill. SKK

| | | 70 | 71 | 72 | 73 | 74 | Total K |
|---|---|------------|------------|------------|--------------|--------------|--------------|
| Intermediate consumption | | 316 | 16 | 300 | 581 | 474 | 1 687 |
| Compensation of employees SO | | 75 | 7 | 21 | 606 | 492 | 1 201 |
| Compensation of employees BO | | 0 | 0 | 24 | 559 | 648 | 1 231 |
| Compensation of employees of municipality | | 78 | 8 | 0 | 0 | 60 | 146 |
| Compensation of employees - other | | 0 | 0 | 0 | 0 | 0 | 0 |
| Compensation of employees - total | + | 153 | 15 | 45 | 1 165 | 1 199 | 2 577 |
| Other taxes on production | + | 92 | 0 | 54 | 74 | 125 | 344 |
| Consumption of fixed capital | + | 42 | 75 | 27 | 253 | 166 | 562 |
| Output | = | 603 | 106 | 425 | 2 072 | 1 964 | 5 170 |
| of which market | | 215 | 9 | 3 | 371 | 395 | 993 |
| for own final use | | | 0 | 0 | 0 | 0 | 0 |
| other non-market | | 388 | 96 | 422 | 1 701 | 1 569 | 4 176 |

277. The sector of households S.14 achieved in the section K the level of output (P.1) of 129 219 million SKK, intermediate consumption (P.2) 32 811 million SKK and the gross value added (B.1g) amounted to 96 407 million SKK.

Output in the sector of households

Table 207

in mill. SKK

| | | 70 | 71 | 72 | 73 | 74 | Total K |
|---|---|--------------|--------------|--------------|------------|---------------|---------------|
| Sale of goods | | 928 | 1 712 | 1 816 | 66 | 11 173 | 15 695 |
| Sale of goods and services | + | 1 159 | 1 187 | 2 167 | 105 | 24 134 | 28 752 |
| Other revenues | + | 180 | 131 | 131 | 8 | 1 425 | 1 875 |
| Work in progress, goods, animals, other | + | -1 | -2 | 5 | 2 | -40 | -36 |
| Purchase of goods | - | 817 | 1 617 | 1 630 | 59 | 9 725 | 13 848 |
| Output (Uc FO 1-01+Uc FO 2-01) | = | 1 449 | 1 411 | 2 489 | 122 | 26 967 | 32 438 |

278. Adjustments of output in the sector of households are the same as the adjustments described in the previous chapters, except for the imputed rent, which is in more details described in paragraphs 279 up to 282.

Adjustments of output in the sector of households

Table 208

in mill.SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|--------------------------------------|-----------------|--------------|--------------|------------|---------------|----------------|
| Output (Uc FO 1-01+Uc FO2-01) | 1 449 | 1 411 | 2 489 | 122 | 26 967 | 32 438 |
| Undervaluation of output | + 7 | 323 | 520 | 0 | 8 139 | 8 989 |
| Registered – non-reported output N5 | + 101 | 93 | 158 | 7 | 1 141 | 1 500 |
| Sale without receipt N1 | + 4 727 | 194 | 417 | 16 | 1 172 | 6 526 |
| Imputed rent | + 79 839 | 0 | 0 | 0 | 0 | 79 839 |
| Inward processing | - 0 | 0 | 0 | 0 | 13 | 13 |
| Holding gains and losses | + 6 | 10 | 10 | 0 | 60 | 86 |
| Output | = 86 117 | 2 011 | 3 574 | 145 | 37 372 | 129 219 |
| of which market | 6 278 | 2 011 | 3 574 | 145 | 37 372 | 49 380 |
| for own final use | 79 839 | 0 | 0 | 0 | 0 | 79 839 |

279. In principal, imputed rent is calculated by two approaches, i.e. cost approach and the dwelling stratification method. Dwelling services in case of owner occupied dwellings are surveyed and calculated based on the SOSR's questionnaires. Similar approaches as for other divisions in the given section are used. The output of imputed rent is calculated by costs (because the share of sales from market rent is lower than 10%). The principle of calculation of imputed rent by the cost approach lies in summing up all relevant and quantifiable items generating the costs on housing in accordance to market rent. The following items are most commonly in question:

- Intermediate consumption
- Consumption of fixed capital
- Taxes minus subsidies on production
- Net operating surplus

The SOSR currently uses for the calculation of imputed rent a combination of both methods. Imputed rent for owner-occupied dwellings is calculated by cost approach and the output of owner-used huts and garages is replaced by the rent paid for similar objects being rented at the market.

280. When calculating the particular cost items of imputed rent for dwellings, the starting point is the number of owner occupied dwellings surveyed within the 2001 census. Within this census it was discovered that from the total number of occupied dwellings (1 665 thousand dwellings) approximately 73% were owner occupied dwellings. The mentioned figure is each year updated according to the results of the statistics on the newly built dwellings. This statistics contains detailed data on the structure of newly built dwellings as well as on decreases in dwellings due to their demolition or changes in the reasons for their use, etc. Important information for the calculation of cost items is the replacement price of one dwelling. This figure was

surveyed by a single statistical survey in real estate agencies covering the whole territory of the SR in 1996. Within this survey, the data on prices of dwellings sold in this time period were captured. Prices were surveyed for dwellings as if they were new and at the same time several aspects were taken into account, e.g. type of dwelling (family house – apartment in the residential house), size of dwelling (1-room, 2-rooms, 3-rooms, etc.), locality (rural vs. urban areas) etc. Data were surveyed only for the individual dwelling (less the impact of the prices of land and the garage, if any). The results obtained were updated in accordance to a similar survey in 2000. The number of owner occupied dwellings, as well as their disclosed price, allowed calculating the value of housing stock at replacement prices. For the forthcoming years (2002, 2003 ...) the value of dwellings was updated by the relevant price index for the housing construction.

281. The results from statistical survey on cost on accommodation in rented houses, which was organised during 197-1999 by the Ministry of Construction and Regional development of the SR, were used for the calculation of intermediate consumption. The results of this survey, which covered more than a half from the total number of organisations managing and running the rented dwellings in the whole territory of the SR, allowed figuring out the average costs for the operation and repairs of one dwelling. The mentioned approach was chosen due to the fact that it allowed excluding the labour inputs from the output of owner occupied dwellings. The obtained data on intermediate consumption are year-on-year updated by the relevant CPI index. The consumption of fixed capital is calculated by linear approach from the replacement value of owner occupied dwellings. The service life of dwellings was chosen for 55 years. The Ministry of Finance of the SR each year publishes the total value of subsidies, which have been paid for housing purposes. In 2003 the total amount of subsidies was 902 million SKK. In the SOSR, there are no reliable data on the total amount of levied housing tax (the municipal offices levy this type of tax together with the tax on land), however, according to the expert estimates, its amount is approximately the same as the total amount of subsidies paid on housing. This is the reason why SOSR when calculating the imputed rent does not take into account the item „taxes less subsidies“. The level of operating surplus is calculated as the 2,5% share from the net value of owner occupied dwellings. Currently SOSR calculates the net value of dwellings by accumulated depreciation. The value of accumulated depreciation is reported by reporting units, as a rule the organisations administering the rental dwellings are in question, as the sum of depreciation related to administered dwellings from the date of their entering into use. The value of accumulated depreciation is calculated at prices of dwellings valid at the time of their construction (historical prices), which are recalculated into replacement prices. The SOSR deducts the reported value of accumulated depreciation from the replacement value of those dwellings, for which this accumulated depreciation has been reported and the difference is considered as the net value of dwellings. The same approach is used for the calculation of net value of owner occupied dwellings.

282. For the calculation of imputed output of garages, the values of average rent for renting of garage are used. The average rent for the long-term renting of garage is inquired from advertisement published in newspapers etc. The number of garages used by households is obtained from the questionnaires of local government MOŠ – MIS 1-01. Imputed production of recreational huts is calculated also with help of the average weekly rent achieved from published advertisement in newspapers. When doing the calculation the six-week utilisation of each hut during the year is presupposed. The number of huts owned by households was obtained from the 2001 census.

Imputed rent in 2003

Table 209 in mill. SKK

| | |
|--|-----------|
| Total number of owner-occupied dwellings | 1 260 631 |
| Price per one dwelling (SKK) | 1 142 888 |
| Value of dwellings at replacement prices | 1 440 760 |
| Costs on maintenance and repairs | 19 900 |
| Consumption of fixed capital – service life 55 years | 26 200 |
| Net value of the housing fund | 1 195 420 |
| Net operating surplus | 29 886 |
| Imputed output of huts and garages | 3 860 |
| Total imputed output of housing services | 79 839 |
| Intermediate consumption | 19 895 |
| Imputed value added | 59 944 |

283. In the sector of NPISH, the output is to be considered as prevalingly other non-market. From the total output of sector of NPISH, the output of the division 70 represents a 14,3 % share.

Output of the sector of NPISH

Table 210 in mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|-------------------------------------|----------------|----------|----------|----------|----------|--------------|
| Intermediate consumption | 2 455 | 0 | 0 | 0 | 0 | 2 455 |
| Compensation of employees | + 118 | 0 | 0 | 0 | 0 | 118 |
| Other taxes on production | + 4 | 0 | 0 | 0 | 0 | 4 |
| Consumption of fixed capital | + 1 | 0 | 0 | 0 | 0 | 1 |
| Output | = 2 578 | 0 | 0 | 0 | 0 | 2 578 |
| of which market | 1 011 | 0 | 0 | 0 | 0 | 1 011 |
| other non-market | 1 567 | 0 | 0 | 0 | 0 | 1 567 |

284. Intermediate consumption of section K is the sum of ICs in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 211 in mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|------------------|---------------|--------------|--------------|--------------|---------------|---------------|
| S.11 | 9 025 | 2 620 | 7 983 | 2 966 | 33 818 | 56 412 |
| S.13 | 316 | 16 | 300 | 581 | 474 | 1 687 |
| S.14 | 16 353 | 980 | 1 354 | 50 | 14 074 | 32 811 |
| S.15 | 2 455 | 0 | 0 | 0 | 0 | 2 455 |
| Total (K) | 28 149 | 3 616 | 9 637 | 3 597 | 48 367 | 93 365 |

285. The intermediate consumption of the non-financial sector represents 51,5 % from output of section K.

Intermediate consumption in the non-financial sector

Table 212 in mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|---|----------------|--------------|--------------|--------------|---------------|---------------|
| Consumption of material and energy | 4 855 | 478 | 1 377 | 1 361 | 8 088 | 16 079 |
| Consumption of services | + 3 937 | 2 171 | 6 538 | 1 259 | 24 755 | 38 660 |
| Consumption of intra-plant goods and services | + 22 | 7 | 144 | 10 | 319 | 502 |
| Deficit and losses on inventories | + 13 | 4 | 6 | 3 | 16 | 42 |
| Other costs included into intermediate consumption | + 167 | 58 | 21 | 8 | 48 | 302 |
| Intermediate consumption (Roc1-01+Roc2-01) | = 8 994 | 2 718 | 8 086 | 2 641 | 33 146 | 55 585 |

Adjustments of data on intermediate consumption in non-financial sector

Table 213 in mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|---|----------------|--------------|--------------|--------------|---------------|---------------|
| Intermediate consumption (Roc1-01+Roc2-01) | 8 994 | 2 718 | 8 086 | 2 641 | 33 146 | 55 585 |
| Holding gains and losses | + 43 | 35 | 50 | 31 | 196 | 355 |
| Payments for insurance services | + 31 | 1 | 30 | 14 | 87 | 163 |
| Overvaluation | - 145 | 21 | 67 | 30 | 183 | 446 |
| Capitalised costs on R&D | + 0 | 0 | 44 | 7 | 5 | 56 |
| Inward processing | + 0 | 0 | 0 | 318 | 786 | 1 104 |
| FISIM | + 181 | 25 | 58 | 24 | 151 | 439 |
| Leasing | - 57 | 137 | 166 | -4 | 326 | 682 |
| Fixed assets included into IC | - 22 | 1 | 52 | 43 | 44 | 162 |
| Intermediate consumption | = 9 025 | 2 620 | 7 983 | 2 966 | 33 818 | 56 412 |

286. The intermediate consumption of the sector of government represented 32,6 % from output of section K.

Intermediate consumption of the sector of government

Table 214

in mill. SKK

| | | 70 | 71 | 72 | 73 | 74 | Total K |
|--|---|-----|----|-----|-----|-----|---------|
| Intermediate consumption of BO | | 0 | 0 | 294 | 197 | 119 | 610 |
| Intermediate consumption of SO | + | 161 | 8 | 6 | 383 | 322 | 881 |
| Intermediate consumption of municipality | + | 155 | 8 | 0 | 0 | 33 | 196 |
| Intermediate consumption other | + | 0 | 0 | 0 | 0 | 0 | 0 |
| Intermediate consumption | = | 316 | 16 | 300 | 581 | 474 | 1 687 |

287. The intermediate consumption of the sector of households represented 25,4 % from output of section K.

Intermediate consumption in the sector of households

Table 215

in mill. SKK

| | | 70 | 71 | 72 | 73 | 74 | Total K |
|--|---|-------|-----|-------|----|--------|---------|
| Purchase of material | | 710 | 351 | 402 | 15 | 3 573 | 5 051 |
| Operating costs | + | 3 760 | 612 | 1 319 | 65 | 10 302 | 16 058 |
| Intermediate consumption (Uc FO 1-01+Uc FO 2-01) | = | 4 470 | 963 | 1 721 | 80 | 13 875 | 21 109 |

Adjustments of data on intermediate consumption in the sector of households

Table 216

in mill. SKK

| | | 70 | 71 | 72 | 73 | 74 | Total K |
|--|---|--------|-----|-------|----|--------|---------|
| Intermediate consumption (Uc FO 1-01+Uc FO 2-01) | | 4 470 | 963 | 1 721 | 80 | 13 875 | 21 109 |
| Overvaluation | - | 108 | 6 | 411 | 34 | 275 | 834 |
| Registered - IC not found out N5 | + | 161 | 34 | 45 | 3 | 533 | 776 |
| IC on imputed rent | + | 19 895 | 0 | 0 | 0 | 0 | 19 895 |
| FISIM | + | 24 | 1 | 5 | 2 | 4 | 36 |
| Leasing | - | 8 090 | 16 | 8 | 1 | 93 | 8 208 |
| Inward processing | + | 0 | 0 | 0 | 0 | 13 | 13 |
| Holding gains and losses | - | 1 | 4 | 2 | 0 | 17 | 24 |
| Intermediate consumption | = | 16 353 | 980 | 1 354 | 50 | 14 074 | 32 811 |

288. The intermediate consumption in S.15 consists from the value goods and services, which were used as inputs and purchased by partnerships of dwelling owners at the market; the purchases of material and energy, transport, maintenance or other costs, being spent on the services rendered, are in question. The intermediate consumption of the sector of S.15 represented 95,2 % from the output of the division 70.

Intermediate consumption and its adjustments in the sector of NPISH

Table 217

in mill. SKK

| | 70 | 71 | 72 | 73 | 74 | Total K |
|--|---------|----|----|----|----|---------|
| Consumption of purchased material and energy | 1 236 | 0 | 0 | 0 | 0 | 1 236 |
| Consumption of services | + 799 | 0 | 0 | 0 | 0 | 799 |
| Deficit and losses on inventories | + 0 | 0 | 0 | 0 | 0 | 0 |
| Other costs included into IC | + 340 | 0 | 0 | 0 | 0 | 340 |
| FISIM | + 80 | 0 | 0 | 0 | 0 | 80 |
| Intermediate consumption | = 2 455 | 0 | 0 | 0 | 0 | 2 455 |

3.18 Public administration and defence; compulsory social security (L)

289. The value added of category 75 amounted to 80 299 mill. SKK, what represented 7,3 % from the total value added for the whole economy.

Gross value added by divisions

Table 218

in mill. SKK

| | Output | Intermediate consumption | Value added | % in GDP |
|------------------|----------------|--------------------------|---------------|------------|
| 75 | 124 320 | 44 021 | 80 299 | 7,3 |
| Total (L) | 124 320 | 44 021 | 80 299 | 7,3 |

290. The calculation of value added aggregate for the section L is presented in table 219.

Gross value added

Table 219 in mill. SKK

| | Section L |
|-------------|---------------|
| P.1 | 124 320 |
| P.2 | 44 021 |
| B.1g | 80 299 |

291. The output of section L is produced by the following institutions:

In the sub-sector S.1311- Central government:

- budgetary organisations, the founder of which is the government (RO),
- subsidised organisations, the founder of which is the government (PO),
- state purposeful (earmarked) funds (SUF),
- National Property Fund (FNM),
- Slovak Land Fund (SPF),
- Slovenská konsolidačná, joint stock company, (SKA),
- Veriteľ, joint stock company, (VERITEL),
- public universities (VVS).

In the sub-sector S.1313 Local government:

- municipalities and budgetary organisations under their reference (RO Obce),
- subsidised organisations under the auspices of municipalities (PO Obce),
- supreme territorial units and budgetary organisations under their responsibility (RO VUC),
- subsidised organisations under the auspices of supreme territorial units (PO VUC).

In the sub-sector S.1314 Social Security Funds:

- Social Insurance Company (SP),
- Health insurance companies (ZP),
- National Labour Office (NUP)

Overview on the number of reporting units**Table 220**

| | S.1311 | S.1313 | S.1314 | Section L |
|------------------|---------------|---------------|---------------|------------------|
| 75 | 285 | 2 941 | 8 | 3 234 |
| Total (L) | 285 | 2 941 | 8 | 3 234 |

292. Institutional units, the activities of which are characterised as OKEC section L (division 75 Public administration and defence; compulsory social security), are in the sector of government exclusively non-market producers. The output is expressed at the production costs.

293. The main source for calculation of output in the sector of government is the comprehensive and in detail broken down data base, which is being created on the basis of questionnaires on revenues and expenditures. This questionnaire is submitted to the Ministry of Finance of the SR by all institutions belonging to the sector of S.13 based on the policy-measure of the MFSR. When fulfilling it, the institutional units are governed by the economic classification of the budgetary classification, which contains a detailed classification of revenues and expenditures (broken down into main category, category, item and sub-item). At the same time, this classification indicates which expenditures are financed from current expenditures and which from the capital ones.

294. The total output of non-market producers is formed by the sum of intermediate consumption (P.2), compensation of employees (D.1), consumption of fixed capital (K.1) and other taxes on production (D.29). As it has already been mentioned, the data are broken down by the economic classification; thus it is necessary to link this classification to ESA transactions.

295. Intermediate consumption (P.2) includes majority of items of category 630 Goods and other services and items 645 Costs on liquidation of state enterprises and

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joint stock companies, 646 Costs related to guarantee of the FNM for privatised equity, and 653 Other payments related to credit.

296. The compensation of employees (D.1) covers all items of category 610 Wages, salaries, service income and other personal compensation and of category 620 Premiums and the contributions of employer to insurance companies and the National Labour Office, part of sub-items of the item 631 travelling expenses, sub-item 633054 Catering, part of sub-items of item 637 Other goods and services, part of sub-items of item 642 Current transfers to individuals and non-profit legal entities and item 643 Social benefits to state servants.

297. Transaction D.29 Other taxes on production covers the sub-items 637021 Expenditures on the settlement of taxes and custom duties and 637022 Expenditures on the settlement of levies and payments.

298. The industrial breakdown is ensured by the statistical questionnaires for subsidised organisations NSPO 1-01, NSRO 1-01 for budgetary organisations and MO 1-01 for municipalities.

Output of the sector of government

Table 221 in mill. SKK

| | | |
|---|---|----------------|
| | | 75 (L) |
| Intermediate consumption | | 44 021 |
| Compensation of employees BO | | 302 |
| Compensation of employees SO | | 22 365 |
| Compensation of employees of municipality | | 12 628 |
| Compensation of employees - other | | 9 741 |
| Compensation of employees - total | + | 45 036 |
| Other taxes on production | + | 1 256 |
| Consumption of fixed capital | + | 34 007 |
| Output | = | 124 320 |
| of which market | | 9 859 |
| for own final use | | 0 |
| other non-market | | 114 461 |

299. Intermediate consumption in section L is expressed at purchaser's prices.

Intermediate consumption

Table 222 in mill. SKK

| | |
|------------------|----------------|
| | Total L |
| 75 | 44 021 |
| Total (L) | 44 021 |

300. Intermediate consumption is formed by expenditures on material, energy, on current repairs and maintenance, purchased services as well as other expenditures required for the assurance of work of employees of the mentioned organisations. The intermediate consumption of the section L represented 35,4 % from output.

Intermediate consumption of the sector of government

Table 223 in mill. SKK

| | | 75 |
|---|---|---------------|
| Intermediate consumption of BO | | 14 247 |
| Intermediate consumption of SO | + | 614 |
| Intermediate consumption of municipality | + | 17 632 |
| Intermediate consumption other | + | 11 529 |
| Intermediate consumption | = | 44 021 |

3.19 Education (M)

301. Value added in the section M was at the level of 39 275 mill. SKK. The share of category M in GDP was 3,7% .

Gross value added by divisions

Table 224 in mill. SKK

| Section M | Output | Intermediate consumption | Value added | % in GDP |
|------------------|---------------|--------------------------|---------------|------------|
| 80 | 49 931 | 10 656 | 39 275 | 3,6 |
| Total (M) | 49 931 | 10 656 | 39 275 | 3,6 |

302. The calculation of the aggregate of value added consists from the calculations for particular sectors. In case of category M, the non-financial sector S.11, sector of government S.13, sector of households S.14 and sector of NISH S.15 enter the calculation.

Gross value added by sub-sectors

Table 225 in mill.SKK

| | S.11 | S.13 | S.14 | S.15 | Section M |
|-------------|------------|---------------|--------------|------------|---------------|
| P.1 | 1 130 | 44 769 | 2 490 | 1 542 | 49 931 |
| P.2 | 660 | 8 520 | 908 | 568 | 10 656 |
| B.1g | 470 | 36 250 | 1 582 | 974 | 39 275 |

303. The section M is represented prevalingly by the sector of government S.13, to which among the subsidised and budgetary organisations also all types of nursery and basic schools, some high schools, universities and other types of education are

classified. In the non-financial sector are mainly the following types of education: apprentices, running by big enterprises, driving schools and some language schools and possibly also other types of education. Part of private and church schools is classified into the sector S.15 and the remaining private schools, together with firms with several types of tutoring, are classified mainly in the sector of households.

Overview of the number of reporting units

Table 226

| | |
|------------------|--------------|
| | 80 |
| S.11 | 303 |
| S.13 | 3 017 |
| S.14 | 2 885 |
| S.15 | 344 |
| Total (M) | 6 549 |

304. Output of education is the sum of outputs in particular sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 227 in mill. SKK

| | |
|------------------|---------------|
| | 80 |
| S.11 | 1 130 |
| S.13 | 44 769 |
| S.14 | 2 490 |
| S.15 | 1 542 |
| Total (M) | 49 931 |

Types of output

Table 228 in mill. SKK

| | |
|-------------|-----------|
| | 80 |
| P.1 | 49 931 |
| P.11 | 7 808 |
| P.12 | 18 |
| P.13 | 42 105 |

305. The output (P.1) of section M in the sector S.11 amounted to 1 130 mill. SKK, the intermediate consumption (P.2) was equal to 660 mill. SKK and the gross value added (B.1g) was at the level of 470 mill. SKK.

Calculation of output in the non-financial sector**Table 229** in mill. SKK

| | | 80 |
|---|---|--------------|
| Sales from selling of own products | | 1 034 |
| Intra-plant turnover | + | 49 |
| Sales for goods in WT | + | 44 |
| Sales for goods in RT | + | 47 |
| Costs on goods sold to WT | - | 38 |
| Costs on goods sold to RT | - | 29 |
| Capitalisation | + | 17 |
| Change in stocks of work-in-progress | + | 0 |
| Output (Roc1-01+Roc2-01) | = | 1 124 |

306. The breakdown of output and intermediate consumption, together with their adjustments, is shown in tables 230 and 238 below. Main data sources for the calculation of output and intermediate consumption for the section M Education are described in the sub-chapter 3.7.

Adjustment of output in the non-financial sector**Table 230** in mill. SKK

| | | 80 |
|---------------------------------|---|--------------|
| Output (Roc1-01+Roc2-01) | | 1 124 |
| Holding gains and losses | - | 1 |
| Undervalued output | + | 0 |
| Subsidies on products | + | 7 |
| Output | = | 1 130 |
| of which market | | 1 113 |
| for own final use | | 17 |

307. The output in the sector of government is presented in table 231.

Output in the sector of government**Table 231** in mill. SKK

| | | 80 |
|---|---|---------------|
| Intermediate consumption | | 8 520 |
| Compensation of employees | | 4 055 |
| Compensation of employees BO | | 15 572 |
| Compensation of employees of municipality | | 12 299 |
| Compensation of employees - other | | 0 |
| Compensation of employees - total | + | 31 925 |
| Other taxes on production | + | 1 584 |
| Consumption of fixed capital | + | 2 740 |
| Output | = | 44 769 |
| of which market | | 3 598 |
| for own final use | | 1 |
| other non-market | | 41 170 |

308. The section M in sector of households S.14 reached the level of output (P.1) of 2 490 mil. SKK, the intermediate consumption (P.2) was 908 mill. SKK and the gross value added (B.1g) amounted to 1 582 mill. SKK.

Output in the sector of households

Table 232 in mill. SKK

| | | 80 |
|---|----------|--------------|
| Sale of goods | | 295 |
| Sale of goods and services | + | 1 309 |
| Other revenues | + | 103 |
| Work in progress, goods, animals, other | + | -1 |
| Purchase of goods | - | 256 |
| Output (Uc FO 1-01+Uc FO 2-01) | = | 1 450 |

Adjustment of output in the sector of households

Table 233 in mill. SKK

| | | 80 |
|--------------------------------------|----------|--------------|
| Output (Uc FO 1-01+Uc FO2-01) | | 1 450 |
| Undervaluation of output | + | 699 |
| Registered - non-observed output N5 | + | 100 |
| Sale without receipt N1 | + | 244 |
| Inward processing | + | 0 |
| Holding gains and losses | + | 3 |
| Output | = | 2 490 |
| of which market | | 2 490 |
| for own final use | | 0 |

309. Data for the calculation of output of education were taken over from statistical questionnaires of non-profit institutions and from annual statistical questionnaires of subsidised organisations (church and private schools), which are classified into the sector of non-profit institutions. The output for subsidised organisations reached the level of 1 542 million SKK. The share of output for the division Education in the total output of the sector S.15 represents 8,6% .

Output in the sector of NPISH

Table 234 in mill. SKK

| | | 80 |
|------------------------------|----------|--------------|
| Intermediate consumption | | 568 |
| Compensation of employees | + | 964 |
| Other taxes on production | + | 0 |
| Consumption of fixed capital | + | 10 |
| Output | = | 1 542 |
| of which market | | 607 |
| Other non-market | | 935 |

310. The intermediate consumption of division 80 is the sum of ICs of particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 235 in mill. SKK

| | 80 |
|------------------|---------------|
| S.11 | 660 |
| S.13 | 8 520 |
| S.14 | 908 |
| S.15 | 568 |
| Total (M) | 10 656 |

311. The intermediate consumption in the non-financial sector represents 58,4% from the output of division 80.

Intermediate consumption in non-financial sector

Table 236 in mill. SKK

| | 80 |
|---|--------------|
| Consumption of material and energy | 192 |
| Consumption of services | + 436 |
| Consumption of intra-plant goods and services | + 16 |
| Deficit and losses on inventories | + 0 |
| Other costs included into intermediate consumption | + 10 |
| Intermediate consumption (Roc1-01+Roc2-01) | = 654 |

Adjustments of data on intermediate consumption in the non-financial sector

Table 237 in mill. SKK

| | 80 |
|---|--------------|
| Intermediate consumption (Roc1-01+Roc2-01) | 654 |
| Holding gains and losses | + 5 |
| Payments for insurance services | + 1 |
| Overvaluation | - 0 |
| Capitalised costs on R&D | + 0 |
| Inward processing | + 0 |
| FISIM | + 40 |
| Leasing | - 38 |
| Fixed assets included into IC | - 2 |
| Intermediate consumption | = 660 |

312. The intermediate consumption of the sector of government is the sum of costs related to budgetary organisations, subsidised organisations, units under the control of municipalities and to other entities available from the survey on non-market

services. The intermediate consumption of the sector of government represented 19% from the output of division 80.

Intermediate consumption of the sector of government

Table 238

in mill. SKK

| | | 80 |
|--|---|--------------|
| Intermediate consumption of BO | | 3 273 |
| Intermediate consumption of SO | + | 1 742 |
| Intermediate consumption of municipality | + | 3 505 |
| Intermediate consumption other | + | 0 |
| Intermediate consumption | = | 8 520 |

313. The share of intermediate consumption of the sector of households represented 36,5% from the output of the division 80.

Intermediate consumption in the sector of households

Table 239

in mill. SKK

| | | 80 |
|--|---|------------|
| Purchase of material | | 115 |
| Overheads | + | 794 |
| Intermediate consumption (Uc FO 1-01+Uc FO 2-01) | = | 909 |

Adjustments of data on intermediate consumption of the sector of households

Table 240

in mill. SKK

| | | 80 |
|---|---|------------|
| Intermediate consumption (Úč FO1-01+Úč FO 2-01) | | 909 |
| Overvaluation of IC | - | 30 |
| Registered - IC not found out N5 | + | 31 |
| Leasing | - | 7 |
| Fisim | + | 4 |
| Inward processing | + | 0 |
| Holding gains and losses on inventories | + | 1 |
| Intermediate consumption | = | 908 |

314. The records on intermediate consumption for education were obtained from the statistical sample survey on non-profit institutions and separately for church and private nursery, basic and high schools from the statistical survey on subsidised organisations. The total intermediate consumption was 568 mill. SKK, of which IC related to subsidised organisations in the sector of non-profit institutions was 349 mill. The intermediate consumption is adjusted by allocated FISIM. The intermediate consumption of sector S.15 represented 36,8% from output of division 80.

Intermediate consumption and its adjustments of the sector of NPISH

Table 241 in mill. SKK

| | |
|---|-----------|
| | 80 |
| Consumption of purchased material and energy | 315 |
| Purchased services | 190 |
| Deficit and losses on inventories | + 0 |
| Other costs included into IC | + 19 |
| FISIM | + 44 |
| Intermediate consumption | = 568 |

3.20 Health and social work services (N)

315. The value added in the section Health and social work services (N) amounted to 39 448 mill. SKK. The share of category N in the total GDP was 3,6% .

Gross value added by divisions

Table 242 in mill. SKK

| Section N | Output | Intermediate consumption | Valued added | % in value added |
|------------------|---------------|--------------------------|---------------|------------------|
| 85 | 61 010 | 21 562 | 39 448 | 3,6 |
| Total (N) | 61 010 | 21 562 | 39 448 | 3,6 |

316. The calculation of the value added aggregate consists of the relevant calculations for particular sectors. In case of section N, the non-financial sector S.11, sector of government S.13, sector of households S.14 and the sector of NPISH S.15 enter the calculation.

Gross value added by sectors

Table 243 in mill. SKK

| | S.11 | S.13 | S.14 | S.15 | Section N |
|-------------|--------------|---------------|--------------|--------------|---------------|
| P.1 | 8 452 | 36 988 | 12 639 | 2 931 | 61 010 |
| P.2 | 4 239 | 12 031 | 3 681 | 1 610 | 21 562 |
| B.1g | 4 213 | 24 956 | 8 958 | 1 321 | 39 448 |

317. The prevailing part of reporting units in the division Health is classified in the sector of government. Among the subsidised organisations, mainly the hospitals with policlinics, which haven't run yet through the Law on transformation, are in question. The houses for children, youth and houses of social work services are treated as budgetary organisations. After the transformation, the health-care facilities are reclassified into the sector of non-profit institutions. The non-financial corporation sector covers big hospitals, specialised institutions, therapeutic facilities and spas. The sector of households registers units rendering the medicals services and social work

services under the legal form 105 free lancer – physical person carrying out his/her business activities based on a different Act of Law than the Law on sole traders.

Overview on the number of reporting units

Table 244

| | |
|------------------|---------------|
| | 85 |
| S.11 | 337 |
| S.13 | 608 |
| S.14 | 8 835 |
| S.15 | 1 078 |
| Total (N) | 10 858 |

318. The output of the division Health is the sum of outputs of relevant sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 245 in mill. SKK

| | |
|------------------|---------------|
| | 85 |
| S.11 | 8 452 |
| S.13 | 36 988 |
| S.14 | 12 639 |
| S.15 | 2 931 |
| Total (N) | 61 010 |

Types of output

Table 246 in mill. SKK

| | |
|-------------|-----------|
| | 85 |
| P.1 | 61 010 |
| P.11 | 26 121 |
| P.12 | 27 |
| P.13 | 34 862 |

319. The output (P.1) of section N for the sector of S.11 amounted to 8 452 mill. SKK, the intermediate consumption (P.2) equalled to 4 239 mill. SKK and the gross value added (B.1g) was at the level of 4 213 mill. SKK.

Calculation of output in the non-financial sector

Table 247 in mill. SKK

| | | |
|---|---|-----------|
| | | 85 |
| Sales from selling of own products | | 7 744 |
| Intra-plant turnover | + | 570 |
| Sales for goods in WT | + | 206 |

| | | |
|--------------------------------------|----------|--------------|
| Sales for goods in RT | + | 487 |
| Costs on goods sold to WT | - | 203 |
| Costs on goods sold to RT | - | 380 |
| Capitalisation | + | 20 |
| Change in stocks of work-in-progress | + | 0 |
| Output (Roc1-01+Roc2-01) | = | 8 444 |

320. The breakdown of output and intermediate consumption, together with the adjustments of mentioned indicators, is presented in tables 248 and 255. For more details on the main data sources for the calculation of output and intermediate consumption for section N see sub-chapter 3.7

Output in the non-financial sector

Table 248 in mill. SKK

| | | |
|---------------------------------|----------|--------------|
| | | 85 |
| Output (Roc1-01+Roc2-01) | | 8 444 |
| Holding gains and losses | - | 0 |
| Undervalued output | + | 0 |
| Subsidies on products | + | 8 |
| Output | = | 8 452 |
| of which market | | 1 112 |
| for own final use | | 18 |

321. The output of sector of government is presented in table 249.

Output in the sector of government

Table 249 in mill. SKK

| | | |
|---|----------|---------------|
| | | 85 |
| Intermediate consumption | | 12 031 |
| Compensation of employees | | 14 036 |
| Compensation of employees BO | | 4 989 |
| Compensation of employees of municipality | | 841 |
| Compensation of employees - other | | 0 |
| Compensation of employees - total | + | 19 866 |
| Other taxes on production | + | 130 |
| Consumption of fixed capital | + | 4 961 |
| Output | = | 36 988 |
| of which market | | 3 883 |
| for own final use | | 7 |
| other non-market | | 33 098 |

322. In sector S.14 the section N achieved the output (P.1) at the level of 12 639 mill. SKK, the intermediate consumption (P.2) amounted to 3 681 mill. SKK and the gross value added (B.1g) was 8 958 mill. SKK.

Output in the sector of households

Table 250 in mill. SKK

| | | |
|---|---|--------------|
| | | 85 |
| Sale of goods | | 169 |
| Sale of goods and services | + | 9 285 |
| Other revenues | + | 519 |
| Work in progress, goods, animals, other | + | 2 |
| Purchase of goods | - | 163 |
| Output (Uc FO 1-01+Uc FO 2-01) | = | 9 812 |

Adjustments of output in the sector of households

Table 251 in mill. SKK

| | | |
|--------------------------------|---|---------------|
| | | 85 |
| Output (Uc FO 1-01+Uc FO 2-01) | | 9 812 |
| Undervaluation of output | + | 2 344 |
| Registered - not found out N5 | + | 412 |
| Sale without receipt N1 | + | 75 |
| Inward processing | + | 0 |
| Holding gains and losses | + | 4 |
| Output | = | 12 639 |
| of which market | | 12 639 |
| for own final use | | 0 |

323. The division of Health and social work services ranks among three largest branches of economic activities in the sector of non-profit institutions. It can be confirmed by results related to the achieved output in 2003. The output reached 2 931 mill. SKK, what represented 16,3% from the total output of the sector. As compared to the previous year, a significant increase of output related to this activity was recorded (by 73,4%). The hospitals were allowed to choose the ownership form, i.e. to become a joint stock company or a non-profit institution. The majority of them had chosen the next possibility, thus, by reclassification an increase of output was recorded in 2003.

Output in the sector of NPISH

Table 252 in mill. SKK

| | | |
|------------------------------|---|--------------|
| | | 85 |
| Intermediate consumption | | 1 610 |
| Compensation of employees | + | 1 288 |
| Other taxes on production | + | 2 |
| Consumption of fixed capital | + | 31 |
| Output | = | 2 931 |
| of which market | | 1 167 |
| Other non-market | | 1 764 |

324. The intermediate consumption in division 85 is the sum of intermediate consumptions in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 253 in mill. SKK

| | 85 |
|------------------|---------------|
| S.11 | 4 239 |
| S.13 | 12 031 |
| S.14 | 3 681 |
| S.15 | 1 610 |
| Total (N) | 21 562 |

325. The intermediate consumption in the non-financial sector represented 50,2 % from output of division 85.

Intermediate consumption in non-financial sector

Table 254 in mill. SKK

| | 85 |
|---|----------------|
| Consumption of material and energy | 2 356 |
| Consumption of services | + 1 326 |
| Consumption of intra-plant goods and services | + 593 |
| Deficit and losses on inventories | + 3 |
| Other costs included into intermediate consumption | + 50 |
| Intermediate consumption (Roc1-01+Roc2-01) | = 4 328 |

Adjustments of data on intermediate consumption in non-financial sector

Table 255 in mill. SKK

| | 85 |
|--|----------------|
| Intermediate consumption (Roc1-01+Roc2-01) | 4 328 |
| Holding gains and losses | + 26 |
| Payments for insurance services | + 15 |
| Overvaluation | - 0 |
| Capitalised costs on research and development | + 0 |
| Fixed assets included into IC | = 64 |
| FISIM | + 94 |
| Leasing | - 160 |
| Intermediate consumption | = 4 239 |

326. Intermediate consumption of the sector of government is the sum of costs for budgetary organisations, subsidies organisations, units under the control of municipalities and for other entities taken over from the survey on non-market services. The intermediate consumption of the sector of government represented 32,5% from the output of the division 85.

Intermediate consumption of the sector of government

Table 256 in mill. SKK

| | | 85 |
|---|---|---------------|
| Intermediate consumption of BO | | 2 442 |
| Intermediate consumption of SO | + | 9 108 |
| Intermediate consumption of municipality | + | 481 |
| Intermediate consumption other | + | 0 |
| Intermediate consumption | = | 12 031 |

327. The intermediate consumption of the sector of households amounted to 32,5% from output of the division 85.

Intermediate consumption of the sector of households

Table 257 in mill. SKK

| | | 85 |
|--|---|--------------|
| Purchase of material | | 688 |
| Overheads | + | 3193 |
| Intermediate consumption (Uc FO 1-01) | = | 3 881 |

Adjustments of data on intermediate consumption in the sector of households

Table 258 in mill. SKK

| | | 85 |
|---|---|--------------|
| Intermediate consumption (Roc1-01) | | 3 881 |
| Overvaluation | + | 328 |
| Registered -IC not found out N5 | + | 149 |
| Fisim | + | 5 |
| Leasing | + | 32 |
| Inward processing | + | 0 |
| Holding gains and losses | + | 7 |
| Intermediate consumption | = | 3 681 |

328. Data sources for intermediate consumption related to health care and social work services are based on the statistical survey on non-profit and subsidised organisations. The intermediate consumption was adjusted by allocated FISIM in amount 49 mil. SKK. The intermediate consumption in the sector S.15 represented 9% from output in the division 85.

Intermediate consumption and its adjustments in the sector of NPISH

Table 259 in mill.SKK

| | | 85 |
|---|---|--------------|
| Consumption of material and energy | | 974 |
| Consumption of services | + | 473 |
| Deficit and losses on inventories | + | 4 |
| Other costs included into intermediate consumption | + | 110 |
| FISIM | + | 49 |
| Intermediate consumption (Roc1-01+Roc2-01) | = | 1 610 |

3.21 Other community, social and personal service activities (O)

329. Value added in divisions 90 Purifying of waste water and disposal of sewage, 91 Activities of membership organisations n.e.c, 92 Recreational, cultural and sporting activities and 93 Other services, which belong into this category, amounts to 31 247 mill. SKK, what is 2,9% from the total value added for the whole economy.

Value added by divisions

Table 260 in mill. SKK

| Section O | Output | Intermediate consumption | Value added | % of value added |
|------------------|---------------|--------------------------|---------------|------------------|
| 90 | 11 837 | 4 747 | 7 090 | 0,6 |
| 91 | 7 419 | 3 472 | 3 946 | 0,4 |
| 92 | 34 757 | 19 660 | 15 098 | 1,4 |
| 93 | 7 046 | 1 931 | 5 115 | 0,5 |
| Total (O) | 61 059 | 29 812 | 31 247 | 2,9 |

330. The calculation of the value added aggregate consists of the relevant calculations for particular sectors. In case of section O, the non-financial sector S.11, sector of government S.13, sector of households S.14 and the sector of NISH S.15 enter the calculation.

Gross value added by sectors

Table 261 in mill. SKK

| | S.11 | S.13 | S.14 | S.15 | Section O |
|-------------|---------------|--------------|--------------|--------------|---------------|
| P.1 | 31 104 | 10 618 | 8 886 | 10 451 | 61 059 |
| P.2 | 18 371 | 3 198 | 2 410 | 5 832 | 29 810 |
| B.1g | 12 733 | 7 420 | 6 476 | 4 619 | 31 247 |

331. The section O – Other public, social and personal services covers establishment units from the non-financial sector, the main activity of which is related to the aforementioned services. The division 90, especially in accordance to the size category of enterprises up to 19 employees, is formed by a huge number of units. In the category of big enterprises above 20 employees, the sewage tanks and firms providing technical services are to be found. The Business Register covers for sector S.13 the public libraries, urban cultural institutions, museums and theatres. The units classified under the legal form 101 – physical person – entrepreneur not registered in the Business Register are classified prevalingly to the sector of households. The highest number of reporting units belongs to the sector S.15, where all political parties, profession associations, church communities, sporting clubs, foundations and civil unions with a different range of interest are registered.

Overview of the number of reporting units

Table 262

| | 90 | 91 | 92 | 93 | Total O |
|------------------|------------|---------------|--------------|--------------|---------------|
| S.11 | 280 | 0 | 846 | 237 | 1 363 |
| S.13 | 50 | 0 | 453 | 1 | 504 |
| S.14 | 243 | 0 | 3 127 | 9 497 | 12 867 |
| S.15 | 0 | 17423 | 3 066 | 0 | 20 489 |
| Total (O) | 573 | 17 423 | 7 492 | 9 735 | 35 223 |

332. The output of section O is the sum of outputs of divisions 90, 91, 92 and 93 in relevant sectors. It is expressed at basic prices.

Sectoral breakdown of output

Table 263

in mill. SKK

| | 90 | 91 | 92 | 93 | Total O |
|------------------|---------------|--------------|---------------|--------------|---------------|
| S.11 | 7 150 | 0 | 23 020 | 934 | 31 104 |
| S.13 | 4 072 | 0 | 6 429 | 117 | 10 618 |
| S.14 | 615 | 0 | 2 275 | 5 995 | 8 886 |
| S.15 | 0 | 7 418 | 3 033 | 0 | 10 451 |
| Total (O) | 11 837 | 7 419 | 34 757 | 7 046 | 61 059 |

Types of output

Table 264

in mill. SKK

| | 90 | 91 | 92 | 93 | Total O |
|------|--------|-------|--------|-------|---------|
| P.1 | 11 837 | 7 419 | 34 757 | 7 046 | 61 059 |
| P.11 | 8 209 | 3 086 | 27 060 | 6 941 | 45 296 |
| P.12 | 67 | 0 | 2 | 9 | 78 |
| P.13 | 3 561 | 4 332 | 7 695 | 96 | 15 684 |

333. The output (P.1) of category O for the sector S.11 amounted to 31 104 mill. SKK, the intermediate consumption (P.2) equalled to 18 371 mill. SKK and the gross value added (B.1g) gave 12 733 mill. SKK.

Calculation of output in the non-financial sector

Table 265

in mill. SKK

| | 90 | 91 | 92 | 93 | Total O |
|--------------------------------------|----------------|----------|---------------|------------|---------------|
| Sales from selling of own products | 6 946 | 0 | 21 697 | 849 | 29 492 |
| Intra-plant turnover | + 62 | 0 | 0 | 0 | 62 |
| Sales for goods in WT | + 80 | 0 | 85 | 64 | 229 |
| Sales for goods in RT | + 157 | 0 | 163 | 59 | 379 |
| Costs on goods sold to WT | - 64 | 0 | 80 | 45 | 189 |
| Costs on goods sold to RT | - 136 | 0 | 107 | 54 | 297 |
| Capitalisation | + 67 | 0 | 2 | 8 | 77 |
| Change in stocks of work-in-progress | + -1 | 0 | 0 | 1 | 0 |
| Output (Roc1-01+Roc2-01) | = 7 111 | 0 | 21 760 | 882 | 29 753 |

334. The breakdown of output and intermediate consumption, together with the adjustments of mentioned indicators, is presented in tables 266 and 273. For more details on the main data sources for the calculation of output and intermediate consumption for section O see sub-chapter 3.7

Adjustments of output in the non-financial sector

Table 266 in mill. SKK

| | 90 | 91 | 92 | 93 | Total O |
|---------------------------------|----------------|----------|---------------|------------|---------------|
| Output (Roc1-01+Roc2-01) | 7 111 | 0 | 21 760 | 882 | 29 753 |
| Holding gains and losses | - 2 | 0 | 3 | 0 | 5 |
| Undervalued output | + 41 | 0 | 88 | 0 | 129 |
| Tips | | | | 52 | 52 |
| Subsidies on products | + 0 | 0 | 1 175 | 0 | 1 175 |
| Output | = 7 150 | 0 | 23 020 | 934 | 31 104 |
| of which market | 7 084 | 0 | 23 018 | 925 | 31 027 |
| for own final use | 66 | 0 | 2 | 9 | 77 |

335. The output of government sector is presented in table 267.

Output in the sector of government

Table 267 in mill. SKK

| | 90 | 91 | 92 | 93 | Total O |
|--|----------------|----------|--------------|------------|---------------|
| Intermediate consumption | 1 068 | 0 | 2 058 | 72 | 3 198 |
| Compensation of employees BO | 1 008 | 0 | 2 469 | 1 | 3 478 |
| Compensation of employees SO | 88 | 0 | 417 | 0 | 505 |
| Compensation of employees of municipality | 1 096 | 0 | 592 | 3 | 1 691 |
| Compensation of employees - other | 0 | 0 | 0 | 0 | 0 |
| Compensation of employees - total | + 2 192 | 0 | 3 478 | 4 | 5 674 |
| Other taxes on production | + 550 | 0 | 220 | 1 | 772 |
| Consumption of fixed capital | + 261 | 0 | 674 | 40 | 975 |
| Output | = 4 072 | 0 | 6 429 | 117 | 10 618 |
| of which market | 510 | 0 | 552 | 21 | 1 083 |
| for own final use | 1 | 0 | 0 | 0 | 1 |
| other non-market | 3561 | 0 | 5877 | 96 | 9 535 |

336. The output (P.1) of section O for sector S.14 achieved the level of 8 886 mill. SKK, the intermediate consumption (P.2) was 18 2410 mill. SKK and the gross value added (B.1g) amounted to 6 476 mill. SKK.

Output in the sector of households

Table 268

in mill. SKK

| | | 90 | 91 | 92 | 93 | Total O |
|---|---|-----|----|-------|-------|---------|
| Sale of goods | | 127 | 0 | 973 | 884 | 1 984 |
| Sale of goods and services | + | 384 | 0 | 1 159 | 2 147 | 3 690 |
| Other revenues | + | 17 | 0 | 108 | 175 | 300 |
| Work in progress, goods, animals, other | + | -1 | 0 | 2 | 1 | 2 |
| Purchase of goods | - | 92 | 0 | 863 | 803 | 1 758 |
| Output (Uc FO 1-01+Uc FO 2-01) | = | 435 | 0 | 1 379 | 2 404 | 4 218 |

Adjustments of output in the sector of households

Table 269

in mill. SKK

| | | 90 | 91 | 92 | 93 | Total O |
|--------------------------------|---|-----|----|-------|-------|---------|
| Output (Uc FO 1-01+Uc FO 2-01) | | 435 | 0 | 1 379 | 2 404 | 4 218 |
| Undervaluation of output | + | 123 | 0 | 565 | 796 | 1 484 |
| Not reported N5 | + | 20 | 0 | 99 | 180 | 299 |
| Sale without receipt N1 | + | 37 | 0 | 238 | 173 | 448 |
| Illegal output -prostitution | + | 0 | 0 | 0 | 2 260 | 2 260 |
| Tips | + | 0 | 0 | 0 | 191 | 191 |
| Inward processing | + | 0 | 0 | 0 | 0 | 0 |
| Holding gains and losses | - | 0 | 0 | 6 | 9 | 15 |
| Output | = | 615 | 0 | 2 275 | 5 995 | 8 886 |
| of which market | | 615 | 0 | 2 275 | 5 595 | 8 886 |
| for own final use | | 0 | 0 | 0 | 0 | 0 |

337. The most expansive branch activity in the sector of non-profit institutions is recorded in the following two key areas: activities of membership organisations and the recreational, cultural and sporting activities. It can be confirmed by the achieved results on output. In terms of activities of membership organisations, the output reached the highest value from all activities of the sector, i.e. 7 417 mill. SKK. The highest contributions to this level of output are formed mainly by the sporting and other clubs of interest, unions, associations, together with church organisations. The broad scope of activities is carried out also by profession organisations, trade unions and other membership organisations. The output of the latter area achieved the level of 3 033 mill. SKK. The source for the calculation of output for these two branches was the statistical sample survey.

Output in the sector of NPISH

Table 270

in mill. SKK

| | | 90 | 91 | 92 | 93 | Total O |
|---------------------------|---|----|-------|-------|----|---------|
| Intermediate consumption | | 0 | 3 472 | 2 359 | 0 | 5 832 |
| Compensation of employees | + | 0 | 3 510 | 402 | 0 | 3 912 |
| Other taxes on production | + | 0 | 80 | 18 | 0 | 98 |

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| | | | | | | |
|-------------------------------------|---|----------|--------------|--------------|----------|---------------|
| Consumption of fixed capital | + | 0 | 357 | 253 | 0 | 610 |
| Output | = | 0 | 7 418 | 3 033 | 0 | 10 451 |
| of which market | | 0 | 3 086 | 1 215 | 0 | 4 301 |
| other non-market | | 0 | 4 332 | 1 818 | 0 | 6 150 |

338. Intermediate consumption in section O is the sum of intermediate consumptions in particular sectors. It is expressed at purchaser's prices.

Intermediate consumption by sectors

Table 271

in mill. SKK

| | 90 | 91 | 92 | 93 | 93 | Spolu O |
|------------------|--------------|---------------|--------------|------------------|--------------|---------------|
| S.11 | 3 473 | 14 400 | 498 | | 0 | 18 371 |
| S.13 | 1 068 | 0 | 2 058 | | 72 | 3 198 |
| S.14 | 206 | 0 | 843 | 1 360 678 | 1 361 | 2 410 |
| S.15 | 0 | 3 472 | 2 359 | | 0 | 5 832 |
| Total (O) | 4 747 | 17 872 | 5 758 | 1 360 678 | 1 433 | 29 812 |

339. The intermediate consumption in the non-financial sectors represents 59,1% from output of section O.

Intermediate consumption in non-financial sector

Table 272

in mill. SKK

| | | 90 | 91 | 92 | 93 | Total O |
|---|---|--------------|----------|---------------|------------|---------------|
| Consumption of material and energy | | 1 555 | 0 | 829 | 253 | 2 637 |
| Purchased services | + | 2 089 | 0 | 10 109 | 218 | 12 416 |
| Consumption of intra-plant goods and services | + | 94 | 0 | 0 | 0 | 94 |
| Deficit and losses on inventories | + | 2 | 0 | 3 | 0 | 5 |
| Other costs included into intermediate consumption | + | 50 | 0 | 3 697 | 3 | 3 750 |
| Intermediate consumption (Roc1-01+Roc2-01) | = | 3 790 | 0 | 14 638 | 474 | 18 902 |

Adjustment of data on intermediate consumption in the non-financial sector

Table 273

in mill. SKK

| | | 90 | 91 | 92 | 93 | Total O |
|---|---|--------------|----------|---------------|------------|---------------|
| Intermediate consumption (Roč1-01+Roč2-01) | | 3 790 | 0 | 14 638 | 474 | 18 902 |
| Holding gains and losses on inventories | + | 30 | | 20 | 8 | 58 |
| Insurance service charge | + | 9 | 0 | 77 | 1 | 87 |
| Overvaluation | - | 76 | 0 | 165 | 0 | 241 |
| Capitalised costs on RD | + | 0 | 0 | 0 | 0 | 0 |
| Fixed assets included into IC | - | 25 | 0 | 14 | 0 | 39 |
| FISIM | + | 28 | 0 | 62 | 69 | 159 |
| Leasing | - | 283 | 0 | 218 | 54 | 555 |
| Intermediate consumption | = | 3 473 | 0 | 14 400 | 498 | 18 371 |

340. The intermediate consumption of the sector of government represented 30,1% from output of section O.

Intermediate consumption of the sector of government

Table 274

in mill. SKK

| | 90 | 91 | 92 | 93 | Total O |
|--|---------|----|-------|----|---------|
| Intermediate consumption of BO | 42 | 0 | 253 | 0 | 295 |
| Intermediate consumption of SO | + 487 | 0 | 1 462 | 2 | 1 951 |
| Intermediate consumption of municipality | + 539 | 0 | 343 | 69 | 951 |
| Intermediate consumption other | + 0 | 0 | 0 | 0 | 0 |
| Intermediate consumption | = 1 068 | 0 | 2 058 | 72 | 3 198 |

341. The share of intermediate consumption of the sector of households in the output of section O represented 27,1% .

Intermediate consumption of the sector of households

Table 275

in mill. SKK

| | 90 | 91 | 92 | 93 | Total O |
|---------------------------------------|-------|----|-----|-------|---------|
| Purchase of material | 80 | 0 | 157 | 443 | 680 |
| Overheads | + 121 | 0 | 658 | 956 | 1 735 |
| Intermediate consumption (Uc FO 1-01) | = 201 | 0 | 815 | 1 399 | 2 415 |

Adjustments of data on intermediate consumption in the sector of households

Table 276

in mill. SKK

| | 90 | 91 | 92 | 93 | Total O |
|---|-------|----|-----|-------|---------|
| Intermediate consumption (Uc FO 1-01) | 201 | 0 | 815 | 1 399 | 2 415 |
| Overvaluation of IC | - 2 | 0 | 0 | 95 | 97 |
| Registered – IC not reported N5 | + 8 | 0 | 31 | 54 | 93 |
| Fisim | + 2 | 0 | 3 | 12 | 17 |
| Leasing | - 3 | 0 | 10 | 13 | 26 |
| Inward processing | + 0 | 0 | 0 | 0 | 0 |
| Holding gains and losses on inventories | + 0 | 0 | 3 | 4 | 7 |
| Intermediate consumption | = 206 | 0 | 842 | 1 361 | 2 410 |

342. The intermediate consumption of these two key branches reached the level of 5 832 mill. SKK, of which 92,2% were related to costs on material and energy of, and to services rendered by, membership organisations (mainly sporting clubs, trade unions, religious and other organisations).

Intermediate consumption in the sector of NPISH

Table 277

in mill. SKK

| | | 90 | 91 | 92 | 93 | Total O |
|--|---|----|-------|-------|----|---------|
| Consumption of material and energy | | 0 | 1 268 | 503 | 0 | 1 771 |
| Purchased services | + | 0 | 1 786 | 1 645 | 0 | 3 431 |
| Deficit and losses on inventories | + | 0 | 2 | 0 | 0 | 2 |
| Other costs included into intermediate consumption | + | 0 | 274 | 180 | 0 | 454 |
| FISIM | + | 0 | 142 | 31 | 0 | 173 |
| Intermediate consumption | = | 0 | 3 472 | 2 359 | 0 | 5 832 |

3.22 Private households with employed persons (P)

343. According to the ESA95 methodology, the output of households with paid staff has to be included into the production for own final use. Until now this production was not figured out for the purposes of the compilation of national accounts for the SR.

3.23 Treatment of extra territorial organisations and bodies (Q)

344. This section is empty.

3.24 Taxes on products, excluding VAT

345. Taxes on products (D.21) are taxes paid for each unit of produced or sold goods or services. Taxes on products contain:

- VAT type taxes (D.211)³
- Taxes on imports and custom duties except for VAT (D.212)
- Taxes on products, except for VAT and taxes on imports (D.214)

According to the ESA 95 methodology, taxes on products and import should be recorded at time when such activity, transaction or another event/case had taken place, which led to the generation of the tax duty (accrual principle). In the accounting system of public institutions the cash principle is applied – recording at the time of payment.

346. The matters of principle for the recording of taxes and social contributions according to the accrual principle are governed by the Regulation of the European Parliament and Council No. 2516/2000 and by the Regulation of European Commission No. 995/2000, which ensure the comparability of comparison of taxes and social contributions between the member states. At the same time the member countries are imposed each year to deliver to EC (Eurostat) the detailed description

³VAT is described in more details in the sub-chapter 3.25.

of methods, which they plan to use for different tax and social contribution categories. The methods used are subject to the agreement between the member state and Eurostat (Regulation No. 2516/2000, article 4).

347. In compliance with the above stated regulations, the net lending/borrowing of government should not include taxes and social contributions, which are likely never to be collected. It means that it is necessary to take into account only receivables from taxes, customs and social insurance, which are supposed to be really paid. If there is a real presumption, that certain part of receivables on taxes, customs and premiums will never be collected, then the difference between the assessment and the expected collection represents a receivable, which does not have a real value and thus it should not be recorded as the income of government. Taxes and social contributions recorded in accounts can be, according to the Regulation, derived from two sources:

- tax and social contribution assessments
- payments received in cash.

348. If the assessments are used (what is true for the Slovak Republic), the adjustment can be done in two ways:

- a) in accounts the assessment is recorded being adjusted by a coefficient in relation to the amount, on which it is presupposed that will never be paid
- b) the accounts will include the original assessment and at the same time a capital transfer amounting to the presupposed unenforceable sum for the benefit of the debtor sector will be recorded. In doing so, the capital transfer is presented separately for particular types of taxes and social contributions.

349. Based on the consultations with foreign experts, the SR has chosen for recording of taxes and social contributions, in compliance with the accrual principle, the method resulting from the assessment with the applying of capital transfer to non-paying sectors, which is more appropriate for economies with the high share of tax and premium arrears. The particular types of taxes and social contributions less sanctions are subject to accrual accounting. Sanctions are recorded in cash.

350. Within the framework of achievement of data for accrual recording of taxes the SOSR co-operates with both, the Tax Headquarters of the SR and the Customs Headquarters of the SR. With regard to the significance of the amounts in questions we are dealing with the accrual recording in terms of the following taxes:

- tax on income of physical persons from the dependent activity,
- tax on business-making and on other self-employing activity,
- tax on income of legal entities,
- VAT
- excise taxes.

351. The significance of amounts related to particular tax receipts is documented by the following overview on cash tax receipts of state budget for 2003 in million SKK:

| | |
|---|--------|
| • Tax on income of physical persons | 31 892 |
| • Tax on income of legal entities | 29 060 |
| • Property tax | 2 664 |
| • VAT | 83 795 |
| • Excise taxes | 38 047 |
| • Taxes on the use of goods and the permit on the activity pursuance | 1 426 |
| • Taxes on the international trade and transactions | 4 064 |

352. Based on the information from Customs Headquarters it is not necessary to accrue taxes on the international trade and transactions (custom, import surcharge, other custom revenues) because the sums of arrears are in comparison with levied taxes negligible.

353. Within the framework of achievement of data for accrual recording of social contributions the SOSR co-operates with particular components of Social Security Funds (SSF) – the Social Insurance Company, health insurance companies and National Labour Office. The calculation of accrual social contributions is carried out separately for individual components of SSF, thus, separately for contributions paid to Social Insurance Company (pension and sickness insurance), contributions to health insurance scheme and for the contributions to unemployment insurance scheme. The calculation of accrual taxes and social contributions is presented in tables 287 and 288.

1. Methodology on the calculation of the coefficient of tax and social contributions enforceability under the conditions of the SR

354. The core of the accrual method based on the assessment is to determine a reliable collection coefficient reflecting the real development of the collection of taxes and social contributions related to the assessment for the time period under observation. The calculation of coefficient for both, the tax and social contributions collection, requires the following data broken down by particular types of taxes and social contributions:

A. Assessment by particular types of taxes and social contributions

355. Data on tax assessment, which are related to transactions carried out in the given year, are provided by the Tax Headquarters and Customs Headquarters. For accrual purposes it is not suitable to use the accounting tax assessment, which assesses the tax at time when it is payable, thus, with time delay (e.g. in case of tax on income the settling of tax is assessed only in the next calendar year, although the tax belongs to the previous year). Both, the Tax Headquarters and Customs

Headquarters of the SR provide the assessment from tax declarations, which corresponds to the requirement on the recording of taxes at time, when the tax has been generated and is related to the economic results of the given year. For example, in case of VAT, in question is an assessment on tax duty and on the claim for the exceeding deduction, which arose for the given entity in the given year but according to the valid legislation there is no duty yet to pay or return the tax assessed in the records of Tax Headquarters of the SR. In terms of tax on income, in question are both, an assessment of taxes and the payments in advance for the taxed time period (e.g. for 2003, which are assessed in 2004). Data on the assessment related to social contributions are provided by the relevant social security funds and represent the premium assessment, which has been reported by the payers on the monthly basis. The assessment does not contain the assessed sanctions and is related to the reported wages for the time period being worked out.

B. Actual collection of the assessed taxes and social contributions

356. The actual collection of assessed taxes and social contributions expresses the amount of collected taxes and special contributions related to the time period during which the activity generating tax (or wages) has (have) occurred. The actual collection of the assessment for the observed accounting time period is broken down by particular types of taxes and social contributions and contains encashment related to the assessment for the given year, i.e. each actual payment is assigned to a related assessment (e.g. payment on tax settlement in the year $t+1$ belongs to the assessment on the tax duty for the year t). Sanction payments are deducted from the actual amount of collected taxes and are reported separately.

C. Newly-arisen arrears

357. Newly-arisen arrears represent the non-collection of assessment, i.e. the difference between the assessment and the actual collection of assessment ($C=A-B$). At the same time, part of newly-arisen arrears will be encashed in the future and the remainder will never be enforced. The key problem of the calculation of accrual taxes and social contributions is the calculation of enforceable or unenforceable part of newly-arisen arrears.

D. The percentage of unenforceability of arrears

358. The percentage of unenforceability of arrears is the ratio of newly-arisen arrears, on which it is presupposed that they will be never enforced in the future, to the total of newly-arisen arrears. The calculation of the percentage of unenforceability has been carried out on the basis of the following available data:

α *enforced arrears during 1993-2002*⁴

β *stock of arrears as of 31 December 2002*

⁴ For social contributions the data for 1998-2002 were used

χ the value of enforceable part of arrears (from the stock of arrears as of 31 December 2002) resulting from the analysis of both, Tax Headquarters and Social Security Funds.

$$\% \text{ of unenforceable arrears} = 1 - (\sum \alpha \text{ for } 1993-2002 + \chi) / (\beta + \sum \alpha \text{ for } 1993-2002)$$

$$(\beta + \sum \alpha \text{ for } 1993-2002) = \sum \text{ of newly-arisen arrears for } 1993-2002$$

The result represents the average % of unenforceability of arrears (determined based on the previous experience on the successfulness of collection and on the future, expected enforceability of the cumulated stock of arrears).

E. Unenforceable arrears

359. In question is that part of newly-arisen arrears, on which it is assumed that it will never be collected. They are calculated as the product of newly-arisen arrears and the percentage of the unenforceability of arrears.

$$E = C * D$$

The unenforceable arrears are recorded as the forgiveness of receivable, i.e. as the capital transfer paid by the non-payer of taxes and the social premiums.

K. Coefficient of unenforceability of assessment on taxes and social contributions

360. The coefficient of unenforceability of assessment is calculated as the share of unenforceable arrears in the total assessed taxes and social contributions.

$$K = E / A$$

where

A = Assessment by particular types of taxes and social contributions

E = Unenforceable arrears

2. Calculation of the accrual income

361. In compliance with the Regulation on the accrual accounting of taxes and social contributions, the assessments are adjusted by a coefficient taking into account the amount of unenforceable taxes and social contributions. It means that the amount of taxes and social contributions recorded in compliance with the accrual principle (ACR) is calculated as follows:

$$ACR = A * (1 - K)$$

where

A = Assessment by particular types of taxes and social contributions

K = the adequate coefficient of unenforceability of taxes and social contributions

The mentioned calculation is applied separately for each type of tax and social contribution and is presented in tables 287 and 288.

3.24.1 Taxes on import and custom duties except for VAT (D.212)

362. Taxes on imports and custom duties except for VAT cover the obligatory payments collected by the government or by EU institutions related to both, the imported goods entering the free circulation in the given economic territory and to the services, which are provided by non-resident units to the resident units.

Overview of payments in category D.212

Table 278 in mill. SKK

| | ESA 95 payments | |
|---|------------------------|---------------|
| Excise taxes collected at the borders (i.e. on imported goods) | D.2122C | 12 674 |
| Custom duties | D.2121 | 3 959 |
| Import surcharge | D.2122B | 14 |
| Other custom revenues | D.2122 | 92 |
| Taxes on imports and custom duties except for VAT | D.212 | 16 739 |

3.24.2 Taxes on products, except VAT and taxes on imports (D.214)

363. Taxes on products, except for VAT and taxes on imports, consist from taxes on goods and services, which are payable due to the production, export, sale, transfers, leasing or delivery of these goods and services or due to their use for own consumption or own capital formation.

Overview on payments in category D.214

Table 279 in mill. SKK

| | ESA 95 payments | |
|---|------------------------|---------|
| Excise taxes – only domestic production | D.214A | 25 123* |
| Taxes on the transfers of real estate – legal entities | D.214C | 1 617 |
| Taxes on specific services – on dogs – legal entities | D.214H | 43 |
| Taxes on specific services - on sale of alcoholic beverages and tobaccos products | D.214B | 361 |
| Taxes on specific services – on jukeboxes | D.214E | 91 |
| Taxes on specific services – on slot machines | D.214H | 2 |
| Taxes on specific services – on accommodation facilities | D.214H | 19 |
| Taxes on specific services – on advertisement | D.214H | 80 |
| Taxes on specific services – on entrance fees | D.214H | 31 |

* Value at accrual recording, i.e. assessment on excise taxes (national output)

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|---|--------------|---------------|
| Taxes on specific services – on spa or recreational stays | D.214H | 67 |
| Revenues from lotteries and gambling | D.214F | 1 583 |
| Taxes on products except VAT and taxes on imports | D.214 | 29 017 |

Calculation of taxes

Table 280

in mill. SKK

| | | VAT | Excise taxes | Income tax - physical persons from employment | Income tax - physical persons - from business | Income tax - legal persons | Total |
|---|--|----------|--------------|---|---|----------------------------|----------|
| 1. Calculation of coefficient reflecting amounts of taxes and social contributions never collected | | | | | | | |
| | increase of new arrears in the year t - from Tax Office | 3 274 | 613 | 236 | 488 | 1 216 | 5 827 |
| * | percentage of arrears likely not to be paid | 0,373 | 0,395 | 0,312 | 0,312 | 0,3 | |
| = | arrears arisen in the year t, likely not to be paid (D.9) | 1 261 | 247 | 77 | 159 | 379 | 2 123 |
| : | assessments and declarations related to the year t excluding penalties | 70 178 | 8 863 | 35 907 | 4 032 | 33 870 | 152 850 |
| = | coefficient reflecting amounts of taxes and social contributions never collected | 0,018 | 0,028 | 0,002 | 0,039 | 0,011 | |
| 2. Calculation of the accrual taxes | | | | | | | |
| | assessments and declarations related to the year t excluding penalties (tax liability) | 70 178 | 8 863 | 35 907 | 4 032 | 33 870 | 152 850 |
| * | (1- coefficient reflecting amounts of taxes and social contributions never collected) | 0,982 | 0,972 | 0,998 | 0,961 | 0,989 | |
| = | accrual (tax liability) | 68 917 | 8 616 | 35 830 | 3 873 | 33 491 | 150 727 |
| + | assessments and declarations tax returns | -105 670 | -2 175 | x | x | x | -107 845 |
| + | assessments and declarations from customs | 116 861 | 31 109 | x | x | x | 147 970 |
| + | penalties collected in the year t | 507 | 34 | 126 | 97 | 132 | 896 |
| = | accrual total | 80 615 | 37 584 | 35 956 | 3 970 | 33 623 | 191 748 |
| - | Actual cash receipts in the year t | 83 795 | 38 047 | 34 980 | 4 812 | 30 645 | 192 279 |
| = | accrual total - cash | -3 180 | -463 | 976 | -842 | 2 978 | -531 |

Calculation of social contributions

Table 281

in mill. SKK

| 1. Calculation of coefficient reflecting amounts of taxes and social contributions never collected | | | | | |
|---|---|------------------|------------------|------------------------|-------|
| | | Social Insurance | Health Insurance | National Labour Office | Total |
| = | increase of new arrears in the year t | 4 674 | 1 307 | 651 | 6 632 |
| * | percentage of arrears likely not to be paid | 0,49 | 0,414 | 0,435 | 0,469 |

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|--|---|---------|--------|--------|---------|
| = | arrears arised in the year t, likely not to be paid | 2 289 | 541 | 283 | 3 112 |
| : | assessments and declarations related to the year t excluding penalties | 101 130 | 41 103 | 10 641 | 152 874 |
| = | coefficient reflecting amounts of taxes and social contributions never collected | 0,023 | 0,013 | 0,027 | 0,02 |
| 2. Calculation of the accrual social contributions | | | | | |
| | assessments and declarations related to the year t excluding penalties | 101 130 | 41 103 | 10 641 | 152 874 |
| * | (1- coefficient reflecting amounts of taxes and social contributions never collected) | 0,977 | 0,987 | 0,973 | 0,98 |
| = | accrual | 98 841 | 40 562 | 10 358 | 149 762 |

3.25 Value added tax

364. **Value added tax (VAT) (D.211)** is the tax on goods or services collected gradually by enterprises and invoiced to the final purchasers. The VAT is levied by the government by the means of Tax and Customs Authorities and is related to national and imported products. The VAT payers must pay only the difference between the VAT from their sales and VAT from their purchases intended for intermediate consumption or capital formation. VAT is not invoiced in the Slovak economy in case of selling of products to abroad. The procedure on recording of VAT in sector accounts for the year 2003 is described in sub-chapter 3.24. VAT is a specific type of indirect tax. It is levied at each production and distribution stage, i.e. by the means of persons registered as VAT payers. It is collected and levied by each participant of the property circulation who is registered for the purposes of VAT.

365. The subjects of tax are delineated in the Law on taxes indirectly, i.e. by the means of persons who are VAT payers – those are physical persons and legal entities, who carry out the taxable payments. VAT payers are the persons:

- whose turnover for the closest (at maximum) three preceding successive calendar months achieves 750 000 SKK,
- who are independent, carrying out taxable payments jointly based on an agreement on partnership, whose turnover will not exceed the sum of 750 000 SKK as independent persons, however, it will overcome the total turnover of all persons making business based on the partnership deed,
- who do not achieve the declared turnover, nevertheless, can register themselves as VAT payers based on their own application (so-called voluntary payers).

All receivable (at the input side) and feasible (at the output side) taxable payments are subject to tax.

366. Entities exempted from tax duty, i.e. persons who are not VAT payers, are not entitled to subtract the tax invoiced at the input side. The invoiced VAT enters the intermediate consumption (consumption of purchased goods and services) or

increases the property of organisation. In the sense of the Law on tax, the deduction of VAT is not possible even for the VAT payers in the following cases:

- purchase or renting of passenger car, except for the renting of passenger car based on a deed on the purchase of the rented matter, when the payer can deduct the tax only from the surcharge, which is part of the agreed instalment,
- purchase of goods forming the accessories of the passenger car, including assembling,
- purchase of goods and services for the conviviality purposes,
- purchase of returnable bottles, except for the purchase of returnable bottles which the payer exports abroad (determined in §37 of the Law),
- receivable taxable payments, which, however, are temporary items (§7, sect. 2 of the Law).

The invoiced VAT increases the property of the organisation or is part of its intermediate consumption.

Overview on the exempted activities when the entities are not entitled to deduct VAT

Table 282

| Activities | NACE | Notice |
|--|--|--|
| - a) Postal services (§27) | - 64.11 national post services: Exempted | - All services are exempted from VAT |
| - b) radio and TV transmission services (§28) | - 92.20 Radio and television services - 92.20e: Slovak TV and Slovak radio = E - 92.20a: other private mass media = 10% | - Only activities of the Slovak TV and the Slovak radio are exempted, services of the other private mass media are not exempted |
| - c) financial services (§29) - d) insurance services (§30) | - 65 – banking = E - 65.11 central banking services - 65.12 other financial institutions services - 65.22 other credit services - 65.23 other financial intermediary services - 66 – insurance = E - 66.01 life insurance services - 66.02 pension funding services - 66.03 non-life insurance services - 67 – financial intermediary services = E - 67.12e security broking | - According to the Law, it is not said directly which services are exempted from VAT. We suppose that there are activities of central and commercial banks, insurance companies, investment funds, pension funds, financial intermediations such as brokers, insurance agents, etc. - - - - - |

| | | |
|--|---|--|
| | chines and equipment, parking places) - - - services charged by VAT: - 70.12a: buying and selling of own real estates (if transfer of newly built flats, realised within 2 years after approval) = 10% - 70.20a: renting of safety boxes, permanently installed machines and equipment, parking places =10% | to newly built flats). - If transfer is realised after 2 years after the approval, this activity is exempted from VAT. - - Renting of real estates is exempted from VAT, excl. renting of safety boxes, permanently installed machines and equipment, parking places. But you can decide whether you want to charge this activity by VAT. |
|--|---|--|

3.26 Subsidies on products

367. Subsidies are granted from the budget of central government and from the budgets of cities and municipalities. Within the system of national accounts they are reported as **subsidies on products** (subsidies paid per one unit of produced or imported goods or services), among which belong the following: subsidies on the intensification and effectiveness of agricultural and food production, subsidies on the programme for decreasing the energy intensity and the use of alternative resources, subsidies to business entities for the development of small and medium enterprises, subsidies on the compensation for the difference between the interest rates advantaged by the government, which are paid by the credit beneficiaries, and the valid discount rate declared by the NBS in compliance with the agreement on the compensation of financial damage of banks, subsidies from the state budget to the Slovak Radio, Slovak Television and to subsidised organisations, subsidies from the public budget of government for public railway transport, bus transport, subsidies from the urban and municipality budgets for urban transport and the compensation of losses of transporters, subsidies to prices for the market regulation purposes (prices of meat, milk, milk products, corn, poultry, sugar beet, honey, malt and prices of some other commodities).

368. The orientation background for the calculation of subsidies on products for the sector of non-financial corporations (S.11) is represented by the statistical questionnaire Roc 1–01. The establishment units report here the government subsidies provided per one unit of produced and imported goods or services, exported goods and services, losses in prices, if they are the consequence of the deliberate economic and social government policy. The State Closing Account and the Report on Agriculture and Food Industry are to be considered as the data sources for getting information on subsidies on products.

Subsidies on products

Table 283

in mill. SKK

| | |
|---|--------------|
| Subsidies | |
| - on public railway transport | 5 301 |
| - on agricultural commodities, for the sustainability of genetic resources and for breeding purposes | 1 540 |
| - for the support of literature, film and the culture of minorities | 82 |
| - on the funding of educative activities of medical students in the hospital of VSZ and in the Carcinology Institute of St. Elizabeth | 8 |
| - on the edition of professional journals related to education and pedagogy | 7 |
| - for entrepreneurs performing environmental activities | 13 |
| - on the support of innovation and technical development, together with the promotion of research and development | 5 |
| - on the Slovak Bus Transport | 52 |
| - for the programme of decreasing the energy intensity and the use of alternative resources | 100 |
| - on other business activities | 62 |
| - for the compensation of losses of transporters (subsidies from regional offices) | 1 |
| - for Slovak Radio and Slovak Television and other subsidised organisations | 1 093 |
| - on public urban transport (subsidies from municipalities) | 720 |
| - for non-financial enterprises (subsidies from municipalities) | 631 |
| - | 20 |
| - for other activities | 8 |
| Total | 9 643 |

369. Subsidies on products amounted to 9 643 million SKK. The subsidies on public railway transport contributed most significantly to the total amount of subsidies (5 301 million SKK, i.e. 55,5%, followed by the subsidies on agricultural commodities for the sustainability of genetic resources and breeding purposes (1 450 million SKK, i.e. 15,0%), and the share of subsidies for Slovak Radio and Slovak Television and other subsidised organisations in the total amount of subsidies ranked at the third place (1 093 million SKK, i.e. 11,3%).

Subsidies on products

Table 284

| | In mill. SKK | % |
|---|--------------|-------------|
| A Agriculture, hunting and forestry | 1 540 | 16,0 |
| D Manufacturing | 706 | 7,3 |
| E Electricity, gas and water supply | 100 | 1,0 |
| I Transport | 6 074 | 63,0 |
| K Real estate, renting and business services | 5 | 0 |
| M Education | 7 | 0 |
| N Health | 8 | 0 |
| O Other community, social and personal services | 1 175 | 12,2 |
| | 28 | 0,3 |
| Total | 9 643 | 99,8 |

CHAPTER 4 - The income approach

4.0 GDP according to the income approach

370. The calculation of GDP by income approach is not to be considered as an independent method. The reason lies in the lack of relevant information for a direct independent calculation of the operating surplus and mixed income. Both sub-aggregates are obtained as balancing items of the generation of income sectoral accounts.

GDP by income approach for 2003

Table 285

| | in mill. SKK | Share in GDP in % |
|--|------------------|-------------------|
| D.1 Compensation of employees | 486 710 | 40,1 |
| B.2g Gross operating surplus | 334 918 | 27,6 |
| B.3g Gross mixed income | 274 357 | 22,6 |
| D.2 Taxes on production and imports | 137 644 | 11,4 |
| D.3 Subsidies (-) | 20 964 | 1,7 |
| B.1g* Gross domestic product | 1 212 665 | 100,0 |

Calculation of GDP by income approach according to institutional sectors

Table 286

in mill. SKK

| | S.11 | S.12 | S.13 | S.14 | S.15 | S.1 | Total |
|--|----------------|---------------|----------------|----------------|--------------|---------|------------------|
| D.1 Compensation of employees | 287 364 | 15 964 | 107 696 | 69 184 | 6 502 | x | 486 710 |
| B.2g Gross operating surplus | 263 128 | 27 342 | 43 747 | 0 | 701 | x | 334 918 |
| B.3g Gross mixed income | x | x | x | 274 357 | x | x | 274 357 |
| D.2 Taxes on production and imports | 5 260 | 385 | 4 131 | 638 | 105 | 127 125 | 137 644 |
| D.3 Subsidies (-) | 10 506 | 453 | 0 | 362 | 0 | 9 643 | 20 964 |
| B.1g* Gross domestic product | 545 246 | 43 238 | 155 574 | 343 817 | 7 308 | x | 1 212 665 |
| Share in GDP in % | 44,96 | 3,57 | 12,83 | 28,35 | 0,6 | 9,69 | 100,0 |

Income approach by particular components broken down by OKEC categories

Table 287

in mill. SKK

| | D.1 Compensation of employees | D.2 Taxes on production and imports | D.3 Subsidies | B.2n Net operating surplus | B.3n Net mixed income | K.1 Consumption of fixed capital | B.2g Gross operating surplus | B.3g Gross mixed income |
|----------|-------------------------------------|--|------------------|-------------------------------------|--------------------------------|--|---------------------------------------|----------------------------------|
| A | 17 789 | 294 | 7 055 | -1 248 | 27 144 | 12 594 | 10 363 | 28 126 |
| B | 20 | 1 | 0 | -10 | 7 | 9 | -5 | 10 |
| C | 3 078 | 92 | 480 | 1 577 | 6 | 3 064 | 4 641 | 7 |
| D | 128 549 | 2 135 | 1 015 | 47 531 | 31 451 | 48 943 | 93 | 34 266 |
| E | 15 360 | 462 | 30 | -4 954 | -8 | 41 310 | 36 346 | 2 |
| F | 25 616 | 468 | 0 | 3 046 | 33 421 | 3 724 | 5 866 | 34 325 |
| G | 67 816 | 522 | 0 | 18 342 | 48 506 | 12 800 | 25 983 | 53 666 |

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| | | | | | | | | |
|----------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|
| H | 10 695 | 28 | 0 | 803 | 2 634 | 2 327 | 1 845 | 3 919 |
| I | 40 611 | 1 171 | 1 978 | 21 227 | 18 447 | 31 262 | 51 325 | 19 610 |
| J | 16 157 | 393 | 453 | 18 552 | 221 | 8 807 | 27 343 | 238 |
| K | 36 803 | 817 | 5 | 17 371 | 59 939 | 38 205 | 26 194 | 89 320 |
| L | 45 036 | 1 256 | 0 | 0 | 0 | 34 007 | 34 007 | 0 |
| M | 33 978 | 1 606 | 12 | -273 | 1 070 | 2 906 | 2 579 | 1 124 |
| N | 29 110 | 179 | 0 | -850 | 4 302 | 6 708 | 5 543 | 4 617 |
| O | 16 092 | 1 094 | 293 | 5 151 | 4 869 | 4 336 | 9 228 | 5 128 |
| Economy | x | 127 125 | 9 643 | x | x | x | x | x |
| Total | 486 710 | 137 644 | 20 964 | 126 266 | 232 008 | 251 001 | 334 918 | 274 357 |

4.1 The reference framework

371. The delineation of institutional units and sectors, classifications used and main data sources are the same as described within the production approach. A more detailed description is to be found in subchapter 3.1. The production, expenditure and income methods are part of the system of annual sectoral accounts, current as well as accumulation accounts. A full sequence of accounts (I. – III) is compiled, i.e. Production account (I.), Distribution and use of income accounts (II.) and Accumulation accounts (III.), except for the Other changes in assets account. All three methods are compiled at the same time. All components of GDP, i.e. D.11 Wages and salaries, D.121 Employer's actual social contributions, D.122 Employer's imputed social contributions, D.211 Value added type taxes (VAT), D. 2121 Import duties, D.2122 Taxes on imports, excluding VAT and duties, D.214 Taxes on products except VAT and import taxes, D.29 Other taxes on production, D.311 Import subsidies, D.319 Other subsidies on products and D.39 Other subsidies on production. The values of K.1 Consumption of fixed capital, B.2 Operating surplus and B.3 Mixed income are not obtained directly from sources.

372. Compensation of employees for the whole economy is obtained as a sum of values for particular institutional sectors and sub-sectors. Compensation of employees is represented by compensation of residents and non-residents paid by resident employers. Taxes on production and import are enumerated at the national economy level; except for D.29 Other taxes on production, which are allocated into sectors by the means of balancing. The same principle is applied in terms of subsidies, in case of which the Other subsidies on production (D.39) are allocated. The approach on calculation and recording of consumption of fixed capital is described in the sub-chapter 4.12.

4.2 Valuation

373. All flows and stocks recorded in annual sectoral accounts are expressed in monetary units at current prices. Flows are recorded on the basis of an accrual principle.

4.3 Transition from private accounting and administrative concepts to ESA95 national accounts concepts

374. Data for the compilation of components of income approach are obtained from state statistical surveys, which contain a definition of indicators in compliance with the ESA95 methodology. Within the methodological explanatory notes on particular items, the transformation from the book-keeping system of the relevant institutional units into national accounts is ensured by references to particular accounts of accounting scheme. In those cases, where the record of a given organisation is not in line with the aforementioned requirement, the organisation is obliged to earmark the data; in more complicated cases also the qualified estimation is accepted. By using this approach, data are explored also in the case if they stem from administrative data sources.

4.4 The roles of direct and indirect estimation methods

375. Within the calculation of GDP by income approach, only the direct estimation methods are used, except for tips. The main types of data sources by institutional sectors used for direct estimation methods are presented in table 288, where SZ means the statistical survey and AZ is used for administrative sources.

Sources for direct calculation method by institutional sectors

Table 288

| | S.11 | S.12 | S.13 | S.14 | S.15 |
|--|------|------|--------|--------|--------|
| D.1 Compensation of employees | SZ | SZ | AZ, SZ | AZ, SZ | AZ, SZ |
| D.2 Taxes on production and imports | SZ | SZ | AZ, SZ | AZ, SZ | AZ, SZ |
| D.3 Subsidies | SZ | SZ | AZ, SZ | AZ, SZ | AZ, SZ |

4.5 The roles of benchmarks and extrapolations

376. Data sources for the income approach for particular institutional sectors are at our disposal regularly from the annual statistical surveys and administrative sources, except for tips, which is calculated by extrapolation approach. For more details please refer to chapter 7.

4.6 The main approaches taken with respect to exhaustiveness

377. Owing to the assurance of exhaustiveness of estimates, in broad terms both, the grossing-up and imputations to total population, are made as the first steps in particular sectors. The items related to exhaustiveness (non-observed economy) are in detail described in chapter 7. A brief view on the assurance of exhaustiveness in terms of income approach is presented in table 289 below.

Grossing-up for exhaustiveness - income approach**Table 289**

| | S.11 | S.12 | S.13 | S.14 | S.15 |
|--------------------------------------|------|------|------|------|------|
| Undervaluation of wages and salaries | X | | | X | |
| Tips | X | | | X | |

4.7 Compensation of employees

378. Compensation of employees D.1 covers total remunerations in the monetary form, as well as in kind, as an award for the work being done, which the employee carried out during the given accounting time period. In particular sectors and sub-sectors it is broken down into wages and salaries (D.11) and employers' social contributions (D.12). Employers' social contributions are furthermore broken down into employer's actual social contributions (D.121) and employer's imputed social contributions (D.122).

379. Wages and salaries for the whole national economy are presented as the sum for particular sectors S.11- S.15. Data surveyed for particular sectors obtained from main data sources are independently verified by using other types of sources, e.g. in S.11 the basic statistical source is compared with the accounting source. For the verification of quality of data on compensation of employees, the method based on the comparison of employment data from LFS with data surveyed directly from producers is used (statistical surveys for particular institutional sectors). Social contributions are shown based on the accrual principle. The application of this principle on social contributions is described in sub-chapter 3.24.

380. Wages and salaries in the non-financial sector S.11 amounted to 215 142 million SKK. The highest share in total wages and salaries was in the OKEC section D Manufacturing 85 000 million SKK (39,5%) on the contrary, the lowest was in the OKEC section B Fishing 13 million SKK. A similar structure was recorded also in terms of social contributions of employers, amounting to 72 222 million SKK, of which the OKEC section D represented 28 705 million SKK (39,7%) and the OKEC section B was at the level of 5 million SKK.

Compensation of employees in S.11 according to OKEC**Table 290**

in mill. SKK

| | D.1 Compensation of employees | D.11 Wages and salaries | D.12 Employers' social contributions | D.121 Employers' actual social contributions | D.122 Employers' imputed social contributions |
|----------|-------------------------------------|-------------------------------|---|---|--|
| A | 16 525 | 12 312 | 4 213 | 3 997 | 216 |
| B | 18 | 13 | 5 | 4 | 1 |
| C | 3 075 | 2 248 | 827 | 790 | 37 |

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| | | | | | |
|--------------|----------------|----------------|---------------|---------------|--------------|
| D | 113 705 | 85 000 | 28 705 | 28 089 | 616 |
| E | 15 359 | 11 184 | 4 175 | 4 067 | 108 |
| F | 18 164 | 13 829 | 4 335 | 4 140 | 195 |
| G | 45 948 | 34 527 | 11 421 | 11 058 | 363 |
| H | 3 243 | 2 479 | 764 | 750 | 14 |
| I | 34 822 | 25 865 | 8 957 | 8 611 | 346 |
| K | 27 057 | 20 662 | 6 395 | 6 202 | 193 |
| M | 632 | 478 | 154 | 145 | 9 |
| N | 3 623 | 2 630 | 993 | 967 | 26 |
| O | 5 193 | 3 915 | 1 278 | 1 213 | 65 |
| Total | 287 364 | 215 142 | 72 222 | 70 033 | 2 189 |

381. The groundwork for the calculation of Wages and Salaries D.11 is formed by the statistical questionnaires Roc1-01 and Roc 2-01. Data for the calculation of wages and salaries for Roc 1-01 are obtained from both, the Module 304 Employees and wages and the Module 178 Intermediate consumption and supplementary indicators.

| Module 304 | EMPLOYEES AND WAGES | I. r. | In observed year |
|--|---------------------|-------|------------------|
| | | a | 1 |
| Wages and redemptions of wages of employees (in thd. SKK) | | 12 | |
| Redemption for the emergency service (in thd. SKK) | | 13 | |
| Payments from profit after taxation (in thd. SKK) | to own employees | 14 | |
| | to other persons | 15 | |
| Other payments from costs – less severance pay (in thd. SKK) | | 16 | |
| Severance pay (in thd. SKK) | | 17 | |

Wages and redemptions of wages of employees (r. 12) - the wages provided to persons having a labour, service and/or membership contract with the organisation (i. e. to employees being recorded in the observed year as the part of total number of employees) are shown. In question are basic- tariff wages, personal extra payments and bonuses and awards included into the costs of organisations, payments from profit before taxation, wages in kind provided as part of wage expressed in a monetary form, redemptions of wages, compensations to the members of board, councils and committees, who have concluded a labour contract with the organisation. In row 12, the gross wages, recorded in costs in the observed time period or in the previous accounting time period by the means of the account 383 – Expenditures of the forthcoming time period (for the holiday not used, extra payments and bonuses paid after the end of the given year), are actually repaid on the declared dates, either in cash or by the means of transfer to personal accounts of employees. As far as costs are concerned, the accounts 521 and 522 are relevant (in case that a private entrepreneur or the partners of the given organisations have concluded a labour contract with this organisation) and the account 523, after the deduction of other monetary payments paid to those people, who are not in a working relation with this organisation.

Redemption for emergency service (r. 13) – the redemptions provided to persons having a labour, service and/or membership contract with the organisation, to which they are entitled as a compensation for work being done by them according to the §96 of the Labour Code and which are not included into wages and redemptions of wages of employees, are presented.

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Payments from the profit after taxation (r. 14 and 15) – the amounts settled from the profit after taxation, e.g. extra payments (also bonuses to the members of boards and councils and committees, if they are to be paid from profit after taxation), royalties and other payments are shown. In row 14, the payments from profit to own employees, who have concluded a labour contract with the organisation, are to be presented; in row 15, the payments from profit paid to the people not having a contract with the organisation are to be expressed. From the accounting principles standpoint, the aforementioned settlements follow the account 431, the accounts of funds (e.g. 427 Other funds) or other account, on which the payments from profit are recorded.

Other payments from costs – less severance pay (r. 16) – settlements, which are falling under the remuneration for work or similar payments provided based on another relation than the labour, service or membership contract with the organisation, are in question. For example, remuneration for work based on the contracts settled aside of the labour contract, extra payments paid to the members of the boards and councils, who have been contracted by the organisation, are taken into consideration.

Severance pay (r. 17) - an amount paid to employees in relation to the termination of their labour, service and/or membership contract with the organisation.

Recording principles on wage data (r. 12 - 16)

Wages and other monetary payments are presented as gross, i.e. before the deduction of contributions to the employment fund and payments on sickness and health insurance, together with social contributions, advance payments of taxes on income of physical persons and other legal deductions or deductions being agreed with the employee. The deferring of wages, e.g. compensation for holiday not taken in the observed year but rather in the following year, which was recorded in the annual closing account as costs on holiday in the accounting class 5, is reported only in that time period, when it was included into gross wages of employees. The repaid amounts are included into the costs by organisation, which carries out the refunding. The allowances on wage, being provided by the Labour Office to organisations, are not to be considered as refunding of wages and these amounts are included into the costs by such organisation, the employees of which carry out the public beneficiary works, i.e. in which the employees are part of the registered number of employees.

If the organisation pays wages partially or fully in a different currency than SKK, it should include into cost on wages also these amounts, however, recalculated into SKK according to the valid exchange rate.

| Module 178 | INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS (in thd. SKK) | I. r. | In observed year |
|---------------|---|-------|---------------------|
| | | a | 1 |
| | Income in kind of employees | 7 | |
| | Compulsory social contributions of employers (account 524 and 526, SO acc. 524) | 8 | |
| | Voluntary social contributions of employers (account 525, SO acc. 525) | 9 | |
| | Social costs (from acc. 527 and acc. 528) | 12 | |

Income of employees in kind (r. 7) – a value of food and beverages, including the redemption for food at business trips, price advantage, which the employee receives in canteens where the catering is free of charge or subsidised by using coupons for catering, uniforms or other types of special wearing apparel, which can be used by the employee at work or outside of his/her workplace, provision of services of transport means or other durables for personal use, goods and services, which were made within the own account production of employer (tickets for the employees of a railway, airway company, coal for miners, food for employees in agriculture, provision of sporting, recreational and holiday facilities for the employees and their relatives, commutation, value of interest calculated as the difference between the market interest rate and the interest rate determined in advance by the employers, if they provide loans to their employees with a reduced or nil interest rate etc. from

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account of the accounting class 5 (except for acc. 521-523, SO acc. 521) and possibly also from other accounts, on which the organisation recorded the income in kind of the employees, is to be presented.

Compulsory social contributions of employers (r. 8) – consist from payments of employers on the health, sickness insurance and social security scheme and the contributions to the insurance scheme for the possibility of unemployment; account 524 and 526, SO - account 524.

Voluntary social contributions of employers (r. 9) – voluntary contributions, which are paid by employers for the supplementary social security purposes for their employees (e.g. pension insurance of employees); account 525.

Social costs (r. 12) – in question are sums, which are paid by employers directly to their employees, their relatives or to former workers and which are of a social assistance nature, e.g. expenditures on the working and social conditions and the health care, sickness allowances, maternity benefits, disability, death, contribution on education, payments in a form of pensions, survivor's pensions etc. – from accounts 527 and 528. The following items are not included: those, which are presented in r. 7 - income in kind of employee, fellowships and allowances, which are not of a social assistance nature, social benefits being paid in connection to the general health and social security schemes.

382. The Law on income tax No. 366/1999 Coll., incl. amendments, unambiguously delineates the items, which are subject to income tax and which are tax exempted. In terms of items, which are included into income in kind, part of them is subject to tax and part is exempted in compliance with the mentioned Law. For example, among the taxed income in kind, the income from social fund can be included, which is provided according to a specific rule; or the income of employee to whom his employer has offered the motor vehicle to be used for both, private and business purposes.

383. Among the exempted non-monetary income of employees belong e.g. the value of food provided by the employer to the employees for his/her consumption at the workplace or within the catering provided by other subjects; the value of non-alcoholic beverages offered at the workplace; the use of recreational, health-care, educational, pre-school or sporting facilities – if provided to the husband/spouse or children of the employee, it will be treated in the same way; a lower interest provided to employee when getting a loan from his/her employer – this interest is lower as compared to the commonly used interest rate at the time and place of the provision of loan, provided that the total amount of loans given to the employee within one calendar year does not exceed the sum of 50 000 SKK (if the total sum of loans rendered to the employee within the calendar year exceeds 50 000 SKK, than the financial privilege related to the total amount is subject to tax); payments from social fund according to specific rule but utmost at the level of 2 000 SKK annually, e.g. contributions of employer on the cultural and sporting events etc. Taxing of income in kind is the same for all sectors.

384. From the questionnaire Roc 2-01 the data are obtained from module 304a Employees and wages and from the module 178a Intermediate consumption and supplementary indicators. In these modules, the number of required indicators is abridged in comparison with the questionnaire Roc 1-01, but only regarding their structure. The methodological determination of indicators is the same as in Roc 1-01. Module 304a Employees and wages contains the item Wages and redemptions of

wages of employees. Module 178a Intermediate consumption and supplementary indicators covers the following items:

- Income in kind of employees
- Social costs
- Compulsory social contributions of employers
- Voluntary social contributions of employers.

385. Both, tables 291 and 292, describe the distributive transactions D.1, D.11, D.12, D.121 and D.122 of the sector of financial corporations S.12 by OKEC divisions and sub-sectors.

Compensation of employees of S.12 by OKEC divisions

Table 291

in mill. SKK

| | 65 | 66 | 67 | Total J |
|--|--------|-------|-----|---------------|
| D.1 Compensation of employees | 12 137 | 3 147 | 680 | 15 964 |
| D.11 Wages and salaries | 9 519 | 2 473 | 548 | 12 540 |
| D.12 Employers' social contributions | 2 618 | 674 | 132 | 3 424 |
| D.121 Employers' actual social contributions | 2 469 | 657 | 132 | 3 258 |
| D.122 Employers' imputed social contributions | 149 | 17 | 0 | 166 |

Compensation of employees of S. 12 by sub-sectors

Table 292

in mill. SKK

| | S.121 | S.122 | S.123 | S.124 | S.125 | S.12 |
|--|-------|--------|-------|-------|-------|---------------|
| D.1 Compensation of employees | 766 | 10 371 | 1 000 | 680 | 3 147 | 15 964 |
| D.11 Wages and salaries | 593 | 8 122 | 804 | 548 | 2 473 | 12 540 |
| D.12 Employers' social contributions | 173 | 2 249 | 196 | 132 | 674 | 3 424 |
| D.121 Employers' actual social contributions | 165 | 2 108 | 196 | 132 | 657 | 3 258 |
| D.122 Employers' imputed social contributions | 8 | 141 | 0 | 0 | 17 | 166 |

386. For S.12, the distribution transaction Compensation of employees D.1 is in the annual national accounts recorded in the generation of income account at the use side. Compensation of employees represents the total remunerations, in monetary terms and in kind, which are paid by employers to employees as the award for the work being done during the year 2003. The indicator on wages and salaries D.11 consists from the following items:

- wages, redemptions of wage,
- income in kind of employee,
- other monetary payments from costs.

387. Wages and salaries cover the substantial part of labour costs. They are paid to own employees as the remuneration for their work or as the redemption based on the legal contract (labour, service and membership) with the employer. Only cost wages are included, which are paid in the observed time period. Wages are in principal reported as gross, expressed in SKK, not decreased by deductions by the law or agreed with the employee (i.e. before the deduction of contributions of employees to National Labour Office (hereinafter NLO) and of payments on sickness, health and pension insurance, advanced payments of tax on income of physical persons, alimony, penalties, instalment loans etc.). If the employer pays wages and salaries partially or fully in a different currency than SKK, also those amounts are covered by costs on wages but recalculated into SKK according to a valid exchange rate. The part of salaries in the foreign currency is also part of wages paid to the Foreign Service employees but expressed in Slovak currency.

388. Here belongs also the income in kind, which covers goods and services or other advantages, which are provided by the employer free of charge or for reduced prices to the employees being used by them according to their own decisions for own use or for the use of their relatives. These goods and services or other advantages are to be considered as a supplementary income for the employee. In question are, e.g. food and beverages, including those, which were consumed during business trips, however, less the special food or beverages, which are required under the exceptional working conditions; advantaged prices, which are offered to the employee in canteens, where the catering is free of charge or subsidised, or when using food coupons; uniforms or other types of special apparel, which can be used by the employee at work or outside his/her workplace; provision of transport services, provision of motor car to the employees for private purposes or provision of other durables for personal use; own account produced goods and services; provision of sporting, recreational or holiday facilities for employees and their relatives; commutation; provision of nursery services for the children of employees; own or purchased housing services which can be used by all household members; payments, which are paid by the employer to the trade unions or to similar bodies; bonuses distributed to employees; value of interest set down in advance by the employers, if they provide loans to their employees with a reduced or nil interest rate.

389. Compensation of employees in sector S.12 covers also other monetary payments from costs. Those are remunerations for work, possibly other payments provided on the basis of other relationship than the labour, service of membership relation to the organisation. For example, remuneration for work in compliance with agreements contracted aside of the labour contract, extra payments to the members of boards and councils, who do not have a labour contract with the organisation. The value of D.11 for sector S.12 is surveyed explicitly, i.e. by the means of a statistical

survey, by using both, the Pen P5-01 and Poi P5-01, questionnaires. In terms of banks, data are compared from several sources: SO SR, MF SR and NBS.

390. Employers' social contributions D.12 in sector S.12 are represented by the amount of actual social contributions (D.121) and imputed (D.122), which are paid by employers on behalf of their employees, in order to provide them with the right to social benefits.

391. The employers' actual social contributions (D.121) are to be considered as social contributions paid by employers for the benefit of their employees into the social security funds or other institutional units responsible for the administration and the management of social insurance system. Although the employer pays them directly to the social security fund or another system, the payments are carried out for the benefit of the employees.

392. In the sector S.12, the value of actual social contributions consists from the amounts representing: the compulsory social contributions of employers, voluntary social contributions of employers, i.e. contributions which are paid by employers for the supplementary pension insurance of employees into the supplementary pension insurance companies (a private social security system financed from funds) and the difference amounting to the impact of the application of an accrual principle. The compulsory social contributions of employers consist from the payments of employers on the health, sickness and pension insurance and the contribution for the insurance against unemployment. Data sources for the calculation of D.121 are mixed, i.e. in question is a combination of direct data sources statistical and data obtained from the Ministry of Labour, Social Affairs and Family of the SR related to the contributions of employers paid for the purposes of supplementary pension insurance on behalf of their employees.

393. Employers' imputed social contributions D.122 represent a counterpart to social benefits not financed from funds, which are paid directly by the employers to their employees or to other entitled persons without the participation of insurance companies or autonomous pension funds and without the generation of a special fund or separated reserves for such purpose. In the sector of financial corporations, the D.122 is formed by social costs, which are paid directly by the employers to their employees, their relatives or to former workers and which are of a social support nature, e.g. expenditures on working and social conditions and health care, sickness allowances, maternity benefits, disability allowances, death, educational allowances, pensions, survivor's pensions. The fellowships, benefits other than social being paid from the general health and social insurance scheme and the item representing the income in kind of employees are not included. These data are obtained from the statistical survey.

394. The objective and sectional structure of compensation of employees in the sector of government S.13 is to be seen in table 293.

Compensation of employees in S.13

Table 293

in mill. SKK

| | D.1 Compensation of employees | D.11 Wages and salaries | D.12 Employers' social contributions | D.121 Employers' actual social contributions | D.122 Employers' imputed social contributions |
|--------------|-------------------------------------|-------------------------------|--|--|---|
| A | 79 | 59 | 21 | 20 | 1 |
| B | 0 | 0 | 0 | 0 | 0 |
| C | 0 | 0 | 0 | 0 | 0 |
| D | 8 | 6 | 2 | 2 | 0 |
| E | 0 | 0 | 0 | 0 | 0 |
| F | 148 | 110 | 38 | 36 | 2 |
| G | 98 | 74 | 24 | 23 | 1 |
| H | 1 245 | 935 | 310 | 309 | 1 |
| I | 1 037 | 778 | 259 | 244 | 15 |
| J | 3 | 2 | 1 | 1 | 0 |
| K | 2 577 | 1 946 | 631 | 597 | 34 |
| L | 45 035 | 33 984 | 11 051 | 10 449 | 602 |
| M | 31 925 | 23 897 | 8 029 | 7 525 | 504 |
| N | 19 866 | 15 103 | 4 762 | 4 475 | 287 |
| O | 5 674 | 4 317 | 1 356 | 1 304 | 52 |
| Total | 107 696 | 81 211 | 26 485 | 24 986 | 1 499 |

395. The main data sources for the calculation of compensation of employees in the sector of government are the administrative data sources being obtained from the statements on revenues and expenditures. This type of statement contains the cash data on revenues and expenditures, broken down by the codes of economic classification.

Breakdown of indicators by the economic classification of the budgetary classification

Table 294

| Economic classification of the budgetary classification | | Remarks | ESA95 |
|---|--|---------|--------------------------------|
| Code | Názov | | Code |
| 610 | Wages ,salaries, service emoluments and other personal compensation | | D.11 Wages and salaries |
| 611 | Salary tariff, personal salary, basic salary, functional salary of soldier, policeman, custom officer, government officer, including compensations | | |
| 612 | Extra pays | | |
| 613 | Compensation for emergency services | | |

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| | | | |
|------------|------------------------------|----------------|--|
| 614 | Remunerations | | |
| 615 | Other personal compensations | | |
| 616 | Extra pay and additional pay | | |
| 631 | Travel expenses | 1/3 D.11 | |
| | | ----- | |
| 633054 | Catering | ----- | |
| 637 | Other goods and services | some sub-items | |

| | | | |
|------------|---|--|---|
| 620 | Insurance premiums and employer contributions payable to insurance institutions and to the National Labour Office | | D.121 Employers' actual social contributions |
| 621 | Insurance premiums payable to the General Health Insurance Institution | | |
| 622 | Insurance premiums payable to the health insurance institution SPOLOCNA | | |
| 623 | Insurance premiums payable to other health insurance institutions | | |
| 625 | Insurance premiums payable to the Social Insurance Institution | | |
| 626 | Contributions paid to the National Labour Office | | |
| 627 | Contributions to supplementary pension insurance institutions | | |
| 628 | Insurance premiums payable to special accounts | | |

| | | | |
|------------|--|----------------|---|
| 637020 | Allocation to the social fund | | D.122 Employers' Imputed social contributions of |
| 642 | Current transfers to individuals, non-profit legal persons and health care providers | some sub-items | |
| 643 | Social benefits to state servants | | |

396. Wages and salaries consist from the following items and sub-items:

| | |
|------------|--|
| 610 | Wages, salaries, service emoluments and other personal compensation |
| 611 | Salary tariff, personal salary, basic salary, functional salary of professional soldier, policeman, custom officer, government officer, including compensations |
| 612 | Extra pays |
| 612001 | Personal |
| 612002 | Functional, for management, for deputising |
| 612003 | Specific extra pay |
| 612004 | For work, civil service, work during the night, weekends and holidays |
| 612005 | For grade |
| 612006 | For civil service performance above the basic week working time, for overtime work |
| 612007 | For work, civil service in the hazardous and harmful environment |
| 612008 | For the preparation of candidates and the practical exercises |
| 612009 | For work shift |
| 612010 | For the service dog/horse care, driving of the service car/boat, for diving activity |
| 612011 | For the field drill |
| 612012 | For the pursuance of supervisory, guarding and security service |
| 612013 | For combat readiness |

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| | |
|------------|---|
| 612014 | For investigation activity |
| 612015 | To aviation staff |
| 612016 | To paratroopers |
| 612017 | To military police members |
| 612018 | To soldiers performing a supervising activity |
| 612019 | To members of special operational troops |
| 612020 | During a temporary reallocation |
| 612021 | For work abroad, for civil services in a distressed area |
| 612023 | Efficiency bonus |
| 612023 | Differential payment |
| 612024 | For health care |
| 613 | Redemption for labour, service emergency and compensation for emergency |
| 613001 | For labour and service emergency |
| 613002 | For emergency service related to measures on defence of the country |
| 614 | Remuneration |
| 614001 | For the fulfilment of special, extraordinary tasks |
| 614002 | Deserts when getting 50 years old |
| 614003 | When terminating the job, after being entitled to old-age pension or disability allowances |
| 614004 | For the provision of assistance in extraordinary and natural hazard situations |
| 614005 | For high quality pursuance of tasks above the ordinary scope of work, for extra working activities resulting from civil work or specific type of work |
| 614006 | For active participation in the increase of revenues from business activity |
| 615 | Other personal compensations |
| 615001 | Lump sums |
| 615004 | Foreign stay contribution |
| 616 | Supplementary payment and extra pay |
| 616001 | Supplementary payment |
| 616002 | Extra pay |
| 631 | Compensations for travelling 1/3 |
| 631001 | National 1/3 |
| 631002 | Foreign 1/3 |
| 631003 | Advances related to travelling costs 1/3 |
| 631004 | In case of temporary reallocation and inception of the labour relation 1/3 |
| 633 | Material and services |
| 633054 | Catering |
| 637 | Other goods and services |
| 637011 | External teaching |
| 637013 | Other compensations |
| 637019 | Gifts |
| 637053 | Redemption of wage and salary |
| 637055 | Lump sum redemption to assessors |

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| | |
|--------|---|
| 637056 | Compensation to the deputies of municipal boards and supreme territorial units and to the members of municipality bodies |
| 637057 | Remunerations and repayments for inventions, innovations etc. |
| 637058 | Remuneration according to the rules of the legislation on authors |
| 637070 | Remuneration to blood-givers and to persons being tested for new drugs |
| 637074 | For obligatory practise |
| 637075 | Compensation to soldiers attending the basic military service for hairdressing and movie playing in the military premises |
| 637077 | Allowances for civil wearing apparel for those being in a service relation |
| 637080 | Compensation paid to physical persons performing civil service |
| 637086 | Remuneration for other work carried out aside of labour contract |
| 637094 | Performance catering benefit |
| 637102 | Services of deputy assistants |
| 637110 | Remuneration for heating works |
| 637120 | Bonuses to members of supra-territorial unit committees |

397. Social contributions of employers consist from the following items and sub-items:

| | |
|--------------|--|
| D.121 | Actual social contributions of employers |
| 620 | Insurance premiums and employer contributions payable to insurance institutions and to the National Labour Office |
| 621 | Insurance premiums payable to the General Health Insurance Institution |
| 622 | Insurance premiums payable to the health insurance institution SPOLOCNA |
| 623 | Insurance premiums payable to other health insurance institutions |
| 625 | Insurance premiums payable to the Social Insurance Institution |
| 625001 | Insurance premiums on sickness |
| 625002 | Insurance premiums on pensions |
| 625003 | Insurance premiums on the liability for damage |
| 626 | Contributions paid to the National Labour Office |
| 626001 | On unemployment insurance |
| 626002 | To guarantee fund |
| 627 | Contributions to supplementary pension insurance institutions |
| 628 | Insurance premiums payable to special accounts |
| 628001 | Insurance premiums on sickness |
| 628002 | Insurance premiums on pensions |
| 628003 | Insurance premiums on the liability for damage |
| D.122 | Employers' imputed social contributions |
| 643 | Social benefits to state servants |
| 643001 | Sickness pay surcharge |
| 643002 | Family member nursing allowance surcharge |
| 643003 | Other material advantages |
| 637 | Other goods and services |

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| | |
|------------|--|
| 637020 | Contribution to social fund |
| 642 | Current transfers to individuals, non-profit legal entities and health care providers |
| 642009 | Severance pays to employees |
| 642010 | For remunerations |
| 642011 | Compensation of travelling costs |
| 642015 | For payments to soldiers attending the basic, substitution and a perfection military service |
| 642016 | For retirement benefits |
| 642017 | For the benefits on clothing of workers |
| 642018 | For the redemption of wearing apparel |
| 642019 | For the benefit in case of termination of labour contract |
| 642020 | For the loyalty bonus to miners |
| 642021 | For the allowance on housing to foreign experts |
| 642024 | For disposition funds |
| 642025 | For salary after finishing the discharge of the function |
| 642036 | For the benefit on the modification of dwelling to a professional soldier when moving |
| 642046 | For the retirement rent |
| 642069 | For the sickness pay surcharge |
| 642070 | For the maternity pay surcharge |
| 642071 | For the nursing pay surcharge |
| 642072 | For the salary when getting retired |
| 642073 | For the pension surcharge |
| 642074 | For the losses on earnings |
| 642075 | At lethal injuries and illnesses |
| 642080 | For the refunding of wages of employees starting the basic military service |

398. In compliance with the valid legislation (National Parliament Act of Law No. 328/2002 Coll., incl. amendments) on the social security scheme for policemen and soldiers, the pension insurance is paid on specific accounts of ministries, under the responsibility of which the control of armed forces, security crops and the Slovak Intelligence Service belong. The employers of soldiers and policemen contribute on behalf of them to purpose funds on sickness, injury and retirement insurance by the means of Service Office; however, also policemen and soldiers pay social security contributions to these funds as employees.

399. From the sickness insurance, during the temporary inability of a policeman or a professional soldier, who are not able to perform their service due to illness or injury, an allowance is provided:

- as a compensation for their wage (policemen),
- as a compensation for their service income (soldiers).

The sickness allowances are recognised and paid by the service office (in case of policemen) or by the service body – Military Social Security Office (in case of soldiers).

400. From the accident insurance, the policemen and professional soldiers, who suffered by an injury during their service duties or an illness as the consequence of the performance of their duties appeared, are provided with an allowance:

- as a compensation for the time loss (policemen),
- as a compensation for the loss in their service income (soldiers).

The accident insurance allowances are recognised by the director of the Regional Police Headquarters (granted to policemen) and by the Military Social Security Office (granted to soldiers).

401. From the retirement insurance scheme, the following allowances are granted:

- retirement allowance,
- retirement benefits,
- mortality benefits,
- pension benefits,
- disability pension,
- widow's allowance,
- orphan's allowance.

The retirement allowance is offered to policemen and professional soldiers, who ended their service, thus are entitled for the benefit (the service should last at minimum for 15 years). These allowances are recognised by:

- the social security division of the Ministry of Interior (in terms of policemen)
- Military Social Security Office (in terms of soldiers).

402. The social security allowances are paid from a specific account. The administrator of the specific account is the ministerial social security unit. The administrator of a specific account of the Ministry of Defence is the Military Social Security Office. The following revenues are inflowing into the above mentioned specific account:

- premiums on the sickness insurance,
- premiums on the accident insurance and
- premiums on the retirement insurance.

Those premiums are paid by employees (policemen and soldiers) as well as by employers (service offices and service bodies). The description of main data sources for the social security funds sub-sector S.1314 is to be found in sub-chapter 3.1.

403. Main data source for the calculation of compensation of employees in the sector of households is the accounting statement Uc FO 1-01 and for comparison reasons also the statistical questionnaire Roc 3-99. The grossing-up to active units is the

same as in case of grossing-ups within the production approach. Data on wages and social contributions of employers are compared also with data being reported by the Social statistics and demography division of the SOSR.

Compensation of employees in S.14 by OKEC

Table 295

in mill. SKK

| | D.1 Compensation of employees | D.11 Wages and employees | D.12 Social contributions of employers | D.121 Employers´ actual social contributions | D.122 Employers´ imputed social contributions |
|--------------|-------------------------------------|--------------------------------|---|---|--|
| A | 965 | 690 | 274 | 267 | 7 |
| B | 2 | 1 | 0 | 0 | 0 |
| C | 3 | 2 | 1 | 1 | 0 |
| D | 14 835 | 11 479 | 3 357 | 3 271 | 86 |
| E | 1 | 0 | 1 | 1 | 0 |
| F | 7 304 | 5 497 | 1 807 | 1 761 | 46 |
| G | 21 770 | 16 294 | 5 476 | 5 336 | 140 |
| H | 6 207 | 4 173 | 2 034 | 1 982 | 52 |
| I | 4 752 | 3 607 | 1 145 | 1 116 | 29 |
| J | 190 | 141 | 50 | 48 | 1 |
| K | 7 051 | 5 353 | 1 698 | 1 654 | 43 |
| M | 457 | 382 | 75 | 73 | 2 |
| N | 4 333 | 3 355 | 979 | 954 | 25 |
| O | 1 314 | 950 | 365 | 355 | 9 |
| Total | 69 184 | 51 923 | 17 261 | 16 821 | 440 |

404. The accounting statement Uc FO 1-01 provides the main data.

Statement on revenues and expenditures Uc FO 1-01

| Expenditures | Row | For current accounting time period |
|-------------------|----------|------------------------------------|
| A | b | 2 |
| Wages | 07 | |
| Payments to funds | 08 | |

Row 07 - Wages – comprises the gross wages of employees. In the single entry book-keeping system this figure is split up into three parts at minimum, on which there are independent records in connection to settlements.

The following items are in question:

- net wage of employee which was actually paid to him/her,
- levy of advance in relation to tax on income from the main activity,
- payment of premiums.

Row 08 - Payment to funds – comprises the figure from the relevant column in the daybook, which contains the premium payments for employees and the insurance paid by the entrepreneur - self-

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employed person. The generation of the social fund, from the column social fund in expenditures for the income achievement, is presented here too.

405. Data for comparison reasons are obtained by the means of sample statistical survey on entrepreneurs – physical persons not registered in the Business Register (Roc 3-99).

| | | | |
|---|----------------------------|-------|----------------------|
| Module 304b | EMPLOYEES AND WAGES | I. r. | In the observed year |
| | | a | 1 |
| Wages and redemptions of wages of employees (in thd. SKK) | | 4 | |

Wages and redemptions of wages of employees (r. 4) - the wages provided to persons having a labour contract with the employer (i. e. to employees being recorded in the observed year as being part of total number of employees) are shown. In question are basic- tariff wages, personal extra payments and bonuses and awards included into the costs of enterprise, wages in kind provided as part of wage expressed in monetary terms, redemptions of wages and other wages provided according to generally valid rules on wages or the provisions of the collective agreement. Wages and redemption of wages are recorded as gross, i.e. before the deduction of contributions of employees to the employment fund and payments on sickness and health insurance, together with pension insurance, advanced payments of taxes on income of physical persons and other legal deductions or deductions being agreed with the employees. If the employer pays wages partially or fully in a different currency than SKK, he/she should include also these amounts into labour costs, however, recalculated into SKK according to the valid exchange rate.

406. In the NPISH sector S.15, the compensation of employees includes wages and salaries paid by the employer to the employee for the work being done and the social contributions of employers which are paid by employers on behalf of their employees in to social security funds in order to make them entitled to social benefits. Among the social contributions belong also the imputed social contributions of employers, paid directly to their current and former employees or to other entitled persons without creating a special fund or a specific reserve for this purpose.

Compensation of employees in S.15

Table 296

in mill. SKK

| | 02 | 70 | 80 | 85 | 91 | 92 | Total |
|---|-----|-----|-----|-------|-------|-----|--------------|
| D.1 Compensation of employees | 221 | 118 | 964 | 1 288 | 3 509 | 402 | 6 502 |
| D.11 Wages and salaries | 177 | 109 | 762 | 1 033 | 2 603 | 346 | 5 030 |
| D.12 Employers' social contributions | 44 | 9 | 202 | 255 | 906 | 56 | 1 472 |
| D.121 Employers' actual social contributions | 43 | 9 | 201 | 246 | 878 | 56 | 1 433 |
| D. 122 Employers' imputed social contributions | 1 | 0 | 1 | 9 | 28 | 0 | 39 |

407. The statistical data sources for the sector of non-profit institutions serving households are the annual statistical questionnaire for non-profit institutions NSNO 1-

01 and the annual questionnaire for small non-profit institutions NSNO 2-01. The questionnaire NSNO 1-01 is submitted by the selected reporting units (SJ), which do not carry out business activity and their income was in the previous time period over 3 mill. SKK (big SJs). Moreover, it is submitted by units with income moving between 200 thousand and 3 million SKK (medium SJs). The questionnaire NSNO 2-01 is submitted by small reporting units, with no employees, which do not make business and their income did not reach in the preceding accounting period the level of 200 thousand SKK.

Annual questionnaire of non-profit institutions (NSNO 1-01)

| module 391 | NUMBER OF EMPLOYEES, WAGES AND OTHER COSTS | l. r. | In observed year |
|---------------|---|-------|------------------|
| | | a | 1 |
| | Labour costs (in thd. SKK) | 5 | |
| | Employee's income in kind (in thd. SKK) | 6 | |
| | Social insurance (in thd. SKK) | 7 | |
| | Social costs (in thd. SKK) | 8 | |

Wage costs – the labour costs and remunerations for work are reported. Covered are: wages and salaries, personal remuneration, extra payments and bonuses, redemption of wages, compensation for the service emergency, other components of wages agreed in the labour contract or provided according to obligatory or internal wage rules or in compliance with the employer's decision.

Employee's income in kind - the following is reported: the value of food and beverages, including compensation for the catering during the business trips, price advantages being obtained by the employee in canteens, where the catering is free of charge or is subsidised by using the catering coupons, uniforms or other types of special wearing apparel, which can be used by the employee at work but also aside the workplace, rendering of transport services or other durable goods for personal use, goods and services being produced within the own account production (tickets for the employees of a railway company, airline company, coal for miners, food for the employees working in agriculture), provision of sporting, recreational or holiday facilities for employees and their relatives, transport to the workplace etc.

Social insurance – reported are the contributions of employer resulting from the duty of employers to cover the social insurance for their employees (health insurance, retirement insurance and contributions to the National Labour Office)

Social costs – reported are the sums, which are paid by employers to their employees and relatives or to former employees, which are to be considered as social support, e.g. expenditures on working and social conditions and on the health care, sickness allowances, maternity allowances, working inability benefits, contributions for education, payments in a form of pensions, widow's allowances and orphan's allowances. The employee's income in kind, scholarships and contributions other than social support, social contributions paid within the general social security scheme are not included.

Annual questionnaire of small non-profit institutions (NSNO 2-01)

| |
|---------------|
| module 392 |
|---------------|

**OPERATING COSTS WORKERS,
HOURS WORKED OUT**

(in thd. SKK)

| | I. r. | In observed year |
|-------------------------------------|-------|------------------|
| | a | 1 |
| Labour costs | 4 | |
| Income in kind | 5 | |
| Social security funds contributions | 6 | |
| Social costs | 7 | |

Wage costs – the labour costs and remunerations for work are reported. Covered are: wages and salaries, extra payments and bonuses as well as other components of wages agreed in the labour contract or provided according to the employer's decision.

Income in kind - compensation for the catering during the business trips, uniforms or other types of special wearing apparel and similar income in kind are reported.

Social security contributions – the compulsory contributions of employers to the health insurance companies, Social Insurance Company, National Labour Office and to supplementary pension schemes are reported.

Social costs – reported are the sums, which are paid by employers to their employees and relatives or to former employees, which are to be considered as social support, e.g. expenditures on working and social conditions and on the health care, sickness allowances, maternity allowances, working inability benefits, contributions for education, payments in a form of pensions, widow's allowances and orphan's allowances. The employee's income in kind, scholarships and contributions other than social support and social contributions paid within the general social security scheme are not included.

408. The Profit and Loss statement (Vysledovka Uc NUJ 2 – 01) intended for units, which keep their records in a double entry book-keeping system and which are not established or founded for business purposes, contains the following indicators:

Profit and Loss statement UC NUJ 2 – 01

| Acc. No. | Costs | Row No. | Activity | | | Preceding accounting time period |
|----------|-----------------------------|---------|----------------|----------------|-------|----------------------------------|
| | | | Main not taxed | Business taxed | Total | |
| | | | 7 | 8 | 9 | |
| 521 | Labour costs | 09 | | | | |
| 524 | Social insurance by the Law | 10 | | | | |
| 525 | Other social insurance | 11 | | | | |
| 527 | Social costs by the Law | 12 | | | | |
| 528 | Other social costs | 13 | | | | |

Account 521 Labour costs – reported are all benefits from the dependent activity of employees. Recorded are gross wages, which cover also non-monetary wages, if they are part of wage.

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Account 524 Mandatory social insurance – costs of the unit resulting from the liability to Social Insurance Company, National Labour Office and to particular health insurance companies are reported.

Account 525 Other social insurance – reports costs of the unit on insurance, e.g. supplementary pension scheme of employees.

Account 527 Mandatory social costs – severance pays, generation of the social fund and other social costs are recorded.

Account 528 Other social costs – severance pays and other social costs, not provided according to the collective agreement, are recorded.

4.8 Other taxes on production and imports

409. Other taxes on production consist of all taxes, which are paid by enterprises due to their own production activity, regardless of the amount or value of produced and/or sold goods and services. Other taxes on production cover mainly taxes paid regularly from the ownership of land, structures, buildings used within production, furthermore, from the utilisation of fixed assets (transport means, machinery and equipment); here belong also road taxes, payments due to the pollution of environment, payments for business and sole trading permits and licences, which are paid by firms to achieve the permit for the performance of a certain business activity or profession, surcharges to the basic payments on the storage of garbage, payments for the use of dwellings for other than residential purposes, fees for the utilisation of public places and sales from the selling of stamps. Within the set of payments, the registration, administration, court and attorney payments prevail. The accounting statements, the State Closing Account, together with the Tax Headquarters of the SR, are to be considered as the main data sources.

Breakdown of indicators according to the economic classification of budgetary classification

Table 297

| Economic classification of the budgetary classification | | Remarks | ESA95 |
|---|---|---------------------|---------------------------------------|
| Code | Name | | Code |
| 121 | Tax on real estate | 2/3 D214 1/3 D59 | D.29 Other taxes on production |
| 121 001 | Tax on land | | |
| 121 002 | Tax on structures | | |
| 121 003 | Tax on dwellings | | |
| 133 | Tax on specific services | | |
| 133 005 | Tax on the access of motor car into the historical city parts | 2/3 D214 1/3 D59 | |
| 133 011 | Tax on the use of dwellings or its parts for purposes other than living | | |
| 133 012 | Tax for the utilisation of public space | | |
| 133 013 | Tax on the collection, transport and disposal of communal garbage | | |
| 133 014 | Tax on the allocation of nuclear equipment | | |

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| | | | |
|------------|---|---------------------|--|
| 134 | Tax on the use of goods and the permit allowing the pursuance of the given activity | | |
| 134 001 | Tax on the living area | | |
| 134 002 | Road tax (except for 134003) | | |
| 134 003 | Road tax related to cars participating in international transport | | |
| 139 | Other taxes on goods and services | | |
| 190 | Other taxes | | |
| 220 | Administrative fees and payments | | |
| 221 | Administrative fees | 2/3 D214 1/3 D59 | |
| 221 001 | Juridical fees | | |
| 221 002 | Sales from selling of stamps | | |
| 221 003 | Hall-marking | | |
| 221 004 | Other | | |

Other taxes on production

Table 298

mill. SKK

| | |
|--|---------------|
| Tax on real estate | 2 525 |
| Tax on the entrance of motor vehicles to the historical city parts | - |
| Tax on the use of dwelling or its part for other than residential purposes | 18 |
| Tax on the utilisation of public place | 316 |
| Tax on the collection, disposal and removal of communal garbage | 2 457 |
| Tax on the location of nuclear equipment | 114 |
| Tax on the mining and quarrying sites | 5 |
| Road tax | 2 468 |
| Road tax related to international transport vehicles | - |
| Other taxes on goods and services | 59 |
| Administrative fees (registration, administration, court, attorney services) | 2 557 |
| Total | 10 519 |

410. Other taxes on production represented 10 519 million SKK. The highest amounts of other taxes on production were achieved in case of administrative payments 2 557 mill. SKK, i.e. 24,3%, followed by taxes on real estate related to production, 2 525 mill. SKK, i.e. 24,0%, road tax 2 468 mill. SKK, i.e. 23,5%, and tax on the collection, disposal and removal of communal garbage 2 457 mill. SKK, i.e. 23,4%.

Other taxes on production D.29 by OKEC sections and institutional sectors

Table 299

in mill. SKK

| | S.11 | S.12 | S.13 | S.14 | S.15 | S.1 |
|----------|-------|------|------|------|------|--------------|
| A | 232 | 0 | 0 | 61 | 1 | 294 |
| B | 1 | 0 | 0 | 0 | 0 | 1 |
| C | 91 | 0 | 0 | 1 | 0 | 92 |
| D | 2 010 | 0 | 0 | 125 | 0 | 2 135 |
| E | 462 | 0 | 0 | 0 | 0 | 462 |
| F | 438 | 0 | 2 | 29 | 0 | 469 |
| G | 426 | 0 | 0 | 96 | 0 | 522 |

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| | | | | | | |
|--------------|--------------|------------|--------------|------------|------------|---------------|
| H | 19 | 0 | 0 | 9 | 0 | 28 |
| I | 899 | 0 | 43 | 230 | 0 | 1 172 |
| J | 0 | 385 | 0 | 8 | 0 | 393 |
| K | 432 | 0 | 344 | 37 | 4 | 817 |
| L | 0 | 0 | 1 256 | 0 | 0 | 1 256 |
| M | 21 | 0 | 1 584 | 1 | 0 | 1 606 |
| N | 39 | 0 | 130 | 8 | 2 | 179 |
| O | 190 | 0 | 772 | 34 | 98 | 1 094 |
| Total | 5 260 | 385 | 4 131 | 638 | 105 | 10 519 |
| in % | 50,0 | 3,7 | 39,2 | 6,1 | 1,0 | 100,0 |

4.9 Other subsidies on production

411. Among other subsidies on the production the following types of subsidies belong: subsidies on the elimination of unfavourable economic results in worse climate conditions, subsidies on the protection of territory against the harmful impact of water, subsidies on the administration of water courses, on public beneficial works, subsidies on suppression programmes of ore and coal mining, subsidies on public bus and railway transport, for funding the operation and maintenance of melioration devices, subsidies on the development of forests, to support the small and medium business making, to support tourism, to support the artistic work, subsidies on the programme of decreasing the energy intensity and the use of alternative resources, subsidies for co-operatives of handicapped people and subsidies from the municipality budgets on the funding of public urban transport. The State Closing Account, which contains also the withdrawals of budgets of cities and municipalities, and the Report on agriculture and food industry in the SR, are to be considered as the main data sources.

Breakdown of indicators by economic classification

Table 300

| Economic classification of budgetary classification | | ESA95 |
|---|--|-----------------------|
| Code | Name | Code |
| 641 | Current transfers at the same level | D. 3 Subsidies |
| 641005 | Current transfers of Slovak Radio and Slovak Television | |
| 644 | Subsidies to non-financial entities - SO a PHP – entrepreneurs | |
| 644001 | Subsidies to government SO | |
| 644002 | Subsidies to other SO | |
| 644003 | PHP -entrepreneurs | |
| 647 | Current transfers to national financial institutions | |
| 647001 | Subsidies on the compensation for the property loss | |
| 647002 | Subsidies on services related to state guarantees | |
| 647003 | Subsidies on the economic mobilisation | |
| 647004 | Subsidies on the support of foreign investment and export | |

Other subsidies on production**Table 301**

in mill. SKK

| | |
|--|---------------|
| - for military forests and for the feasibility of forestry production | 29 |
| - for the farming in mountains and other disadvantaged areas (for the development of animal and plant production and ecology) | 7 013 |
| - to support the suppressing mining activity | 480 |
| - for the public bus and railway transport | 1 978 |
| - to support small and medium business making | 168 |
| - for other business activities | 103 |
| - on funding of other business activities of physical persons, supported by the government | 520 |
| - for co-operatives of handicapped people | 250 |
| - on the programme for decreasing the energy intensity and the use of alternative energy resources | 30 |
| - for edition of professional journals from educative and pedagogic area etc. | 12 |
| - on innovation and technical development | 5 |
| - to support tourism | 280 |
| - for national financial institutions | 453 |
| Total | 11 321 |

412. Other subsidies on production amounted to 11 321 million SKK. The highest shares in the total amount of other subsidies on production were recorded in case of subsidies on farming in mountains and in other disadvantaged areas of the SR 7 013 million SKK, i.e. 61,9 %, followed by subsidies on public bus and railway transport 1 978 million SKK, i.e. 17,5%, and by subsidies for the support of business making 1 041 mil. SKK, i.e. 9,2%.

Other subsidies on production by institutional sectors**Table 302**

| Sector | in mill. SKK | in % |
|---------------------------------|---------------------|--------------|
| S.11 Non-financial corporations | 10 506 | 92,8 |
| S.12 Financial corporations | 453 | 4,0 |
| S.13 Government | | |
| S.14 Households | 362 | 3,2 |
| S.15 Non-profit institutions | | |
| S.1 Total SR | 11 321 | 100,0 |

Other subsidies on production by OKEC sections**Table 303**

| | in mill.SKK | v % |
|----------|--------------------|------------|
| A | 7 055 | 62,3 |
| C | 480 | 4,2 |
| D | 1 015 | 9 |

| | | |
|--------------|---------------|------------|
| E | 30 | 0,3 |
| I | 1 978 | 17,5 |
| J | 453 | 4 |
| K | 5 | 0 |
| M | 12 | 0,1 |
| O | 293 | 2,6 |
| Total | 11 321 | 100 |

413. The statistical basis for the calculation of other subsidies on production for the sector of non-financial corporations S.11 is represented by the statistical questionnaire Roc 1-01. The establishment units report the subsidies of government bodies for the compensation of operating losses provided that these losses are the consequence of the economic and social government policy. In addition they report the subsidies on education organised and funded by organisations, operating subsidies, e.g. for the reduction of pollution.

414. Other subsidies on production of the sector of financial corporations S.12 are represented by current transfers into national financial institutions intended for the redemption of their property losses. 453 million SKK was used for this purpose. The decisive part amounting to 450 million SKK was provided to Slovenská sporiteľňa, joint stock company, and to Slovenská záručná a rozvojová banka, joint stock company from the social loans provided for the construction of dwellings and the loans for newly-married couples. Another supplementary data sources are both annual statistical questionnaires, Pen P5-01 and Poi P5-01.

415. Other subsidies on production of the sector of households S.14 are intended on funding the business activities of physical persons not registered in the Business Register. The State Closing Account is the data source.

4.10 Gross operating surplus

416. Gross operating surplus for the national economy is the sum of net operating surpluses for particular sectors, grossed-up by the consumption of fixed capital. Gross operating surplus is the balancing item and thus it is not figured out separately.

Gross operating surplus by institutional sectors and by OKEC sections

Table 304

in mill. SKK

| | S.11 | S.12 | S.13 | S.15 | S.1 |
|----------|-------------|-------------|-------------|-------------|---------------|
| A | 10 256 | 0 | 59 | 49 | 10 364 |
| B | -5 | 0 | 0 | 0 | -5 |
| C | 4 641 | 0 | 0 | 0 | 4 641 |
| D | 93 659 | 0 | 0 | 0 | 93 659 |
| E | 36 347 | 0 | 0 | 0 | 36 347 |

GNI INVENTORY CHAPTER 4

| | | | | | |
|--------------|----------------|---------------|---------------|------------|----------------|
| F | 5 866 | 0 | 0 | 0 | 5 866 |
| G | 25 982 | 0 | 1 | 0 | 25 983 |
| H | 1 697 | 0 | 148 | 0 | 1 845 |
| I | 51 030 | 0 | 295 | 0 | 51 325 |
| J | 0 | 27 342 | 0 | 0 | 27 342 |
| K | 25 632 | 0 | 562 | 1 | 26 194 |
| L | 0 | 0 | 34 007 | 0 | 34 007 |
| M | -171 | 0 | 2 740 | 10 | 2 579 |
| N | 551 | 0 | 4 961 | 31 | 5 543 |
| O | 7 643 | 0 | 975 | 610 | 9 228 |
| Total | 263 128 | 27 342 | 43 747 | 701 | 334 918 |
| In % | 78,6 | 8,2 | 13,1 | 0,2 | 100,00 |

Gross operating surplus by sub-sectors of S.11

Table 305 in mill. SKK

| | S.11001 | S.11002 | S.11003 | S.11 |
|---|---------|---------|---------|----------------|
| B.2g Gross operating surplus | 68 700 | 104 053 | 90 375 | 263 128 |
| K.1 Consumption of fixed capital | 70 033 | 64 968 | 20 413 | 155 414 |
| B.2n Net operating surplus | -1 333 | 39 085 | 69 962 | 107 714 |

Gross operating surplus by sub-sectors of S.12

Table 306 in mill. SKK

| | S.121 | S.122 | S.123 | S.124 | S.125 | S.12 |
|---|-------|-------|--------|-------|--------|---------------|
| B.2g Gross operating surplus | 151 | 5 718 | 10 980 | 205 | 10 288 | 27 342 |
| K.1 Consumption of fixed capital | 120 | 1 137 | 7 195 | 88 | 250 | 8 790 |
| B.2n Net operating surplus | 31 | 4 581 | 3 785 | 117 | 10 038 | 18 552 |

4.11 Mixed income

417. Mixed income is a balancing item of the generation of income account of the sector of households and is not figured out separately.

Mixed income for S.14 by OKEC sections

Table 307 in mill. SKK

| | B.3n Net mixed income | K.1 Consumption of fixed capital | B.3g Gross mixed income |
|----------|-----------------------|----------------------------------|-------------------------|
| A | 27 144 | 982 | 28 126 |
| B | 7 | 4 | 10 |
| C | 6 | 0 | 7 |

| | | | |
|--------------|----------------|---------------|----------------|
| D | 31 451 | 2 815 | 34 266 |
| E | -8 | 9 | 2 |
| F | 33 421 | 904 | 34 325 |
| G | 48 506 | 5 160 | 53 666 |
| H | 2 634 | 1 285 | 3919 |
| I | 18 447 | 1 163 | 19 610 |
| J | 221 | 16 | 238 |
| K | 59 939 | 29 381 | 89 320 |
| L | 0 | 0 | 0 |
| M | 1 070 | 54 | 1 124 |
| N | 4 302 | 315 | 4 617 |
| O | 4 869 | 260 | 5 128 |
| Total | 232 008 | 42 349 | 274 357 |

4.12 Consumption of fixed capital

418. The calculation of consumption of fixed capital (CFC) is based in all sectors and sub-sectors on the value of durable tangible and intangible assets expressed at replacement prices. Data on CFC published until 2002 and preliminary data for 2003 were calculated by the method developed by Infostat with respect to the availability of data. According to the recommendation of expert of the Phare 2002 Capital stock and consumption of fixed capital project, this approach on the calculation of CFC has been replaced by the Perpetual Inventory Method (PIM) in order to accomplish an internationally comparable calculation of CFC. The verification of the calculation of CFC by using the PIM method was subject of Phare 2003 Capital formation and capital stock project. The stock of fixed assets by particular sectors and sub-sectors was recalculated into replacement prices by using the PIM method for the years 1995-2003. Since 2004, the CFC has been derived only by using the PIM method and within the revision it has been reflected into the national accounts in terms of the entire time series.

4.12.1 Perpetual Inventory Method (PIM)

419. The Perpetual Inventory Method (PIM) is based on the use of data on the gross fixed capital formation during the longer time period combined with data on the service life of particular types of fixed assets. Application of this method provides at the same time data on stocks of durable tangible and intangible fixed assets and the consumption of fixed capital for the given time period.

The application of PIM requires the following information:

- data on the value of durable tangible and intangible fixed assets in the starting time period,
- data on GFCF for each time period,
- data on service life of particular types of durable tangible and intangible fixed assets,

- data on changes in prices of particular types of fixed assets.

420. The stock of durable tangible and intangible assets as of 1 January 2000 was recalculated into replacement prices of 2000. By using information on GFCF and other changes in fixed assets during the observed time period we received the stock of durable tangible and intangible assets at the end of 2000. From the average value of stocks of assets the CFC for 2000 at current replacement prices of 2000 was calculated by using the relevant depreciation rate % by types of assets. In the next years the same approach was used. The stock of assets as of 31 December 2000 was recalculated into replacement prices of 2001, the changes occurring during the year were recorded and again from the average stock of assets the CFC was calculated by types of assets.

421. Types of fixed assets, which were recalculated by the above mentioned approach, as well as their service life, are presented in table 308 (for comparison reasons, we are presenting also the originally used service lives based on the already cancelled Decree No. 586/1990 of the Federal Ministry of Finance as of 27 December 1990 on the depreciation of fixed assets).

Service life of tangible and intangible fixed assets

Table 308

| | PIM | Originally |
|--|----------|------------|
| Buildings and structures | | |
| of which: residential buildings | 55 years | 62 years |
| roads | 50 years | 77 years |
| Other buildings and structures | 60 years | 41 years |
| Machinery and equipment | 23 years | 18 years |
| Transport equipment | 18 years | 15 years |
| Other tangible assets | 23 years | 18 years |
| Intangible assets | 5 years | 5 years |

422. When determining the particular service lives for PIM, the following materials were used as the jump-offs: the document CES/AC.68/2004/18 Survey of national practices in estimating service lives of capital assets being submitted by the ECE secretariat for the Joint UNECE/Eurostat/OECD_Meeting on National Accounts held in Geneva, on 28-30 April 2004 has been used as the basis, where the service lives applied in the EU member countries are presented, including countries with similar geographical conditions and economic structure as Slovakia, as well as the recommendations and conclusions from the Task Force on the consumption of fixed capital of roads and bridges.

423. The results on the consumption of fixed capital obtained by PIM are incomparable with the approach used until now. It is caused by the fact that the

service lives of particular types of fixed assets were revised, the accelerated depreciation of fixed assets was excluded in the sector of financial corporations, a shift of property acquired in form of leasing was made from the leasing companies directly to the lessee and the prices of dwellings were revised based on the improved information from real estate agencies. Table 309 shows the figures on the consumption of fixed capital derived by using both approaches.

Consumption of fixed capital

Table 309 in mill.SKK

| | S.11 | S.12 | S.13 | S.14 | S.15 | S.1 |
|--------------------------------|---------|--------|--------|--------|-------|----------------|
| 2003 (PIM) | 155 414 | 8 790 | 43 747 | 42 349 | 701 | 251 001 |
| 2003 (original figures) | 148 222 | 41 304 | 43 261 | 31 554 | 1 129 | 265 470 |

4.12.2 Originally applied method on the calculation of consumption of fixed capital

424. According to the originally applied method, the CFC was calculated linearly. When recalculating the stock of durable tangible and intangible fixed assets into replacement prices two approaches were used:

- calculation based on data on volume and prices of fixed assets
- calculation based on value data and the stock of fixed assets at historical prices and their consequent recalculation into replacement prices by the means of price indices.

The dwellings (AN.1111), garages (AN.1111), recreational huts AN.11121), garden huts (AN.11121), highways (AN.11122), roads (AN.11122) and local communication (AN.11122) were recalculated by the volume approach.

425. The data from the 2001 population and housing census on the number and structure of dwellings were the basic data source used for the calculation. Data cover the number of dwellings broken down by the size of dwellings (number of rooms) and by the particular districts. The census data cover also the structure of dwellings according to the ownership. Data on the increase of dwellings and on shortages of dwellings were obtained from the statistical survey.

426. Prices of dwellings, broken down by the number of rooms for dwellings in residential buildings and in apartments of family houses, had been continuously observed by the means of an inquiry in real estate agencies in individual districts in 1996 and revised in 2000. The discovered current prices of dwellings in the given year were recalculated into the current prices of particular years by using price indices of construction works for residential buildings published by price statistics. The valuation of garages at replacement prices was based on information on market prices obtained from the inquiry in the real estate agencies.

427. The calculation of the CFC for dwellings, garages, recreational and garden huts was based on the estimate of the average service life of dwellings and on the value of adequate types of assets as of the end of the relevant year at replacement prices. The basis for the estimation of the average service life was the age structure of dwellings broken down into family houses and other residential houses. The same service life was used also for garages and recreational huts, i.e. 62 years, to what corresponded the annual depreciation of 1,61%. For garden huts the service life of 35 years was used, what corresponded to the annual depreciation rate of 2,86 %.

428. The roads were recalculated into replacement prices also by using the approach grounded on the information on volumes and prices. The basic data on the transport infrastructure were taken over from the Yearbook on transport of the SR published by the SOSR. Data on the length of highways and roads were taken over from the records of the Highway headquarters and the Road database of the Ministry of Post and Telecommunication of the SR. Data on the length of local roads were found out from the statistical questionnaire of the SOSR. The mentioned data on local roads are available for 1995 and are surveyed twice a five-year time period. Data required for the calculation of replacement value of roads were achieved from organisations dealing with projecting and construction of roads. The essential information covers indicators on the average budgeted prices per measurement units of structures and the increased cost rates for particular regions used for the adjustment of the average budgeted prices to the conditions of the given region. The value of respective types of roads at replacement prices was calculated as the product of their areas at m² and costs per m² of the relevant road type. The level of aggregation within the calculation of the replacement value of particular road types is variant. When performing the calculation for highways, the average costs falling per one m² of highways in the SR were used. The total replacement value of roads was derived as the sum of results of calculations at the level of both, the respective classes of roads (I., II, and III.) and the supreme territorial units. The calculation of the replacement value of local roads was backed by the average costs per one m² in particular supreme territorial units and the total areas of local roads in the given supreme territorial unit.

429. Other fixed assets were recalculated into replacement prices by using the value method. Other buildings and structures, transport means, machinery and equipment, other tangible and intangible durable fixed assets were subject of recalculation of durable fixed assets. The service life of respective types of other tangible fixed assets was calculated based on the age structure of the ownership in individual sectors and sub-sectors of the SR, which was subject of a nation-wide statistical survey in 1998.

CHAPTER 5 - The expenditure approach

5.0 GDP according to the expenditure approach

430. Table 310 shows GDP compiled by expenditure approach for the reference year 2003 broken down into particular components in million SKK and in percentage of GDP.

GDP by expenditure approach for 2003

Table 310

| | in mill. SKK | structure in % |
|--|------------------|----------------|
| P3/P4 Total final consumption expenditure | 936 696 | 77,2 |
| Final consumption of households | 676 854 | 55,8 |
| Final consumption of government | 249 136 | 20,5 |
| Final consumption of NISH | 10 706 | 0,9 |
| P.5 Gross capital formation | 298 507 | 24,6 |
| P.51 Gross fixed capital formation | 302 782 | 25 |
| P.52 Changes in inventories | -5 170 | -0,4 |
| P.53 Acquisition less disposal of valuables | 895 | -0,1 |
| P.6 Export of goods and services | 927 747 | 76,5 |
| P.7 Import of goods and services | 950 285 | 78,4 |
| Net export | -22 538 | -1,9 |
| B.1g* Gross domestic product | 1 212 665 | 100,0 |

431. Expenditures on final consumption of households represented 55,8 % of GDP, expenditures on consumption of government 20,5 % of GDP and gross capital formation 24,6 % of GDP. The net export (export minus import) contributed to GDP by -1,9%.

5.1 The reference framework

432. When calculating particular components of the expenditure approach, the statistical surveys, administrative data sources and other alternative sources are used as the base. Statistical surveys and administrative sources are prevailingly the same as in the case of production approach. It has to be said that statistical surveys are carried out as exhaustive surveys of all units registered in the Business Register provided that firms with 20 and more employees are in question. In case of small enterprises (0-19 employees) registered in Business Register, the sample survey techniques are applied. The random sampling of representatives is being used for the sample creation. Administrative sources are represented by administrative statements being submitted by entrepreneurs to the Ministry of Finance of the SR according to the Accounting Law, no matter if they are registered in the Business register or not. These statements are processed by the MFSR's processing unit in

order to comply with the structure and breakdown defined by the SOSR. Alternative sources are represented by other data sources, which are available from web sites (annual economic reports) or by specific sources based on the direct arrangement between the SOSR and data suppliers. A more detailed description of individual data sources is presented within the description of the calculation of components of GDP by expenditure approach in the following parts of the chapter.

5.2 Valuation

433. Data for the calculation of expenditures on final consumption are recorded at purchaser's prices. Goods and services for own final use are valued at basic prices. Goods and services obtained as income in kind are valued at basic prices, if they were produced by the employer, and at purchaser's prices, if they were purchased by the employer (i.e. at prices which the employer actually paid). Data are available from statistical questionnaires. According to the accounting rules, the fixed assets are valued at acquisition prices, including expenditures related to their acquisition. Assets acquired during the time period under reporting are valued at current replacement prices. Similarly, the donated tangible and intangible fixed assets or leased assets are valued at current replacement prices. Own account produced assets used for own final use are valued at factor costs and marked-up for profit margin. Stocks of stored material and goods are valued at acquisition price, which consists from the purchaser's price and costs related to the acquisition of inventories (transport, insurance, customs duties etc.). Own account produced inventories are valued at factor costs. Included are direct costs on the production of inventories and that part of indirect costs, which are related to production, are included in total costs incurred. When compiling national accounts, the data on inventories are adjusted by holding gains and losses. Both, import and export of goods are valued at FOB prices.

434. Main data used within the calculation of final household consumption (FCH) are valued at the following prices:

- Data in household budget survey (HBS) are valued at purchaser's prices including VAT and trade margin.
- Sales of retail trade are valued at purchaser's prices including VAT and trade margin.
- Final consumption of own account agriculture production is calculated as follows: the original data on agricultural output (taken over from the census on farms) at physical units are modified based on the average purchaser's and consumer's prices, being consequently modified into basic prices for the particular agricultural goods.

5.3 Transition from private accounting and administrative concepts to ESA95 national accounts concepts

435. Statistical surveys, which are used for the investigation of data for the expenditure components of GDP, are set up in the same way as for other methods for the compilation of accounts, while, at the same time, the particular indicators are defined according to the ESA95 concepts. Based on the methodological guidelines, the reporting unit is obliged to transfer the required data from the book-keeping concepts into the ESA95 concepts or to carry out an expert estimate, in order that the surveyed items of the book-keeping system entering the national accounts will cover the required methodological delimitation of indicators from the content point of view.

436. Despite that it is necessary to perform some additional adjustments. The following adjustments are relevant:

- calculation of holding gains and losses on inventories,
- separation of items related to land and valuables, which are recorded in the firm's book-keeping system under the heading of tangible investment,
- the valuable rights split-off recorded in the book-keeping system as intangible investments,
- calculation of the consumption of fixed capital from replacement prices of the durable tangible and intangible assets,
- adjustments of the calculation of final consumption of government (S.13), within which the transformation bridge between the items of the national budgetary classification into ESA95 methodology is used,
- adjustments within the calculation of final consumption of households based on the retail trade statistics, in accordance with domestic concept, public purchases for official and business purposes in the retail trade network of other sectors are deducted and, according to national concept, the estimates of purchases of non-residents are deducted, while the purchases of residents abroad are added to,
- when calculating the gross fixed capital formation (GFCF) it is inevitable to take into account the threshold for the acquisition value of fixed assets, which represents the condition for the capitalisation of fixed assets and which is not in line with the ESA95 standards since 2003 (for tangible fixed assets it is 30 000 SKK, which represents 750 Euro and for intangible fixed assets it is 50 000 SKK, which represents 1250 Euro),
- Within the GFCF calculation, the valuation of data on the acquisition of own account produced assets, which are available from statistical questionnaires and presented at factor costs, is adjusted to basic prices. Transformation of these prices is performed by adding the profit margin. An average percentage being 22,2, obtained from the time series 1993-2000, is used,
- When calculating GFCF for 2003, within the revision it was necessary to perform an adjustment of data on fixed assets acquired by the means of

financial leasing. Due to the fact that in accordance to the accounting rules valid in 2003, the fixed assets acquired by the means of the financial leasing could be recorded as assets in the records of the lessor and/or in the records of lessee (depending on the deal), these assets were not recorded in all cases in the sector where they had actually been used (i.e. in the sector of lessee). Regarding the recognised information, the assets were prevalingly recorded until the end of leasing at the financial institution, which had provided the leasing. However, since 2004 this situation has changed thanks to the new legislation and the assets acquired by the means of leasing are recorded in the asset accounts of the lessee from the beginning. Thus, within the revision the entire GFCF 1995-2003 time series has been adjusted in relevant sectors by the value of assets acquired through leasing.

5.4 The roles of direct and indirect estimation methods

437. Estimates of particular expenditure components of GDP are figured out by using a direct method, which is based on direct data available from statistical surveys, administrative and alternative sources. Only some items are estimated indirectly, i.e. the imputed rent and gross fixed capital formation in relation to literary, entertainment and artistic originals. The calculation of imputed rent for owner occupied dwellings, which is to be considered as one component of final consumption of households, is described in the sub-chapter 5.7. Calculation of literary, entertainment and artistic originals is described in more details in the sub-chapter 5.11.

438. When compiling the FCH, both, the direct and indirect estimation methods, are used. Following estimates are considered as direct estimation methods:

- estimates of FCH based on household budget survey (HBS),
- estimates of FCH based on prevalingly retail trade sales,

439. Following estimates are considered as indirect estimation methods:

- Estimates of FCH based on data from business (branch) statistics, used for other estimation purposes. FCH derived from data on wholesale trade represents 2,4 % from total FCH according to the *analytical table 2*
- FCH of own account agricultural production calculated based on quantities (from statistics on agriculture) and prices represents 4 % from the total amount of FCH (presented in the *analytical table 1A*).
- FCH of institutional households calculated as the product of the number of several categories of persons living in institutions and their daily costs represents 1,1 % from the total amount of FCH (shown in the *analytical table 1*).

- FCH of residents abroad represents 4,9 % of total FCH (national concept in the *analytical table 5*) and FCH of non-residents in the economic territory represents 5,1 of total FCH (national concept in the *analytical table 5*).
- FCH estimates due to the exhaustiveness.

440. The indirect methods usually were used also for verification data directly obtained, e.g. for the comparison of the growth rate of the given indicator being calculated based on the direct data with the growth rate of the auxiliary, analogical and/or alternative indicator. For example, expenditures of households on purchase of cars are figured out from household budgets surveys, retail trade turnover and by using an indirect method based on the records of newly registered cars from Police Department and their valuation according to the valid price lists of the car vendors.

Overview of estimation methods for particular expenditure components of GDP compilation

Table 311

| | Estimation method |
|--|---|
| Final consumption of households | Statistical surveys, administrative data sources plus data taken over from mass media |
| Final consumption of non-profit institutions serving households | Administrative sources, statistical surveys |
| Final consumption of government | Administrative sources |
| Acquisition less disposal of tangible fixed assets | Statistical surveys plus administrative sources |
| Acquisition less disposal of intangible fixed assets | Statistical surveys plus administrative sources plus alternative sources for calculation of GFCF on originals |
| Increase in the value of non-produced non-financial assets | Statistical surveys |
| Changes in inventories | Statistical surveys plus administrative sources plus own grossing-ups |
| Acquisition less disposal of valuables | Statistical surveys plus administrative sources plus alternative sources |
| Export of goods | Statistical surveys plus administrative sources plus grossing-ups |
| Export of services | Administrative sources (Balance of Payments compiled by NBS) plus grossing-ups |
| Import of goods | Statistical surveys plus administrative sources plus grossing-ups |
| Import of services | Administrative sources (Balance of Payments compiled by NBS) plus grossing-ups |

5.5 The roles of benchmarks and extrapolations

441. The basic data obtained by a direct statistical survey represent the main component of information sources. The methodological approaches and structures calculated within the national accounts for 2001 and 2002, in which the approaches and data sources were implemented from the Phare projects 1997, 1999 and 2000, are to be considered as the starting point for the compilation of items of the expenditure approach in 2003. The Phare projects, i.e. Phare 1997, Phare 1999 and

Phare 2000, carried out by the SOSR, were focused on the improvement of FCH estimates in accordance to the ESA95 methodology. By using both, data for 2001 and the analytical tables, the aim of Phare 2000 project was to apply the recommended improvement of the methodological approaches and estimates of FCH based on at least two independent data sources. The approaches and calculations from this project have been used for the calculation of FCH also in the successive years. The improvement of estimates in accordance to the project has been reflected in the increase of FCH by 7,1%.

442. Extrapolation methods have been used only in terms of GFCF for dwellings, where the data on stocks of dwellings obtained from the 2001 Census have been used as a benchmark. The more detailed description is to be found in the sub-chapter 5.10. Extrapolations are used also in case when certain data are not available for each year or are available after the deadline for closing results.

5.6 The main approaches taken with respect to exhaustiveness

443. The estimates are based mainly on statistical surveys and administrative data sources, which can be marked as high-quality data sources. Both, the imputation of data for economically active units, which have not submitted the statistical questionnaires, and the grossing-ups for the total population of economically active units within the framework of sample survey, have to be considered as the common practical techniques. As far as the exhaustiveness adjustments in order to capture the non-observed economy are concerned, the grossing-ups are made mainly in the area of final consumption of households, GFCF and inventories in the sector S.14. The approaches being used are described in more details in the sub-chapter 5.7 as well as in the chapter 7.

444. In addition, the adjustments aimed to the elimination of the under/overestimation of GFCF are also carried out; that is to say, the standard calculation methods are verified by the commodity flows method. This method using the MIG classification identifies the investment commodities. The data on sales of industrial production, which have covered the industrial enterprises with 20 and more employees, have been completed by the production of sole traders carrying their business activities in manufacturing. Within this process also the transformation bridges from the HS classification on export and import into the CPA classification has been used. These bridges have been developed by the SOSR's experts based on the documentation from other EU member and candidate countries. Construction output of both, the building firms and the non-construction companies, has included also additional components, i.e. items entering GFCF, for example, cultivated assets, livestock and draught animals, intangible fixed assets, expenditures on the transfer of non-financial non-produced assets and costs on the investment acquisition. The figures calculated as described have been compared with the annual results on the acquisition of

investment. Based on this, the underestimation and/or overestimation of data on the acquisition of assets from annual statements submitted by enterprises have been revised, and valuation of production in current prices and changes in inventories were taken into account. One has to note that due to price discrepancies and possible classification problems (allocation of particular commodities into MIG classification) this way of calculation serves only for the verification and monitoring of the development trends.

5.7 Household final consumption expenditure

5.7.1 General characteristics

445. Within the national accounts, the final consumption of households for 2003 was compiled in compliance with the recommendations on its improvement being identified within the framework of Phare pilot projects. As far as the methodological approach on the compilation of FCH is concerned, it can be defined as the bottom-up approach when estimating particular commodities from several sources. In principle two independent estimates are prepared, based on household budget surveys and the retail trade data, structured according to the 3-digit COICOP classification. They are compared and modified in terms of items, which are not fully in line with ESA95 definition, while, if necessary, these data sources are at the same time combined. After the analysis of data in confrontation with other data sources the best estimate is chosen. The procedure on the compilation of FCH for 2003 by using the analytical tables is presented in the text below and in annexes 1 up to 4.

446. The basic information on the structure of revenues and expenditures of selected groups of households is obtained from the regular monthly statistical Household Budget Survey. It is a sample survey, within which the deliberate quota sampling is used for the generation of the sample. Quotas are calculated by the micro-simulation model, in which for the simulations of the socio-economic situation in the Slovak Republic, both, the information on the structure of households taken over from the last (2001) population census and the information on population income taken over from the last (1996) micro-census, were used. Main sources for the calculation of FCH are data from household budget surveys (HBS) and data on retail trade sales (RTS). HBS data are available broken down by COICOP categories. When calculating the FCH, the bottom-up approach is used based on the 4-digit COICOP classification. Data are consequently aggregated at the 3-digit level of the COICOP classification. Data on retail trade are broken down according to the OKEC classification and CPA at the 4-digit level; the transformation into COICOP was made from the 4-digit CPA into 3-digit COICOP based on valid relations between these classifications and in terms of some specific items based on analysis. Additional data sources are data on market services from the statistical survey, administrative data, mainly from the Ministry of Finance of the SR, Tax Authorities, National Bank of

Slovakia, Ministry of Defence (Interior, Education) of the SR and from the Police Headquarters. Beside the direct statistical and administrative data sources also alternative data sources are used, e.g. annual reports, press, consultations with experts, which serve for the purposes of indirect estimation methods intended prevalingly for the verification of estimates. Data from additional data sources were classified according to COICOP.

5.7.2 Description of data sources

5.7.2.1. Statistics on household budgets

447. The data expressiveness is characterised by the fact that the co-operation of households with the SOSR within the framework of the sample survey is voluntary and the survey covers such households, which are willing to provide the information on revenues and expenditures of all household members. The sample is generated according to the following stratification:

- region (8 groups)
- socio-economic status of the head of household (5 groups)
- net monthly income per the household member (2 groups)
- number of dependent children in the household with the economically active head (4 groups)
- number of household members with the retired person leading the household (2 groups)
- gender in terms of single households of pensioners.

The HBS does not cover households with high income (rich households). HBS covers 85 % of all households in the SR, i.e. households of workers, farmers, self-employed persons and employees. Approximately 15 % of households are not covered by the HBS of which:

- approximately 5 % of households, in which the head of household is economically inactive (house wife, student, fully disabled person) or households without fixed residency, are not covered,
- the remaining 10 % of households are non-responding due to illegal revenues, frequent changes of job, very low or very high income or due to consumption of such goods and services what they do not like to make public.
-

The number of population of the SR was in 2003 5 380 053 persons living in 1 900 455 households (in accordance to the 2001 Population Census). The sample of reporting units was formed by 1645 households, which represented approximately 0,09 % of total households in the SR. The response rate of the returned household diaries was nearly 100 %. In the HBS each year 25 % of households are replaced by

new households with the similar demographic and socio-economic characteristics as those, which were excluded from the HBS.

5.7.2.2 Data grossing up for high-income households (rich households)

448. Within the Phare Projects (by using data for the years 2000 and 2001), the following procedure on grossing up of data for rich households was suggested:

Household budgets (HB) were processed for 2000 and 2001 in the decile income distribution and the expenditure structure at the 4-digit level of COICOP. The income structure of households in HB was analysed in order to find out the maximal income level in households traced by the HBS. In 2000, the maximal net annual income per capita in households included into the HBS amounted to 352 817 SKK in relation to the households of employees and to 414 168 SKK with regard to the households of entrepreneurs. An assumption was adopted that household budgets cover at the average households with the maximal annual income being 300 000 SKK per capita and 600 000 SKK per household. Based on the information on the annual income per household and per capita, the amount of 600 000 SKK per household per year was determined as the borderline to distinguish between the „rich“ and „non-rich“ households.

Data processed from the sample survey on wages and salaries broken down by the classification of occupations on the number of employees in the particular occupation categories and on their net annual income in the decile distribution were used.

Data from the Tax Headquarters of the SR for 1999 and 2000 gave the information on the number of working persons, who filled the tax declaration by themselves (approximately 21,7 % employees), on their annual income, on the number of tax payers for the income group up to 600 000 SKK, up to 1 million SKK, up to 2 million SKK and above 2 million SKK of annual income. By using the information from the Tax Headquarters of the SR it was found out that 31 457 persons had the annual income falling into the interval of 1 – 2 million SKK and 37 208 people had annual income exceeding 2 million SKK, i.e. 15 % of people submitting the tax declaration directly to the Tax Headquarters of the SR had the annual income over 1 million SKK (of which 6,9 % reached the income in scope of 1 – 2 million SKK and 8,2 % achieved the annual income over 2 million SKK).

From the Micro-census 1996, the information that there are 20 % of households with higher annual income than 600 000 SKK per household was used. This information corresponds to the HB data and was the starting point for additional calculations of FCH for rich households.

The information from NBS on the number of persons with high deposits was taken into consideration as a supplementary information for the calculation of FCH for rich households.

Based on the data from the Public Poll Institute, the complementary information on the number of millionaires and billionaires in the SR was worked out, together with the information on the number of people with high deposits.

From the above mentioned information a number of households with high annual income was estimated in the income group from 600 000 SKK up to 1 million SKK, furthermore from 1 million until 7 million SKK and from 7 million SKK up to 1 milliard SKK annually. These numbers correspond to 20 % households, i.e. 738 533 persons with high income derived from Micro-census 1996.

For the calculated number of people with the annual income amounting to 42 000 SKK up to 600 000 SKK, 600 000 up to 1 million SKK, 1 million up to 7 million SKK and from 7 million SKK up to 1 billion SKK the differentiated expenditures per head and year within the particular income groups and for the total population in 2001 were calculated as follows:

- For households belonging according to their income into the 1st decile of the income distribution, i.e. with annual income up to 42 000 SKK, the FCH was estimated according to the actual expenditure structure of this population group in the HB.
- The FC of households with the annual income between the 2nd and 9th decile of the income distribution (i.e. between 42 – 600 000 SKK) was calculated according to the average expenditure structure of this group of households in the HB.
- The FC of households with the annual income between 600 000 up to 1 million SKK was derived from the expenditure structure of households in the 10th decile of HB and in some COICOP items being adjusted based on expert judgement.
- Final consumption of households with annual income amounting to 1 million SK and more was derived from the expenditures structure of households with the annual income between 600 000 - 1 million SKK and in particular COICOP items it was consequently grossed up based on the expert judgement.

The adjustments of the expenditure structure of households with higher income were assessed individually.

5.7.2.3 Grossing up for rich households for 2003

449. Grossing ups were based on the data from HB for 2003 and with respect to the availability of data this procedure was applied:

The HB data for 2003 were available at the 4-digit level of COICOP, broken down into 4 income groups.

- a) FCH with annual income up to 600 000 SKK per capita and year was calculated according to the average expenditure structure of households in the HB for 2003.

- b) The expenditures from HB for 2003 for the group of households with the highest income served for the calculations for rich households.
- c) Firstly the grossing-up coefficients were calculated as a ratio between the average expenditures of households and the expenditures for the group of households with the highest income at the 4-digit COICOP classification. These grossing-up coefficients for 2003 were furthermore adjusted based on the individual assessment and comparison with the coefficients revealed within the project.
- d) The number of rich households as well as the shares of particular types of households in the SR in the income structure of households was taken over from the project.

The overview of coefficients used within the calculations for the grossing-up of consumer expenditures for rich households for 2001 and 2003 is presented in table 312.

The average coefficients for the grossing-up of consumer expenditures of rich households based on HB data for 2001 and 2003

Table 312

| | 2001 - (project) | 2003 |
|--|-----------------------------|-------------|
| 01 Food and non-alcoholic beverages | 1,6 | 1,4 |
| 02 Alcoholic beverages, tobacco, narcotics | 10,8 | 10,7 |
| 03 Clothing and footwear | 1,1 | 2,2 |
| 04 Housing, water, gas, and other fuels | 2,5 | 2,5 |
| 05 Furnishings, housing equipment and routine maintenance of the house | 2,9 | 2,8 |
| 06 Health | 3,6 | 2,6 |
| 07 Transport | 3,9 | 4,0 |
| 08 Communication | 4,8 | 4,2 |
| 09 Recreation and culture | 5,6 | 5,7 |
| 10 Education | 4,3 | 5,1 |
| 11 Restaurants and hotels | 6,5 | 5,4 |
| 12 Miscellaneous goods and services | 2,4 | 3,1 |

The shares of individual types of HHs of the SR in the income and expenditure structures of the population in the year 2001

Table 313

| Type of households: | Share in income structure (in %) |
|---|---|
| Institutional HHs | 1,8 |
| HHs with annual income up to 42 thousand SKK | 11,1 |

| | |
|---|------|
| HHs with annual income 42 – 600 thousand SKK | 73,4 |
| HHs with annual income 600 thousand – 1 million SKK | 9,7 |
| HHs with annual income 1 – 7 mill. SKK | 3,7 |
| HHs with annual income 7 mill. – 1 billion SKK | 0,3 |

5.7.2.4 Retail trade (RT) statistics

450. Main data source for RT is the statistical survey covering big enterprises, small enterprises and entrepreneurs. The annual statistical questionnaires contain a division called „Sales in retail trade“, broken down by a 4-digit code of CPA, i.e. data on retail trade sales are classified according to both, the CPA and OKEC (compatible with NACE) classifications. Data on sales in retail trade from branch statistics, classified by CPA and OKEC, were used for the transformation of retail trade sales into the COICOP classification. Retail trade sales for non-trading enterprises (enterprises classified in other OKEC as G, H - company stores) were included into the total amount of retail trade sales and were broken down according to COICOP categories. The share of retail trade sales of non-trading enterprises 4,2 in the total RT. Calculations based on the RT sales are published in table 321.

451. The retail trade sales are adjusted by purchases for business purposes (purchases for intermediate consumption, GFCF). For 2003, the calculation was based on an inquiry carried out within the framework of a Phare 2000 project taking into account data for 2001 related to financial institutions (23 banks, 39 insurance companies). For other institutional sectors, an estimate of purchases in retail trade for the intermediate consumption purposes was made. Retail trade data were adjusted by the estimated amount and these adjusted retail trade data were compared with the results from HBS, according to particular COICOP groups. The percentage of the subtracted purchases from retail trade, which do not serve for final consumption of households, oscillates around 33 %.

Trade sales

Table 314

in mill.SKK

| | OKEC | Total sales | Deduction of purchases of other sectors in RT |
|--|------|-------------|---|
| Sales and repairs of motor vehicles | 50 | 154 110 | 84 313 |
| RT not specialised | 521 | 181 903 | |
| RT on food | 522 | 21 734 | |
| RT on pharmaceuticals and cosmetics | 523 | 9 685 | |
| RT on other specialised goods | 524 | 83 410 | |

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| | | | |
|--|-----------|---------|---------|
| RT on second-hand goods | 525 | 308 | |
| Outlet RT | 526 | 39 989 | |
| Repairs of consumer goods | 527 | 1 693 | |
| Retail trade (RT) | 52 | 338 721 | 95 920 |
| Total 50+52 | | 492 832 | |
| Hotels and restaurants | 55 | 34 298 | |
| Total 50+52+55 | | 527 129 | |
| Non-trade activities | | 23 024 | |
| | | | |
| SR Total (trade and non-trade activities) | | 550 153 | 180 233 |

5.7.2.5 Market services

452. FCH is generated also by services, which are rendered by firms and institutions providing services for the household consumption. The amounts of sales are recorded in the statistics on selected market services from the supplier's standpoint and not from the aspect of consumer. Basic information is taken over from the following sources:

- a) Enterprises and institutions registered in the Business Register and subsidised organisations with the main activity in the area of selected market services (OKEC 70, 71, 72, 74, 804, 90, 92 and 93) are presented in the table. The annual statistical questionnaires for main activities in the field of selected market services are submitted by big enterprises, small firms registered in the Business Register and by entrepreneurs not registered in the Business Register. Sales related to selected market services express the amount of market services rendered, commercial activities in education, public, and social and personal services. The sales are broken down in accordance to OKEC and recorded at prices including VAT, i.e. at market prices
- b) For services which are not traced in the selected market services a separate module was created in the annual statistical questionnaire. In addition, also alternative or administrative data sources are used. In consideration are data focused on transport, postal and telecommunication services (including VAT) performed by firms active in transport, post and telecommunication being registered in the Business Register.
- c) Expenditures on culture (visits of theatres, concerts, museums etc.) were calculated alternatively based on the number of visitors of concerts, theatre performances etc. and the average prices of tickets for particular concert, theatre and movie performances.

453. For the calculations of market services, the data shown in *analytical table 2* were used as supplements to retail trade statistics. Those are:

1. Services estimated for the European Comparison Programme 2003 (column 1 in table: 156 479 mill. SKK). FCH in ECP2003 is derived from HB data, however, data are adjusted from the international comparison standpoint and are available at 6 – digit level of COICOP
2. Market services from branch statistics (column 2 in the table below). The following COICOP items are in question:
 - 07.2 – Operation of personal transport equipment: taken over from selected market services.
 - 07.3 – Transport services: sales obtained from the statistical questionnaires for all types of transport
 - 08.1 and 08.3 – Communication: total amount of sales from selling of communication services was taken over from statistical questionnaires. The split among 08.1 and 08.3 was made according to the structure of communication services in the ECP2003.
 - 09.4 – Recreational and cultural services: taken over from selected market services.
 - 09.6 – Information on holidays was achieved from a special annual statistical questionnaire containing the sales of travelling agencies broken down into own services (tour operators) and sales on purchased services.
 - 10.5 – Education at the undefined level; data were taken over from the statistics on selected market services.
 - 11.1 and 11.2 Restaurants and hotels: information on sales was obtained from the annual questionnaires of branch statistics.
 - 12.1 – Personal services: taken over from selected market services (hair dressing and other beauty saloons etc.)

Estimates of market services by COICOP based on different sources

Table 315

in mill. SKK

| | ECP 2003 | Branch statistics | HBS | Market services |
|--|----------|-------------------|--------|-----------------|
| 03 Clothing and footwear | 784 | | 329 | 784 |
| 03.1 Clothing | 332 | | 211 | 332 |
| 03.2 Footwear | 452 | | 119 | 452 |
| 04 Housing, water, electricity, gas and other fuels | 18 611 | | 17 636 | 20 611 |
| 04.1 Actual rents | 7 376 | | 7 895 | 7 980 |
| 04.3 Maintenance and repair of the dwelling | 6 542 | | 1 474 | 6 542 |
| 04.4 Water supply and miscellaneous services... | 11 624 | | 8 267 | 11 638 |
| 05 Furnishings | 1 796 | | 513 | 1 845 |

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| | | | | |
|---|----------------|---------------|---------------|----------------|
| 05.1 Furniture and furnishings, carpets... | 221 | | 124 | 221 |
| 05.3 Households appliance | 1 025 | | 211 | 211 |
| 05.6 Goods and services for routine household maintenance | 286 | | 130 | 286 |
| 06 Health | 6 235 | | 2 236 | 5 644 |
| 06.2 Out-patient services | 5 993 | | 2 041 | 5 402 |
| 06.3 Hospital services | 242 | | 194 | 242 |
| 07 Transport | 21 320 | 16 325 | 14 609 | 21 735 |
| 07.2 Operation of personal transport equipment | 8 542 | 5 283 | 4 300 | 8 542 |
| 07.3 Transport services | 12 778 | 11 042 | 10 309 | 13 193 |
| 08 Communications | 26 156 | 0 | 15 741 | 26 036 |
| 08.1 Postal services | 760 | | 383 | 1 364 |
| 08.3 Telephone and telefax services | 25 396 | | 15 358 | 24 672 |
| 09 Recreation and culture | 31 327 | 30 652 | 14 132 | 32 359 |
| 09.1 Audio-visual, photographic and for.proc.equipment | 898 | | 146 | 898 |
| 09.2 Other major durables for recreation and culture | 102 | | 11 | 102 |
| 09.3 Other recreational items and equipment... | 1 122 | | 140 | 1 122 |
| 09.4 Recreational and cultural services | 21 079 | 21 603 | 7 528 | 21 094 |
| 09.5 Newspapers, books and stationery | | | | |
| 09.6 Package holidays | 8 126 | 9 049 | 6 307 | 9 143 |
| 10 Education | 5 733 | 2 227 | 2 543 | 5 733 |
| 10.1 Pre-primary and primary education | 886 | | 437 | 886 |
| 10.2 Secondary education | 480 | | 308 | 480 |
| 10.3 Post-secondary non-tertiary education | 123 | | 92 | 123 |
| 10.4 Tertiary education | 1 298 | | 464 | 1 298 |
| 10.5 Education not definable by level | 2 946 | 2 262 | 1 242 | 2 946 |
| 11 Restaurants and hotels | 51 835 | 28 879 | 25 304 | 50 275 |
| 11.1 Catering services | 47 414 | 25 566 | 23 819 | 46 245 |
| 11.2 Accommodation services | 4 421 | 3 313 | 1 485 | 4 030 |
| 12 Miscellaneous goods and services | 11 070 | 1 828 | 3 019 | 11 037 |
| 12.1 Personal care | 8 123 | 1 828 | 1 777 | 8 123 |
| 12.4 Social protection | 1 146 | | 86 | 1 146 |
| 12.7 Other services n.e.c. | 1 801 | | 1 156 | 1 768 |
| Total | 181 534 | 79 911 | 96 014 | 180 481 |

5.7.2.6 Wholesale trade statistics

454. In 2000 – 2001 the wholesale trade supermarkets were established in the SR (e.g. METRO), which were intended for the purchases of entrepreneurs and sole traders. However, purchases for the FCH were also carried out in these stores. Therefore an assumption has been applied that 10 % of sales of the wholesale trade

for food, beverages and tobacco products and 10 % of sales of wholesale trade for household appliances (at retail trade prices, including VAT) are to be used for the purposes of FCH. We have estimated the breakdown of these wholesale trade sales into the following COICOP items: 01.1 Food, 01.2 Non-alcoholic beverages, 02.1 Alcoholic beverages, 02.2 Tobacco products, 05.2 Housing textile and 05.6 Goods and services for the routine maintenance of household.

5.7.2.7 Administrative sources

455. The following information belongs among the main administrative data sources:

- For the calculation of consumption of alcohol and tobacco the data on excise taxes from the Ministry of Finance of the SR were used.
- The information from Tax Headquarters of the SR on the number of people with the annual income ranged between 600 000 SKK and 1 million SKK was used as the auxiliary information for the estimation of FCH of rich households.
- Information from the Institute on Tourism, oriented to the surveys on expenditure of tourists, was used as the supplementary information for the breakdown of the consumption of tourists – residents and tourists – non-residents into commodities and COICOP items.
- Information from the Public Poll Institute on the number of rich people (millionaires and billionaires) has been used as a supportive information within the calculation of FCH for rich households by HBS and 1996 Micro-census data.
- Administrative data from houses for old-age people and social-care houses (direct payments, which the occupants of institutional households spend for accommodation, catering and services), administrative data from the Ministry of Interior (estimate of personal expenditures of prisoners), Ministry of Education (payments for accommodation and catering in dormitories).
- The BoP from NBS was used for the purposes of calculation of FCH of residents and non-residents.

5.7.2.8 Public opinion poll

456. Public Poll Institute, operating under the auspices of the SOSR, which provides, inter alia, information on the amount of purchases of households in the informal sector, i.e. without bills and receipts, carried out also the inquiry on the provision of tips. Information from the inquiries of this Institute was used for the estimates of goods and services consumed by households, however, not registered in the retail trade network (presumably these purchases are recorded within the HB, thus, we do not include them additionally into *the analytical table 1*). The information on the non-registered purchases was used for the purposes of the analytical table 2. The information from both, the Institute on Tourism and the Public Poll Institute, being focused on surveying the expenditures of tourists, were used as a supplementary

information for the breakdown of consumption of tourists-residents and tourists-non-residents into commodities and consequently also into the COICOP items.

5.7.3 Description of adjustments and grossing-ups in accordance to the definitions of the ESA 95 methodology

Estimate of the undervaluation of consumption of some HB items

457. It is pre-supposed that in HB some items are underestimated, especially alcohol, tobacco, and also purchases of cars. For the mentioned commodities the variant calculations were made, within which the data in physical units and average price data from price statistics were used. Another calculation was done based on the information of the Ministry of Finance of the SR on the excise taxes on alcoholic beverages and tobacco. Such variant calculations were compared with the retail trade sales. When estimating the expenditures on the purchases of cars, the information from the Ministry of Interior on the newly registered cars by marks and types and on their prices, was used.

Final consumption of institutional households

458. As the HB does not capture households, the members of which are living in institutional households, for these types of households an estimate is made. In 2003, 115 306 people lived in such facilities. Mainly students living in dormitories, children in social-care houses, people in religious orders, prisoners, persons in houses for old-age people are in question. For each group the consumption was figured out according to the 3-digit COICOP classification (a method taken over from the above mentioned project). The statistical data on the number of people in particular facilities, expenditures from HB (for selected commodities), data from statistical surveys focused on the social-care service facilities, administrative data mentioned under 5.7.2.7 and information from the project were used as data sources.

Grossing-up of the final consumption of entrepreneurs

459. In the group of entrepreneurs and sole traders a tendency prevails that part of their expenditures are usually recorded under the costs of their firms. Their reported actual final consumption is thus undervalued. Mainly the consumption of selected commodities, e.g. restaurant services, cultural, transport, communication and personal services are in question. The intermediate consumption of entrepreneurs was decreased by the same sum by which the final consumption was increased. The calculation was done within the specific project and amounted to 15 062 million SKK.

Output for own final use

460. The estimate of output of households intended for own final use corresponds to the estimate, which is being done within the production approach of the GDP calculation. Both, the estimate of consumption of agricultural goods produced by

households for their own final use and the consumption of forest fruits collected for the purposes of own consumption, are in question. The estimate of final consumption of own account household production represented 26 354 million SKK.

Wages and salaries in kind

461. The statistical survey is the main data source. The wages and salaries in kind were enumerated in the amount of 12 476 million SKK.

Imputed rent

462. The FCH includes also the imputed rent, which was estimated at the level of 59 944 million SKK (this estimate was done within the framework of a specific project and is described in more details in sub-chapter 3.17).

Estimate of insurance services

463. The figure obtained from HBS contains not only payments for insurance services but also the costs on insurance itself. Thus, it is not used at all. The insurance services for households are enumerated within the calculation of output for the financial sector. The non-life insurance output is allocated in final consumption/intermediate consumption in proportion to the premiums payable by the sectors. This structure is obtained directly from insurance companies by the means of the statistical survey. The total amount of life insurance and pension funding output is allocated in final consumption of households. An amount of 7 768 million SKK was included into FCH.

Estimate of banking services

464. The expenditures on banking services are in HB undervalued, thus, the figure was replaced by an estimate being quantified within the calculation of output for the financial sector (4 238 mill. SKK) and FISIM 12 092 mill. SKK.

Adjustments of expenditures on the motor-vehicle repairs – direct payments of insurance companies

465. A part of household expenditures on the motor vehicle repairs amounting to the level of direct payments of insurance companies to the car-repair shops, as the providers of these services, was reallocated into the final consumption of households. The estimate was made at the level of 25-30% from the total number of settled claims related to the insurance of motor vehicles what represented 800 million SKK. The administrative data of insurance companies served as the data source.

“Net” recording of lottery and gambling services

466. The volume of net expenditures on lotteries is obtained from the Ministry of Finance of the SR as a difference between the expenditures on all types of lotteries

and games and the wins repaid from these lotteries and games. Within the COICOP classification the sum amounting to 7 074 million SKK was included under the item 09.4 – recreation and cultural services.

Tips

467. Within the HB also the expenditures on tips are included, however, this amount is not traced separately and we suppose that it is undervalued. The estimate is being made within the production approach. FCH covered tips amounting to 1 050 million SKK.

Consumption of drugs

468. The FCH included also the expenditures on the purchase of drugs for own final use. The estimate of household expenditures for the purchase of drugs was carried out within a specific project at the level of 4 346 million SKK.

Expenditures on prostitution

469. The estimate of expenditures of households on prostitution was done within a specific project at the level of 904 million SKK.

5.7.4. Borderline between FCH, IC and GFCF

470. Expenditures, which are not considered as intermediate consumption but rather as expenditures on FCH, are expenditures spent on small repairs and on works related to the internal equipment of dwellings carried out by tenants as well as by owners, and on material for repairs and maintenance of durables. FCH covers also durables, which are not considered as GFCF. These durables are in operation for several accounting time periods and the durables transferred from the enterprise into the household belong here too.

471. On the other hand, expenditures on FCH do not cover expenses of business households for business purposes, which are considered as intermediate consumption, e.g. goods for short-time consumption, adjustments and repairs of dwellings, related to the production of dwelling services. The FCH does not cover also durables – transport means, dwellings, furniture, electric equipment, which are included into GFCF.

5.7.5 Calculation of FCH in particular COICOP items

472. COICOP items 01 – 12 were estimated based on the HBS data, RT sales and four commodities were derived based on „alternative sources“. Both, the special data and special approaches on the estimation of FCH, are explicitly mentioned when describing the individual COICOP items.

Food and non-alcoholic beverages (COICOP 01)

473. The consumption of food and non-alcoholic beverages was calculated based on HBS data and on retail trade and wholesale trade sales. The consumption of own account agricultural production and collection of forest fruits is included under item 01.1. Specific calculations of consumed food and non-alcoholic beverages were made for soldiers (in *analytical table 1A*) in compliance with the number of soldiers and the estimate of their personal costs on catering (both types of data are taken over from the Ministry of Defence of the SR).

Alcoholic beverages, tobacco (COICOP 02)

474. The consumption of alcoholic beverages was calculated based on HBS, RT and WT data. For calculations based on HBS, which are obviously undervalued in this item, alternative calculations of the consumption of alcoholic beverages and tobacco were done based on the information on excise taxes on alcohol and tobacco available from the Ministry of Finance of the SR and according to the unit prices of alcohol and cigarettes from the price statistics. The calculations were made with regard to the following information:

- the total amount of collected excise tax on three types of alcohol and two types of cigarettes (long-size and short-size)
- the rate of excise tax per one unit of alcohol and cigarettes
- from this information it was possible to calculate:
 - the consumed quantity of both, alcohol and cigarettes, in physical units
 - the value of consumed alcohol (quantity * price) in SKK
 - the value of consumed cigarettes (quantity * price) in SKK

From the amount of estimated alcoholic beverages and tobacco products for the final consumption of households, the proportion being 75 % was used for direct consumption under the COICOP item 02.1 and 02.2 and 25 % for the consumption in restaurants (COICOP 11.1). The estimate of the consumption of drugs (item 02.3 of COICOP) was taken over from the results of the calculations on illegal production. It is presented in both *analytical tables (1 and 2)*.

Clothing and footwear (COICOP 03)

475. Clothing and footwear are calculated based on a routine calculation from HBS and RT data. The expenditures on clothing and footwear are calculated separately:

- for soldiers
- as wages and salaries in kind.

These separate calculations are presented in *analytical table 1A* under items 03.1 and 03.2 in column 3 (clothing and footwear as wages and salaries in kind). The consumption of clothing and footwear of soldiers was calculated based on data from the Ministry of Defence of the SR in accordance to the following formula:

$$(ZVS * \overline{OB_v}) + (PV * \overline{OB_p}) = KSV$$

ZVS – number of soldiers attending the basic military service

$\overline{OB_v}$ – average daily costs on clothing and footwear derived from expenditures on clothing and footwear during the whole basic military service

PV – number of professional soldiers

$\overline{OB_p}$ – average yearly costs on clothing and footwear

KSV – final consumption of soldiers

Cleaning, repairs and lending of clothing and shoe repairs for the purposes of FCH are quantified as market service based on the data from the ECP2003.

Housing, water, electricity, gas and other fuels (COICOP 04)

476. Calculations of FCH under the item 04 of the COICOP classification – housing, water, electricity, gas and other fuels were done as follows:

- routine calculations based on HBS data (for *analytical table 1*)
- routine calculations based on RT data (for *analytical table 2*)
- market services for COICOP items 04.1, 04.3, 04.4 were calculated based on miscellaneous data sources – ECP2003 project, branch statistics and/or HBS
- imputed rent on housing (COICOP 04.2) was calculated separately according to the recommendations of special project - „Dwellings“ in the Section of NA and prices of the SOSR. We used the amount calculated within this project.
- Data from the RT statistics related to 04.5 – Electricity, gas and other fuels – are not exhaustive. Due to this we used for the purposes of FCH the information from HBS.

Furnishings, household equipment and routine maintenance of the house (COICOP 05)

477. For the COICOP item 0.5 we used the routine calculation based on HBS, RT and WT data. The expenditure of household for the repairs of furniture, housing equipment and floor coverage (05.1.3), for the repairs of housing appliances (05.3.3) and services for the routine maintenance of households (05.6.2) were estimated based on the ECP2003 project data.

Health (COICOP 06)

478. Calculations of FCH in terms of the COICOP item 06 are as follows:

- routine calculation based on HBS data
- routine calculation based on RT data and data on market services
- RT sales under the item 06.1 *Health products, furnishing and equipment* contained sales from the selling of medicine, health products and necessities as well as sales from selling of miscellaneous cosmetics, sold in pharmacies, thus, for the purposes of FCH calculation, the figure from RT was adjusted.

Transport (COICOP 07)

479. The calculation with regard to the COICOP item 07 are as follows:

- routine calculations based on HBS data; the estimated amount is undervalued in sub-item 07.1 – Purchases of vehicles
- routine calculations based on RT data and data on market services (used in *analytical table 2*)
- transport services (COICOP 07.2 a 07.3) are enumerated on the basis of all three data sources ECP2003, branch statistics and HBS data. The results of alternative calculations on the undervalued purchases of cars (presented in the analytical table 1, under the item 07.1) originated from:
 - a) the number of newly registered cars in 2003, obtained from the Police Headquarters. The information on the number of passenger cars (28 757) broken down into 35 marks, which were recalculated according to differentiated prices, was taken into account. The estimated total of FCH of cars amounted to 17 040 million SKK.
 - b) Consumption of goods and services under item 07.2 – Operation of personal transport vehicles is grossed up for rich households based on the developed algorithm for the FCH of rich households. The direct payments of insurance companies for the car repairs in car repair shops in the item COICOP 07.2 in the analytical table 1A in column 8 „other grossing-ups“ amounting to 800 million SKK, were added to the estimated total costs on the operation of personal transport vehicles (COICOP 07.2). This amount was incorporated to the analytical table 1.

Communication (COICOP 08)

480. For the *analytical table 1*, the consumption of communication services was figured out based on HBS mainly for rich households under item 08.3 - Telephone and fax services.

Recreation and culture (COICOP 09)

481. Calculations derived from HBS data are grossed up under this COICOP item with regard to the consumption of rich households. Data from RT for analytical *table 2* were completed by market services in items 09.1, 09.3, 09.4 and 09.6.

Education (COICOP 10)

482. For the item 10 *Education* for analytical *table 1* the HBS data are used which have been grossed up for rich households. In calculations for the *analytical table 2* the education services were calculated based on miscellaneous data sources. The education services within the ECP2001 project were considered as the most suitably quantified and appropriately broken down.

Restaurants and hotels (COICOP 11)

483. Data from HBS in the item *11 Restaurants and hotels* were for the purposes of FCH grossed up by the consumption of alcohol and tobacco products (calculated on the basis of excise taxes). Calculations for the analytical *table 2* were processed in this COICOP item backed by the market services from branch statistics. Tips, calculated within the Exhaustiveness project, are included into the item *11.1 Catering services* in both calculations (i.e. for *analytical tables 1 and 2*).

Miscellaneous goods and services (COICOP 12)

484. The HBS data in this item were used for the purposes of a routine calculation. The RT data are completed by market services. In both calculations tips are added to the item 12.1 Personal care in *analytical table 1A* in the column „Other“.

485. Prostitution was estimated for both *analytical tables 1 and 2* under the item 12.1 Personal care in the column „Consumption of illegally produced or imported goods and services“. Insurance services for FCH under the COICOP item 12.5 were calculated according to the ESA95 methodology as the sum of payments for the complementary pension scheme, life insurance and non-life insurance. Financial services for FCH under the COICOP item 12.6 were calculated as the sum of payments and commissions related to the operations with clients, foreign currency operations and to other operations within the calculations for the relevant sub-sector.

5.7.6 Purchases of residents abroad and non-residents in the domestic territory

486. Expenditures of both, residents abroad and non-residents in the domestic territory, are under Slovak conditions calculated for tourists and working people. The following are used as the main data sources:

- Data from statistics on tourism (sales, number of tourists within the framework of both, the active and passive tourism, number of accommodated people).
- Data from Institute on tourism (information on the expenditures of tourists broken down according to CPA or COICOP classifications)
- Information from the Ministry of Foreign Affairs (a single-shot survey covering all foreign embassies for 2002 and 2003) and from the Ministry of Labour, Social Affairs and Family of the SR and from the National Labour Office on the number of Slovak citizens working legally abroad and on the number of foreigners working legally in Slovakia.
- The number of non-registered and illegal Slovak workers abroad and the number of foreign non-registered and illegal workers in Slovakia estimated by both, the Ministry of Labour, Social Affairs and Family of the SR and the National Labour Office, and the estimates worked out by the SOSR within the Exhaustiveness project.

- Information on the average wages and salaries in Slovakia and in concrete countries from Slovak statistical sources and from Eurostat for the estimates of wages and salaries of working residents/non-residents.
- Country-specific estimates of net income of residents and non-residents and their propensity to consumption developed by the SOSR for the purposes of FCH calculations and the NA compilation.
- Country-specific estimates of FC of residents working abroad and non-residents working in the domestic territory based on the above-mentioned information on income and the calculated alternatives of consumption.
- Estimated expenditures of tourists residents/non-residents based on information from the statistics on tourism (number of tourists, number of accommodated persons, average price for accommodation, costs per head and day).
- From BoP the total of item „tourism“ was used for the comparison with the expenditures of residents/non-residents on tourism, calculated based on other sources and for the completion of information from these sources.

The expenditures of residents abroad for business purposes are not traced separately in national accounts.

487. Calculations of FCH of residents/non-residents based on the above mentioned data are presented in the analytical *tables 1, 2, a 5* and in table **323**. The following information was used as the starting point for the calculation of FCH of residents and non-residents for 2003:

- In Slovakia, there were 12 883 non-residents working legally (registered) and illegally (not registered);
- Wages and salaries of working non-residents represented in Slovakia 2 594 million SKK;
- 24 973 thousand foreigners crossed the Slovak borders;
- 88 873 Slovaks were working legally and illegally abroad;
- Wages and salaries of Slovak people working abroad represented 22 473 million SKK.
- The number of Slovaks crossing borders for the purposes of tourism represented 18 209 thousand people.

The consumption of goods and services by working residents and non-residents is calculated based on the information on the number of working persons, average wages and salaries and their propensity to consumption.

Estimates of consumption of residents and non-residents

Table 316

| COICOP | Resident household expenditures abroad | | Expenditures of non-resident households in the economic territory | |
|---|--|---------------|---|---------------|
| | in % | mill. SKK | in % | mill. SKK |
| 01 Food and non-alcoholic beverages | 30,4 | 9 973 | 11,4 | 3 945 |
| 02 Alcoholic beverages, tobacco, narcotics | 8,8 | 2 890 | 12,5 | 4 309 |
| 03 Clothing and footwear | 21,5 | 7 063 | 5,3 | 1 834 |
| 04 Housing, water, electricity, gas and other fuels | 3,4 | 1 112 | 0,4 | 149 |
| 05 Furnishing | 2,1 | 690 | 2,8 | 969 |
| 06 Health | 0,8 | 267 | 9,5 | 3 268 |
| 07 Transport | 8 | 2 632 | 10,7 | 3 700 |
| 08 Communications | 1 | 328 | 2,3 | 793 |
| 09 Recreation and culture | 13,1 | 4 297 | 6,7 | 2 294 |
| 10 Education | 0,2 | 67 | 0 | 0 |
| 11 Restaurants and hotels | 8 | 2 612 | 23,3 | 8 031 |
| 12 Miscellaneous goods and services | 2,7 | 899 | 15 | 5 186 |
| Total | 100 | 32 830 | 100 | 34 478 |

5.7.7 Estimation of “final” FCH figures*5.7.7.1 Description of FCH estimation approach in the analytical tables (1, 2a, 5)*

488. Analytical tables proposed and used for the estimations of FCH contain the entire algorithm for the calculation of FCH based on each used data sources (HBS, RT). The SOSR compiled and fulfilled analytical tables 1, 1A, 2, and 5 for 2003. In all analytical tables the data used were at the level of 3-digit code of COICOP classification with the data on the consumption of goods and services treated separately. This breakdown into goods and services allowed working out the more precise estimates of FCH.

Analytical table 1 - transformation of data from HBS into NA

489. The content of particular columns is as follows:

Column 1 – this column contains the average purchases of goods and services per head and year from HBS data.

Column 2 - contains grossing-up coefficients for the calculation of expenditures for rich households

Column 3 – expenditures for rich households per head and year

Column 4 - expenditures for average households recalculated to the population, while the number of people, for which the FCH is enumerated, is calculated as:

$$\overline{OBY\ 2003} - KD - BD + 0,25 * \check{S}T = VPD$$

$\overline{OBY\ 2003}$ – *The average number of population (enumerated in accordance with ESA95) in 2003 (5 380 053 osôb)*

KD – number of persons living in the collective households (115 306 people)

BD - number of persons living in the rich households (743 000 people)

ŠT – number of persons living in dormitories (17 841 pople)

VPD – expenditures for average households recalculated to the population

Column 5 – expenditures for rich households recalculated to the population of rich people.

Column 6 - FC of collective (institutional) households, estimate is described in the sub-part dealing with HBS.

Column 7 - adjustments of FCH by definitions and concepts taken over from analytical table 1A.

Column 8 – Consumption of illegally produced goods and services. Those are 02.3 – Drugs and 12.1 – Personal services (prostitution).

Column 9 - FCH estimated by the national concept.

Column 10 – Final consumption of residential households abroad, its calculation is described in sub-part 5.7.6.

Column 11 – FC of non-residential households in the economic territory, its calculation is described in sub-part 5.7.6.

Column 12– total FCH from national concept (NC) to domestic concept (DC) NC-R+NR (9-10+11)

Analytical table 1A

490. This table contains inevitable adjustments of HBS data by definitions and ESA 95 methodology. The adjustments were made by using the administrative and other statistical sources.

Column 1 contains the sum of partial adjustments of the amount of FCH_(sum of columns 2+3+4 of analytical table 1A) within the calculations based on HBS. This column enters the *analytical table 1* as column 4.

Column 2 contains the households' consumption of own account production. Under Slovak conditions it is only the agricultural production and collected forest fruits.

Column 3 contains wages and salaries in kind,

Column 4 contains the sum of adjustments applied when estimating FCH according to the ESA95 methodology, i.e. sum of columns (5+6+7+8).

Column 5 contain adjustments of calculation of FCH according to ESA95 methodology, i.e. inclusion of the consumption of food and beverages by soldiers (under the COICOP items 01.1 and 01.2), uniforms and footwear of soldiers (COICOP 03.1 and 03.2), imputed rent under 04.2, consumption of insurance services (in 12.5) and of financial services (in 12.6).

Column 6 – net taxes and transfers in kind from abroad - are not quantified within FCH

Column 7 – the amount of licences and payments is not economically significant and are not quantified within FCH; their significance is repeatedly verified on data for 2005

Column 8 – contains other items modifying the amount of FCH, i.e.:

- grossing-up of purchases carried out by sole traders in retail trade, which are declared by them as intermediate consumption, however, these purchases are consumed by them as FCH
- tips in restaurants (COICOP 11.1) and in personal services (COICOP 12.1)
- direct payments of insurance companies for car repairs, which are not recorded in HBS.

Analytical table 2 - transformation of retail trade data into NA (by COICOP)

491. The content of particular columns in the analytical *table 2*, calculated based on the retail trade, is as follows:

Column 1 contains retail trade sales broken down into COICOP items in the division of branch statistics and in the Section of NA and prices of the SOSR.

Column 2 contains the additional calculation of FCH for non-recorded sales (it is the consumption which is not backed-up by recordings). Those are purchases at the markets without bills, receipts and invoices, purchases of services without receipts. Estimates of these non-recorded sales were worked out within the Exhaustiveness Project and are described in Chapter 7.

Column 3 contains purchases in retail trade for business purposes (i.e. for intermediate consumption). The description of these purchases is in the chapter 7.

Column 4a consists of purchases for FCH in wholesale trade. Description of the usage of this data sources is in the subchapter 5.7.2.6.

Column 4b shows the purchases of market services, which are the supplement to the retail trade purchases. Description of market services is in subchapter 5.7.2.5.

Column 5 summarises the adjustments (grossing-ups of FCH) according to the definitions and concepts of ESA95. Data for this column are taken over from column 1 of the *analytical table 1A*.

Column 6 contains the consumption of illegally produced goods and services. Under the Slovak conditions those are drugs and prostitution.

Column 7 presents the calculation of FCH in accordance to the domestic concept based on retail trade sales and other sources for this algorithm, i.e. as the sum of columns (1+2-3+4a+4b+5).

Column 8 contains the consumption of resident households abroad, in the same way as it is presented in the *analytical table 1*.

Column 9 contains the consumption of non-resident households; it is presented also in the *analytical table 1*.

Column 10 summarises FCH delineated according to the national concept, calculated based on retail trade sales and other supplementary data as the sum of columns DC+R-NR (7+8-9).

Analytical table 5

492. This table sums up all estimates of FCH quantified according the domestic concept and allows to choose the best estimate in accordance to particular COICOP items.

Column 1 contains estimates of FCH based on HBS – domestic concept.

Column 2 contains estimates of FCH based on retail trade sales, including estimates based on sales from the provision of market services and selected services of wholesale trade – domestic concept.

Column 3 contains estimates of FCH based on other sources (excise taxes, information from Police and from branch statistics).

Column 4 (4a, 4b, 4c) presents the best estimate of FCH for each goods and services according to the COICOP classification being chosen with regard to the expert assessment.

Column 5 shows the estimates of FCH according to the best estimate.

Column 6 contains the share of FCH actually used within the NA in the best estimate of FCH.

Column 7 consists from the consumption of residential households abroad, which is the same as shown in *analytical tables 1 and 2*.

Column 8 represents the consumption of non-residential households in the economic territory, which is the same as in *analytical tables 1 and 2*.

Column 9 summarised FCH delineated in accordance to the national concept actually used in NA being calculated as the sum of items in columns (5-7+8).

493. ***In the summary table 5*** we are presenting the FCH figures calculated according to the domestic concept based on the HBS and RT data, which are completed by calculations on the basis of other data sources, including the final consumption of residents abroad/non-residents in the domestic territory. The choice of the best estimates of FCH prior to balancing (column 5 of *analytical table 5*) was made on the basis of:

- the analysis of calculated data
- the analysis of the quality of data used.

494. The best estimate of FCH was derived based on the following data:

- HBS data were used in case of 31,9 % of COICOP items
- RT data MO were used in case of 41,5 % of COICOP items
- data on market services were used in case of 4,3 % of COICOP items
- other data sources were used in case of 9,3% of COICOP items
- data ensuring the transfer of data according to the ESA95 definitions (consumption of insurance services, financial services, drugs, prostitutions and imputed rent) were used in case of 13,1% of COICOP items.

5.8 NPISH final consumption expenditure

495. Calculation of expenditures on final consumption of NISH is linked to the calculation of their output, described in sub-chapter 3.7. The final consumption consists from the expenditures on:

- goods and services produced by non-profit institutions except for those, which are intended for own final use or are to be sold to other sectors, and
- goods and services produced by market producers and rendered by non-profit institutions to households.

496. The calculation of final consumption is methodologically linked not only to the calculation of output but also to the calculation of intermediate consumption and other indicators. The own calculation of final consumption for non-profit institutions was based on both, the amount of output, decreased by the sales from selling of own goods and services, and on the amount of trade margin. Table 317 shows the total expenditures on final consumption of non-profit institutions; separately are presented the expenditures on final consumption by particular activities of these organisations. The expenditures on final consumption of membership organisations represent the highest share in the total expenditures (40,5%).

Expenditure on final consumption for non-profit institutions

Table 317

in mill. SKK

| Indicators | Total | of which by OKEC | | | | | |
|--|-------|------------------|----|----|-----|-----|-----|
| | | 02 | 70 | 80 | 85 | 91 | 92 |
| Output | | | | | | | |
| intermediate consumption | | | | | | | |
| compensation of employees | | | | | | | |
| other taxes on production | 105 | 1 | 4 | - | 2 | 80 | 18 |
| consumption of fixed capital | 701 | 3 | - | 26 | 278 | 394 | 394 |
| | | | | | | | |
| Sales from the selling of own goods and services and trade margin | | | | | | | |
| | | | | | | | |
| Final consumption expenditure | | | | | | | |

5.9 Government final consumption expenditure

497. The background for the calculation of transactions in the sector of government is formed by the aggregated and, at the same time also detailed, data basis, which is being made from data reported in questionnaires on revenues and expenditures (for more details please refer to chapter 3.18).

498. According to ESA 95 (3.96), the expenditures on final consumption of government (P.3) or non-profit institutions serving households are equal to the sum of their outputs (P.1), increased by the expenditures on products rendered to households by market producers (i.e. social transfers in kind) (D.6311+D.63121+D.63131) and decreased by payments pursued by other units, market production (P.11), payments for other non-market production (P.131) and by the capital formation for own final use (P.12).

$$\mathbf{P.3 = P.1 - P.11 - P.12 - P.131 + D.6311 + D.63121 + D.63131}$$

499. For the calculation of items generating P.3, the administrative data sources are used. In terms of items P.11, P.131, D.63121, the following administrative data sources were used as the starting point:

- Statement on the fulfilment of budget and on the fulfilment of selected financial indicators of government budgetary organisations Fin RO 1-04,
- Statement on the fulfilment of budget and on the fulfilment of selected financial indicators of subsidised organisations and state funds Fin PO 3-04,
- Statement on the fulfilment of budget and on the fulfilment of selected financial indicators of the municipality, supreme territorial unit and budgetary organisations under their auspices Fin SAM 2-04,
- Statement on the fulfilment of budget of other entities, the budgets of which generate the public budget Fin OST 4-04

If the item P.12 is concerned, the following administrative sources were used:

- Profit and loss statement Uc ROPO SFOV 2-01
- Profit and loss statement at full extent Uc POD 2-01

In the sector of government, the items D.6311 and D.63131 were equal to zero.

Final consumption of government expenditures

| | | |
|-------------|----------------------------------|----------------|
| P.1 | Production | 228 689 |
| P.2 | Intermediate consumption | 7 3 115 |
| D.1 | Compensation of employees | 107 696 |
| D.29 | Other taxes on production | 4 131 |

| | | |
|---------|---|---------|
| K.1 | Consumption of fixed capital | 43 747 |
| P.11 | Market production | 19 760 |
| P.12 | Production for own final use | 9 |
| P.131 | Payments for other non-market production | 946 |
| D.6311 | Social security allowances | 0 |
| D.63121 | Other social security benefits in kind rendered by market producers | 41 162 |
| D.63131 | Social benefits in kind rendered by market producers | |
| P.3 | Final consumption expenditures | 249 136 |

5.10 Acquisition less disposals of tangible fixed assets

500. In compliance with the Slovak legislation, the acquisition less disposal of tangible fixed assets represents the increase of reproducible assets, which can be repeatedly or continuously used in the production process for the time period longer than 1 year and their acquisition value is higher than 30 000 SKK (750 Euro). For the purposes of harmonisation with the required threshold for the acquisition value of fixed assets being 20 000 SKK (500 Euro), a separate module has been added into the statistical survey, by which the acquisition of assets is traced within the interval ranged by these two thresholds (for more details see subchapter 11.3).

501. Data on the durable tangible assets are obtained by the means of state statistical survey.

Durable tangible assets consist from:

- a) land, structures (buildings, halls, channels (shield chambers), drilling towers, stacks, roads, etc.), dwellings and non-residential premises, works of art, collections and precious metal articles regardless of their acquisition price (unless they are not part of financial assets),
- b) independent movables other than those expressed under the point a) and sets of movables, which are independently determined from the technical and economical standpoint and the service life of which is longer than one year and, at the same time, they are valued at a higher level than the amount stated in a specific regulation
- c) cultivated assets – here belong the cultivated assets with the maturity period (fruiting rotation) longer than three years (hop-fields, vineyard, fruit groves)
- d) livestock and draught animals, regardless of their acquisition price
- e) opening of new quarries, sand pits and clay pits, technical re-cultivation and technical betterment (unless they are not part of acquisition price of the durable tangible assets).

502. It is possible to interfere with the durable tangible assets what might cause the change in their performance or their technical parameters. Such modifications are to

be considered as re-constructions. Furthermore, it is pursuable to enhance the features or usability of tangible assets by such parts, which the original assets did not contain, while at the same time they are considered as an inseparable part of the given assets. Such interventions are treated as modernisation. The Law understands the reconstruction and modernisation as the technical betterment of tangible assets, however, only in such case where the expenditures related to these modifications exceed the amount of 30 000 SKK per individual tangible asset.

503. Data on land, works of art and collections are excluded because they do not enter the GFCF. The same is true for small repairs, which do not increase the technical parameters of assets, i.e. they are not part of GFCF but they are rather part of intermediate consumption.

504. Tangible fixed assets are acquired by purchases of new or used fixed assets, by own production, including the constructions in progress, by natural transfers, reclassification of assets from personal use categories to use for business-making purposes or by the barter. The acquisition of new fixed assets on leasing is recorded in the accounts of the lessee or the leasing company depending on the deal. However, since 2004 according to a new legislation a change in recording of financial leasing has taken place and the acquisition of new fixed assets by leasing is recorded in the accounts of the user of fixed assets and data in time series 1993-2003 were revised according the new legislation.

505. The following is considered as the disposal of fixed assets: sale of used fixed assets, consignment of fixed assets by the means of barter exchange and the delivery of used fixed assets as a natural capital transfer. Information on the acquisition and disposal of fixed assets is available from state statistical surveys and accounting statements, which are described in more details in sub-chapter 11.3. Transformation of valuation from factor costs into basic prices in case of the acquisition of own-account produced assets is described in paragraph 436.

5.10.1 Sector of non-financial corporations S.11

506. Statistical surveys of large and small enterprises (Roc 1-01 and Roc 2-01 respectively) provide data necessary for the fulfilment of the following items: acquisition of new fixed assets, provision of used fixed assets and their sales. They are processed in an industrial breakdown up to the level of 4 digits of the OKEC classification; see also chapter 10.

507. The calculation of acquisition less disposal of tangible fixed assets is made by the inclusion of acquired tangible assets new or used and by the subtraction of sold tangible fixed assets. Acquisition less disposal of tangible fixed assets is filled in the breakdown by sub-sectors of national accounts and also by two-digit level of the

OKEC classification (see chapter 10).

Acquisition less disposal of tangible fixed assets in S.11

Table 319 in mill. Sk

| | | S.11001 | S.11002 | S.11003 | S.11 |
|---------------|---|----------------|----------------|----------------|-------------|
| P.511 | Acquisition less disposal of tangible fixed assets | 64 895 | 58 229 | 67 507 | 190 631 |
| P.5111 | Acquisition of new tangible fixed assets | 71 802 | 54 536 | 67 329 | 193 667 |
| P.5112 | Acquisition of used tangible fixed assets | 8 546 | 23 227 | 3 922 | 35 695 |
| P.5113 | Disposal of used tangible fixed assets | 15 453 | 19 534 | 3 744 | 38 731 |

5.10.2. Sector of financial corporations S.12

508. Enterprises registered in the Business Register, regardless of their number of employees, are to be considered as reporting units. They are recorded in the Register of Organisations of the SOSR by their main activity (according to the OKEC classification, see also chapter 10) in compliance with the following codes:

- 65 financial intermediation except insurance and pension funding
- 66 insurance and pension funding except compulsory social security
- 67 activities auxiliary to financial intermediation

509. The statistical surveys are exhaustive and are performed by the following statistical questionnaires:

- PEN P 5-01 Annual enterprise questionnaire on banking and non-banking financial institutions
- POI P 5-01 Annual enterprise questionnaire on insurance.

510. Data on acquisition less disposal of tangible fixed assets are compiled by sub-sectors:

- 121+122 National Bank of Slovakia + Other monetary financial institutions
- 123 Other financial intermediaries except insurance corporations and pension funds
- 124 Financial auxiliaries
- 125 Insurance corporations and pension funds.

Acquisition less disposal of tangible fixed assets in S.12**Table 320**

in mill. SKK

| | | S.121+S.122 | S.123 | S.124 | S.125 | S.12 |
|---------------|---|--------------------|--------------|--------------|--------------|-------------|
| P.511 | Acquisition less disposal of tangible fixed assets | 168 | 1 808 | 113 | 22 | 2 111 |
| P.5111 | Acquisition of new tangible fixed assets | 637 | 1 653 | 72 | 247 | 2 609 |
| P.5112 | Acquisition of used tangible fixed assets | 1 | 3 922 | 81 | 0 | 4 004 |
| P.5113 | Disposal of used tangible fixed assets | 470 | 3 767 | 40 | 225 | 4 502 |

5.10.3. Sector of government S.13

511. Information on the acquisition of tangible fixed assets is taken over mainly from capital expenditures presented in the state closing account, which contains the economic results of the state budget management and the results of the budgetary management of other components of the public budget. The proposal of state closing account for 2003 was submitted to government for negotiation based on paragraph 50, section 5, of the Law on National Council of the SR No. 303/1995 Coll. on budgetary rules, including amendments. After being adopted by the government and after incorporation of comments, it was adopted by the National Council of the SR. For the purposes of tracing of revenues and expenditures of budgets, a budgetary classification was used in 2003, which was stated by the Ministry of Finance of the SR. The budgetary classification contains the organisational classification, identification of type of budget, functional classification and economic classification (see chapter 10). Organisational classification allows the identification of budgetary operations according to the budget chapters and state funds. Functional classification provides the possibility to trace the government expenditure by purpose and the international comparison. The economic classification sorts homogenous types of revenues and expenditures into main categories, categories, items and sub-items. At the same time, it states which expenditures are funded from current expenditures and which from capital expenditures.

512. The institutional users of budgetary classification are:

- state budgetary and state subsidised organisations
- state funds
- municipalities and municipal budgetary and subsidised organisations
- supreme territorial units and their budgetary and subsidised organisations
- health insurance companies

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- National Labour Office
- Social Insurance Company
- Slovak Land Fund
- National Property Fund of the SR

513. Capital expenditures involve expenditures on the acquisition of tangible and intangible assets, including the expenditures related to the provision of these assets. By definition in the budgetary classification this main category covers expenditures on the procurement of tangible assets, i.e. land, buildings and constructions, works of art, collections and precious metal articles. All structures are considered as being constructions regardless their:

- a) type of construction, e.g. buildings, towers, poles, storage bins, containers, tanks, wells, communications, tunnels, bridges and foot-bridges, platforms, ramps, crane tracks, underground and ground lines, tribunes, walls, fences and monuments,
- b) purpose, e.g. residential buildings, buildings serving as civic facilities, structures for production and storage, distribution of energy, water management, constructions and equipment for civil defence, for recreation.

Building-up is to be considered as the provision of new building or a change in already finished structure by superstructure, additional structure, construction works, reconstruction and modernisation of finished building, i.e. a so-called technical betterment.

514. According to the budgetary classification capital expenditures furthermore involve cultivated assets with the fruiting rotation longer than three years, livestock, draught animals, stud, stock and breed horses and other assets, e.g. opening of new quarries and sand pits, scrap-heaps, technical re-cultivation (as terrain works, removal of the consequences of water erosion, devastated land after construction works etc.). It is necessary to distinguish between the technical re-cultivation and biological re-cultivation (fertilisation, grass sowing, planting of flowers and decorative bushes); the latter is always part of operational costs (code of economic classification 633006 of the budgetary classification).

515. The expenditures related to the acquisition of tangible assets are expenditures for the preparation and provision of construction (also the land for the construction intended for exclusively military purposes), while the preparation and provision is to be understood as the procurement of all tangible investment, not only buildings and structures. Here belong also the capital transfers, which allow their recipients to acquire tangible and intangible assets or to compensate their damage or destruction, expenditures on the generation of strategic reserves (material and mobilisation stocks), dwellings and accommodation facilities for the relatives of soldiers, constructions of hospitals, roads, bridges which can be used also by civilian

population or works carried out by the defence department but for non-military purposes.

516. Capital expenditures do not involve expenditures on the acquisition of small tangible and intangible assets, in case of which the costs for their provision are always paid from current expenditures. Furthermore, expenditures on repairs and maintenance of tangible assets do not belong here – they are endowed from current expenditures.

517. Technical betterment is to be understood as expenditures on finished superstructures, additional buildings and construction works, reconstructions and modernisations exceeding in case of particular tangible and intangible asset the amount of 30 000 SKK in total for the whole taxation time period (fiscal year). In case that total amount of the technical betterment performed on the individual asset for the given fiscal year is 30 000 SKK and less, such expenditure is not to be considered as a technical betterment and is endowed from the current expenditures.

518. Acquisition of tangible fixed assets for those institutional units, which are using the budgetary classification (state budgetary and subsidised organisations, state funds, municipalities and municipal budgetary and subsidised organisations, supreme territorial units and budgetary and subsidised organisations of supreme territorial units, health insurance companies, National Labour Office, Social Insurance Company, Slovak Land Fund, National Property Fund of the SR), is obtained from capital expenditures, category 710 – procurement of capital assets. From the mentioned category those items and sub-items are selected, which are not part of GFCF, e.g. land, valuable rights, purchase of works of art, purchase of precious metal articles and the generation of material and mobilisation reserves. One has to remark that the detail of breakdown of particular items of the budgetary classification is not the same for all reporting units of the sector of government - S.13. The budgetary classifications for health insurance companies, Social Insurance Company, National Labour Office, National Property Fund of the SR and Slovak Land Fund are specifically modified, i.e. such surveys are excluded, which are not relevant for the given entity.

519. The acquisition of tangible fixed assets for the Slovak Consolidation joint-stock company and for public universities has been estimated from balance sheets, as the difference between the opening and closing stocks of tangible fixed assets. Information on the company „Veritel“ were obtained from alternative data sources from the Ministry of Finance of the SR. Since 2004, the Slovak Consolidation joint-stock company as well as the company „Veritel“ and public universities have been submitting quarterly the “Statement on the fulfilment of budget of other entities, the budgets of which form the public budget - Fin OST 4-04“. Based on the decision of EDP mission in the SR during 2-3 June 2005, the Slovenská inkasná a.s. was

reclassified from sector S.12 into S.13. The implementation of these changes has been carried out in the entire time series.

520. Capital expenditures as well as balance sheets for budgetary and subsidised organisations do not allow to split the acquired assets into new and used. For this purpose the statistical surveys were used. In the central government sub-sector both, the annual questionnaire of state subsidised organisations NSPO 1-01 and the annual questionnaire of state budgetary organisations NSRO 1-01, were used. In the sub-sector of local government both, the annual questionnaire of municipal subsidised organisations NSPO 1-01 and the annual questionnaire of municipal budgetary organisations NSRO 1-01, were in question. In the sub-sector of social security funds, the annual questionnaire of Social Insurance Company – Socp 1-01, annual questionnaire of the health insurance companies – Zdp 1-01 and the annual questionnaire of the National Labour Office NUP 1-01 were used.

521. New or used durable tangible fixed assets acquired by purchase are valued at purchaser's prices. They cover all costs, which have been incurred at the take-over of durable tangible fixed assets, including the professional payments or commissions (e.g. payments repaid to experts, lawyers etc.). The own account produced durable tangible fixed asset is valued at factor costs. The statistical survey of selected indicators of non-market services has provided data on the acquisition of own account produced tangible fixed assets. However, their value is very low (in 2003 it represented 0,04 % from the total value of acquired durable tangible fixed assets).

522. Economic classification assort the homogenous types not only by expenditures but also by revenues of government into main categories, categories, items and sub-items. This information source serves for the provision of data on disposals of fixed assets. From the above-mentioned category of capital revenues from item 213 – Revenues from sale of capital assets, the item P.5113 – disposal of used durable tangible assets is estimated.

Acquisition less disposal of tangible fixed assets in S.13

Table 321

in mill. SKK

| | | S.1311 | S.1313 | S.1314 | S.13 |
|--------|--|--------|--------|--------|--------|
| P.511 | Acquisition less disposal of tangible fixed assets | 18 231 | 11 133 | 711 | 30 075 |
| P.5111 | Acquisition of new tangible fixed assets | 17 644 | 11 931 | 711 | 30 286 |
| P.5112 | Acquisition of used tangible fixed assets | 889 | 471 | 0 | 1 360 |
| P.5113 | Disposal of used tangible fixed assets | 302 | 1 269 | 0 | 1 571 |

5.10.4. Sector of households S.14

523. The main information sources on the acquisition of fixed assets are administrative data sources, i.e. supplementary accounting books of durable tangible fixed assets at scrap values verified by the physical book inventory.

524. Statistical survey carried out by the means of the questionnaire “Roc 3-99”, i.e. Survey on entrepreneurs – physical persons not registered in the Business Register, is to be considered as another data source for obtaining the annual data on acquisition less disposal of tangible fixed assets in the sector S.14. The statistical survey for this sector is a sample survey, which in 2003 was carried out on the population amounted to 326 373 units and the sample used which contained 11 981 units. The following items and questions on intangible and tangible fixed assets are involved in the above-mentioned statement:

8. Have you acquired in the surveyed year durable assets? (Please mark the reply by using “X”)

Yes No

If you have answered yes, please report:

the acquisition value of durable intangible assets(in thousand SKK)

| | |
|----|--|
| 9 | |
| 10 | |

the acquisition value of durable tangible assets(in thousand SKK)

The revenues from the sales of durable assets (sales from the reselling of durable assets) in the surveyed year are recorded in the module on basic indicators.

525. The acquisition less disposal of tangible fixed assets in the sector of households covers the following items:

Acquisition less disposal of intangible and tangible fixed assets for entrepreneurs – sole traders and other parties involved in the sector of households, who carry out their business activities according to the law other than the Law on sole traders (physical persons not registered in the Business Register).

526. The calculation itself is being made on the basis of accounting statements (mainly the Statement on assets and liabilities), which represent the annex to tax declarations. The number of reporting units was 200 883, the number of active registered units represented 329 720 and the filled-in accounting statement was not submitted by 128 837 units. The value of tangible fixed assets for the surveyed year was calculated to the number of active registered units for sole traders and other parties registered in the statistical register included in the sector of households by particular branches. The scrap value is according to the law on income defined as the difference between the input price and the total amount of depreciation from the

given type of asset. In order to obtain the value of the acquisition of fixed asset at the acquisition price, an estimate of depreciation of fixed assets had been made which was added to the scrap value of fixed assets. The scrap value is defined by the law on taxes as a difference between the input price and the total amount of depreciation in relation to the given type of asset. In order to obtain the fixed assets at acquisition price, an estimate for write-offs on tangible and intangible fixed assets was done , which consequently was added to the scrap value of fixed assets.

Increase in housing construction (own-account production of households and purchases from construction firms)

527. The estimate on the housing construction (family houses and dwellings built-up by own account production of households or built-up by construction firms) is being made on the basis of the “Quarterly statement on begun and finished dwellings (Inv 3-04)”, which was submitted by municipalities. The prices of family houses or dwellings were determined by a survey performed in real estate agencies (market prices), based on which the average prices of dwellings were derived (broken down by districts, number of rooms; data were obtained for the regional/district cities, towns and rural areas). The total value of increases in housing was obtained by the multiplication of the number of dwellings with the dwelling’s average price.

The price surveys through the real estate agencies will be repeated and the result updated in 5-year period. For 2003, the initial figure from 2000 was adjusted by using price indices.

Increase in the construction of garages, recreational and garden huts (own-account production of households and purchases from construction firms)

528. The estimate on the construction of garages, recreational and garden huts was made on the basis of data taken over from regional statistics “MOS-MIS 1-01”. A similar approach as in the case of dwellings and family houses was applied in terms of the estimation of prices on garages, recreational and garden huts.

Purchase of dwellings for the personal property purposes from other sectors

529. Data on purchased dwellings for the personal property purposes by reselling the state and co-operative dwellings were obtained from the Office on Geodesy, Cartography and Cadastre of the SR, according to the number of cleared applications on the cadastral registrations in particular years. The total value was obtained by the multiplication of the number of dwellings in the sector of households with the average acquisition price, which was paid for dwellings by inhabitants to the municipality office or to the housing co-operative.

Big general repairs and reconstruction of residential buildings

530. They have been traced separately in the household budget surveys already from 2001. Here belong the reconstruction of bathrooms, exchange of wooden

parquets, plastic windows, glassing of balconies, installation of security doors etc., thus, works for which no building permit is required or no reporting duty occurs.

Acquisition less disposal of tangible fixed assets of S.14

| | | S.14 |
|--------|--|--------|
| P.511 | Acquisition less disposal of tangible fixed assets | 64 687 |
| P.5111 | Acquisition of new tangible fixed assets | 61 160 |
| P.5112 | Acquisition of used tangible fixed assets | 3 527 |
| P.5113 | Disposal of used tangible fixed assets | 0 |

5.10.5 Sector of non-profit institutions serving households

531. Decree of the MFSR No. 22 502/2002-92 (being entered into force from 1 January 2003 onwards), by which the details on both, the book-keeping rules and the book-keeping system, are determined for book-keeping units being not incepted or established for business making purposes, is related to units included into the sector of non-profit institutions serving households. The single entry book-keeping system can be used for recording purposes by book-keeping units:

- which do not carry out business activities, and in the previous accounting time period their revenues did not reach the amount of 3 mill. SKK,
- considered as churches and religious communities, their bodies and religious institutions with legal identity, provided they do not perform business activities and are not the recipients of government subsidies (grants) from the state budget.

532. Estimates are based on the statistical survey from the annual questionnaire for non-profit institutions (NSNO 1-01). The purpose of the statistical survey is to obtain information on economic and financial indicators of non-profit institutions, which are classified among other non-market producers, whose prevailing part of output is provided to their members free-of-charge or for economically insignificant prices. Another data source is the SONO Uc 1-01 statement called „Annual profit and loss statement for big NISH“, hence intended for such institutions, which revenues are more than 3 mil SKK and according to the Law are obliged to their records in the double entry book-keeping system

533. Statistical surveys for this sector are to be understood as sample surveys; in 2003 this sample survey was carried out by using the basic population with the number of units 26 106 and the sample covering 3 647 units. The basic population was divided into basic clusters created according to both, the OKEC classification and the legal form. Another division aspect was represented by the size category of units. Both, the clusters created from big units and the clusters with a very small number of units in the basic population, were surveyed and processed exhaustively.

Acquisition less disposal of tangible fixed assets in S.15

Table 323 in mill. SKK

| | | S.15 |
|---------------|---|-------------|
| P.511 | Acquisition less disposal of tangible fixed assets | 1 127 |
| P.5111 | Acquisition of new tangible fixed assets | 1 341 |
| P.5112 | Acquisition of used tangible fixed assets | 188 |
| P.5113 | Disposal of used tangible fixed assets | 4 020 |

5.11 Acquisition less disposal of intangible fixed assets

534. In compliance with the Slovak legislation, the acquisition less disposal of intangible fixed assets represents the increase of reproducible assets, which can be repeatedly or continuously used in the production process for the time period longer than 1 year and their acquisition value is higher than 50 000 SKK (1250 Euro). For the purposes of harmonisation with the required threshold for the acquisition value of fixed assets being 20 000 SKK (500 Euro), a separate module has been added into the statistical survey, by which the acquisition of assets is traced within the interval ranged by these two thresholds (for more details see subchapter 11.3).

535. Data on the durable intangible assets are obtained by the means of the state statistical survey. The durable intangible assets cover:

- a) the costs of the founder (first costs), i.e. expenditures related to the establishment of a new enterprise (e.g. court and notarial fees, expenditures on business trips, wages, remuneration for intermediation activities, rent, costs related to the establishment (foundation) covered by the mother company and other costs), however, the expenditures on the acquisition of durable assets, inventories and costs related to representation do not belong here. The costs related to the merging, fusion and division of trade companies and co-operatives and to their legal forms, together with subscription to new shares and other ways of own property increase and the related costs, e.g. notarial

- fees, court fees, commissions to the dealers and brokers, expert judgements, consulting fees etc., are not recorded as the founder's costs
- b) capitalised costs on development – if in question are the following: application of findings of research and development or other knowledge and skills for planning of or proposal on the production of new or significantly improved materials, equipment, processes, systems or services before the start-up of their production or utilisation. Mainly the design, creation and testing of prototypes and models, tools, templates, forms and chips by using new technology, preparation and running of the trial operation, which is not in the phase of economic feasibility, as well as the results of development activities being already performed, if they are purchased separately and are not part of the delivery of other durable asset and its price or provided they are created by own activities for trading purposes.
 - c) software, regardless of it is, or not, the subject of copyright or provided it is purchased independently (i.e. is not part of the hardware delivery and its price) or is developed by own-account activity for trading purposes and/or used for the needs of the accounting unit, provided no made-to-order software is in question or the software is not part of hardware delivery.
 - d) valuable rights, which are to be understood as production and technical knowledge (know-how), licences, rights of use, publisher's titles, publisher's rights, copyrights, import and export quotas, trademarks and brands, prescriptions and subjects of industrial rights and other results of intellectual property activities, if they are obtained for payment.
 - e) Goodwill obtained, for example, by purchase, exchange or by the enterprise's depot or its part, or by division and/or fusion.

536. For the purposes of harmonisation with ESA95 concepts, data on capitalised costs on development and valuable rights are excluded because they do not enter the GFCF. Data on capitalised costs on development are included into intermediate consumption. The way how the data on acquisition less disposal of intangible fixed assets are obtained, including the data sources used, is the same as in the case of tangible fixed assets and are described in the sub-chapter 5.10. Transformation of the valuation from factor costs into basic prices in case of acquisition of own-account produced assets is the same as in terms of fixed assets and is presented under the paragraph 436.

5.11.1 Sector of non-financial corporations S.11

537. The data sources used, the way of fulfilment of item „Acquisition less disposal of intangible fixed assets“, are described in the subchapter 5.10.

538. Information required for the compilation of literary, entertainment and artistic originals“ is taken over from administrative sources as well as from alternative

sources. The item is compiled in the breakdown on Literature, Music, Film and TV, what is partially in line with the methodological recommendations on this problem area. The estimate of data for particular items has been carried out in a following way:

Literature

539. The information based on the statistical survey on the costs of publishers was the basic data source. By applying the percentage range of 6-12% to the costs of publishers, data on the possible amount of author's fees can be obtained, which in the reference year 2003 represented 179 million SKK. For comparison reasons the information from the statistics of the Ministry of Culture of the SR are obtained. This statistics provides information on the number of titles released during the year and on the number of published printed copies. By applying the above mentioned percentage range to the number of printed copies released in 2003 we obtain the interval of repaid author's fees amounted to 219 million SKK, which can be considered as the formation of originals in the area of literature. The mentioned percentage range represents an expert estimate and is close to the formerly used percentage (13%) of the amount of author's fee, which was stated as a minimal remuneration in the Author's Law being valid until 2003.

Music

540. The similar approach was used also in the area of music.

Film

541. If the films and movies are concerned, both, the costs on the production of films and the number of produced films, were obtained from administrative sources.

Television

542. TV production represents the major part from the item „Literary, entertainment and artistic originals“. With regard to the fact that in line with the Eurostat Task Force recommendations on entertainment, artistic and literary originals the TV works of art have to comply with the capitalisation criterion of applicability longer than 1 year, it was necessary to earmark only those costs, which comply with this criterion. Information for the fulfilment of this item was therefore taken over from the alternative data sources and by using the direct contacts with the TV companies in the Slovak market.

GFCF on literary, entertainment and artistic originals

| | GFCF |
|--------------|--------------|
| Literature | 219 |
| Music | 140 |
| Film | 255 |
| TV | 486 |
| Total | 1 100 |

543. Mineral exploration is not separately calculated in the national accounts of Slovakia. The geological exploration is carried out within each construction and according to Slovak accounting rules, the costs on its performing (no matter if the mineral exploration is successful or not) are part of the costs on the procurement of the given construction. But within GFCF the value of exploration of mineral deposits is included to the exploitation structure as a part of acquisition of tangible fixed assets.

Acquisition less disposal of intangible fixed assets in S.11

Table 325 in mill.SKK

| | | S.11001 | S.11002 | S.11003 | S.11 |
|--------|--|---------|---------|---------|-------|
| P.512 | Acquisition less disposal of intangible fixed assets | 2 476 | 2 968 | 3 053 | 8 497 |
| P.5121 | Acquisition of new intangible fixed assets | 2 576 | 3 122 | 2 915 | 8 613 |
| P.5122 | Acquisition of used intangible fixed assets | 15 | 166 | 158 | 339 |
| P.5123 | Disposal of used intangible fixed assets | 115 | 320 | 20 | 455 |

5.11.2 Sector of financial corporations

544. Information on the acquisition and sales of intangible fixed assets in the sector of financial corporations is obtained from the same sources as data on tangible fixed assets (see 5.10.2).

Acquisition less disposal of intangible fixed assets in S.12

Table 326 in mill. SKK

| | | S.121+S.122 | S.123 | S.124 | S.125 | S.12 |
|--------|--|-------------|-------|-------|-------|-------|
| P.512 | Acquisition less disposal of intangible fixed assets | 21 | 2 374 | 39 | 154 | 2 588 |
| P.5121 | Acquisition of new intangible fixed assets | 9 | 2 363 | 16 | 129 | 2 517 |
| P.5122 | Acquisition of used intangible fixed assets | 12 | 11 | 23 | 25 | 71 |
| P.5123 | Disposal of used fixed assets | 0 | 0 | 0 | 0 | 0 |

5.11.3 Sector of government

545. Information on the acquisition and sales of intangible fixed assets are obtained in the sector of government from the same sources as data on tangible fixed assets (see 5.10.3). By definition, in the budgetary classification the capital expenditures cover also expenditures on the acquisition of intangible fixed assets, including expenditures related to the procurement of these assets.

Acquisition less disposal of intangible fixed assets in S.13

Table 327

in mill. SKK

| | | S.1311 | S.1313 | S.1314 | S.13 |
|--------|--|--------|--------|--------|-------|
| P.512 | Acquisition less disposal of intangible fixed assets | 703 | -45 | 353 | 1 011 |
| P.5121 | Acquisition of new intangible fixed assets | 703 | 60 | 353 | 1 116 |
| P.5122 | Acquisition of used intangible fixed assets | 0 | 0 | 0 | 0 |
| P.5123 | Disposal of used intangible fixed assets | 0 | 105 | 0 | 105 |

5.11.4 Sector of households

546. Information on the acquisition and disposal of intangible fixed assets are in the sector of households obtained from the same data sources as in the case of tangible fixed assets (see 5.10.4).

Acquisition less disposal of intangible fixed assets in S.14

Table 328

in mill. SKK

| | | S.14 |
|--------|--|-------|
| P.512 | Acquisition less disposal of intangible fixed assets | 1 403 |
| P.5121 | Acquisition of new intangible fixed assets | 1 403 |
| P.5122 | Acquisition of used intangible fixed assets | 0 |
| P.5123 | Disposal of used intangible fixed assets | 0 |

5.11.5 Sector of non-profit institutions serving households

547. Information on the acquisition and sales of intangible fixed assets in the sector of non-profit institutions serving households are obtained from the same data sources as in the case of tangible fixed assets (see 5.10.5).

Acquisition less disposal of intangible fixed assets in S.15

| Table 329 | | in mill. SKK |
|------------------|---|--------------|
| | | S.15 |
| P.512 | Acquisition less disposal of intangible fixed assets | 14 |
| P.5121 | Acquisition of new intangible fixed assets | 22 |
| P.5122 | Acquisition of used intangible fixed assets | 0 |
| P.5123 | Disposal of used intangible fixed assets | 8 |

5.12 Addition to the value of non-produced non-financial assets

548. This item covers two types of transactions, which are a part of gross fixed capital formation. Firstly, the significant improvement of non-produced non-financial assets is in question, e.g. re-cultivation, building-up of flood-protection barriers etc. In the national accounts of the SR this item is not figured out, however, it enters the GFCF by the means of item „other structures“. Secondly, the costs on the transfer related to the sale of land and costs in connection to the acquisition of valuable rights are in consideration. These items are directly surveyed within the state statistical surveys on corporations. In the sector of government, sector of households and in the sector of NISH the relevant amount of costs in relation to the transfer of ownership of non-produced non-financial assets is derived from the value of sales of relevant assets. In the reference year 2003, the value of increase represented 638 million SKK.

549. Information on the acquisition of tangible and intangible fixed assets for S.11 and S.12 are obtained from the statistical survey, from module 516 Acquisition of durable intangible and tangible fixed assets

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| <div style="border: 1px solid black; padding: 2px; display: inline-block;"> Module 516 </div> | ACQUISITION AND SALE OF DURABLE ASSETS (in thd. SKK) | Acquisition of durable intangible and tangible fixed assets | | | | | | Sale and consignment of durable assets |
|--|--|---|--------------------|------|---------------------------|------------------------------------|-----------------------------------|---|
| | | total | of which | | | | | |
| | | | purchase of assets | | no payment acquisition | costs related to acquisition | Own account produced assets | |
| | | | new | used | | | | |
| Acquisition of durable tangible fixed assets | | | | | | | | |
| o f w h i ch | structures | | | | | | | |
| | of which residential buildings | | | | | | | |
| | separate movable assets and sets of objects | | | | | | | |
| | of which | machinery, equipment | | | | | | |
| | | transport means | | | | | | |
| | cultivated assets | | | | | | | |
| | livestock and draught animals | | | | | | | |
| | land | | | x | | | x | |
| works of art and collections | | | x | | | | | |
| | other durable tangible assets | | | | | | | |
| Acquisition of durable intangible fixed assets | | | | | | | | |
| o f w h i ch | First costs | | | | | | | |
| | Capitalised costs on development | | | | | | | |
| | Software | | | | | | | |
| | Valuable rights | | | | | | | |
| | goodwill / badwill | | | | | | | |
| | other durable intangible fixed assets | | | | | | | |

Acquisition of durable tangible fixed assets in total - a total acquisition value of durable tangible assets is reported, i.e. acquisition by purchase of new durable tangible assets, purchase of already used durable tangible assets, by own account production, by donation of durable assets without payment, by transferring of assets in compliance with legal rules, or reclassification of assets from personal use categories into use for business-making purposes in the required structure. The

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acquisition value of durable assets, including the costs related to their provision, belongs here.

The acquisition of durable tangible assets includes also durable tangible assets recorded directly (e.g. durable tangible assets being donated and/or transferred according to legal rules and assets rearranged from personal use categories into use for business-making purposes), i.e. not recorded on the acquisition account.

The following costs are considered as costs related to the acquisition of durable tangible assets: costs incurred on the preparation and provision of construction, exploration, geological, geodetic and project works, payments related to the interim and/or permanent removal of agricultural land from the agricultural land fund, compensations for the economic drawback of agricultural organisations, costs related to the disclosure of new quarries, sand-pits, clay-pits, technical re-cultivation, transport payments, custom duties, payments for assembling works, expert judgements, legal and business activities related to real estate and transfer of ownership payments; in case of termination of acquisition of durable fixed assets, also the costs on security, conservation, maintaining and de-conservation works are in question. The following items do not belong here: penalties, fees, payments and delay charges resulting from not keeping the contractual obligations in the field of the acquisition of tangible fixed assets, differences in foreign exchange rates, costs on the training of employees who might work in the newly built-up premises, costs on the biological re-cultivation etc.

Purchase of new asset; a total value of the asset acquired by purchase of a durable tangible asset, including the cost related to its provision, is reported,

Purchase of used asset; a total value of the asset acquired by purchase of the used durable tangible asset (second-hand), including the cost related to its provision, is reported,

Acquisition without payment (free of charge); a total value of the asset acquired without payment, e.g. provision of durable tangible asset by donation, transfer in compliance with legal rules, re-arrangement of asset from personal use category into use for business-making purposes, including the costs related to its provision,

Costs related to the procurement of asset; the following costs are reported: costs incurred on the preparation and assurance of construction, exploration, geological, geodetic and project works, payments for interim and/or permanent removal of agricultural land from the agricultural land fund, compensations for the removal of economic losses of agricultural organisations, costs related to the disclosure of new quarries, sand pits, clay pits, technical re-cultivation, payments for transport, custom duties, payments for assembling works, expert judgements, legal and business activities related to real estate and payments for the transfer of ownership; in case of the termination of works on the provision of durable tangible assets also the costs on the security, conservation, maintaining and de-conservation works etc. are in consideration,

Own account produced assets; the following costs are reported: total costs incurred for the acquisition of durable tangible assets being produced by own activity.

Sale and consignment of durable tangible asset; the following is reported: value of the sold durable tangible asset at sale price, a without-payment transfer of durable, tangible asset of the reporting unit at replacement price or residential value (donation, restitution etc.).

550. Information on the acquisition of tangible and intangible fixed assets for S.13 and S.15 are obtained from the statistical survey, from module 591 Acquisition and sale of durable fixed assets.

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| Module 591 | ACQUISITION OF DURABLE INTANGIBLE AND TANGIBLE FIXED ASSETS (in thd. SKK) | I. r. | Acquisition of durable fixed assets | | | Sale and delivery of durable fixed assets |
|---------------------------------|--|-------|--|------|-------------------------|--|
| | | | Purchase and procurement free of charge | | Own-account produced | |
| | | | new | used | | |
| | | | a | 1 | 2 | |
| Durable intangible fixed assets | 1 | | | | | |
| Durable tangible fixed assets | 2 | | | | | |
| of which land | 3 | | x | x | | |
| Check sum (r. 1- 3) | 99 | | | | | |

Acquisition of durable fixed assets (col. 1-3) - includes all increases with the reference to the relevant acquisition of assets account. The following costs of reporting unit are in question: costs related to the procurement of durable intangible and tangible fixed assets in all possible forms of their provision, mainly by purchase of new fixed assets (col. 1), used fixed assets (col. 2), including the transfer without payment (by donation, transfer in compliance with legal rules, or reclassification from personal use purposes to the use for business-making purposes, including costs related to their provision) and by own account production of durable tangible and intangible fixed assets (col. 3).

Sale and delivery of durable fixed assets (col. 4) – covers revenues from sales and consignment of intangible and tangible fixed assets at sale price. The free-of- charge transfer of durable intangible and tangible fixed assets (donation, restitution etc.) at replacement price (or scrap value) is also reported in this column.

Durable intangible assets (r. 1) – the following is to be reported: the total amount spent during the observed time period on the acquisition of durable intangible assets, value of durable intangible fixed assets obtained free of charge, including the costs related to the acquisition of these assets. Costs related to the acquisition of durable intangible fixed assets are for example transportation costs, custom duties, legal acts related to the transfer of ownership, project works etc.

Durable tangible assets (r. 2) - the following is to be reported: the total amount spent during the observed time period on the acquisition of durable tangible assets, value of durable tangible fixed assets obtained free of charge, including the costs related to the acquisition of these assets in a detailed breakdown from analytical accounts. The costs related to the acquisition of durable tangible assets are for example costs incurred on the preparation and assurance of construction, exploration, geological, geodetic and project works, payments for interim and/or permanent removal of agricultural land from the agricultural land fund, compensations for the removal of economic losses of agricultural organisations, costs related to the disclosure of new quarries, sand pits, clay pits, technical re-cultivation, payments for transport, custom duties, payments for assembling works, expert judgements, legal and business activities related to real estate and payments for the transfer of ownership; in case of the termination of works on the provision of durable tangible assets also the costs on the security, conservation, maintaining and de-conservation works etc.

Land (r. 3) – the value of acquired land is to be reported

551. Overview on specific structure of acquired tangible and intangible fixed assets, and on disposals of tangible and intangible fixed assets in sectors S.11,S.12, S.13 and S.15 is obtained from module 592 shown below:

| | |
|-----------------------|---|
| Module 592 | SPECIFICATION OF DURABLE INTANGIBLE AND TANGIBLE FIXED ASSETS (in thd. SKK) |
|-----------------------|---|

| I. r. | Code CPA ¹⁾ | Acquisition of durable intangible and tangible fixed assets | | | Acquisition of durable intangible and tangible fixed assets from abroad (col. 2,3) | Sale and delivery of durable intangible and tangible fixed assets (less VAT) |
|-------|------------------------|---|-----------------------|---------------------------|---|--|
| | | by purchase and transfer of | | by own account production | | |
| | | new asset (less VAT) | used asset (less VAT) | | | |
| a | 1 | 2 | 3 | 4 | 5 | 6 |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| ... | | | | | | |
| 25 | | | | | | |
| 99 | X | | | | | |

The acquisition of durable intangible and tangible fixed assets (col. 2 - 4) – includes all increases during the current time period recorded on the relevant account according to the appropriate accounting system. The following costs of reporting unit are in question: costs related to the procurement of durable intangible and tangible fixed assets in all possible forms of their provision, mainly by purchase of new fixed assets, used fixed assets, including the transfer without payment (by donation, transfer in compliance with legal rules, or reclassification from personal use purposes to the use for business-making purposes, including costs related to their provision) and by own account production of durable tangible and intangible fixed assets (col.4).

The acquisition of durable intangible and tangible fixed assets from abroad (col. 5) – the values are presented and are filled-in by the establishment unit, which has acquired the assets from abroad.

Sale and delivery of durable intangible and tangible fixed assets (col. 6) – covers revenues from sales and consignment of intangible and tangible fixed assets at sale price. The free-of- charge transfer of durable intangible and tangible fixed assets (donation, restitution etc.) at replacement price (or scrap value) is also reported in this column.

Rows 1 - 25 – specify the commodity structure of the durable intangible and tangible fixed assets according to the List of codes of the Classification of Production (CPA).

552. Overview on the structure of acquired durable tangible and intangible fixed assets, sold and delivered durable tangible and intangible fixed assets in S.12 is available from module 671 Specification of selected items of intermediate consumption, acquisition of durable tangible and intangible fixed assets and inventories.

| |
|-----------------------|
| Module 671 |
|-----------------------|

SPECIFICATION OF SELECTED ITEMS OF INTERMEDIATE CONSUMPTION

| I.r. | Code ¹⁾ CPA | Consump. ²⁾ of material and energy (of r5 mod 584) | Consump. of services (of r5mod. 584) | Of col. 3 fees and commissions paid | Acquisition of durable tang. assets r8s1mod 516 | Sale and del. of tangible assets r8s7mod 516 | Stock of mat. | | Stock of goods | |
|------|---------------------------|---|---|--|--|---|--------------------------|---------------------------|--------------------------|---------------------------|
| | | | | | | | K 1.1. r14s1 m586d | K 31.12 r14s2 m586d | K 1.1. r17s1 m586d | K 31.12 r17s2 m586d |
| a | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
| 40 | | | | | | | | | | |
| 99 | * | | | | | | | | | |

The acquisition of durable tangible fixed assets (col. 5) – the following items are reported: total value related to the procurement of durable tangible fixed assets by purchase of new fixed assets, used fixed assets, own account production of durable tangible fixed assets, fixed assets acquired without payment by donation, transfer in compliance with legal rules, or by reclassification from personal use purposes to the use for business-making purposes in the required structure (construction and structures, residential buildings, separate movables and sets, machinery, devices and equipment, transport means, cultivated assets, livestock and draught animals, land, works of art, collections and other durable tangible fixed assets).

Sale and delivery of durable intangible and tangible fixed assets (col. 6) – the following items are reported: the value of sold durable tangible fixed assets at purchaser's price, the free-of-charge transfer (donation, restitution etc.) of durable tangible fixed assets of the reporting unit at replacement price or scrap value.

If the number of codes of CPA, under which the procurement of durable intangible and tangible fixed assets, sale and consignment of the durable intangible and tangible fixed assets are reported, is higher than the number of available rows, the reporting unit will choose the most important codes in terms of the acquisition, sale and consignment of fixed assets and will report them in an ascending order in particular rows. The last reported code for procurement of durable intangible and tangible fixed assets, sale and consignment of the durable intangible and tangible fixed assets will be the code 99920 - Other, where all other less important codes will be placed in relation to the tangible assets, whose overall value should not exceed 10 % from the total amount of the given indicator. No other forms are attached. Commodity structure is based on the Classification of Production (CPA), but for the processing is a little bit adjusted by the (see sub-chapter 10.3).

5.13 Changes in inventories

5.13.1 Characteristics and definitions of inventories

553. The change in inventories is measured by the value of inputs flowing into inventories decreased by the value of withdrawals from inventories. Inventories cover all goods, which are not recorded as fixed capital formation and which are used by resident units. The following inventories are in question:

540. **Material** includes:

Raw materials – these are basic materials, which run entirely through the production process, or partially enter the goods and form its substance;

Auxiliary materials – are those which enter goods directly, however, they do not form its substance (e.g. varnish for goods);

Operating materials – are substances, which are necessary for the operation of the business entity as a whole (e.g. fuel, cleaning means, oils);

Spare parts – are objects intended for the reinstallation of tangible assets or for their re-operating capability;

Wrappings – serve for the protection and transportation of purchased material, goods for resale and own produced goods.

554. **Own produced inventories cover:**

Work-in-progress, which is to be considered as products, which have already run through one or several production phases and are not treated as material anymore, however, they still are not in a position of finished goods.

Own produced semi-finished goods are separately stored and recorded products, which have not run through all production phases and will be finished or completed into final goods within the next production process.

Goods – are own produced objects intended for sale out of business entity or for the consumption within the business entity.

Animals – which belong to inventories, are mainly young breeding and feeding animals, fishes, furry animals, hens, ducks, turkeys, guinea-hens, geese and dogs.

555. **Goods for resale** – this item covers every goods what are purchased by the business entity for the purposes of resale, while the goods remain in the unchanged form, are not used, not rented and no technical betterment is carried out on them. Goods for resale are also own produced goods, which have been capitalised and delivered to own shops of the business entity.

5.13.2 Valuation of inventories

556. Inventories are valued:

at acquisition price; it is the price for which the inventories were actually acquired,

including the costs related to their procurement (e.g. transportation, commissions, customs duties, insurance etc.),

by costs incurred (factor cost) for own produced inventories; their actual value or operating planning calculations are used. Total costs incurred involve direct costs on the production of inventories and that part of indirect costs which is related to the production.

at replacement acquisition price, which is the price for which the goods of the same quality should be acquired in the market.

557. Regarding the valuation, inventories are valued by the means of moving weighted arithmetic average, which is calculated after each delivery of inventories (material, goods) as follows: the preceding price (per quantity unit) plus new price (per quantity unit) divided by two. By this unit value the entire stock is re-valued; the price is up-to-date until the new increase of inventories appears. The decrease of inventories is valued by actual price. In terms of consumption of inventories, the FIFO method is used too. This valuation method is based on the fact that the ex-stock delivery is valued always by the price of the oldest inventories gradually towards the newest inventories independently from the actual physical move of inventories.

Several techniques of the valuation of inventories can be distinguished:

- a) at real acquisition prices or real total costs incurred
- b) at prices derived by weighted arithmetic mean from acquisition prices or total costs in case of inventories of the same kind; this weighted arithmetic mean has to be stated at least once a month
- c) at price derived by using the FIFO method (first in, first out). This valuation method lies in the fact that the „ex stock delivery“ is valued always by the price of the oldest inventories successively to the newest inventories.
- d) other known methods for recording of disposal of inventories are not allowed, e.g. LIFO (last in, first out). The LIFO method speeds up the inflation.
- e) inventories obtained free of charge, surpluses disclosed at stock-taking, disposals, residual products returned from the production are valued according to the expert estimate of their utility value
- f) at replacement acquisition price (market price) – animals in the agricultural production, provided it is not possible to find out the costs incurred or these costs are higher than the replacement acquisition price of a comparable type of goods in the market.

5.13.3 Holding gains and losses

558. Holding gains and losses are changes during the observed year caused by the price development, i.e. gains or losses from the holding of inventories. Inventories are adjusted by holding gains and losses and these adjustments are reflected in current accounts into production (gains or losses from the work-in-progress and semi-finished goods, finished goods and animals) and into intermediate consumption

(gains or losses on material). The calculation methodology allows estimating the nominal holding gains and losses from data obtained from opening and closing balance sheets and from the price development of particular types of inventories traced in the price statistics. The basis for calculation is formed by stocks of relevant types of inventories at the beginning of the surveyed time period ($po.qo$) and at the end of the surveyed time period ($pn.qn$). From these data the average stock of inventories is calculated for the surveyed time period valued at prices valid at the beginning of the surveyed time period ($po.q$). For this purpose it is necessary firstly to recalculate the stock of inventories at the end of surveyed time period to the price level of the beginning of the surveyed time period, i.e. ($po.qn$), by using the relevant price index expressing the increase of prices for the given period. By averaging of $po.qo$ and $po.qn$ the average stock of inventories ($po.q$) is obtained, which is consequently recalculated to the price level valid at the end of surveyed period ($pn.q$); again the price index expressing the price development of the surveyed time period was used. The difference between the average stock of inventories valued at prices valid at the end of period ($pn.q$) and the average stock of inventories valued at prices valid at the beginning of period ($po.q$) represents the nominal gains and losses on particular inventories for the surveyed time period.

559. When calculating the price changes of material the producer's price indices (PPIs) of manufacturing, agriculture, forestry and construction were used. In terms of material in construction, the price index of materials and goods consumed in construction was used. For finished goods and work-in-progress the price indices of agriculture and forestry were used, in case of construction, the indices of construction works were used and in other branches PPIs were applied. For the calculation of price changes of goods for resale the consumer's price indices were used, except for OKEC categories covering trade activities, where the weighted price index was used; this weighted price index consisted from the consumer's price index and the producer's price index due to the fact that part of inventories was valued at retail-trade prices. Holding gains and losses represented in the SR in 2003 the amount of 12 575 million SKK. They were processed at the two-digit level of the OKEC classification broken down into material, finished goods, goods for resale and animals, work-in-progress and semi-finished own produced goods.

560. In sector S.11 the calculation of holding gains and losses is carried out at quarterly level. The closing stock at the end of the quarter is recalculated into prices valid at the beginning of the quarter. By using the price indices expressing the price development during the observed time period the average value of inventories is recalculated into average prices. In 2003 the indices for November, February, May and August were used for calculation purposes. Data sources are the same as described in the wording on GFCF. In other sectors no data on stocks of inventories for quarters were available, thus, the annual data were used. Changes in inventories, together with holding gains and losses for the reference year 2003, are

presented in table 330.

Changes in inventories adjusted by holding gains and losses

Table 330

in mill.SKK

| | S.11 | S.12 | S.13 | S.14 | S.15 | S.1 |
|---|--------|------|-------|--------|------|--------|
| Changes in inventories | 6 430 | 38 | 391 | 585 | -39 | 7 405 |
| Holding gains and losses | 9 268 | 36 | 1 047 | 2 201 | 23 | 12 575 |
| Changes in inventories minus holding gains and losses | -2 838 | 2 | -656 | -1 616 | -62 | -5 170 |

5.13.4 Grossing-ups for exhaustiveness

561. In sectors S.12, S.13, S.15 the grossing-ups of inventories haven't been done; data are taken over from the mentioned statistical questionnaires or administrative sources (adjusted by holding gains and losses). In sector 11, the inventories are grossed-up by the amount of standing timber. This figure is regularly obtained by the SOSR from the Ministry of Agriculture of the SR upon request.

5.14 Acquisition less disposal of valuables (P. 53)

562. Valuables are defined as goods of a significant value, which are not used for production and/or consumption purposes, but are rather stored as value-sustaining means. The economic benefit from them lies in the fact that their value does not change in line with the general price level. Here belong precious metals and stones, antiques, artistic masterpieces etc. The above-mentioned types of goods are recorded as acquisition less disposal of valuables and are part of GCF. In the **sector of non-financial and financial corporations**, the acquisition less disposal of valuables is traced by the means of the statistical questionnaires in the module 516 „Acquisition and disposal of durable assets“ (see paragraph 549). They are represented by works-of-art, collections, precious metals regardless of their acquisition prices (unless the financial assets are in question). In **the sector of government**, data on valuables are traced by the means of revenues and expenditures of government.

563. In the **sector of households**, data on valuables are reached by the means of statistics on household budgets in the item „Revenues, expenditures and consumption of private households of the SR“ as follows. The required data are obtained by using the sample statistical survey, while in 2003, the sample covered 1645 private households. Data from household budget surveys on expenditures of households spent on valuables (average per one household member) for 2003 are available broken down into artistic works, antiques, golden jewellery and jewellery made from other precious metals and stones. In the **sector of non-profit institutions serving households**, the data are taken over from the module

„Specification of durable tangible and intangible assets according to the production code (see paragraph 550).

Acquisition less disposal of valuables

Table 331

in mill. SKK

| | S.11 | S.12 | S.13 | S.14 | S.15 | S.1 |
|---|------|------|------|------|------|-----|
| Acquisition less disposal of valuables | 29 | 1 | 9 | 856 | 0 | 895 |

5.15 Exports of goods

564. Export of goods consists from Customs Statistics and grossing-up for non-residents working in the territory of the Slovak Republic. Customs Statistics data are to be considered as overall export of goods for the surveyed time period in 2003 recorded at the borders. Custom management were created the database of information on trading of Slovak Republic with rest of the world based on documents obtained within the framework of custom performances. Data completed for surveyed month as well as updated data for previous months were opened up for the Statistical office of the Slovak Republic. Data on exports of goods for the surveyed month are recorded till 25th day of next month. Statistical office of the Slovak Republic do not change data of mentioned above database, all changes are performed by custom duties only. Data for previous months are updated each month. The final annual data are published in the September of the next year. Data from Customs Statistics are recorded according to the Harmonised System of Combined Nomenclature and consequently are converted into CPA classification at 4-digit level.

565. Grossing-up for non-residents covers commodities of final consumption of households according to the CPA classification and this is task for the Statistical Office of the Slovak Republic. Grossing-ups for non-residents are based on both, the number of working non-residents for the given time period being taken from the Centre of Labour, Social Affairs and Family (UPSVAR) by the country of origin, and on the average wage. The extent of grossing-ups is approximately 23% from the amount of wages under D11 at the supply side on the Rest of the world account. It is the inevitable part of financial means intended for own consumption (purchase of food, clothing etc.). For the 2003 grossing –up of exports of goods for these non-residents represented the value of 541 mil. SKK. If the calculation shows that data on tourism in the Balance of Payments (BoP) are underestimated, also the consumption of tourists will be grossed up. Data obtained from the Balance of Payments in 2003 was grossed up by 1 115 mill SKK. Data on transition of borders residents and non-residents withdrawn from the SO SR publication “External tourism” are used for the grossing up for non-residents (and in the case of imports also for residents). The

number of legal working people is completed by assumed number of visits of their native country according to the distance (1-4 times for year). Then the number of tourists in accommodation facilities is added and the difference of sum of these items and transits of borders is divided by ratio of workers and tourists. Using this way we obtain information on the number of illegal workers and the number of one-day visitors optionally visitors of citizens.

566. Since May 2004 both, the system of Intrastat SK and Extrastat SK, have been used for data determination.

567. Intrastat SK is a system, which contains information on the trade in goods with the EU member countries as partners being obtained by statistical survey. Data collection from the reports of reporting units, primary processing and the verification of data are ensured in accordance to the mentioned legal rules by the Customs Administration in co-operation with the SOSR, which is responsible for the entire processing.

568. Extrastat SK is a system for the compilation of statistics on trade of the Slovak Republic with the EU non-member countries using the Unified Customs Document as an administrative data source. The Customs bodies provide the data collection and processing of information on trade with the EU non-member countries based on documents assessed for the customs proceedings in compliance with the legal rules of the Community and the Slovak Republic.

5.16 Exports of services

5.16.1 Overview

569. Export of services covers all services rendered by Slovak residents to non-residents. The main principles for recording these transactions are obtained from Balance of Payments Manual 5 and from Manual on Statistics of International Trade in Services. The compilation of data on export and imports of services is based on a mixed system, which uses a combination of settlement data and surveys. The cash-based settlements system, or the International Transactions Recording System (ITRS), is a closed system that captures all foreign exchange transactions that are conducted through the banking system. Data on individual transactions are supplied on a monthly basis by each of the commercial banks, classified according to a list of codes that cover the current account, capital account and financial account, as well as transactions that do not fall within the scope of the BoP.

570. Data are classified according to the sector of the resident transactor unit – own account transactions of banks, non-financial enterprises, financial enterprises, insurance companies and pension funds, general government, self-employed

individuals, non-profit institutions serving households, natural persons and non-residents. The coding list is updated every two years. Each commercial bank supplies detailed data on a monthly basis, transaction by transaction classified according to a detailed list of codes.

571. Since EU accession, the reporting guidelines for banks include an exemption threshold for all customer transactions below €12,500. Missing transactions are estimated according to the results of specialized questionnaire (2003), which was sent to Slovak commercial banks. In the questionnaire, commercial banks provide information on below threshold transactions for each payment code. All commercial banks submit data to National Bank of Slovakia (NBS) in the required format and time. For the purposes of BoP compilation, commercial banks submit statements on foreign exchange income and payments to and from non-residents in foreign and domestic currency, reports on transactions in and stocks of foreign currency and Slovak korunas, and statistics on non-residents' holdings of securities in their custody departments.

572. The data are compiled under the terms and conditions of the following Acts of Law:

- NBS Act No. 566/1992 Coll.

The NBS Act defines the independence of NBS in deciding on statistical methodology and the form and timing of data dissemination

- Banking Act No. 483/2001 Coll.

The Banking Act defines the reporting requirements of commercial banks vis-à-vis NBS

- Foreign Exchange Act No. 202/1995 Coll.

The Foreign Exchange Act with its subsequent amendments defines the reporting requirements for non-banking sector entities.

- Act on the Payment System No. 510/2002 Coll.

In addition, the internal NBS Rule No. 34 is valid too. NBS Rule No. 34 ensures the confidentiality of individual bank's data and requires that only aggregate information be made available to the public.

573. Generally, data for services are obtained from the "Monthly report on foreign exchange income and payments" and the "Monthly report on receipts and payments for the account of non-residents". The first report contains transactions in foreign exchange, while the latter covers transactions in domestic currency. These reports are prepared by all commercial banks on the basis of the methodology prepared by the BOP Section. The commercial banks return the data electronically to the Statistics Department of NBS. The reporting forms are designed on the basis of the BPM5 and also contain information needed by the compilers. The data are collected

on the basis of a system using specific transaction codes, under which income and payments have to be assigned the relevant code from a list.

Transportation services

574. Data for transportation are generally obtained from the “Monthly report on foreign exchange income and payments” and the “Monthly report on receipts and payments for the account of non-residents”, and several items (among them pipeline transit) are directly reported by pipeline operators. Transportation covers freight transport services and passenger transport services. Transport services include transactions related to the conveyance of people and the conveyance of goods, except for the cost included in the price of goods, such as the cost of transport, warehousing, insurance cost.

575. The freight transport covers: rail freight transport, sea freight transport, river freight transport, air freight transport, road freight, rail transit, road transit, pipeline transit and other freight services. The passenger transport covers: rail passenger transport, air passenger transport, bus passenger transport, other passenger transport and other passenger services. Credit side (receipts) includes type of services that are provided by resident operators of Slovak economy to all non-residents (for export and import of goods and cross-trade transport of goods between third economies).

Travel

576. data for travel are obtained from the “Monthly report on foreign exchange income and payments” and the “Monthly report on receipts and payments for the account of non-residents”. The collection system covers purchases and sales of foreign exchange and cashless payments (i.e. transfers from one account to-another), as well as transactions via credit cards. As supplementary sources, NBS uses data from border surveys produced by the Institute of Tourism and statistical information on travel from the SOSR.

Other services

577. Data for this item are obtained from the “Monthly report on foreign exchange income and payments” and the “Monthly report on receipts and payments for the account of non-residents”.

5.16.2 Transportation services

Freight

578. *Rail freight transport* covers transactions related to the transport of goods by trains.

Sea freight transport covers transactions related to marine cargo transport.

River freight transport covers transactions related to river cargo transport.

Airfreight transport covers transactions related to airfreight.

Road freight transport covers transactions related to transport of goods by road.

Other freight transport covers transactions related to other types of transport, such as custom duties and other payments made at the customs; services provided at border crossings, airports, ports, such as collections and payments for cargo handling, storage, packaging, rescue operations, collections and payments for skipper services, the maintenance of transport facilities; for the lease of crewed means of transport for the conveyance of cargo.

Railway transit – transactions related to the transport of goods by rail across the territory of the Slovak Republic.

Road transit – transactions related to the transit of goods by truck across the territory of the Slovak Republic.

Pipeline transit – transactions related to the pipeline transit of goods across the territory of the Slovak Republic.

Other transit – transactions related to the transit of goods across the territory of the Slovak Republic using other means of transport.

Passenger transport

579. *Railway transport* covers transactions related to passenger transport by rail.

Bus transport covers transactions related to bus passenger transport.

Air transport covers transactions related to passenger transport by air.

Other passenger transport covers transactions for other types of passenger transport, such as receipts and payments for river and marine transport.

Other passenger transport services covers transactions for other services provided at airports, ports and border crossings and for the lease of crewed means of transport for the conveyance of passengers.

Figures on transportation services go into national accounts as a whole number without grossing-ups from the Balance of Payments.

5.16.3 Travel

580. Travel covers the goods and services acquired from a Slovak Republic by travellers during visits of less than one year. The one-year rule does not apply to students and medical patients, who remain residents of their country of origin, even if the length of stay in another economy is more than a year. All expenditure made by students and medical patients are recorded within travel. The main sources are: Monthly reports on receipts and payments from commercial banks: Dev (NBS) 12-12 and V (NBS) 15-12. These reports include payment codes concern tourist area, for example: buying foreign currency for cash, receipts and payments of natural person and legal entities associated with the provision of services in tourism: travel agencies, hotels, using credit cards. Receipts and payments for goods and services purchases by non-residents that undertake a productive activity in host economy, less than one year are estimate jointly with SOSR.

5.16.4 Communication services

581. **Postal and courier services** cover transactions related to postal and courier services, such as services for transport and delivery of letters, newspapers, brochures and packages. **Telecommunication and radio communications services** contain transactions related to telecommunication and radio communication services, such as receipts and payments for services associated with the transmission of information by phone, teletext, satellite and television cable.

5.16.5 Construction services

582. **Construction and montage work abroad** cover transactions for construction and montage work, including the design work performed in the other countries, with the exception of construction and montage costs included in the price of goods.

5.16.6 Insurance services

583. **Life insurance and pension funds** cover transactions for life insurance paid by policyholders to insurance companies. Pension insurance is derived from special payments code that includes receipts and payments paid by policyholders to pension funds. **Non-life insurance** covers transaction for insurance of property and persons against accidental events, including collections and payments for health insurance, insurance against accidents, insurance against natural disasters, travel insurance, insurance of loans and credit cards. **Reinsurance** is associated with transactions related to the reinsurance of insurance companies and branch offices of foreign insurance companies under a separate regulation for the event that contractually agreed risks occur. **Freight insurance** includes insurance of goods that covers transactions for insurance of goods against damage or loss during the transport, with the exception of insurance included in the price of goods. **Auxiliary services** cover transactions for other services associated with insurance, such as commissions to agents, fees and charges for intermediation and consulting services in surveying and risk assessment, claim settlement and enforcement of claims.

Adjustments in national accounts

584. Statistical Office of the Slovak Republic makes precision of information on insurance services based on statistical survey. Data from BoP contains all payments of insurance premiums covering risks of non-life insurance, life insurance, pension funding including reinsurance and auxiliary insurance services. SO SR takes of these data only information on insurance services charges. The estimation of these insurance services charges is based on applying the prorata approach. For the estimation of export of insurance services it is supposed that the ratio “insurance services charges paid by non-resident policyholders to Slovak insurance companies /

total amount of insurance services charges received by Slovak insurance companies” is the same as the ratio “insurance premiums paid by non-resident policyholders to Slovak insurance companies / total amount of insurance premiums received by Slovak insurance companies”. The estimation of import is based on the same ratio, because data on insurance premiums paid by Slovak policyholders to non-resident insurance companies is available from the above mentioned Monthly reports on receipts and payments from commercial banks Dev (NBS) 12-12 and V (NBS) 15-12, but the amount of total insurance premiums received by non resident companies is unknown. The amount of insurance services charges is excluded from the BoP amount of insurance premiums, allocated to export and import of services and the other part is considered as current transfers related to non-life insurance (D7) or to life and pension insurance, which is recorded in financial account. Reinsurance services are described in chapter 3.16.

5.16.7 Financial services

585. Financial services cover transactions for financial services provided by banks and financial institutions, except for insurance services. These for example include fees for intermediation services, services associated with opening of letters of credit, the maintenance of accounts, securities management, financial leasing, factoring. As far as the financial intermediation services indirectly measured (FISIM) is concerned, only export is calculated based on external reference rate, because of problems with data availability for import calculation (deposits of residents abroad). Allocation of these amounts into the total export and import amounts is not made because the zero allocation of FISIM is used for 2003, i.e. the aggregated FISIM is fully allocated into intermediate consumption of nominal sector. (Regulation No. 448/98). FISIM calculation is secured by Statistical Office of the SR.

5.16.8 Computer and information services

586. **Computer services** cover transactions for services provided in the area of computer technology, such as transactions for the development of software, its installation, software support, lending of software where a change in ownership has not occurred, consultations and workshops associated with the operation of computer technology. **Information services** comprise transactions provided by press and other agencies, the presentation of information via Internet, the subscription of newspapers and periodicals.

5.16.9 Royalties and licence fees

587. Royalties and licence fees cover transactions related to charges for the use of intangible, non-production, non-financial assets and propriety rights, such as

transactions for patents, trade marks, copyrights and publisher rights, industrial designs, manufacturing procedures.

5.16.10 Other business services

588. Other business services cover services including merchanting services, operational leasing, legal, accounting, auditing, advertising, market research, business and management consulting and public relations services, technical services, waste treatment and de-pollution and agricultural, mining and on-site processing services. **Merchanting and other trade related services** cover profit-earning operations with goods that were purchased abroad and resold without passing the custom frontier of the Slovak Republic and without being cleared at the customs (direct re-export). **Operational leasing** covers leasing of machinery and equipment for a period up to 12 months. **Legal services** cover legal counselling, representation in courts and administrative proceedings and legislative processes, receipts and payments for drafting of legal documents. **Accounting, auditing, bookkeeping and tax consulting services** cover transactions for provided accountancy, auditing and tax services. **Business and management consulting and public relations services** cover transactions for consultancy activities for business and information of relations to the public and institutions, such as receipts and payments for business policy and strategy, project management, production and financial marketing, expert appraisals, fairs, exhibitions of business nature. **Advertising, market research and public opinion polling** cover transactions for advertising, promotional and publicity services, market surveys and public opinion polls. **Research and development** services cover transactions for services provided in the area of fundamental and applied research and development as part of real, social and humanitarian activities. **Technical services** cover transaction for services of technical nature, such as collections and payments for building oversight, construction, architecture, design. **Waste treatment and de-pollution** services cover transaction related to the disposal of waste, including nuclear waste, the removal of environmental damage caused by mining and industrial operations, decontamination and reclamation work. **Agricultural, mining and on-site processing services** cover transactions related to the extraction and processing of raw materials, agricultural activities, forestry, fisheries and hunting, such as collections and payments for geological surveying, extraction of raw materials, wood cutting, plant selection, animal breeding, insect control. **Services between related enterprises** cover transactions related to the cost of representation of companies abroad (do not included wage costs). Representation of foreign enterprises in the Slovak Republic covers receipts related to the cost of representation of foreign enterprises in SR.

5.16.11 Personal, cultural and recreational services

589. Personal, cultural and recreational services cover transactions for services focused on education, cultural, sporting, recreational, entertainment and other activities. **Education services** cover transaction for services aimed at educational, such as receipts and payments for lectures, symposiums, congresses and correspondence courses. **Culture, entertainment, sports and recreation services** comprise transaction for services aimed cultural, sporting, recreational, entertainment and other activities, such as activities connected with the services of libraries, museums, archives, and exhibitions. **Health services** cover transaction related to medical treatment, laboratory services and health care services between local and foreign health care establishment.

5.16.12 Government

590. Government services include all transactions by embassies, consulates, military units and defence agencies and transaction by other official entities such as aid missions and services and promotion office. **Foreign diplomatic representations in the Slovak Republic** cover receipts associated with the operation of diplomatic and consular services of foreign countries. **Government services** include transaction of the state in the connection with its participation in alliances aiming at political and military cooperation, associated with the operations of peace- corps of the Organisation of United Nations and the force of North Atlantic Treaty Organization. **Other government services** are services which government provides to non-resident under its economic aid program to humanitarian non- military missions and information and promotion centres.

Export of transport services

| Table 332 | | in mill. SKK |
|---|-----------------|--------------|
| | Services | |
| Transport services | 51 694 | |
| Sea transport | 51 | |
| Passenger transport on sea | 0 | |
| Freight transport on sea | 51 | |
| Supporting, auxiliary and other services | 0 | |
| Air transport | 317 | |
| Passenger transport by air | 234 | |
| Freight transport by air | 83 | |
| Supporting, auxiliary and other services | 0 | |
| Other transport | 51 326 | |
| Space transport | 0 | |

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| | |
|--|--------|
| Rail transport | 10 647 |
| Road transport | 7 618 |
| Inland waterway transport | 547 |
| Pipeline transport | 27 762 |
| Other supporting & auxiliary, transport services | 4 752 |
| Travel | 31 736 |
| Communications services | 2 793 |
| Postal and courier services | 368 |
| Telecommunication services | 2 424 |
| Construction services | 3 223 |
| Construction abroad | 0 |
| Construction in the compiling economy | 0 |
| Insurance services | 655 |
| Financial services | 2 207 |
| Computer and information services | 3 330 |
| Royalties and licence fees | 2 078 |
| Other business services | 16 051 |
| Merchandising and other trade-related services | 6 856 |
| Operational leasing | 279 |
| Miscellaneous business, professional and technical services | 8 916 |
| Personal, cultural and recreational services | 2 802 |
| Audio-visual and related services | 290 |
| Other personal, cultural & recreational services | 2 512 |
| Government services, n.i.e. | 1 003 |
| Services not allocated | 2 786 |

591. Data in exports of services are adjusted by grossing up for prostitution (see chapter 5.7) data for both working non-residents (inevitable part of financial means intended for own consumption (transportation, accommodation, etc.) and tourist non-residents. For the 2003 grossing –up of prostitution represented the value of 1 356 mill SKK, grossing up of exports of goods for these working non-residents represented the value of 433 mill SKK and grossing up of exports of goods tourist non-residents represented the value of 653 mill SKK.

5.17 Imports of goods

592. Import of goods consists from customs statistics data, grossing-ups for both, residents and the import of drugs. Data from Customs Statistics are recorded according to the Harmonised System of Combined Nomenclature and consequently they are converted into CPA classification at 4-digit level. Grossing-up for residents covers commodities of final consumption of households according to the CPA

classification (see chapter 5.7). Import of goods is recorded according to particular customs regimes as follows:

Total imports

of which

- imports of goods for processing,
- imports of goods after processing

593. Grossing-ups for residents are based on both, an information related to the number of working residents for the given time period, which is submitted on demand by embassies of the SR according to the country of activity, and on the average wage. The extent of grossing-ups amounts approximately to 35% from total wages. It is the inevitable part of financial means for own use (purchase of food, clothing etc.). For 2003 it was the value of 4 911 mill SKK. If the calculation shows that data on tourism in BoP are underestimated, also the consumption of tourists will be grossed up. Using this way data from BoP in 2003 was grossed-up by 1 097 mill. SKK. The additional calculations for the import of drugs are carried out by Infostat based on its own findings within the framework of non-observed economy estimates. In 2003 the volume of grossing-up for imports of drugs was 1 260 mil SKK.

5.18 Imports of services

594. Reference should be made to sub-chapter 5.16, since sources and methods are the same for imports as for exports of services.

Special payment codes for import:

Construction and montage work in the SR – payments for construction and montage work, including design work, performed within the territory of the Slovak Republic, except for the cost of construction and montage included in the price of goods.

Diplomatic representation of the Slovak Republic abroad – payments, and/or refunds associated with the activities of diplomatic and consular representation offices abroad (this does not concern purchases of land and other real property).

Representation of Slovak enterprises abroad – payments related to the cost of representation of these enterprises abroad (do not included wage costs).

Import of services

Table 333

in mill. SKK

| | Services |
|----------------------------|----------|
| Transport services | 32 935 |
| Sea transport | 1 272 |
| Passenger transport on sea | |
| Freight transport on sea | |

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| | |
|--|--------|
| Supporting, auxiliary and other services | |
| Air transport | 3 478 |
| Passenger transport by air | |
| Freight transport by air | |
| Supporting, auxiliary and other services | |
| Other transport | 28 185 |
| Space transport | 0 |
| Rail transport | 12 486 |
| Road transport | 7 102 |
| Inland waterway transport | |
| Pipeline transport | 0 |
| Other supporting & auxiliary, transport services | |
| Travel | 21 041 |
| Communications services | 2 435 |
| Postal and courier services | 205 |
| Telecommunication services | 2 230 |
| Construction services | 2 493 |
| Construction abroad | 0 |
| Construction in the compiling economy | 0 |
| Insurance services | 3 757 |
| Financial services | 5 913 |
| Computer and information services | 4 527 |
| Royalties and licence fees | 3 321 |
| Other business services | 27 322 |
| Merchanting and other trade-related services | 6 117 |
| Operational leasing | 759 |
| Miscellaneous business, professional and technical services | 20 447 |
| Personal, cultural and recreational services | 3 587 |
| Audio-visual and related services | 242 |
| Other personal, cultural & recreational services | 3 345 |
| Government services, n.i.e. | 1 463 |
| Services not allocated | 2 940 |

595. In the SOSR, data on import of services are completed by data on working residents, in case of whom the part from funds required for their own existence is added (transport, accommodation, etc.) and by data on resident tourists. For 2003, the grossing up for working residents amounted to 3 852 mill. SKK and the grossing up for residents tourists was at the level of 668 mill. SKK.

CHAPTER 6 - The balancing and integration methods and validating the estimates

6.1 GDP balancing procedure

6.1.0 Introduction

596. Theoretically all three methods of the GDP calculation should give the same result (estimate). However, three different methods based on different surveys and administrative data sources, as well as on estimates, are subject to errors and mistakes. In reality within the compilation of sector annual accounts certain discrepancies occur. The main tool for balancing of GDP, as the result of the application of all three methods, are sectoral and activity accounts. As it has already been mentioned, the production approach is the main method for us and is compared with the expenditure method. The income approach is a residual method. When submitting the definitive version of annual accounts, the main aggregates are verified based on the supply and use tables.

597. For the calculation of GDP and the balancing of the supply and use side, the production and expenditure methods are used. The income method is not used for balancing mainly due to the fact that the gross operating surplus is the residual indicator. The gross operating surplus is obtained as a difference between the gross value added calculated by production approach and the compensation of employees and net taxes on production and imports. The verification calculations of the gross operating surplus are not being done from direct resources. The balancing items B.2 and B.3 are calculated as the residuum and are changing in line with the balancing of output P.1 and/or the intermediate consumption P.2.

598. The balancing procedure is focused on the balancing of particular items of non-financial and financial transactions. Balancing of non-financial transactions runs in the first phase without the link to the balancing of financial transactions, therefore as a result there are differences in the item B.9 – Net lending, net borrowing at the level of sectors and the national economy.

Net lending, net borrowing

Table 334

in mill. SKK

| | Code of institutional sectors | Net lending / net borrowing from non-financial accounts | Net lending / net borrowing from financial accounts | Discrepancy between B.9 from non-financial and financial accounts |
|---|-------------------------------|---|---|---|
| Economy of the SR | S.1 | -29 953 | -28 589 | -1 364 |
| Non-financial corporations | S.11 | -10 175 | -9 814 | -361 |
| Financial corporations | S.12 | 24 664 | 22 518 | 2 146 |
| Government | S.13 | -45 395 | -44 251 | -1 144 |
| Households | S.14 | 2 390 | 5 453 | -3 063 |
| Non-profit institutions Serving households | S.15 | -1 437 | -2 495 | 1 058 |
| ROW | S.2 | 29 953 | 28 589 | 1 364 |
| Total | S.1 + S.2 | 0 | 0 | 0 |

599. The balancing is carried out in scope of several months by the employees responsible for sector accounts, SUTs and the constant price estimates. Data are directly adjusted already within the data processing from surveys and from other data sources or within the compilation of accounts.

6.1.1 Balancing of sector accounts

600. The national accounts of the SR for 2003 provide a complex picture (including sectors and activities) on the status of economy and society by the means of macro-economic indicators. They consist from the Goods and services account (0) compiled only for total economy and sectoral and partially also sub-sectoral consolidated accounts I.-III., i.e. I. Production account, II. Distribution and use of income accounts, and III. Accumulation accounts except for Other changes in assets accounts, which have not been compiled yet in the SR. Their mutual relations and proportions are shown in the well-arranged complex tables on integrated economic accounts (Annex No. 5). The full sequence of accounts for institutional sectors in the SR is presented in table 335.

Sequence of accounts

Table 335

| | | | | | | | | |
|------------------------------|-----|---|-------|--|---------|---|----------|--|
| Current accounts | I. | Production account | I. | Production account | | | | |
| | II. | Distribution and use of income accounts | II.1 | Primary distribution of income account | II.1.1 | Generation of income account | | |
| | | | | | II.1.2 | Distribution of primary income account | II.1.2.1 | Entrepreneurial income account |
| | | | | | | | II.1.2.2 | Allocation of other primary income account |
| | | | II.2 | Secondary distribution of income account | | | | |
| | | | II.3 | Redistribution of income in kind account | | | | |
| | | | II.4 | Use of income account | II.4.1 | Use of disposable income account | | |
| | | | | | II.4.2 | Use of adjusted disposable income account | | |
| Accumulation accounts | II. | Accumulation accounts | III.1 | Capital account | III.1.1 | Change in net worth due to saving and capital transfers account | | |
| | | | | | III.1.2 | Acquisition of non-financial assets account | | |
| | | | III.2 | Financial account | | | | |

System of the compilation of annual accounts by sectors, sub-sectors and activities

Table 336

| Sequence of accounts | SECTORS | | | | | | | | | | | | | | DIVISIONS | | | |
|----------------------|---------|-------|-------|------|-----|-----|-----|-----|------|------|------|-------|-------|-------|-----------|---|---|--|
| | S.1 | | | | | | | | | | S.2 | | | | | | | |
| | S.11 | | | S.12 | | | | | S.13 | | | S.14 | S.15 | S.2 | | | | |
| | 11001 | 11002 | 11003 | 121 | 122 | 123 | 124 | 125 | 1311 | 1313 | 1314 | 14100 | 15000 | 21200 | 22000 | | | |
| 0. | x | | | | | | | | | | | | | | x | | x | |
| I. | x | x | x | x | x | x | x | x | x | x | x | x | x | | | x | | |
| II.1.1 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |
| II.1.2 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |
| II.1.2.1 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |
| II.1.2.2 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |
| II.2 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |
| II.3 | | | | | | | | | x | x | x | x | x | x | x | x | | |
| II.4.1 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |
| II.4.2 | | | | | | | | | x | x | x | x | x | x | x | x | | |
| III.1.1 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |
| III.1.2 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |
| III.2 | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | x | | |

- | | | | |
|----------|--|---------|--|
| 0. | Goods and services account | II.4.2 | Use of adjusted disposable account |
| I. | Production account | III.1.1 | Change in net worth due to savings and capital transfers account |
| II.1.1 | Generation of income account | III.1.2 | Acquisition of non-financial assets account |
| II.1.2 | Primary income distribution account | III.2 | Financial account |
| II.1.2.1 | Entrepreneurial income account | V.I | Goods and services account of ROW |
| II.1.2.2 | Allocation of other primary income account | V.II | Primary income and current transfers of ROW |
| II.2 | Secondary distribution of income account | V.III.1 | Capital account of ROW |
| II.3 | Redistribution of income in kind account | V.III.2 | Financial account of ROW |
| II.4.1 | Use of disposable income account | | |

601. Each account is balanced. It results either from the definition of the given account or it is ensured by the balancing item, which enters the next account. The Goods and services account is based on the general definition balanced, i.e. the total amount of resources is equal to their use and thus it does not have a balancing item. The balancing item of the Production account is expressed in both, the gross (including the consumption of fixed capital) and net, concepts. Other balancing items of sector accounts are recorded net. Both balancing items, gross and net, are presented in the integrated economic account (Annex No.5).

602. Data from statistical surveys and administrative data sources are to be considered as the basic data sources. The advantage of statistical surveys is that they are generated directly for the needs of national accounts, thus, for the sectoral accounts and for the SUTs. The whole process of collection, processing, delivery of outcomes is continuously verified. The appropriate coverage of the set of reporting units is ensured (in case of S.11 also establishment units). The coverage is ascertained by the updating of register. In the process of collection of statistical questionnaires the verification of their correct fulfilment is ongoing. Also the acquisition of the maximal number of questionnaires submitted by the reporting units is assured. However, the problem of administrative data sources is in their unchecked quality and exhaustiveness in the same scope as in terms of statistical questionnaires. When processing data from statistical questionnaire, its quality is ensured by the imputations of missing items, as well as of the entire system of questionnaires, together with grossing-ups. A more detailed description of particular statistical surveys and administrative sources, which serve as the main source for the compilation of sectoral accounts, is presented in chapter 11. The available outcomes of basic data are broken down by the OKEC classification and by institutional sectors and sub-sectors. The main indicators are broken down by the CPA classification.

603. The further step in the balancing process is the transformation of obtained data into the concepts of ESA95 methodology and their reconciliation. This step is mainly related to the administrative data sources, i.e. to data obtained from accounting statements. Work is related to definitions, valuation, classification (holding gains and losses on inventories, leasing, imputed rent, FISIM, accrual principle, non-observed economy, etc.). Data acquired as described are the main input for the compilation of sectoral accounts, sub-sectoral accounts, accounts by activities as well as for the SUTs. The sectoral accounts connect the data, which are the components of GDP calculations by three methods. The objective of balancing is to reconcile the data resulting from production, expenditure and income method of the GDP calculation. The result of balancing is the fully reconciled and balanced set of accounts with only one estimate of GDP in all three methods.

604. For each sector and sub-sector the full system of accounts is compiled. Both, the production and the generation of income, accounts are compiled also by activities (at the level of OKEC categories, if necessary also at the level of divisions).

Within the first step of balancing the identity of transactions is ensured. The verification of particular transactions is done by the counter-part check-ups. The fact that the high number of transactions can be verified from two independent sources, from the supply and use side, is an advantage. Within the inter-sectoral flows (interests, dividends), the matrix of transactions is compiled. For the verification of values the time series of sectoral accounts are used. The values of indicators are compared also with the quarterly accounts. One of the possibilities for the verification of the precision of data is also to use the statistical surveys by activities, which are not the main data sources for the national accounts. The information from associations, unions, chambers, public poll inquiries etc. are used as well. In case of uncertainty, the particular reporting units are addressed directly. The verification is being done also according to the development of the ratio of variant indicators (e.g. intermediate consumption/output, output/number of employees, output/value added) and to the mutual relation between the given indicators (e.g. interests, deposits, credits).

605. Both, the budgetary identity and the identity of transactions, are achieved by the horizontal and vertical balancing of particular data. Within balancing the quality and type of data sources in individual sectors are decisive. In the given sector we come out from the direct data sources and data surveyed in another sector; the combination of a direct source and the counterpart is also possible. When compiling the definitive version of sectoral accounts, also the information obtained from SUTs is used. Data for sector are acquired by the summary of surveyed data for sub-sectors. Data, which are not available, are delineated by the balancing process, horizontal (transaction identity) or vertical (budgetary identity), or by their combination. When balancing, also data, the value of which is considered as final and are not subject to balancing, are very important.

606. Statistical discrepancies are solved by the adjustment of data, which within the given system of accounts are less reliable, accountable and less precise (changes in inventories, B2. B.3 as residuum, etc.). Although the data sources are gradually of a higher quality (more precise determination of reporting units, higher quality of submitted data, increase of the response rate, increase of the number of indicators being filled-in, exhaustiveness, compliance with the methodology, correct valuation, etc.), an inconsistency always exists in the variant methods of GDP estimation, which is caused by different data sources.

607. The final balancing within the sector and sub-sector should lead to the achievement of budgetary identity (i.e. sum of flows in the column resources must be equal to sum of flows in the column use) derived by two estimates of B.9 (current account, financial accounts). An equality is sought between the data which are being obtained from two sources. Balancing is a gradual process from the first acquisition of partial background data up to the acquisition of all available information, which is ensured by the mutual internal and external (MFSR, NBS...) consultations in order to

achieve a reconciled balanced system. The responsibility for the final decision on the termination of balancing procedure is on the shoulders of the general director of the section. The result of balancing is also the disclosure of problem areas, from which the improvement of the inconsistency in collection of data or their estimates results.

Sector of non-financial corporations S.11

608. Basic data for the calculation of output and intermediate consumption for S.11 Non-financial sector and sub-sectors S.11001- Sub-sector of public non-financial corporations, S.11002-Sub-sector of private non-financial corporations, S.11003-Sub-sector of non-financial corporations under the foreign control, are obtained from annual statistical questionnaires.

609. Data on output and intermediate consumption obtained from the annual statistical questionnaires are compared with data from statistical questionnaires requisite for the compilation of quarterly accounts Prod 3-04 – quarterly statistical survey for establishment units above 20 employees and P13-04- quarterly survey for small enterprises up to 19 employees. The indicators of output and intermediate consumption from Roc 1-01 are compared with the indicators in quarterly accounts Prod 3-04 and indicators for Roc 2-01 with P13-04, broken down into categories and sub-categories of OKEC (this is true only for S.11).

610. Another independent source used for the purposes of comparison of value added is formed by the data from annual enterprise statistical questionnaires Roc 1-01 Fin A and Roc 1-01 Fin B (serve mainly for the needs of branch statistics and the enterprise financial statistics and are surveyed only by the enterprise method). Data from annual enterprise statistical questionnaires Roc 1-01 FinA and FinB in relation to value added are compared with the statistical questionnaire Roc 1-01 ZavA and Roc 1-01 ZavB in total. If the total value is different, then the comparison at the 2-digit level of OKEC takes place. For 2003, we compared only the totals because the values were identical.

611. Furthermore, data are compared for value added from accounting statements Uc POD 2-01 with data from statistical questionnaires Roc 1-01 (above 20 employees, an exhaustive survey) and Roc 2-01(0-19 employees, sample survey). This comparison is made for total and is only orientational because the statistical questionnaires Roc 2-01 are carried out by sampling and consequently grossed-up for the total. In addition, in Uc POD 2-01 those subsidised organisations are not involved, the costs of which are to 50% and more covered by sales. The value added for subsidised organisations in the statistical questionnaires Roc 1-01 was 2 294 million SKK. Data on output and intermediate consumption obtained from the mentioned statistical questionnaires are adjusted by the holding gains and losses on inventories being calculated from the quarterly stocks of relevant inventories. Furthermore, the data for the undervalued output are added to the amount of output,

when the big establishments, as well as small firms, deliberately undervalue their sales; on the contrary, in terms of intermediate consumption we are deducting the deliberately overvalued intermediate consumption.

612. There are no explicit data on the amount of undervaluation of output (sales) or on the amount of increased costs in terms of intermediate consumption overvaluation for big establishment units and small firms. Therefore the estimates of the undervaluation of output and overvaluation of intermediate consumption are based on:

- the comparison of data in Roc 2-01 and quarterly questionnaire P13-04 and on the analytical indicators (share of intermediate consumption in production) calculated for small private businesses,
- the comparison of output, intermediate consumption and value added for big establishment units reported in annual statistical questionnaires Roc 1-01 with the quarterly statistical questionnaires Prod 3-04, furthermore, on the comparison of data in accounting statements Uc POD 2-01, which were published in the Business Bulletin after the pursuance of audit, with the questionnaires Roc 1-01(we are comparing the same identification number of organisation). However, the differences in this type of comparison were minimal.

613. Additionally, the **subsidies on products** are added to output. The base for the achievement of information on the amount of subsidies is the statistical questionnaires Roc 1-01. However, data obtained in this way are incomplete and we adjust them in accordance to the data of the State Closing Account, which contains also information on the withdrawal of budgets of cities and municipalities provided by the Report on agriculture and food products. The output is grossed-up by the amount of **tips in services**. The amount of tips is estimated by Infostat. The tips are recorded in the output of the sector of non-financial corporations and the sector of households. The distribution of the amount of tips into the relevant sectors is being made according to the weight of output and is recorded in S.11 under OKEC 55 – Hotels and restaurants and OKEC 93– Other services. In the non-financial sector the amount of tips in 2003 for OKEC 55 was estimated at the level of 37,3% and for OKEC 93 it was 21,1%.

614. The output is furthermore grossed-up by the **increase of standing timber**. The increase of the amount of standing timber is calculated by the Forestry Research Institution in Zvolen. The base data sources for the calculation were the Green reports of forestry and other national and international results of research and own calculations. The increase of standing timber is the amount by which the level of stocks of standing timber was increased in 2003 being added to output of OKEC – 02 Forestry. The output is also adjusted by the output of **housing services** . The output and intermediate consumption is furthermore grossed-up by the same value amounting to value **of inward processing**.

615. The intermediate consumption, in addition to already mentioned adjustments by holding gains and losses on inventories, overvaluation (increase of costs) and inward processing is further adjusted by:

- **payments for financial services.** The payments, which the non-financial institutions pay to insurance companies for the provision of services of non-life insurance and which form a part of the output of insurance companies recorded in the production account of S12 as item P.1, are in question. The total payments for services of non-life insurance are proportional to the level of the actual premiums paid by institutions, grossed-up by revenues from the investment actuarial reserves after the deduction of received compensations for insurance events. These payments are allocated to intermediate consumption and to the final consumption of sectors based on the sectoral structure of the assessed premiums of non-life insurance companies, which is obtained by the SOSR directly from insurance companies in a form of the statistical survey.
- **capitalisation of costs on research and development** (i.e. the acquisition of results of research and development is in question). The aim is to improve the overall methodological and statistical pureness of the compilation of non-financial accounts for 2003 by the involvement of the acquisition of results of research and development into outputs consumed in form of production inputs (intermediate consumption) and, at the same time, their exclusion from the gross fixed capital formation.
- **threshold criteria in terms of fixed assets and intermediate consumption.** The adjustment is carried out by decreasing the intermediate consumption in relation to the changed threshold criteria for tangible fixed assets and intermediate consumption (see paragraph 111).
- **FISIM.** The adjustment is performed by the allocation of the relevant part into the intermediate consumption of particular sectors and sub-sectors.
- **leasing.** Intermediate consumption in S.11 and S.14 is being adjusted within the revision of national accounts' data by the amount of capital of the leasing payments, by which the output of leasing companies was netted.

616. The data from questionnaires and particular adjustments in output and intermediate consumption up to the final outcome are recorded in tables 342 and 343, broken down by OKEC sections for big establishment units and small firms. The breakdown of data by two-digit level of OKEC and sub-sectors is used for balancing too.

Adjustment of output in S.11

Table 337

in mill. SKK

| | Gross Output (Roc1-01 Roc 2-01) | Holding gains/loss on inventories | Under- valued output | Standing timber | Tips | Subsidies on products | Inward processing | Output of housing services | Gross output |
|--------------|--|---|----------------------------|--------------------|------------|-----------------------------|----------------------|-------------------------------------|------------------|
| | | - | + | + | + | + | + | + | |
| A | 56 660 | -1 324 | 185 | 1 973 | | 1 540 | 2 | | 61 684 |
| B | 76 | 3 | 0 | | | 0 | 0 | | 73 |
| C | 11 650 | 14 | 36 | | | 0 | 0 | | 11 672 |
| D | 964 072 | 1 225 | 2 159 | | | 706 | 54 134 | 0 | 1 019 846 |
| E | 237 311 | 591 | 392 | | | 100 | 0 | | 237 212 |
| F | 105 413 | 180 | 870 | | | 0 | 0 | | 106 103 |
| G | 179 349 | 139 | 1 926 | | | 28 | 380 | | 181 544 |
| H | 10 009 | 0 | 145 | | 345 | 0 | 0 | | 10 499 |
| I | 231 773 | 6 | 505 | | | 6 074 | 0 | | 238 346 |
| K | 97 924 | 163 | 264 | | | 5 | 1 104 | 10 394 | 109 528 |
| M | 1 124 | 1 | 0 | | | 7 | 0 | | 1 130 |
| N | 8 444 | 0 | 0 | | | 8 | 0 | | 8 452 |
| O | 29 753 | 5 | 129 | | 52 | 1 175 | 0 | 0 | 31 104 |
| Total | 1 933 558 | 1 003 | 6 611 | 1 973 | 397 | 9 643 | 55 620 | 10 394 | 2 017 193 |

Adjustment of intermediate consumption in S.11

Table 338

in mill. SKK

| | Intermediate consumption (Roc1-01 Roc 2-01) | Holding gains/ losses on inventories | Over valued IC | Capitalised costs on R&D | Fees for insurance services | Fixed assets included into IC | Inward processing | Fisim | Leasing | Intermediate consumption |
|--------------|--|--|----------------------|--------------------------------|-----------------------------------|--|----------------------|--------------|---------------|-----------------------------|
| | | + | - | + | + | - | + | + | - | |
| A | 42 098 | -171 | 461 | 3 | 335 | 130 | 2 | 196 | 508 | 41 364 |
| B | 57 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 | 59 |
| C | 5 215 | 27 | 9 | 0 | 23 | 7 | 0 | 70 | 974 | 4 345 |
| D | 762 272 | 1 413 | 3 047 | 599 | 2 990 | 836 | 54 134 | 2 337 | 7 167 | 812 091 |
| E | 180 908 | 1 733 | 502 | 102 | 808 | 100 | 0 | 1 219 | 302 | 184 470 |
| F | 81 876 | 103 | 920 | 4 | 492 | 138 | 0 | 402 | 184 | 81 635 |
| G | 106 582 | 4 318 | 2 333 | 37 | 197 | 515 | 380 | 1 456 | 934 | 109 188 |
| H | 5 879 | 27 | 175 | 0 | 20 | 25 | 0 | 47 | 233 | 5 540 |
| I | 153 769 | 371 | 581 | 4 | 357 | 100 | 0 | 658 | 905 | 153 573 |
| K | 55 585 | 355 | 446 | 56 | 163 | 162 | 1 104 | 439 | 682 | 56 412 |
| M | 654 | 5 | 0 | 0 | 1 | 2 | 0 | 40 | 38 | 660 |
| N | 4 328 | 26 | 0 | 0 | 15 | 64 | 0 | 94 | 160 | 4 239 |
| O | 18 902 | 58 | 241 | 0 | 87 | 39 | 0 | 159 | 555 | 18 371 |
| Total | 1 418 125 | 8 265 | 8 715 | 805 | 5 489 | 2 118 | 55 620 | 7 118 | 12 642 | 1 471 947 |

Insurance corporations and pension funds S.125

617. **Payments paid for services of insurance companies and pension funds - P.1.** The total value of payments for insurance services and pensions funds (P.1) represents the output of sector S125, OKEC division. It is a market output, which is the sum of payments paid for the services of life insurance, non-life insurance and services of pension funds. The calculation procedure of particular items is described and illustrated in tables of sub-chapter 3.16. Balancing of this item consists from the allocation of total amount of output of S125 into intermediate consumption, final consumption and export of user's sectors.

618. The payers *for the services of non-life insurance* are all sectors of national economy and ROW. From the total amount of output of non-life insurance, the export of non-life insurance services is deducted and allocated into S2; the remaining part of output of non-life insurance is allocated into intermediate consumption of sectors S11, S12, S13, S15, S14 (a part paid by households-sole traders) and into the final consumption of households (a part paid by households-final consumers). The allocation is done proportionally according to the structure of premiums received by non-life insurance companies; this structure is obtained directly from insurance companies by the means of the annual statistical survey Poi P 5-01 and is based on the assumption that the share of particular sectors in the total amount is the same as their share in the total value of assessed premiums of non-life premiums received by insurance companies in the given year. As payers *for the services of life insurance and services of pension funds* are considered the households - consumers, thus, the total value of output of life-insurance companies and the output of PFs is allocated into FCH.

619. **Property income attributed to insurance policy holders (D.44).** Balancing of this item is based on entirely the same principle and the same background as mentioned above in terms of payments for the services of insurance companies. The amount of D.44 corresponding to non-life insurance is allocated into all sectors of national economy and ROW, the value of D.44 corresponding to life insurance and pension funds is allocated fully into the sector of households. The total amount of **net premiums of non-life insurance (D.71)** represents the sum of premiums of non-life insurance plus the „additional insurance“ (D.44) after deduction of payments for services of non-life insurance companies (P.1 NZP). When balancing, i.e. allocating into the sectors of national economy and abroad, again the structure of assessed premiums is used, in the same way as for the allocation of payments for services of non-life insurance. The primary – initial structure for the breakdown of the total claims of non-life insurance into sectors is obtained directly from insurance companies by the means of the annual statistical survey Poi P 5-01. However, the allocation of total value of D.72 has been done according to the modified structure being obtained by the precision of the percentage share of abroad in the total claims (based on the NBS data on compensations of NLI to abroad) and a consequent

adjustment of the percentage share of other sectors in the remaining amount of D.72.

Sector of general government S.13

620. The capital transfers play an important role within the balancing of national accounts. Basic information on capital transfers is obtained from revenues and expenditures of the sector of government. The economic breakdown of the budgetary classification sorts the homogeneous types of revenues into main categories, categories, items and sub-items. At the same time it determines which expenditures are financed from current expenditures and which from the capital ones. In the economic breakdown of expenditures of the budgetary classification the capital transfers are defined as payments carried out in order to allow the beneficiary to acquire the capital assets or to compensate their damage or destruction. The particular items and sub-items of capital transfers allow the identification of counterparts.

Main category 700 Capital expenditures

Category 720 Capital transfers

Item 721 Capital transfers at the same level

Sub-item 721001 to subsidised organisation
721002 to budgetary organisation
721003 to public university
721004 to Slovak Land Fund

Item 722 Capital transfers to individuals and non-profit legal persons

Sub-item 722001 Civic associations, foundations
722002 Churches
722004 Other non-profit legal persons
722004 Individuals

Item 723 Capital transfers to non-financial subjects

Sub-item 723001 Government legal persons
723002 Other legal persons
723003 Physical persons - entrepreneurs
723004 For called guarantees

Item 724 Capital transfers at different level

Sub-item 724001 For public city transport
724002 For development programmes of municipalities
724003 For regional development
etc.

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Item 725 Capital transfers to abroad

Sub-item 725001 To individuals

725002 To international organisations

Item 726 Capital transfers to financial institutions

Item 730 Budgetary funds from EU communities

The reported capital transfers received and paid are usually not identical due to a time lag of recording at the beneficiary. Therefore when balancing the capital transfers being paid are taken as the basis. This the way how it is ensured that within the SR the capital transfers received and paid are identical.

621. The calculation of **gross fixed capital formation** based on data on acquired investment is verified by the calculation using the commodity flow method. This well-known method identifies the commodities of an investment nature by using the list of manufacturing goods and services PRODSLOV. The list of selected manufacturing goods and services (PRODSLOV) is declared by the decree of the SOSR No.388/1997 Coll. It follows the classification of production and with the 10-digit code it breaks down the production in manufacturing. The PRODSLOV is updated each year. Data on sales from output of manufacturing (303 684 million SKK), which covered the manufacturing enterprises with 20 and more employees were completed by the output of sole-traders carrying out their business activities in manufacturing. Within this process also the transformation bridges from the harmonised system (HS) of imports and exports (21 240 million SKK) to the CPA classification were used. The data on construction output (85 993 million SKK) of construction and non-construction firms were treated in a similar way. Also other components inflowing into GFCF were added, e.g. cultivated assets (4 644 million SKK), livestock and the draught animals (1 165 million SKK), intangible fixed assets (10 450 million SKK), costs on the transfer of non-financial non-produced fixed assets (351 million SKK) and costs related to the acquisition of investment. The data calculated as mentioned above were compared with the annual results on the acquisition of investment. Based on results from commodity flow method, the undervaluation or overvaluation of data on the acquisition of assets from annual questionnaires submitted by enterprises was revised. In 2003, the GFCF calculated by the commodity flow method amounted to 307 546 million SKK.

622. The **final consumption of households** is compiled on the basis of several data sources. The basic data source is represented by the household budgets and the statistics on retail trade. The calculations consist from several steps. From these 2 data sources, two independent calculation matrixes are compiled (for more details please refer to sub-chapter 5.7). Within each matrix, the basic data sources are completed by missing items, which are obtained from different sources and

consequently adjusted in order that the calculation is in compliance with exhaustiveness concept and definition of FCH by ESA95 (production for own final use, income in kind, collective households, payments for financial services, non-observed economy). In the final phase of FCH compilation an estimate is chosen which is considered as the best one. The alternative calculations (for more items), which serve for the precision or comparison of the correctness of calculation, also assist in decision-making.

623. For certain items variant data sources are sought and auxiliary calculations made. For example, for the calculation of costs on the purchase of cars also the data from the police records are used, in addition to household budgets and retail trade data. For the estimates of costs on alcoholic beverages and tobacco products the data of MF SR on excise taxes are used, furthermore data from the branch statistics in the consumption of selected goods per head in physical units are utilised. For the valuation of these items the data from price statistics are used. For the alternative calculation of costs the data from branch statistics in the MIG classification (production of goods by commodities) and data on export and import are used. For the comparison of obtained results we are using the ECP project, in which data are expressed in COICOP classification too.

6.1.2 Balancing of supply and use tables (SUT)

624. The link of the system of sectoral accounts with SUTs allows using them as another possibility for the verification. SUTs are used for the confirmation of the correctness of calculation of indicators within the balance of all three methods of GDP calculation (production, expenditure and income). From the formal aspect, SUTs are expressed in a form of matrix. In columns the Branch Classification of Economic Activities (OKEC), which is based on the NACE classification, is used. In rows commodities are presented, which are defined according to the CPA classification. The working version of SUTs is compiled at the 4-digit level of CPA, at the level of approximately 500 goods and services. The balancing, however, is done at the aggregated version being 60 branches x 60 commodities.

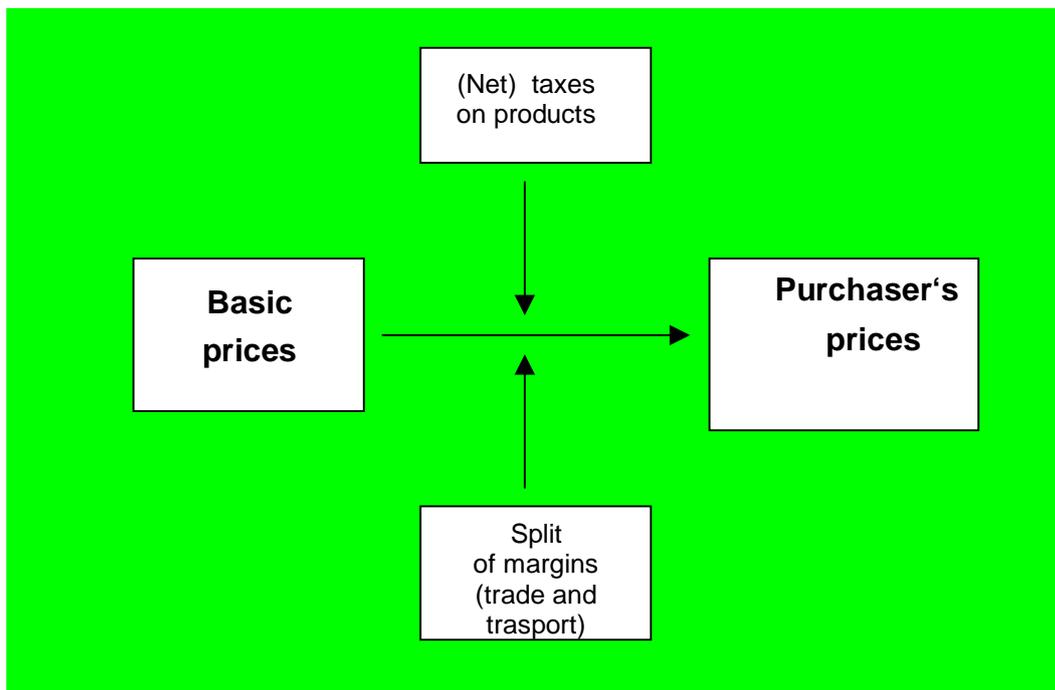
625. The supply table presents the supply of goods and services. It is broken down by products (i) and branches (j) ($\sum x_{ij}$). The vector of import is broken down into a part which represents the value of imported good and services itself and a part which represents the transformation of c.i.f. prices to f.o.b. prices (I_i). The output matrix contains also the information on the market output, output for own final use and non-market output. The commodity flows are shown at prices in which the transactions in reality run. The output is valued at basic prices.

$$\sum_{i=1}^n x_{ij} + I_i = Z(ZC)$$

626. The use table characterises the use of goods and services broken down by products and the direction of use. It consists from three quadrants. The first quadrant is formed by the matrix of intermediate consumption ($\sum y_{ij}$), which shows the inputs of the production process in the same structure as the supply table. The second quadrant contains the column vectors of final consumption of households, final consumption of government and of non-profit institutions serving households ($\sum C_i$), gross fixed capital formation changes in inventories ($\sum K_i$), and export of goods and services (E_i). The mentioned vectors are broken down by commodities. The third quadrant presents the value added broken down by branches. The components of value added are compensations of employees, taxes on production, subsidies on production, gross operating surplus, consumption of fixed capital and the net operating surplus. The use components are valued at purchaser's prices.

$$U(CO) = \sum_{i=1}^n y_{ij} + \sum C_i + \sum K_i + E_i$$

627. The starting point for balancing is the supply table at basic prices (ZC) and the use table expressed at purchaser's prices (CO). Due to different valuation of the both tables, it is necessary to express them in the same valuation.



There are two possibilities for calculation:

a/ to express both tables in purchaser's prices, i.e. to recalculate the supply (as the sum of national and imported output), being expressed at basic prices, into purchaser's prices

$$Z(CO) = U(CO),$$

b/ to express both tables at basic prices, i.e. the use table at purchaser's prices to recalculate into basic prices

$$Z(ZC) = U(ZC).$$

In the current practise the first way of calculation is used. The second way is used in relation to those years, for which the symmetric input-output tables are compiled in addition to the SUTs.

628. Balancing lies in the maintenance of validity of a so-called transaction identity, according to which the total supply from SUTs at purchaser's prices must be equal to its use at purchaser's prices. Balancing is carried out separately for each group of commodities (i.e. separately for each row of SUT).

629. In addition to transaction identity also the validity of other three relations is checked-up:

- the budgetary identity, according to which the output of branches at basic prices should be equal to the sum of all inputs of the given branch in form of intermediate consumption and value added (including other net taxes on production), i.e. the sum of the relevant column in the supply table must be equal to the sum of intermediate consumption and value added in the corresponding column of use;
- identity for trade or transport margin, according to which the sum of trade margin which was generated in the trade branches, plus the auxiliary trade margin generated in other branches, which are not specifically dealing with trade activities, should be equal to the total trade margin for all commodities. Thus, the sum of elements presented in the row for trade margin must for all use directions be equal to the total trade margin summed-up for all commodity groups. The same is analogically true for transport margin. In case of differences, the matrix for trade and transport margin is adjusted;
- identity for taxes, according to which the total amount of assessed taxes (tax assessment) must be equal – after considering the time delay between the tax assessment and the tax payment – to total tax revenues reported by the Ministry of Finance of the SR. It is recommended to balance VAT and other types of taxes separately. (The difference, which cannot be removed, even after the negotiation with the MF SR, is to be considered as tax evasions).

630. The balancing runs in several phases. In principle it is an integrated process, which is based on both, the manual balancing and the computer balancing. The manual balancing is done by a group of 3-4 experts, of whom each is specifically dealing with the relevant area. The economy is broken down into several complexes, in case of which the mutual interactions in these complexes are more important than the interactions between the complexes. The following complexes are being generated:

- agriculture, fishing, food, restaurant and final consumption of households (a group on food and beverages),
- raw materials (number of branches, in which they are produced or in which they are consumed, is relatively low),
- energy, water and fuel (are used in nearly all branches as intermediate consumption or they are part of final consumption of households),
- specific consumer goods, e.g. textile, wearing apparel and footwear (in the supply table they are produced by specialised producers or are imported; they mainly enter the final consumption of households or the export),
- forestry, quarries and sand pits, processing of wood and non-metal minerals: production of these branches is consumed mainly in construction, final consumption of households (individual housing construction) or is exported,
- processing of metals, civil engineering, construction, car-repair shops. Within this complex specific commodities are produced intended mainly for the GFCF (a group of machinery and transport equipment and goods and services for repairs), partially also for FCG (government purchases of military equipment) and for FCH (durable goods),
- chemistry, synthetics and FCH,
- services including the government services and FCH (certain types of services, e.g. services for entrepreneurs are used by the majority of productive branches).

631. Automatic balancing is used mainly for the quantification of differences between sources and use in rows, in columns for the enumeration of the amount of output and the sum of costs on production, including the components of value added or for the verification of the validity of identities for taxes and the trade and transport margins. In addition, the automatic balancing is used also for the purposes of „balancing making-up“ of SUTs, i.e. for the dissolution of small differences in the matrix summary rows and columns into the whole matrix. For this purpose mainly mathematic methods are used, prevailingly the RAS method. The principle of RAS lies in the gradual adjustment of elements of the relevant matrix in order that the summary vectors are equal to the required vectors. The RAS method is applied in iterations, firstly in rows, secondly in columns. Both types of adjustments are made by the means of correction coefficients, which are derived from relations between the elements of the summary vectors of the matrix and the corresponding elements of summary vectors in the adjusted matrix, while the vectors of correction coefficients are changing from one iteration to another. The process of balancing can be divided into four phases mutually linked:

- balancing by rows,
- balancing by columns,
- adjustments in the matrix of trade and transport margin,
- adjustments in the matrix of taxes.

632. SUTs are expressed in the same valuation and the sums for rows and columns in both matrixes (production and IC matrixes) are figured out.

- Balancing by rows: by comparing the sums for rows from the supply table with the sums for rows from the use table, the differences between the total supply and total use are figured out separately for each commodity group (for each row).
 - In case of existence of a high number of small, positive as well as negative differences, the problem is solved within the given complex by a mutual compensation of positive and negative values. In the supply table the commodity disaggregating of output and/or export is checked-up, in the use table the breakdown of resources into branches of intermediate consumption, final consumption, GFCF, inventories etc. is verified.
 - In case of occurrence of higher positive differences the primary data sources are verified, together with the correctness of the SUT compilation. The adjustments are done only consequently: e.g. the trade and transport margins are decreased whereby the resources in the supply table are reduced or the use of the given commodity in the use table is increased (in terms of raw materials the intermediate consumption, export, changes in inventories are increased, in terms of consumer goods the final consumption of households or export are adjusted, in case of some specific goods for investment the commodity breakdown of GFCF has to be adjusted, etc.)
 - In case of occurrence of higher negative differences the approach is similar as in terms of positive differences, however, the changes are made in an opposite direction.
 - With regard to the data sources used, firstly the so-called weaknesses are removed while the information which is considered as the right one, is kept.
- Balancing by columns: in connection to balancing and adjustments in rows, the columns of SUT are balanced and adjusted, i.e. the output of branches at basic prices is compared with the sum of intermediate consumption and value added in the corresponding columns of the use matrix (with the sum of I. and III. quadrant).

633. The following relations are judged within the balancing process:

- the absolute quantities of indicators for the current and previous time period are compared (output and import completed by a so-called transformation bridge between the basic prices and purchaser's prices) with the amount of intermediate consumption, final consumption of households, final consumption of government, final consumption of non-profit institutions serving households, gross fixed capital formation, changes in inventories and export. If the growth rates show significant changes, which cannot be economically explained, it is necessary to adjust the indicator showing an extreme development,
- within the adjustments by rows the percentage shares of particular directions of use in the total supply or in total output in current and previous time period

are compared (distribution coefficients). In case of inexplicable differences, it is necessary to adjust the relevant indicator,

- within the adjustments by columns, the percentage shares of intermediate consumption and of value added components (including the other net taxes on production) in output generated in the given branch in the current period with the corresponding shares from the previous time period (coefficients of direct intensity, designated often as technical or IO coefficients) are compared. In case of inexplicable differences, it is necessary to adjust the relevant indicator with the extreme value,
- all available information is used, including the information in physical units.

634. Adjustments in matrixes of trade and transport margins and in matrixes of taxes: within balancing, the columns in the transformation table from basic into purchaser's prices are adjusted or separate matrices for trade and transport margins, and for taxes and subsidies on products, are constructed. The base for the construction of these matrices are the following equations:

- the sum of elements expressed in the row for trade or transport for the use directions must be equal to the total trade or transport margin for all commodity groups
- the total amount of assessed taxes must be equal to the total tax revenues reported by the MFSR (after taking into account the time lag).

After balancing the SUTs, the values of indicators are incorporated as definitive into sectoral accounts.

635. The result of balancing is the fully balanced system which contains:

- the balanced supply table at basic prices
- the balanced use table at purchaser's prices (or also at basic prices)
- matrix or vectors of taxes and subsidies on products (vectors for the non-deductible part of VAT, excise taxes, taxes on import and subsidies on products)
- matrix or vectors for the whole trade, retail trade and transport margins

6.2 Other approaches used to validate GDP

636. The approaches for the verification of GDP are in principle used directly within the balancing process when the numerical data in relation to the given indicators are checked-up:

- verification by the means of development at constant prices,
- comparison with data on employment,
- assessment of significant changes, events occurring during the year in economy and the evaluation of their impact,
- comparison with foreign trade data,
- check-ups by the means of labour productivity development and other relative indicators: share of their values in particular commodities or columns.

CHAPTER 7 - Overview of the allowances for exhaustiveness

7.0 Introduction

637. Within the framework of the compilation of annual sectoral accounts, the adjustments for the exhaustiveness purposes are being made too. These adjustments are related to all three methods of GDP estimation. The particular adjustments are mentioned and in variant details described also in other chapters of Inventory. This chapter provides a summary overview on adjustments carried out in particular institutional sectors by items as well as by the concrete approach of GDP estimation, to which these modifications are related. The current analysis shows that the adjustments presented under N4 Registered legal persons not included in statistics, i.e. units not included into statistical surveys, are, from the statistical register updating standpoint, not performed. The Register of Organisations is continuously updated and compared with other available registers (of the Social Insurance Company, Data-Centre). For more details please refer to sub-chapter 3.1.

638. The adjustments covered by N7b Non-response incorrectly handled, are also not reported because the quality of state statistical surveys carried out by the SOSR is within the data collection and processing phases verified and the unified approach on the non-response treatment is ensured at the level of questionnaires as well as of their items. A more detailed description is to be found in sub-chapter 11.1. Within the sector of government and the sector of non-profit institutions serving households no adjustments in connection to exhaustiveness are made. Table 339 shows adjustments for the purposes of exhaustiveness of the system of national accounts by sectors and types of these adjustments.

Adjustments for exhaustiveness purposes by sectors within the particular methods of GDP estimation

Table 339

| GDP estimate | Sector | N1 | N2 | N3 | N4 | N5 | N6 | N7 |
|---------------------|--------|----|----|----|----|----|----|----|
| Production approach | S.11 | | | | | | X | X |
| | S.12 | | | | | | | |
| | S.13 | | | | | | | |
| | S.14 | X | X | X | | X | X | X |
| | S.15 | | | | | | | |
| Income approach | S.11 | | | | | | X | |
| | S.12 | | | | | | | |
| | S.13 | | | | | | | |
| | S.14 | | | | | X | X | |
| | S.15 | | | | | | | |
| | S.2 | | X | | | | | X |
| Expenditure | S.11 | | | | | | X | |

| | | | | | | | | |
|----------|------|--|---|---|--|--|--|---|
| approach | S.12 | | | | | | | |
| | S.13 | | | | | | | |
| | S.14 | | X | X | | | | X |
| | S.15 | | | | | | | |
| | S.2 | | X | | | | | X |

The scheme 1 shown in Annex 6 presents the breakdown and classification of producers with regard to the non-exhaustiveness types.

7.1 Production approach

7.1.1 N1 Producer should have registered

Sector of households S.14

639. Purchase without receipt covers the market activities of households with the low share of output in the market. Mainly the following services are in question: tutorage, care-taking, personal services, variant repairs etc. Estimates are based on the results of inquiry, which measures the expenditure of households at markets, as well as the expenditures of households on different services without receipts. The estimates of average costs on the purchase of goods and services less receipt were recalculated to the total population of households. The following expenditures are in question:

- expenditures on construction works for the reconstruction of dwellings, houses and huts,
- expenditures on the services of craftsmen, e.g. repairmen of cars, instruments and devices, furthermore expenditures on transport services, personal services, e.g. hair-dressing, cosmetics, care-taking, tutorage etc.
- expenditures on the purchase of agricultural products at the markets,
- expenditures on the purchase of other goods at the markets,
- expenditures on the rent paid to the private persons (without receipt),
- expenditures on rent for garage paid to private persons (without receipt).

7.1.2 N2 Illegal producer that fails to register

Sector of households S.14

640. The estimate on drugs is made based on the public poll survey organised by the Public Poll Institute under the SOSR, in co-operation with the General Secretariat of the Ministerial Council for Drug Addiction, from 1994 regularly in two-year intervals. The last estimate on the basis of the survey results was made for 2002. In addition, also the information from the National Anti-Drug Squad, the Centre for the Drug Addiction Treatment, Institution of Health Information and Statistics, press and internet, was used. The figure for 2003 was estimated by extrapolation based on the expected development of prices of drugs, number of drug users etc. The following assumptions and data were used for the estimate:

- moderate increase in the number of drug users,

- a smooth increase of prices for drugs
- data on the average daily dose.

The estimates of drugs are recorded within the production approach in the output and intermediate consumption of the sector of households. In 2003, the value added was estimated approximately at the level of 3 255 million SKK.

641. The scope and forms of prostitution in the SR are also quite remarkable and are more and more increasing also into neighbouring countries. The income of prostitutes is not recorded and taxed, thus, this area is covered by the non-observed economy. The following forms of prostitution are distinguished: street prostitution, prostitution performed beside the official services in massage and erotic saloons and in similar facilities, prostitution performed by call-girls and prostitution pursued in rented apartments or own apartments of prostitutes. When estimating the income from prostitution, the starting point is the estimate of the total number of persons dealing with this activity and/or the number of women at the certain age and the estimate of their average annual income. The estimate of value added is very rough. For 2003, the estimate was linked to the assumption that the scope of prostitution is more and more increasing and the prices for these services are slightly increasing too. The total income from prostitution is being estimated for 2003 in the amount of 2 260 million SKK.

7.1.3 N3 Producer is not obliged to register

Sector of households S.14

642. The amount of agricultural production of households for own consumption is based on two estimates. Within the former, the following data are used: data from statistics on agriculture, from census on farms, especially the quantities and price indicators of particular agricultural products used for final consumption (milk, meat, eggs, fruit, and vegetables); data on the garden area, the number of small breeders, unit prices of products, etc., are utilised as well. This estimate of agricultural production for own final use gave 34 568 million SKK (including the estimate of forest fruit production). The latter is provided by household budget surveys, within which the production for own final use is surveyed directly. To the total output, the intermediate consumption was estimated at the level of 8 214 million SKK.

643. Own-account production of households in relation to the construction of dwellings, huts and garages in 2003 represented the amount of 21 879 million SKK. To the own-account production, the intermediate consumption was estimated at the level of 50 %, i.e. 10 939 million SKK. The estimate of own-account production of construction of dwellings, huts, garages and garden huts is made by the calculation of the difference between the total GFCF and the GFCF pursued by big firms, small firms and by sole traders.

644. The estimate of production of forest fruit for own use is being done in cooperation with the Research Institute on Forestry in Zvolen and is based on the quantitative-price method. For the qualified estimate both, the information on prices of forest fruit of the primary purchasers obtained from the sellers of forest fruit at the market and the information received from the Research Institute on Forestry in Zvolen, are used. The estimate of this type of production amounted to 786 million SKK, what, at the same time, represented also the estimate of value added because the intermediate consumption is not estimated (is involved in the intermediate consumption of forestry, which treats the forest en bloc).

645. The figures obtained from Research Institute on Forestry in Zvolen cover the effective output of the most important forest fruit in the SR at physical units as well as at value units. In principal, the potential production, which was reduced by the part of production not collected due to extreme local conditions and/or legislation, furthermore by output being consumed or destroyed by animals, birds etc., and by data on the actual amount of forest fruit, which was obtained by collection and used for own consumption of the population of the SR (pickers, collectors and their relatives), is in question. Data are combination of the present exact surveys and qualified estimates. Until now, no regular sample survey on the amount of collected forest fruit and their market prices has been done in Slovakia.

7.1.4 N5 Registered entrepreneur is not included in statistics

Sector of households S.14

646. The estimates of output, intermediate consumption and value added for physical persons who are not registered in Business register and on whom no data were found out on their economic activities by the means of the statistical survey, were included under this item. When estimating, the data surveyed within the framework of the sample statistical survey for enterprises (average data) and the data from the accounting annexes to the tax declarations are combined. The estimate of output of registered but not recognised entrepreneurs represented 15 809 million SKK and the estimate of intermediate consumption amounted to 7 068 million SKK, i.e. the value added was equal to 8 741 million SKK.

7.1.5 N6 Misreporting by the producer

Sector of non-financial corporations S.11

647. The estimate expressed under N6 is formed by the undervalued production (+ 6 611 mill. SKK) and the overvalued intermediate consumption amounting to (- 8 715 mill. SKK). The statistical questionnaires Roc 1-01 and Roc 2-01 serve for the calculation of output and intermediate consumption for S.11 and for the sub-sectors S.11001, S.11002 and S.11003. The reporting units when filling in the mentioned questionnaires deliberately undervalue their sales and overvalue their expenditures (due to lower taxes etc.). Obviously, no available data are on the amount of the

undervalued production and overvalued intermediate consumption. The quarterly statistical questionnaires Prod 3-04, P13-04 and accounting statement Uc POD 2-01, together with the data published in the Business bulletin verified by the auditor, serve as the background for estimates.

648. Undervaluation in big non-financial enterprises (20 and more employees).

The output for big enterprises is surveyed within the framework of annual full-area structural survey. It is assumed that also in big enterprises the economic results are undervalued by hiding part of sales or by inappropriate grossing-up of costs, etc. For the estimate of undervaluation, several methods and/or approaches are used:

- Firstly, a comparison of output and intermediate consumption is made for selected units, which passed the audit. The Business bulletin publishes data on selected big enterprises (most important enterprises from chemical, food, metallurgy, textile and wearing-apparel industries), which are compared with the corresponding data inquired in the mentioned enterprises within the framework of the statistical survey. The comparison for previous years has shown that the undervaluation of value added in the statistical survey against the results of audit moves around 1% at the average.
- Secondly, the results of the annual statistical survey are compared with the results of quarterly surveys. The analysis is being done separately by individual branches.

By using the combination of results of both methods, the correction in output by 3 101 million SKK was made; the intermediate consumption was reduced by 4 680 million SKK. In total, the undervaluation of value added represented 7 781 million SKK.

649. Undervaluation in small non-financial enterprises (0-19 employees)

Production for enterprises up to 19 employees is surveyed within the framework of a sample survey. In 2003, the value added amounted to 90 185 million SKK (including the grossing-up and imputations); the output represented 244 294 million SKK and intermediate consumption was equal to 154 109 million SKK. Data being found out from the annual survey are compared with the data from quarterly surveys. Within the undervaluation of output from firms with less than 19 employees, the adjustment of output by 3 510 million SKK was done. In terms of the overvaluation of intermediate consumption the adjustment amounted by - 4 035 million SKK. The estimate of the undervaluation of value added in total was 7 545 million SKK.

Sector of households S.14

650. In national accounts it is assumed that the undervaluation of output and overvaluation of intermediate consumption can take place in all productive units, however, with different intensity. Nevertheless, the national accounts do not have any information or the survey, which would trace the scope of this undervaluation. It can be pre-supposed that the smaller unit, the higher the undervaluation. Within the compilation of output and intermediate consumption for the sector of households, in

the group of entrepreneurs not registered in the business register the deliberate undervaluation of output and overvaluation of intermediate consumption is assumed. The main reason is the achievement of a reduced tax base. Thus, the undervaluation of output is grossed-up and a reduction of the overvaluation of intermediate consumption is being made. The additional calculation is made on the basis of comparison of data inquired in the sample survey for entrepreneurs with the data from accounting annexes to tax declarations, and with the accounting and statistical data. The estimate presented under N6 is formed by the undervalued output (+ 77 972 million SKK) and overvalued intermediate consumption (- 6 243 million SKK).

7.1.6 N7 Statistical deficiencies in data

Sector of non-financial corporations S.11

651. Estimate reported under N7 covers both, tips in services (397 million SKK) and the estimate of the amount of standing timber (1 973 million SKK). The basis for the estimate of standing timber is formed by the indicators on the output of wood, which have been worked out by the Research Institute on Forestry in Zvolen. The calculation is made based on the indicator on **stocks of standing timber**, which expresses the stocks of standing timber in thousand m³. The **total current increase** is the increase of standing timber in thousand m³. The **actual timber harvesting** is the amount of standing timber in thousand m³, which was cut for sale, including the losses in timber caused by harvesting technologies. The difference between the increase of standing timber and the harvest is represented by the indicator on **increase of stocks of timber**, expressed in thousand m³. The additional indicators are indicators of the value. The indicator on the **value of timber** expresses the value of stocks of standing timber, which is evaluated in accordance to the price lists of the Decree of MF SR No. 86/2002 Coll.

652. The indicator of value of standing timber in SKK/m³ expresses the price of 1 m³ of standing timber, what in principle is the difference between the market price of 1 m³ of timber and the costs on harvesting of 1 m³ of timber in 2003 (i.e. costs on its cutting and transport to the place of consumption). From the national accounts point of view the following indicators are important:

- Total current increase, which expresses the value of the total current increase and the prices of standing timber.
- The value of harvested timber in m³ at prices of the standing timber.
- The increase of value of stocks of standing timber, which expresses the value of the difference between the total current increase and the actual harvest of timber. The increase of the value of stocks of standing timber is the amount by which the value of stocks of standing timber increased and in 2003 it amounted to 1 973 million SKK.

Sector of households S.14

653. The estimate of tips is based on the public poll survey, which is estimating the level of tips being paid by the population for services rendered in restaurants, hotels, hair-dressers, cosmetics etc. This investigation is being done by the Public Poll Institute operating under the auspices of the SOSR. Another estimate of tips can be derived from the amount of sales in certain services, e.g. restaurants, hotels and personal services. The inquiries show that the frequency of provision of tips is not changing too much. Only tips paid by the population of the SR are in question. In production, the value is recorded under OKEC categories 55 and 93 in the non-financial sector and in the sector of households. The distribution of the value of tips is being made on the basis of the amount of production of sectors in these branches:

- In the sector S.11 = 34% , of which activity 55= 87%, activity 93= 13%
- In the sector S.14 = 66% , of which activity 55= 75%, activity 93= 25%

The total sum of tips for 2003 was 1 162 million SKK.

654. Table 345 provide data on adjustments within the production approach of the GDP compilation in sectors S.11 and S.14 by particular types of exhaustiveness and their share in GDP (1 212 665 million SKK).

Adjustments by types of exhaustiveness in production approach in S.11 and S.14

Tabuľka č. 339 in mill. SKK

| | N1 | N2 | N3 | N4 | N5 | N6 | N7 | Spolu |
|----------|--------|-------|--------|----|-------|--------|-------|---------|
| S.11 | | | | | | 15 326 | 2 370 | 17 696 |
| S.14 | 28 630 | 5 515 | 37 294 | 0 | 8 741 | 84 220 | 765 | 164 399 |
| total | 28 630 | 5 515 | 37 294 | 0 | 8 741 | 99 546 | 3 135 | 182 095 |
| % of GDP | 2,4 | 0,4 | 3,1 | 0 | 0,7 | 8,2 | 0,2 | 15 |

7.2 Income approach7.2.1 N2 Illegal producer that fails to register

655. In compliance with exhaustiveness requirements in the sector S.2, the NBS data on the compensation of employees are completed by additional calculations. The numbers of illegal workers were estimated on the basis of data on the number of border-crossings, after the deduction of border-crossings of tourists. The grossing-ups of compensation of employees for illegally working residents achieved the level of 3 324 million SKK and for the illegally working non-residents 1 047 million SKK.

7.2.2 N5 Registered entrepreneur is not included in statistics

656. Owing to the adjustments of output (N5) in S.14 within the production approach, the compensation of employees were also adjusted within the income approach by 4 011 million SKK.

7.2.3 N6 Mis-reporting by the producer

657. In connection to the adjustments of output (undervaluation) in S.11 and S.14 within the production approach, the compensation of employees was adjusted within the income method too. In 2003, 1 900 mill. SKK were added to compensation of employees in the sector of non-financial corporations S.11 and in the sector of households S.14 it was 15 224 million SKK.

7.2.4 N7 Statistical deficiencies in data

658. In order to ensure the exhaustiveness in S.2, the data obtained from NBS under the item compensation of employees are completed by additional calculations. The number of legal (registered) residents / non-residents by country of job/country of origin and the estimated data for illegal (not registered) workers are used. The number of legally working people and the information on average wages in the given countries were obtained from the Ministry of Foreign Affairs of the SR. The grossing-ups for legally working residents achieved the level of 19 149 million SKK and for the legally working non-residents 1 117 million SKK.

659. Table 340 provides data on adjustments within the income approach of GDP compilation in sectors S.11, S.14 and S.2 by particular types of exhaustiveness and their share in GDP (1 212 665 million SKK).

**Adjustments by types of exhaustiveness within the income approach in S.11, S.14
and S.2**

Table 340 in mill. SKK

| | N1 | N2 | N3 | N4 | N5 | N6 | N7 |
|------------|----|-------|----|----|-------|--------|--------|
| S.11 | | | | | | 1 900 | |
| S.14 | | | | | 4 011 | 15 224 | |
| S.2 | | 4 371 | | | | | 20 266 |
| Total | | 4 371 | | | 4 011 | 17 124 | 20 266 |
| % from GDP | | 0,4 | | | 0,3 | 1,4 | 1,7 |

7.3 Expenditure approach

7.3.1 N2 Illegal producer that fails to register

Sector of households S.14

660. Grossing-ups for N2 are made in terms of drug consumption and expenditures on production (see 640 and 641).

The ROW sector S.2

661. The following information serves as the background for the calculation of import of drugs:

- results from the public poll inquiry, which was organised by the Public Poll Institute in 1996,1998, 2000 and in 2002
- information from the National Anti-Drug Squad for 1995 – 1999, related to the amount of captured drugs, purity of drugs, prices for particular drugs and import prices
- information from the statistics on health on the number of drug addicted people
- other administrative data.

The export of prostitution is determined by an estimate, as the percentage share from GDP.

In total, the consumption of drugs for 2003 was estimated approximately at the level of 4 459 million SKK and the import of drugs at the level of 1 260 million SKK.

662. The estimate of costs on prostitution is made for that part which was paid by the customers from abroad; in this case it is an export of services, which in 2003 amounted to 1 356 million SKK. The second part of costs is paid by national customers, the expenditures of whom on prostitution services are recorded in the final consumption of households. In 2003 it was 900 million SKK.

7.3.2 N3 Producer is not obliged to register

Sector of households S.14

663. The grossing-ups for N3 are made in terms of agricultural production for own final use (see paragraph 642) and in relation to the own-account construction of houses, huts and garages (see paragraph 643).

7.3.3 N6 Mis-reporting by the producer

Sector of non-financial corporations S.11

664. As far as grossing-up of GFCF data is concerned, different comparison methods are used for grossing-up, e.g. comparison with the results from accounting statements and/or with the results from commodity flow method. However, they do not contain data in the required breakdown allowing the compilation of a complex

capital account, therefore only the aggregate on GFCF can be compared. Furthermore, the analysis of data acquired from quarterly surveys is made. If the big differences are disclosed, then additional calculations are carried out step-by-step. Firstly a group of enterprises with similar characteristics to those, in which an under/overvaluation might be pre-supposed, was selected; consequently the data broken down by activities, which were designated as undervalued or overvalued, are modified to the average value of data on the acquisition of assets of the selected group. The grossing-up of GFCF in 2003 amounted to 21 392 million SKK.

665. The grossing up of inventories is made based on the data obtained for small and big enterprises from the statistical survey. Firstly, the structure of particular items is determined in percentage. Secondly, the stocks of inventories are grossed-up in relevant OKEC divisions. Grossing-ups are made by the stratification of producers by type of activity. Consequently, the divisions designated as undervalued are grossed up to the average value of data on the acquisition of assets. The highest number of unfilled data was discovered in case of goods for resale and production inventories. The value of grossed-up data on inventories in S.11 for 2003 amounted to 1 228 million SKK.

666. The valuables are grossed-up for small enterprises as data on them are not traced within the sample survey Roc-201. Data from the previous years (until 2000) serve as a background. As the starting point a percentage structure is calculated, by which the valuables contribute to the total value of the acquisition of tangible fixed assets. This percentage is consequently applied for the estimate of valuables also in the next years.

7.3.4. N7 Statistical deficiencies in the data

Sector of households S.14

667. Grossing-ups for N7 are in S. 14 performed within the framework of both, the estimation for housing construction (own-account produced family houses and dwellings or constructed by construction firms) and the estimation of garages, recreational huts and cottages. When estimating the housing construction the statistics on construction and investment is used, in which also the construction of family houses is included. Data on individual housing construction, on the number of dwellings, are obtained from the quarterly questionnaire Inv 3-04, in which the statistics on begun and finished dwellings, being submitted by the district offices, is traced. The market prices of dwellings or family houses acquired in 2000 (broken down by districts and the number of rooms) were obtained by the inquiry performed in the real estate agencies. Data were surveyed separately for particular district cities and municipalities. For other years the recalculation into replacement prices was done by an extrapolation method with the use of price indices of construction works related to residential buildings. By using these data the average prices of dwellings, stratified by the size (number of rooms) and districts, were calculated. In 2003, the

estimate of housing construction using extrapolation amounted to 16 053 mill. SKK. The estimate for the construction of garages, recreational huts and cottages was done based on the information from the MF SR, i.e. from the statement on real estate tax. Based on the number of newly-built huts and garages in the given year and prices obtained from real estate agencies, which were valid in 2000 (stratified by regions and size), the total value of built huts and garages was estimated. The calculation procedure for next years was the same as in the case of housing construction. In 2003, the estimate represented the value of 2 294 million SKK. Estimate of other components of gross capital formation using extrapolation amounted 3 905 mil. SKK.

668. Grossing-ups for N7 in final consumption of households are carried out under the item "tips" (see paragraph 660).

The ROW sector S.2

669. The consumption of goods and services of working residents and non-residents is calculated as a percentage proportion of minimal consumption of one person per one month from the average wage. For residents it is 45%, of which 25% for goods and 20% for services, for non-residents 50%, of which 27% in relation to goods and 23% in connection to services.

670. The estimate of consumption of tourists-residents and of non-residents, if exhaustively recorded, should be involved in the balance of payments. However, within the calculations done by using the information on crossings of the borders and registered financial means on tourism in BoP, the insufficient coverage had been found out, thus, in 2000 the grossing-ups started. The BoP covers the financial operations in payment titles, which correspond to particular payments of tourism. The grossing-up is based on crossings of borders after the deduction of employees, multi-day tourists accommodated in hotels or recreational facilities and the determination of a minimal spending of a one-day tourist.

671. Table 348 presents data on adjustments within the expenditure approach of the GDP compilation in sectors S.11, S.14 and S.2 by particular types of exhaustiveness and their share in GDP (1 212 665 million SKK).

Adjustments by types of exhaustiveness within the expenditure method in S.11, S.14 and S.2

Table 341 in mill. SKK

| | N1 | N2 | N3 | N4 | N5 | N6 | N7 | Total |
|------------|----|-------|--------|----|----|--------|--------|---------|
| S.11 | | | | | | 58 418 | | 58 418 |
| S.14 | | 5 363 | 59 173 | | | | 23 384 | 87 920 |
| S.2 | | 2 560 | | | | | | 2 560 |
| Total | | 7 923 | 59 173 | | | 58 418 | 23 384 | 148 898 |
| % from GDP | | 0,7 | 4,9 | | | 4,8 | 1,9 | 12,3 |

CHAPTER 8 - Transition from GDP to GNI

8.0 Introduction and reference framework

672. The calculation of GNI is based on GDP decreased by primary income paid by resident units to non-resident units and increased by primary income received by resident units from the Rest of the World (ROW). The primary income paid to the ROW covers the compensation of employees, property income and taxes on production and import paid to the EU. On the other hand, the primary income received from the ROW includes compensation of employees, property income and subsidies from the EU. The Balance of Payments (BoP) is to be considered as the main data source, whilst, at the same time, the SOSR carries out several estimates, especially in case of compensation of employees, as the BoP data cover only legally working persons.

673. In 2003 the calculation of GNI was linked to GDP only by the items on compensation of employees and property income as it is presented in table 348. After the accession to the EU since 1 May 2004, also the items on taxes on production and import paid to the EU institutions and subsidies from the EU institutions are fulfilled. Information on these flows is available from the Ministry of Finance of the SR and the State Treasury.

Calculation of GNI

Table 342 in mill. SKK

| B1*G | Gross domestic product | | 1 212 665 |
|-------------|---|---|------------------|
| D.1 | Compensation of employees received from the ROW | + | 22 473 |
| D.1 | Compensation of employees paid to the ROW | - | 2 594 |
| D.2 | Taxes on production and imports paid to the EU institutions | - | |
| D.3 | Subsidies received from the EU institutions | + | |
| D.4 | Property income received from the ROW | + | 21 462 |
| D.4 | Property income paid to the ROW | - | 50 995 |
| B5*G | Gross national income | | 1 203 011 |

674. Revenues of compensation of employees, interest, dividends, reinvested profits from direct investment, tax and subsidy transactions, property income attributed to insurance policyholders and rents. For data compiling, the close co-operation between Statistical Office of the Slovak Republic and the National Bank of Slovakia is needed. Further, data from other institutions are used, especially from the Ministry of

Labour, Social Affairs and Family of the Slovak Republic as well as from Ministry of Foreign Affairs of the Slovak Republic.

8.1 Compensation of employees

8.1.1 Introduction

675. Compensation of employees comprises wages, salaries and other benefits (including employers social contributions) paid to non- resident workers in resident economy. On the income side there are the compensation paid by non-resident employers to Slovak employees, and on the expenditure side, the compensation paid by Slovak employers to non-resident employees. Personal expenditure made by non-resident seasonal and border workers in the economies in which they are employed are recorded under travel within trade in services.

8.1.2 Compensation of employees in Balance of Payments

676. Compensation of employees includes transaction in relation to transfers of wages, salaries and other compensations earned by natural persons during their work abroad (this relates to residents abroad and non-residents in the Slovak Republic). The data on compensation of employees are combined from estimations and from banking reports Dev (NBS) 12-12 and V (NBS) 15-12. Wages, salaries and other benefits are estimated as the number of seasonal and border workers and average monthly earnings. Average monthly earnings and number of seasonal workers are taken from Ministry of Labour, Social Affairs and Family of the Slovak Republic and from Ministry of Foreign Affairs of the Slovak Republic. These data are estimated through Statistical Office of the Slovak Republic. The estimations of not registered workers are made by SOSR.

Compensation of employees in the BOP

Table 343 in mill. SKK

| | From banking reports | After adjustments |
|---------------|-----------------------------|--------------------------|
| Credit | 1 150 | 15 655 |
| Debit | 511 | 572 |

8.1.3 Calculation of wages in national accounts – from the ROW

677. Until 2000, the data on wages were taken over from the National Bank of Slovakia without any additional adjustments. In 2003, based on the findings of the number of legally working residents of the SR in the ROW and the average wages in these countries, a calculation of wages of Slovak residents working abroad was done; see table 344.

Calculation of wages of residents

Table 344

| | CZ | DE | AT | Other countries | Total legal | Illegal | Total |
|---|--------|--------|--------|-----------------|-------------|---------|--------|
| Number of workers (average for 2003) | 57 438 | 4 523 | 4 008 | 5 130 | 71 098 | 17 775 | 88 873 |
| Average monthly wage SKK | 14 064 | 1 458 | 1 167 | | | | |
| Exchange rate | 1,304 | 41,491 | 41,491 | | | | |
| Total wages in mill. SKK | 12 641 | 3 284 | 2 328 | 3 904 | 22 156 | 4 607 | |
| D11 wage decreased to 72% from the average wage | 9 089 | 2 364 | 1 674 | 2 807 | 15 934 | 3 324 | 19 258 |
| D12 Employers' social contributions in mill. SKK | 1 823 | 479 | 352 | 561 | 3 215 | | 3 215 |
| D1 Compensation of employees in mill. SKK | 10 912 | 2 843 | 2 026 | 3 368 | 19 149 | 3 324 | 22 473 |
| % share of residents in total legal | 80,787 | 6,361 | 5,637 | 7,215 | 100,00 | | |

Data on the number of residents working in the Czech Republic (CR) are available from the Czech Statistical Office (CSO); in 2003, 80% from total number of residents of the SR worked in the CR. Due to a good relationship with the CSO, the amount of wages is directly at our disposal expressed in CZK, which is reported in their reports for Slovak residents.

678. The supplementary data on the number of residents working in Germany, where 6% of the total number of Slovak residents worked in 2003, are available from the Ministry of Labour, Social Affairs and Family of the SR (MLSAFSR). However, they are related only to that part of Slovak citizens, who are recorded in the Slovak territory as unemployed and by the means of MLSAFSR a job in Germany was mediated to them. Records on these data are available based on an agreement on quotas of Slovak citizens working in Germany, concluded between the MLSAFSR and ZAV Bonn (Zentralamt Vermittlung). Within the contingent it is possible to mediate annually a job in Germany to 1000 Slovak citizens, who can work in Germany for 12 months. The subsequent prolongation is possible for additional 6 months, if applied by the German employer. The job mediation is independent on the situation and development at the labour market of Germany. The agreement does not serve for the purposes of covering gaps at the labour market of Germany. Even in the case of lack of labour force at the German labour market, the ZAV will decide on granting or non-granting a labour permit based on the language and educational skills of the particular Slovak citizen.

679. The estimates on illegal non-residents are being made on the basis of border crossings, after deduction of tourists. In 2003, 89 thousand residents travelled for job-seeking purposes.

8.1.4 Calculation of wages in national accounts – paid to the ROW

680. Data on non-residents legally working in the SR are available regularly on a quarterly basis from Ministry of Labour, Social Affairs and Family of the SR. We are monitoring the average quarterly wage in the SR, based on which the gross wage is adjusted by a coefficient in accordance to the country of origin. The country coefficient is calculated from the comparison between the average wage in the given country and the average wage in the SR. According to our information, non-residents from advanced countries are working at the more professional posts with higher wage and the non-residents from other countries are working rather on posts requiring lower skills with a lower wage. From the gross wage adjusted as described, the calculation of real social contributions had been made, what in 2003 represented 37,75%.

Calculation of wages of non-residents

Table 345

| | SRN | USA | GB | Other advanced economies | UA | PL | RU | CZ | Other | Illegal | Total |
|--|--------|--------|--------|--------------------------|--------|--------|--------|--------|--------|---------|--------|
| Number of non-residents | 373 | 286 | 197 | 407 | 265 | 123 | 128 | 2 270 | 934 | 7 900 | 12 883 |
| Base for the wage calculation in SKK | 14 365 | 14 365 | 14 365 | 14 365 | 14 365 | 14 365 | 14 365 | 14 365 | 14 365 | 14 365 | |
| Average monthly wage in SKK after the calculation by a coefficient | 35 913 | 35 913 | 35 913 | 35 913 | 14 365 | 24 421 | 24 421 | 25 857 | 14 365 | 11 233 | |
| D.1 Compensation of employees in mill. SKK | 161 | 123 | 84 | 175 | 47 | 37 | 39 | 720 | 161 | 1 047 | 2 594 |
| D.121 Actual social contributions in mill. SKK | 45 | 34 | 23 | 49 | 13 | 10 | 11 | 200 | 45 | | 430 |
| D.11 Wages and salaries in mill. SKK | 116 | 89 | 61 | 126 | 34 | 27 | 28 | 520 | 116 | 1 047 | 2 164 |

681. Estimates for not-registered non-residents are made based on border crossings, after the deduction of tourists. In 2003, 13 thousand non-residents came to the SR for the purposes of job-seeking.

682. Information on net wages of residents and non-residents taken over from Balance of Payments are presented in table 346. These data were adjusted based on data calculated by countries for the purposes of national accounts. Furthermore,

for the purposes of national accounts, grossing-ups for wages of illegal workers and their social contributions are made too.

Wages of residents and non-residents

Table 346

in mill. SKK

| NBS | credit | debit | SOSR | import | export |
|--------------------|--------|-------|----------------------------------|--------|--------|
| Net wages from BoP | 1 150 | 511 | Calculations by countries | 15 934 | 1 117 |
| | 14 505 | 61 | Grossing-ups for illegal workers | 3 324 | 1 047 |
| | | | Grossing up for premiums | 3 215 | 430 |
| Total | 15 655 | 572 | | 22 473 | 2 594 |

8.2 Taxes on production and imports

683. In 2003, taxes on production and imports were not recorded. The reporting of taxes on production and import has been implemented since the accession into the EU, i.e. starting with 2004. Data on withdrawals of own resources from VAT, gross national income and corrections made in terms of the U.K., as well as of traditional own resources (customs and agricultural fees), are taken over from the State Closing Account, submitted by the Ministry of Finance of the SR in combination with data obtained from the NBS and the State Treasury.

8.3 Subsidies

684. In 2003, the subsidies were not captured. Since 2004, data on subsidies from the EU have been taken over from the State Closing Account being submitted by the MFSR in combination with data obtained from the NBS and the State Treasury.

8.4 Interest

8.4.1. Introduction

685. Interest on deposits and loans of commercial banks and other sectors are received from banking reports Dev (NBS) 12-12 and V (NBS) 15-12. Information on interest of government and NBS loans paid and received is taken from the report of Settlement Department of NBS. Interest on central bank reserves (on deposits with foreign banks and income and expenses connected with repo operations) is taken from accounting records of NBS.

686. Since EU accession, the reporting guidelines for banks have been including an exemption threshold for all customer transactions below €12,500. Missing transactions are estimated according to the results of specialized questionnaire

(2003), which was sent to Slovak commercial banks. In the questionnaire, commercial banks provide information on below threshold transactions for each payment code. According to this questionnaire the percentage of transactions, which are lower than 12 500 EUR, is available. All commercial banks submit data to NBS in the required format and time. For the purposes of BoP compilation, commercial banks submit statements on foreign exchange income and payments to and from non-residents in foreign and domestic currency, reports on transactions in and stocks of foreign currency and Slovak korunas, and statistics on non-residents' holdings of securities in their custody departments.

687. The data are compiled under the terms and conditions of generally valid rules of the following acts of law and measures:

- the NBS Act (No 566/1992), with subsequent amendments, defines the independence of NBS in deciding on statistical methodology and the form and timing of data dissemination
- the Banking Act (No 483/2001), defines the reporting requirements of commercial banks vis-à-vis NBS
- the Foreign Exchange Act (No 202/1995), with its subsequent amendments defines the reporting requirements for non-banking sector entities
- Act on the Payment System 510/2002 determines the rules for the pursuance of system of payments
- the internal NBS Rule No 34, ensures the confidentiality of individual banks' data and requires that only aggregate information be made available to the public.

The BoP compilation is a combination of the usage of individual data sources from banks and the direct questionnaires.

688. **The cash-based settlement system**, i.e. the so-called International Transactions Recording System (ITRS), is a closed system that captures all foreign exchange transactions that are conducted through the banking system. Data on individual transactions are supplied on a monthly basis by each of the commercial banks, classified according to a list of codes that cover the current account, capital account and financial account, as well as transactions that do not fall within the scope of the BoP. Data are classified according to the sector of the resident transactor unit – own account transactions of banks, non-financial enterprises, financial enterprises, insurance companies and pension funds, general government, self-employed individuals, non-profit institutions serving households, natural persons and non-residents. The coding list is updated every two years. Each commercial bank supplies detailed data on a monthly basis, transaction by transaction classified according to a detailed list of codes. This is supplemented by information on *transactions through accounts held abroad* by enterprises, and from the beginning of 2004, accounts held abroad by individuals (who are required to register with NBS). Data on transactions through accounts held by non-residents in the Slovak Republic are also collected.

689. The **monthly survey of enterprises** covers approximately 4,500 enterprises. It covers all transactions as well as stocks of financial assets and liabilities. Reporting units are financial institutions other than banks, securities traders and non-financial enterprises. Since 2005, a threshold for non-reporting data on assets or liabilities has been determined at the level of 10 million SKK. The survey fully covers all enterprises that are above the threshold.

690. The **quarterly and annual surveys of direct investment enterprises** cover 1,500 direct investment enterprises. These enterprises are also included in the monthly survey and their updating is depend on upgrading business register. Breakdowns by geographical area and by sector of economic activity are obtained quarterly, and more detailed data are obtained on an annual basis, in particular for reverse investment and reinvested earnings. The annual survey was first conducted for the year 2002.

691. The **FDI register** is maintained by the NBS and is updated an ongoing basis using information from compulsory direct investment surveys. Data are updated in several ways: Ministry of Economy provides information on new foreign direct activity in Slovakia and embassies also provide information about potential new investors, newspapers and financial press are reviewed on an ongoing basis. Checks are performed at the aggregate level to verify consistency with other statistics. FDI register is cross-checked with register from Statistical office of the Slovak Republic (FATS register). A closed control system is used to check individual reports and inter-report controls are also carried out. For example, commercial bank statements are checked against enterprise surveys for selected items. Individual reports are also checking with the business register to verify some particular data. There is *direct reporting by commercial banks* of their own account transactions in both domestic and foreign currency with non-residents, as well as the respective stocks.

692. **Transactions of NBS**, including those in reserve assets, are obtained directly from the Treasury Department of NBS. These data sources are moreover supplemented by information from commercial banks acting as **custodians** for the non-resident holders of national securities and report activity related to these securities. Data on the disbursement and repayment of government borrowings are obtained directly from NBS (which conducts these transactions on behalf of the Government). The Ministry of Finance provides data on the stock of government liabilities. While income transactions are recorded primarily on a cash basis, an adjustment is made to estimate the accrual of interest on government bonds denominated in domestic currency. Dividends are recorded either at the date payable or the date declared payable. Since 2004, the data collection methodology has been changed and the accrual of interest is available for all items.

8.4.2. Direct Investment

693. **Direct interest earnings** include interest on inter-company debt and profits from branches or other unincorporated enterprises. **Earnings on property** cover transaction related to the transfer of share in the profits earmarked for distribution (dividends) and receipts and payments relating to other forms of earnings, such as the receipts from rental of real property are obtained from banking reports: Dev (NBS) 12-12 and V (NBS) 15-12). Other source is enterprises survey Dev 1-12, which includes non-financial corporations and the annual surveys of direct investment that is separately for non –financial corporations, banks and insurance companies. Interest on **inter-company debt** includes receipts and payments on loans and other financial instruments provided/received by direct investors or received/provided by direct investment enterprise.

8.4.3. Portfolio Investment

694. **Bonds** include debentures, preference shares and other fixed interest securities. Bonds are defined like the inquiry forms as all non-equity securities other than money market instruments. The data are obtained from the banking reports: Dev (NBS) 12-12 and V (NBS) 15-12. Information on interest of government bonds and bonds of Central bank paid and received is taken from the report of Settlement Department of NBS. Adjustments are made to record interest from government bonds in Slovak crown on accrual basis using information from the Central Depository.

695. **Money market instruments** include acceptances, treasury bills, commercial paper and certificates of deposit. Money market instruments give the holder the unconditional right to receive a stated, fixed sum of money on a specified date. These instruments are usually traded at discount. Discount being dependent upon the interest rate and the time remaining to maturity. The data are obtained from the banking reports: Dev (NBS) 12-12 and V (NBS) 15-12). Information on interest of government and central bank short-term portfolio investment paid and received is taken from the report of Settlement Department of NBS.

696. **Financial derivatives** include options, futures, warrants and currency and interest swaps. Financial derivatives are defined as any financial instrument the price of which is based upon the value of an underlying asset. Payment purpose financial derivatives identify transaction arising from operations with financial derivatives, such as premium on options, premiums on futures and other charges relating to financial derivatives, such as charges for currency swaps, except for settlement of the underlying instrument, which will be classified to the respective payment purpose according to the nature of the operation executed. The data are obtained from the banking reports: Dev (NBS) 12-12 and V (NBS) 15-12).

8.4.4. Other investment

697. **Trade credit** interest includes interest from export credit and interest on import credit. Interest on export credit is the interest received by Slovak companies on credit extended on SK exports to unrelated companies. Interest on import credit is the interest paid by Slovak companies on Slovak import from unrelated companies abroad. The source of data is monthly survey of enterprises (Dev 1-12).

698. Interest on **loans** includes interest receipted and paid on short-term and long-term financial loans paid and received in relation to foreign banks, foreign financial institutions and other foreign entities. Also included is interest on government loans. The data are obtained from the banking reports: Dev (NBS) 12-12 and V (NBS) 15-12). Information on interest of government and central bank short-term and long-term loans is taken from the report of Settlement Department of NBS. Data from banking reports are crosschecked with data from enterprises survey Dev 1-12.

699. Interest **on deposits** includes interest on deposits with foreign banks, interest on foreign currency borrowing and deposit liabilities. The data are obtained from the banking reports: Dev (NBS) 12-12 and V (NBS) 15-12). Information on interest of government and central bank short-term and long-term deposits is taken from the report of Settlement Department of NBS.

8.4.5. Reserve assets

700. All earning on the **foreign exchange reserves** and related transactions with the IMF are recorded by the National bank of Slovakia. The data are captured in the NBS' accounting reports. The Slovak Republic receives **interest on its holdings of SDR** from IMF, and other **remuneration from the IMF** in connection with the use by other countries of us dollars held by the IMF. Income from investment to foreign currency, deposits and securities is derived on monthly basis from banking records in the NBS.

8.5 Distributed income of corporations

701. Distributed income of corporations includes dividends and withdrawals from income of quasi-corporations. **Dividends** are to be considered as a kind of property income, to which the shareholders are entitled. They are recorded at the time when they should be paid. Data are obtained from sources mentioned in sub-chapter 8.4.2.1 and include revenues from shares of direct as well as portfolio investors. The dividends or revenues from one type of securities, i.e. shares (AF5), are in question. The revenues from shares can be obtained by investors, who own a share in the assets being higher or equal to 10% - direct investors, however also by those, who own a share being lower than 10% - portfolio investors. **The withdrawals from**

income of quasi-corporations represent the amounts, which the owners of quasi-corporations have actually withdrawn from the income of quasi-corporation for their own use. Until now this part is not traced within the national accounts, nevertheless, it is part of dividends or property income (see also paragraph 693).

8.6 Reinvested earnings on foreign direct investments

702. **Reinvested earnings** (RIE) on foreign direct investments are derivate from annual survey from foreign owned companies in Slovakia distributed profits and from domestic companies in Slovakia in the case of their investment abroad. Reinvested earning constitutes that part of company results, which are not distributed to the shareholders but retained in the company. These earnings are calculated as the difference between the company´s total profit after tax and the distributed profit. The annual questionnaire about direct investment in SR and direct investment abroad is collected separately for enterprises, insurance companies and commercial banks.

703. Since 1997 the reinvested earnings have been included in Slovak balance of payments statistics and international investment position. Those reinvested earnings have been compiled through the monthly survey. In the year 2003 the NBS introduced an annual FDI survey to monitor all components of direct investment. The first data, based on this annual survey, will be summarized in 2005. Stock data, calculated so far by cumulating flow data, are to be replaced by stock data reported by respondents through the annual survey. Annual survey involves the system of calculation of reinvested earnings (based on total profit figures) and recording of dividends at time when they are payable, as prescribed by international standards. Reinvested earnings (based on monthly survey) are compiled and still disseminated as the all-inclusive concept. Annual survey will allow NBS to calculate RIE on the "Current Operating Performance Concept" (COPC). This transition process will be finished in 2007.

704. Estimating of RIE is based on three primary data sources both for financial and for non-financial FDI enterprises. Primary data sources are: FDI register, enterprise surveys (three-survey system) and banking statistics. In addition to these primary data sources, the NBS uses following complementary data sources: daily press reports, business register and other published and administrative sources. The data are compiled under the terms and conditions of the NBS Act with subsequent amendments, the Banking Act, the Foreign Exchange Act and the internal NBS Rule. The NBS Act defines the independence of the NBS in deciding on methodology and the form and timing of data dissemination. The Banking Act defines the reporting requirements of commercial banks. The Foreign Exchange Act defines the reporting requirements of enterprises. NBS Rule ensures the confidentiality of individual banks´ data and requires that only aggregate information be made available to the public. Sources and methods used for RIE inflows and outflows do not differ. The data on

reinvested earnings and undistributed branch profit cover both incorporated enterprises and unincorporated enterprises. The data include reinvested earnings and undistributed branch profits between non-financial direct investment enterprises and affiliated financial intermediaries, including SPEs primarily engaged in financial intermediation for a group of related enterprises. There are no differences between the treatment of non-financial corporation and financial corporation (except banks) as affiliated financial auxiliaries, other affiliated financial intermediaries. The data from financial and non-financial corporation are collected on an aggregate basis and the reporting requirements are compulsory by the law.

8.7 Property income attributed to insurance policy holders

705. Property income attributed to insurance policy holders streams from the investment of actuarial provisions of insurance companies into financial and non-financial assets. Here belong only revenues from technical reserves, which are considered as the assets of policyholders; income from the investment of own resources of insurance companies is excluded. These revenues are perceived as so-called supplementary premiums – item D44.

706. As the direct data sources on financial flows between domestic and foreign entities, related to income from the investment of technical reserves, are not available, the D44 values allocated into the ROW are estimated as recommended by the TF on Insurance. When making the estimates, the ratio of received/paid premiums to/from abroad to the total premiums received by domestic/foreign insurance companies is used as the starting point similarly for non-life as for the life insurance. Table 347 presents the approach on the calculation of income belonging to foreign policy holders of the non-life insurance.

Calculation of property income attributed to non-life insurance foreign policy holders

| | | Data source | |
|---|---|--|--------|
| 1 | Total premiums on non-life insurance from the ROW | Banking questionnaires Dev(NBS) 12-12 and V(NBS) 15-12. | 521 |
| 2 | Total premiums on non-life insurance received by residential insurance companies | Profit and loss statement of insurance companies Uc POI 2-01 | 25 113 |
| 3 | ratio 1/2 in % | | 2,1 |
| 4 | Share of D44 of ROW in the total sum of D44 on non-life insurance in % | | 2,1 |

| | | | |
|---|--|--|-------|
| 5 | D44 on non-life insurance total | | 1 645 |
| 6 | Property income attributed to non-life insurance policy holders – a share of the ROW sector S2 = 4*5 | | 34 |

707. The same approach is used for calculation of property income attributed to life insurance foreign policy holders, which was 4 mill. SKK in 2003. The estimated value is recorded as the item D44 at the supply side of the ROW sector (S2). The same approach is applied when estimating the value recorded later as D44 at the use side of the ROW sector, however, when making an estimate, the information on premiums paid by resident policyholders to foreign insurance companies is used as the starting point.

8.8 Rents of lands and sub-soil assets

708. Rents on land and sub-soil assets are treated as property income, transactions ensuing from ownership of land. Included are incomes and payments ensuing from ownership of land, such as incomes and payments relating to rental accruing from agricultural land, built-up land, from the utilization of free areas, from forested land, from the employment of inland waters and land-related activities, such as incomes and payments for the right to extract raw materials. The data are available from the banking reports: Dev (NBS) 12-12 and V (NBS) 15-12).

Summary of the procedure on the transition from GDP to GNI

Table 348

| Code of item | Fulfilment of item | Described in chapter | Value in 2003 | |
|--|--|----------------------|---------------|---------|
| | | | exports | imports |
| D.1 compensation of employees | D.11 wages and salaries | 8.1 | 2 164 | 19 258 |
| | D.12 social contributions of employers | | 430 | 3 215 |
| D.2 taxes on production and import to EU | | 8.2 | | |
| D.3 subsidies from EU | | 8.3 | | |
| D.4 property income | D.41 interests | 8.4.2 | 30 418 | 17 839 |
| | D.42 distributed income of corporations | 8.5 | 20 521 | 730 |
| | D.43 reinvested earnings on direct foreign investment | 8.6 | 16 | 2 866 |
| | D.44 property income attributed to insurance to policy holders | 8.7 | 38 | |
| | D.45 rent from land and sub-soil assets | 8.8 | 2 | 27 |

CHAPTER 9 - FISIM: calculation, allocation and impact on GDP

709. Conditions of FISIM allocation are stipulated in Commission Regulation (EC) No. 1889/2002 as of 23 October 2002 on the implementation of Council Regulation (EC) No. 448/98, completing and amending the Regulation (EC) No. 2223/96, with respect to the allocation of financial intermediation services indirectly measured (FISIM), within the European System of National and Regional Accounts (ESA) that should be applied from 1 January 2005.

710. Both, the sub-sectors S.122 – Other monetary financial institutions and S.123 – Other financial intermediaries except insurance corporations and pension funds, are assumed to be the creators of FISIM. The National Bank of the SR (S.121), investment funds and insurance corporations are not included into FISIM. Within the calculation of FISIM, the intermediate consumption of NBS is included into the intermediate consumption of commercial banks. FISIM is calculated as follows:

- FISIM from deposits is estimated as the average annual volume of raised deposits multiplied by reference interest rate decreased by real interests paid for deposits
- FISIM from loans is estimated as real interests obtained from loans decreased by the average annual volume of given loans multiplied by reference interest rate
- The total value of FISIM equals to the sum of FISIM from deposits and FISIM from loans estimated for individual institutional sectors, which are using the services of financial intermediaries creating FISIM.
- The NBS has available data in the required breakdown related to deposits and loans as well as to interest rates.

711. In 2005, a null FISIM allocation was pursued, i.e. the allocation into the intermediate consumption of nominal sector for the allocation into the users' sectors. The procedure of FISIM allocation to user sectors for three approaches of GDP compilation as well as transit item of transition from GDP to GNI according to above mentioned Regulation is being performed as follows:

- Production of FISIM is recorded on the side of resources for the sector of ROW (S.2) in goods and services account (item P.7 "imports of goods and services") and in allocation of primary income account (item D.41 "Interest"), as well as for the sub-sectors S.122 and S.123 in production account and in allocation of primary income account (item D.41 "Interest"). On the use side it is recorded in the sub-sectors S.122, S.123 and S.2 in allocation of primary income account (item D.41 "Interest").
- Use of FISIM is recorded on the side of resources for the sector of non-financial corporations (S.11), for the sub-sectors S.124 and S.125, for the

sector of general government (S.13), sector of households (S.14), sector of non-profit institutions serving households (S.15) and S.2 in allocation of primary income account (item D.41 "Interest") and for S.13 and S.15 in production account (item P.1 "Production"). On the use side it is recorded in S.11, sub-sectors S.124 and S.125, S.13, S.14, S.15 and S.2 in allocation of primary income account (item D.41 "Interest") and in production account (item P.2 "Intermediate consumption"). Further uses of FISIM is recorded for S.13, S.14 and S.15 in use of income account (item P.3 "Final consumption expenditure") and for S.2 in goods and services account (item P.6 "Exports of goods and services")

712. Within the transition from GDP to GNI FISIM is recorded in item D.4 "Property income received/paid from/to the rest of the world". The procedure of estimation of particular values is as follows: interests received from the ROW are adjusted by FISIM from loans of S.2 and interests paid to the ROW are adjusted by FISIM from deposits of S.2. The changes in particular items within the calculation of GDP and GNI influenced by the FISIM allocation are shown in table 349.

Impact of FISIM allocation on items of GDP and GNI calculation

Table 349

in mill. SKK

| | ESA 95 code | Total | S.11 | S.12 | S.13 | S.14 | S.15 | S.2 | Nominal sector |
|--|-------------|---------|--------|------|------|---------|------|-----|----------------|
| Production approach | | | | | | | | | |
| Output of goods and services (at basic prices) | P1 | -1 310 | | | -963 | | -347 | | |
| Intermediate consumption (at purchaser's prices) | P2 | 12 285 | -7 118 | 550 | -963 | -618 | -347 | | 20 781 |
| Gross value added (at basic prices) | B1G | -13 595 | 7 118 | -550 | | 618 | | | -20 781 |
| Taxes on products | D21 | | | | | | | | |
| Subsidies on products | D31 | | | | | | | | |
| Expenditure approach | | | | | | | | | |
| Total final consumption expenditure | P3 | -13 402 | | | -963 | -12 092 | -347 | | |
| Household final consumption expenditure | P3 | -12 092 | | | | -12 092 | | | |
| NPISH final consumption expenditure | P3 | -347 | | | | | -347 | | |
| General government final consumption expenditure | P3 | -963 | | | -963 | | | | |
| Gross capital formation | P5 | | | | | | | | |
| Gross fixed capital formation | P51 | | | | | | | | |
| Changes in inventories | P52 | | | | | | | | |

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| | | | | | | | | | |
|--|-------------|----------------|-------|------|--|-----|--|------|---------|
| Acquisitions less disposals of valuables | P53 | | | | | | | | |
| Export of goods and services | P6 | -193 | | | | | | -193 | |
| Imports of goods and services | P7 | | | | | | | | |
| Income approach | | | | | | | | | |
| Compensation of employees | D.1 | | | | | | | | |
| Gross operating surplus and mixed income | B2G+B3 G | -13 595 | 7 118 | -550 | | 618 | | | -20 781 |
| Taxes on production and imports | D2 | | | | | | | | |
| Subsidies | D3 | | | | | | | | |
| Gross domestic product (ESA 95) | B1*G | -13 595 | | | | | | | |
| Transition from GDP to GNI | | | | | | | | | |
| Compensation of employees received from the rest of the world | D1 | | | | | | | | |
| Compensation of employees paid to the rest of the world | D1 | | | | | | | | |
| Taxes on production and imports paid to the Institutions of the EU | D2 | | | | | | | | |
| Subsidies received from the Institutions of the EU | D3 | | | | | | | | |
| Property income received from the rest of the world | D4 | -228 | | | | | | -228 | |
| Property income paid to the rest of the world | D4 | 421 | | | | | | 421 | |
| Gross national income (ESA 95) | B5*G | -14 240 | | | | | | | |

713. The adjustment of interest resulting from the FISIM allocation has been done in the user's sectors on the basis of the share of particular sub-sectors in the total value of interest on the supply side and well as on the use side. FISIM allocation into intermediate consumption by branches has been done on the basis of the share of FISIM of particular branches to the total FISIM calculated based on deposits and interests.

CHAPTER 10 - Classifications

714. This chapter describes classifications, which are used in the system of national accounts. The list of items is presented only in cases where the official standard is modified for the purposes of statistical surveys used generally (including the compilation of national accounts) under the conditions of the Slovak economy. For publication purposes the aggregations of classifications are used in accordance to the Annex B of the Council Regulation No. 2223/96 A6, A31, A60; Pi6 etc.

10.0 Overview of basic classifications used within the compilation of national accounts of the Slovak Republic

715. Within the framework of the compilation of national accounts of the SR, in most cases the basic classifications used match with the internationally valid classifications. All classifications are officially set forth in the Collection of Laws and released by relevant Decrees and/or Measures of the SOSR. The following classifications are in question:

- **Classification of assets, balancing items, transactions and other flows in the system of national accounts of the SR according to ESA95**
- **Classification of institutional sectors and sub-sectors in the system of national accounts of the SR according to ESA95**

The purpose of these two classifications is to provide the sorting possibilities from different standpoints. As the names already indicate, these classifications are full in line with the classifications mentioned in ESA95. The implementation is ensured by the SOSR's measure No. 449/2000 Coll.

716. Branch classification of economic activities OKEC Rev.1.1.

Its main purpose is to provide a hierarchical sorting of economic activities, which can be used for the breakdown of information by activities at different levels of aggregation in analytical works in statistics and other subject areas. OKEC Rev 1.1 is part of the integrated system of statistical classifications of activities and production at different levels – worldwide, European and national. The inclusion of OKEC classification ensures the international comparability not only within the framework of European statistical system of EU member countries, but also at the worldwide level. The OKEC Rev.1.1, following NACE rev. 1.1, is compatible with the international standard classification of economic activities ISIC Rev. 3, prepared by the UN. Up to the level of division, 2nd digit level of the numerical code, the codes of OKEC, NACE and ISIC are the same. From the 3rd place, the ISIC can differ because both, the 3rd and 4th level of ISIC, were in NACE broken down according to European

requirements. OKEC is more detailed than ISIC, because, as a rule, several OKEC items are in ISIC included into one item. The implementation is ensured by the SOSR's decree No. 552/2002 Coll.

717. Statistical classification of production KP Rev. 1.

Its main purpose is to provide the sorting of produced goods and services. In the classification, the link to the Harmonised system or to the Combined nomenclature, which is taken over from the international classification CPA, is presented. The coding of CPA is equal to the 6-level classification sorting of CPA valid at the European level. As a rule, the groups of KP correspond to OKEC, thus, it means that the direct link between KP and OKEC is ensured at the four-digit level and, at the same time, there is also a direct relation to other valid relevant international classifications. For the purposes of the compilation of national accounts a slightly modified coding of KP is used, in connection to what kind of indicator is traced (e.g. for the monitoring of the acquisition of fixed assets by types of assets). The implementation is ensured by the SOSR's decree No. 632/ 2002 Coll.

718. Statistical classification of expenditures of government COFOG

Its subject is to trace the expenditures of particular bodies belonging into the sector of government. It is related also to non-profit institutions under the control and funding of government. The classification of expenditures of government is up to the third level identical to the international standards of COFOG; however, the fourth level is taking into account the national peculiarities of sorting of government expenditure by purpose. The group 09.2 represents the exception, where the national peculiarities are concerned already at the third level. The implementation is ensured by the SOSR's decree No. 632/2003 Coll.

719. Classification of individual consumption by purpose COICOP

Its main purpose is to provide the classification for the calculation of CPIs and the calculation of final consumption of households. Furthermore, it is used for internal statistical purposes for the calculation of data for the HBS statistics, which are consequently published as revenues and expenditure of households. The standard COICOP classification has not been officially released by the SOSR. Only particular codes required for the processing and adjusted to relevant types of surveys are compiled in accordance to this classification.

720. Classification of expenditures of non-profit institutions serving households by purpose COPNI is intended for tracing the expenditures of non-profit institutions serving households. Until now it has not been used in the system of national accounts; the same is true for the Classification of expenditures of producers by purpose **COPP**.

10.1 Classifications used for the production approach

721. Within the production approach for the sector of non-financial corporations, the Branch classification of economic activities (OKEC) was used, together with the Classification of institutional sectors and sub-sectors for the system of national accounts according to the ESA95 methodology. For output and intermediate consumption the commodity structure was used based on the Classification of production, which was modified into a form being annexed to the statistical survey form as follows:

List of codes of the statistical classification of production for the fulfilment of modules 182,182a, 183, 183a, 184, 184a, 185, 185a, 186, 186a

| Code CPA | Name of the CPA code | Code CPA | Name of the CPA code |
|--------------|---|--------------|--|
| | Products and related services of agriculture, hunting and forestry | 15431 | Margarine and similar edible fats |
| 01110 | Cereals and other arable crops n.e.c. include: cereals; potatoes, leguminous vegetables, edible roots and tubers; oil seeds and fruits; unmanufactured tobacco; plants used for sugar manufacturing; straw and forage; raw vegetable materials used in textile; natural rubber; plants for perfumery, pharmacy and the like; sugar beet seeds and seed of forage plants | 15439 | Industrial services for margarine and similar edible fats |
| 01120 | Vegetables, horticultural specialities and nursery products | 15518 | Dairy products |
| 01130 | Fruit, nuts, beverage and spice crops | 15519 | Industrial services for dairy products |
| 01210 | Live animals and animal products | 15521 | Ice cream and other edible ice |
| 01220 | Sheep, goats, horses, asses, mules and hinnies, live, and their products | 15529 | Industrial services for ice cream and other edible ice |
| 01230 | Swine, live | 15618 | Grain mill products |
| 01240 | Poultry, live, and eggs | 15619 | Industrial services for grain mill products |
| 01250 | Other animals, live, and their products | 15628 | Starches and starch products |
| 01410 | Agricultural services, landscape gardening services | 15629 | Industrial services for starches and starch products |
| 01420 | Animal husbandry services (except veterinary services) | 15708 | Prepared animal feeds |
| 01500 | Hunting, trapping, game propagation and related services | 15709 | Industrial services for prepared animal feeds for farm animals |
| 02011 | Wood in the rough | 15811 | Bread, fresh pastry goods and cakes |
| 02012 | Natural gums | 15819 | Industrial services for bread, fresh pastry goods and cakes |
| 02013 | Natural cork, raw or simply prepared | 15821 | Rusks and biscuits; preserved pastry goods and cakes |
| 02014 | Other forestry products | 15829 | Industrial services for rusks and biscuits; preserved pastry goods and cakes |
| 02015 | Standing timber | 15831 | Sugar |
| 02016 | Forest trees nurseries services | 15832 | Beet-pulp, bagasse and other waste of sugar manufacture |
| 02020 | Services incidental to forestry and logging | 15839 | Industrial services for sugar |
| | | 15848 | Cocoa; chocolate and sugar confectionery |
| | Fish and other fishing products; services incidental to fishing | 15849 | Industrial services for Cocoa; chocolate and sugar confectionery |
| 05008 | Fish and other fishing products | 15851 | Macaroni, noodles, couscous and similar farinaceous products |

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| | | | |
|--------------|--|--------------|---|
| 05009 | Services incidental to fishing | 15859 | Industrial services for macaroni, noodles, couscous and similar farinaceous products |
| | | 15861 | Coffee and tea |
| | Products from mining and quarrying | 15869 | Industrial services for coffee and tea |
| 10108 | Hard coal and related products | 15878 | Condiments and seasonings |
| 10109 | Services incidental to hard coal extraction | 15879 | Industrial services for condiments and seasonings |
| 10200 | Lignite | 15881 | Homogenized food preparations and dietetic food |
| 10300 | Peat | 15889 | Industrial services for homogenized food preparations and dietetic food |
| 11108 | Crude petroleum | 15898 | Other food products n.e.c. |
| 11109 | Natural gas | 15899 | Industrial services for other food products n.e.c. |
| 11200 | Services incidental to oil and gas extraction, excluding surveying | 15911 | Distilled alcoholic beverages |
| 12000 | Uranium and thorium ores | 15919 | Industrial services for distilled alcoholic beverages |
| 13000 | Metal ores | 15921 | Ethyl alcohol |
| 14100 | Stone | 15929 | Industrial services for ethyl alcohol |
| 14200 | Sand and clay | 15938 | Wines |
| 14300 | Chemical and fertilizer minerals | 15939 | Industrial services for wines |
| 14400 | Salt | 15941 | Cider and other fruit wines |
| 14500 | Other mining and quarrying products n.e.c. (include: bitumen and asphalt natural; asphaltities and asphaltic rock ; precious and semi-precious stones, pumice, emery, natural abrasives; other minerals n.e.c. | 15949 | Industrial services for cider and other fruit wines |
| | | 15951 | Other non-distilled fermented beverages vermouth and other flavoured wine of fresh grapes |
| | Manufactured products | 15959 | Industrial services for other non-distilled fermented beverages |
| 15118 | Fresh and preserved meat, except poultry | 15961 | Beer |
| 15119 | Industrial services for fresh and preserved meat except poultry | 15962 | Brewing or distilling dregs |
| 15128 | Fresh and preserved poultry meat | 15969 | Industrial services for beer made from malt |
| 15129 | Industrial services for fresh and preserved poultry meat | 15971 | Malt |
| 15138 | Meat and poultry meat products | 15979 | Industrial services for malt |
| 15139 | Cooking and other preparation services for the production of meat products | 15981 | Mineral waters and soft drinks |
| 15201 | Processed and preserved fish and fish products | 15989 | Industrial services for mineral waters and soft drinks |
| 15209 | Smoking and other preservation and preparation services for manufacture of fish products | 16001 | Tobacco products |
| 15308 | Processed and preserved fruit and vegetables | 16002 | Tobacco refuse |
| 15309 | Cooking and other preparation services | 16009 | Industrial services for tobacco products |
| 15418 | Animal and vegetable oils and fats | 17108 | Textile yarn and thread |
| 15419 | Industrial services for crude oils and fats | 17109 | Preparation services of natural textile fibres |
| 15428 | Refined oils and fats | 17208 | Textile fabrics |
| 15429 | Industrial services for refined oils and fats | 17209 | Industrial services for textile fabrics |
| 17529 | Repair services of nets and rope work | 17300 | Textile finishing services |
| 17531 | Nonwovens and articles made from nonwovens, except apparel | 17408 | Made-up textile articles, except apparel |
| 17539 | Industrial services for nonwovens and articles made from non-wovens, except apparel | 17409 | Repair services of tarpaulins and camping equipment, and other made-up textile articles |
| 17548 | Other textiles n.e.c. (Tulles, lace, narrow woven fabrics, trimmings and embroidery, other textile products | 17511 | Carpets and rugs |
| 17549 | Industrial services for other textiles n.e.c | 17519 | Industrial services for carpets and rugs |
| 17601 | Knitted or crocheted fabrics | 17521 | Cordage, rope, twine and netting |
| 17809 | Industrial services for knitted and crocheted articles | 23208 | Refined petroleum products |

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|--------------|---|--------------|--|
| 17718 | Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted | 23209 | Industrial services for refined petroleum products |
| 17719 | Industrial services for knitted and crocheted hosiery | 23300 | Nuclear fuel |
| 18101 | Wearing apparel; furs | 23309 | Treatment services of radioactive waste |
| 18109 | Industrial services for apparel and furs | 24111 | Industrial gases |
| 18218 | Workwear | 24119 | Industrial services for industrial gases |
| 18219 | Industrial services for workwear | 24128 | Dyes and pigments |
| 18228 | Outerwear | 24129 | Industrial services for dyes and pigments |
| 18229 | Industrial services for outerwear | 24138 | Other basic inorganic chemicals |
| 18238 | Underwear | 24139 | Industrial services for other basic inorganic chemicals |
| 18239 | Industrial services for underwear | 24148 | Other basic organic chemicals |
| 18248 | Other wearing apparel and accessories n.e.c. : babies' and parts, knitted or crocheted; babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted; Hats and headgear | 24149 | Industrial services for other basic organic chemicals |
| 18249 | Industrial services for other wearing apparel and accessories n.e.c. | 24158 | Fertilizers and nitrogen compounds |
| 18301 | Furs; articles of fur | 24159 | Industrial services for fertilizers and nitrogen compounds |
| 18309 | Industrial services for furs; articles of fur | 24168 | Plastics in primary forms |
| 19108 | Leather | 24169 | Industrial services for plastics in primary forms |
| 19109 | Industrial services for leather | 24171 | Synthetic rubber in primary forms |
| 19201 | Luggage, handbags and the like; saddlery and harness; other articles of leather | 24179 | Industrial services for synthetic rubber in primary forms |
| 19209 | Industrial services for luggage, handbags and the like; saddlery and harness | 24201 | Pesticides and other agro-chemical products |
| 19308 | Footwear | 24209 | Industrial services for pesticides and other agro-chemical products |
| 19309 | Industrial services for footwear | 24308 | Paints, varnishes and similar coatings, printing ink and mastics |
| 20108 | Wood, sawn, planed or impregnated | 24309 | Industrial services for paints, varnishes and similar coatings, printing ink and mastics |
| 20109 | Impregnation of timber services | 24418 | Basic pharmaceutical products |
| 20200 | Veneer sheets; plywood, laminboard; particle board, fibre board and other panels and boards | 24419 | Industrial services for basic pharmaceutical products |
| 20301 | Builders' joinery and carpentry (except prefabricated buildings), of wood | 24428 | Pharmaceutical preparations |
| 20302 | Prefabricated wooden buildings | 24429 | Industrial services for pharmaceutical preparations |
| 20309 | Installation (erection) work of self-manufactured builders' joinery and carpentry of wood, and of self-manufactured prefabricated wooden buildings | 24518 | Glycerol; soap and detergents, cleaning and polishing preparations; perfumes and toilet preparations, |
| 20401 | Wooden containers | 24519 | Industrial services for Glycerol; soap and detergents, cleaning and polishing preparations; perfumes and toilet preparations |
| 20409 | Repair and maintenance services of wooden containers and pallets | 24608 | Other chemical products |
| 20511 | Other products of wood | 24609 | Industrial services for other chemical products |
| 20519 | Repair and maintenance services of wooden products n.e.c. | 24708 | Synthetic fibres |
| 20521 | Articles of cork, straw and plaiting materials | 24709 | Industrial services for synthetic fibres |
| 20529 | Industrial services for articles of cork, straw and plaiting materials | 25108 | Rubber products |
| 21008 | Pulp, paper and paper products | 25109 | Repairs, maintenance and industrial works for rubber products |
| 21109 | Industrial services for pulp, paper and paper products | 25208 | Plastic products |
| 21208 | Articles of paper and paperboard | 25209 | Installation, repair and maintenance services of tubes, pipes and hoses, of plastics, including installation services of pipe systems in |

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| | | | |
|--------------|--|--------------|--|
| | | | industrial plants |
| 21209 | Industrial services for Articles of paper and paperboard | 26108 | Glass and glass products |
| 22117 | Books, brochures, leaflets, dictionaries, encycl., atlases, maps, other cartographic products; printed, electronic | 26109 | Installation, repair, maintenance and finishing services of tubes and pipes, of glass, including installation services for glass pipe systems in industrial plants |
| 22118 | Sale of advertising space in books; printed and electronic | 26208 | Non-refractory ceramic goods other than for construction purposes; refractory ceramic products |
| 22119 | Industrial services for books | 26209 | Industrial services for ceramic household and ornamental articles |
| 22128 | Newspapers, journals and periodicals, appearing at least four times a week | 26301 | Ceramic tiles and flags |
| 22129 | Industrial services for newspapers, journals and periodicals, appearing at least four times a week | 26309 | Industrial services for ceramic tiles and flags |
| 22138 | Newspapers, journals and periodicals, appearing less than four times a week | 26401 | Bricks, tiles and construction products, in baked clay |
| 22139 | Industrial services for newspapers, journals and periodicals, appearing less than four times a week | 26409 | Installation services of ceramic pipes, conduit, guttering and pipe fittings, including installation services for pipe systems in industrial plants |
| 22148 | Sound recordings | 26501 | Cement, lime and plaster |
| 22149 | Industrial services for sound recordings | 26509 | Industrial services for cement |
| 22158 | Postcards, greeting cards, pictures and similar matter | 26608 | Articles of concrete, plaster and cement |
| 22159 | Industrial services for postcards, greeting cards, pictures and similar matter | 22609 | Industrial services for concrete, plaster and cement |
| 22210 | Printing services | 26701 | Cut, shaped and finished ornamental and building stone and articles thereof |
| 22300 | Reproduction services of recorded media | 26708 | Stone working services |
| 23108 | Coke oven products | 26709 | Industrial services for cut, shaped and finished ornamental and building stone and articles thereof |
| 23109 | Industrial services for coke oven products | 26808 | Other non-metallic mineral products |
| 28219 | Installation, repair and maintenance services of tanks, reservoirs and containers of metal (other than for building heating) | 26809 | Installation, repair and maintenance services of millstones, grindstones, polishing stones and the like |
| 28221 | Radiators and boilers | 27108 | Basic iron and steel and ferro-alloys |
| 28229 | Installation, repair and maintenance services of central heating boilers | 27109 | Industrial services for basic iron and steel and ferro-alloys |
| 28308 | Steam generators, except central heating hot water boilers | 27208 | Tubes |
| 28309 | Installation services of steam generators, including installation services for metal pipe systems in industrial plants, except central heating hot water boilers | 27209 | Industrial services for tubes and tube fittings, of cast iron |
| 28400 | Forging, pressing, stamping and roll forming services of metal; powder metallurgy | 27308 | Other first processed iron and steel |
| 28500 | Treatment and coating services of metal; general mechanical engineering services | 27309 | Industrial services for cold drawn products |
| 28608 | Cutlery, tools and general hardware | 27408 | Basic precious metals and other non-ferrous metals |
| 28609 | Industrial services for cutlery tools and general hardware | 27409 | Industrial services for precious metals and other non-ferrous metals |
| 28708 | Other metal products | 27500 | Foundry work services |
| 28709 | Industrial services for other metal products | 28118 | Structural metal products |
| 29118 | Machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines | 28119 | Installation (erection) work of self-manufactured metal structures, repair and maintenance services of metal structures |
| 29119 | Installation, maintenance and repair services of engines and turbines, except aircraft, vehicle and cycle engines | 28211 | Tanks, reservoirs and containers of metal; central heating radiators and boilers |

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| | | | |
|--------------|---|--------------|---|
| 29128 | Pumps and compressors | 30019 | Installation services of office machinery |
| 29129 | Installation, maintenance and repair services of pumps and compressors | 30020 | Computers and other information processing equipment |
| 29138 | Taps and valves | 31108 | Electric motors, generators and transformers |
| 29139 | Installation services of taps, cocks, valves and, similar appliances for pipes, boiler shells, tanks vats or the like of metal | 31109 | Installation, maintenance, repair and rewinding services of electrical motors, generators and transformers |
| 29140 | Bearings, gears, gearing and driving elements | 31208 | Electricity distribution and control apparatus |
| 29211 | Furnaces and furnace burners | 31209 | Installation, maintenance and repair services of electricity distribution and control apparatus |
| 29219 | Installation, maintenance and repair services of furnaces and furnace burners | 31301 | Insulated wire and cable |
| 29228 | Lifting and handling equipment | 31309 | Industrial services for insulated wire and cable |
| 29229 | Installation, maintenance and repair services of lifting and handling equipment | 31408 | Accumulators, primary cells and primary batteries |
| 29238 | Non-domestic cooling and ventilation equipment | 31409 | Industrial services for accumulators, primary cells and primary batteries |
| 29239 | Installation, maintenance and repair services of non-domestic cooling and ventilation equipment | 31508 | Lighting equipment and electric lamps |
| 29248 | Other general purpose machinery n.e.c. (include: Gas generators, distilling, filtering or rectifying apparatus Filtering or purifying machinery and apparatus, for liquid Machinery for cleaning bottles, packing and weighing; spraying machinery; gaskets of metal sheeting Fire extinguishers, spray guns, steam or sand blasting machines and similar mechanical appliances Centrifuges, calendering and vending machines ; Dish washing machines, of the industrial type | 31509 | Industrial services for lighting equipment and electric lamps |
| 29249 | Installation, maintenance and repair services of other general purpose machinery n.e.c | 31608 | Electrical equipment n.e.c. |
| 29308 | Agricultural and forestry machinery | 31609 | Industrial services for electrical equipment for engines and vehicles n.e.c. |
| 29309 | Installation, maintenance and repair services of agricultural and forestry machinery | 32108 | Electronic valves and tubes and other electronic components |
| 29408 | Metalworking machine tools | 32109 | Services connected with printing of circuits and services connected with manufacturing of electronic integrated circuits |
| 29409 | Installation, maintenance and repair services of metalworking machine tools | 32208 | Television and radio transmitters; apparatus for line telephony and telegraphy |
| 29511 | Machinery for metallurgy | 32209 | Installation, maintenance and repair services of television and radio transmitters and of apparatus for line telephony and telegraphy |
| 29519 | Installation, maintenance and repair services of machinery for metallurgy | 32308 | Television and radio receivers; sound or video recording or reproducing apparatus and associated goods |
| 29528 | Machinery for mining, quarrying and construction | 32309 | Installation, maintenance and repair services of professional radio, television, sound and video equipment |
| 29529 | Installation, maintenance and repair services of machinery for mining, quarrying and construction | 33108 | Medical and surgical equipment and orthopaedic appliances |
| 29538 | Machinery for food, beverage and tobacco processing | 33109 | Installation, maintenance and repair services of medical and surgical equipment and apparatus |
| | | 33208 | Instruments and appliances for |

GNI INVENTORY CHAPTER 10

| | | | |
|--------------|--|--------------|--|
| 29539 | Installation, maintenance and repair services of machinery for food, beverage and tobacco processing | | measuring, checking, testing, navigating and other purposes |
| 29548 | Machinery for textile, apparel and leather production | 33209 | Installation, maintenance and repair services of instruments and apparatus for measuring, checking, testing, navigating and other purposes |
| 29549 | Installation, maintenance and repair services of machinery for textile, apparel and leather production | 33308 | Industrial process control equipment |
| 29551 | Machinery for paper and paperboard production | 33309 | Repair and maintenance services of industrial process control equipment |
| 29559 | Installation, maintenance and repair services of machinery for paper and paperboard production | 33408 | Optical instruments and photographic equipment |
| 29568 | Other special purpose machinery n.e.c.. (including Printing and book-binding machinery and parts thereof Centrifugal clothes-dryers) | 33409 | Installation, repair and maintenance services of professional photographic, cinematographic and optical instruments |
| 29569 | Installation, maintenance and repair services of other special purpose machinery n.e.c. | 33508 | Watches and clocks |
| 29601 | Weapons and ammunition | 33509 | Installation, maintenance and repair services of industrial time measure instruments and apparatus |
| 29609 | Installation, maintenance and repair services of weapons and weapons systems | 34101 | Motor vehicles, trailers and semi-trailers |
| 29711 | Refrigerators and freezers; washing machines; electric blankets; fans | 34102 | Motor vehicles |
| 29712 | Other electro-thermic appliances | 34103 | Motor vehicles for the transport of 10 or more persons |
| 29713 | Parts of electric domestic appliances | 34104 | Motor vehicles for the transport of goods |
| 29719 | Installation, repair and maintenance services of professional electric appliances | 34105 | Special purpose motor vehicles |
| 29728 | Non-electric domestic appliances | 34109 | Installation services of sub-assemblies and complete construction-kits for motor vehicles within the manufacturing process |
| 29729 | Industrial services for non-electric domestic appliances | 34208 | Bodies (coachwork) for motor vehicles; trailers and semi-trailers |
| 30018 | Office machinery and parts thereof | 34209 | Repair and maintenance services of containers |
| 36409 | Installation, repair and maintenance services of sports equipment | 34308 | Parts and accessories for motor vehicles and their engines |
| 36508 | Games and toys | 34309 | Assembly services of parts and accessories for motor vehicles, |
| 36509 | Installation, repair and maintenance services of automated, table or parlour games skittle- or bowling-alley equipment and other articles for funfair | 35108 | Ships and boats |
| 36611 | Imitation jewellery | 35109 | Maintenance, repair, conversion, fitting out services of ships, floating platforms and structures |
| 36619 | Industrial services for imitation jewellery | 35208 | Railway and tramway locomotives and rolling-stock |
| 33621 | Brooms and brushes | 35209 | Maintenance, repair, reconditioning and fitting out services of railway and tramway locomotives and rolling-stock |
| 36638 | Other manufactured goods n.e.c.. (including: Roundabouts, swings, shooting galleries and other fairground amusements ; Writing implements ; umbrellas, walking-sticks; buttons; button-moulds; fasteners; Linoleum, Products of human or animal hair; similar products of textile materials Lighters, pipes and parts thereof; articles of combustible material; matches; liquid or liquefied gas fuels, Festive, carnival or other entertainment articles, including conjuring tricks and | 35308 | Aircraft and spacecraft |

GNI INVENTORY CHAPTER 10

| | | | |
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| | novelty jokes Instruments, apparatus and models designed for demonstrational purposes, Candles, tapers and the like) | | |
| 36639 | Taxidermy services | 35309 | Maintenance, repair and reconditioning services of aircraft and aircraft engines |
| 37100 | Metal secondary raw materials | 35411 | Motorcycles and side-cars |
| 37200 | Non-metal secondary raw materials | 35412 | Parts and accessories of motorcycles and side-cars |
| | | 35419 | Industrial services for motorcycles |
| | Electrical energy, gas, steam and water | 35421 | Bicycles and other cycles, not motorized |
| 40111 | Electrical energy | 35422 | Parts and accessories of bicycles and other cycles, not motorised |
| 40112 | Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 35429 | Industrial services for bicycles |
| 40121 | Transmission services of electricity | 35431 | Invalid carriages |
| 40131 | Distribution of electricity | 35439 | Repair and maintenance services of invalid carriages |
| 40138 | Distribution and trade of electricity less the distribution and sale of electricity for residential buildings and houses | 35501 | Other transport equipment n.e.c. |
| 40210 | Manufactured gas | 35509 | Repair and maintenance services of other transport equipment, n.e.c. |
| 40221 | Distribution and trade services of gaseous fuels through mains less the distribution and trade to residential buildings | 36108 | Furniture; other manufactured goods n.e.c. |
| 40228 | Distribution and trade services of gaseous fuels through mains including the distribution and trade to residential buildings | 36109 | Repair and maintenance services for furniture |
| 40301 | Steam and hot water supply services | 36208 | Jewellery and related articles |
| 40308 | Steam and hot water supply services | 36209 | Industrial services and alteration services of precious stones and jewellery articles |
| 41001 | Collected and purified water; distribution services of water | 36301 | Musical instruments |
| 41002 | Distribution services of water | 36309 | Installation, repair and maintenance services of musical instruments |
| 41008 | Distribution services of water | 36401 | Sports goods |
| | Construction works | | |
| 45001 | Repairs, maintenance and reconstruction of dwellings | | Transport, storage and communication services |
| 45005 | Repairs, maintenance and reconstruction of non-residential buildings | 60101 | Interurban passenger transportation services by railway |
| 45010 | Residential buildings | 60102 | Freight transport by interurban, suburban, urban railway |
| 45011 | Other buildings except residential | 60103 | Railway pushing or towing services |
| 45020 | Civil engineering works | 60210 | Other scheduled passenger land transportation services |
| | | 60220 | Taxi services and rental services of passenger cars with driver |
| | Trade, maintenance and repair of motor vehicles and motorcycles Retail trade services of automotive fuel | | |
| 50100 | Trade services of motor vehicles | 60230 | Other land passenger transportation services |
| 50200 | Maintenance and repair services of motor vehicles | 60240 | Freight transportation services by road |
| 50300 | Trade services of motor vehicle parts and accessories | 60307 | Transportation services via pipelines |
| 50400 | Trade, maintenance and repair services of motorcycles and related parts and accessories | 60308 | Transportation of natural gas via pipelines |
| 50500 | Retail trade services of motor fuel | 60309 | Transportation of other goods via pipelines |
| 51100 | Sales on a fee or contract basis | 61101 | Sea and coastal water passenger transportation services |
| 52700 | Repair services of personal and household goods (including: Repair services of boots, shoes and other articles of leather, electrical household goods, watches, clocks, jewellery, garment, household textile, bicycles and other personal and household goods | 61102 | Sea and coastal water freight transportation services |

GNI INVENTORY CHAPTER 10

| | | | |
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| | | 61103 | Rental services of sea-going vessels with crew; towing and pushing services |
| | Hotel and restaurant services | 61201 | Passenger transport services by vessels on inland waterways |
| 55100 | Hotel services | 61202 | Freight transportation services by vessels on inland waterways |
| 52200 | Camping sites and other short-stay accommodation services | 61203 | Rental services of non-sea-going vessels with crew; towing and pushing services |
| 53000 | Restaurant services | 62101 | Scheduled passenger transportation services by air |
| 55400 | Beverage serving services | 62102 | Scheduled freight transportation services by air |
| 55510 | Canteen and catering services | 62201 | Non-scheduled passenger transportation services by air |
| 55520 | Hot meal supplying services | 62202 | Non-scheduled freight transportation services by air |
| 55990 | Costs on representation | 62203 | Rental services of aircraft with crew |
| 72600 | Other computer-related services | 62300 | Space transportation services |
| 73100 | Research and experimental development services on natural sciences and engineering | 63110 | Cargo handling services |
| 73200 | Research and experimental development services on social sciences and humanities | 63120 | Storage and warehousing services |
| 74110 | Legal services | 63210 | Other transport supporting services |
| 74120 | Accounting services, book-keeping and auditing services, tax consultancy and related services | 63220 | Other supporting services for water transport |
| 74130 | Marketing and public opinion polling services | 63230 | Other supporting services for air transport |
| 74140 | Business and management consultancy services | 63300 | Travel agency and tour operator services; tourist assistance services n.e.c |
| 74150 | Management holdings services | 63400 | Other transport agency services |
| 74200 | Architectural, engineering, technical consultancy and related services | 64110 | National post services |
| 74300 | Technical testing and analysis services | 64120 | Courier services other than national post services |
| 74400 | Advertising services | 64200 | Telecommunications services |
| 74500 | Labour recruitment and provision of personnel services | | |
| 74600 | Investigation and security services | | Banking and insurance services |
| 74700 | Industrial cleaning services | 65110 | Central banking services |
| 74810 | Photographic services | 65120 | Other monetary intermediation services |
| 74820 | Packaging services | 65210 | Financial leasing services |
| 74850 | Secretarial and translation services | 65220 | Other credit granting services |
| 74860 | Call centre services | 65230 | Other financial intermediation services n.e.c., other than insurance and pension funding services |
| 74870 | Other business services (including services consisting in the reporting of credit ratings of persons and businesses; collecting accounts services; Specialty design services business brokerage and appraisal other than for real estate organising of exhibitions, fairs, congresses services, other. business services n.e.c | 66010 | Life insurance services |
| | | 66020 | Pension funding services |
| | Public administration and defence services; compulsory social security services | 66030 | Non-life insurance services |
| 75110 | General (overall) public services | 67110 | Financial markets administration services |
| 75120 | Administrative services for the regulation of agencies that provide health care, education cultural services and other social services excluding social security | 67120 | Security broking and fund management services |
| 75130 | Administrative services for more efficient operation of business | 67130 | Other services auxiliary to financial |

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| | | | |
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| | | | intermediation n.e.c. |
| 75140 | Supporting services for the government as a whole | 67200 | Services auxiliary to insurance and pension funding |
| 75210 | Foreign affairs services | | |
| 75220 | Defence services | | Real estate, renting, research and development , and other business services |
| 75230 | Justice and judicial services | 70110 | Real estate services with own property |
| 75240 | Public security, law and order services | 70120 | Buying and selling of own real estate |
| 75250 | Fire brigade services | 70200 | Letting services of own property |
| 75300 | Compulsory social security services | 70310 | Real estate agency services on a fee or contract basis |
| | | 70320 | Management services of real estate on a fee or contract basis |
| | Education services | 71100 | Renting services of automobiles |
| 80100 | Primary education services | 71200 | Renting services of other transport equipment |
| 80210 | Secondary education services | 71300 | Renting services of other machinery and equipment |
| 80220 | Technical and vocational secondary education services | 71400 | Renting services of personal and household goods and related services |
| 80300 | Higher education services | 72100 | Hardware consultancy services |
| 80410 | Driving school services | 72200 | Software consultancy and supply services |
| 80420 | Adult and other education services n.e.c. | 72300 | Data processing services |
| | | 72400 | Database services |
| | Health and social work services | 72500 | Maintenance and repair services of office, accounting and computing machinery |
| 85110 | Hospital services | 92110 | Motion picture and video services and related services |
| 85120 | Medical practice services | 92120 | Motion picture or video tape distribution services |
| 85130 | Dental practice services | 92130 | Motion picture projection services |
| 85140 | Other human health services | 92200 | Radio and television services |
| 85200 | Veterinary services | 92310 | Artistic and literary creation and interpretation services |
| 85310 | Social work services with accommodation | 92320 | Arts facilities operation services |
| 85320 | Social work services without accommodation | 92330 | Fair and amusement park services |
| | | 92340 | Other entertainment services n.e.c. and ballrooms and dance instructors' services |
| | Other community, social and personal services | 92400 | News agency services |
| 90000 | Sewage and refuse disposal services, sanitation and similar services | 92510 | Library and archive services |
| 91110 | Services furnished by business, employers' and professional organizations | 92520 | Museums' services and preservation services of historical sites and buildings |
| 91120 | Services furnished by professional organizations | 92530 | Botanical and zoological garden services and nature reserves services |
| 91200 | Services furnished by trade unions | 92610 | Sports facilities operation services |
| 91310 | Religious services | 92620 | Other sporting services |
| 91320 | Services furnished by political organizations | 92710 | Gambling and betting services |
| 91330 | Services furnished by other membership organizations n.e.c., including civic betterment and community facility support services Services provided by youth associations Other services provided by membership organizations n.e.c. | 92720 | Other recreational services n.e.c.(including: Recreation parks and beach services and other recreational services n.e.c.) |
| | | 93010 | Washing and dry cleaning services |
| | | 93020 | Hairdressing and other beauty treatment services |
| | | 93030 | Funeral and related services |

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| | | | |
|--|--|--------------|---|
| | | 93040 | Physical well-being services |
| | | 93050 | Other services n.e.c. |
| | | | Other – collectively classified less important CPA codes |
| | | 99820 | Other - collectively classified less important CPA codes for module 182, 182a., 182b. |
| | | 99830 | Other - collectively classified less important CPA codes for module 183, 183a., 183b. |
| | | 99840 | Other - collectively classified less important CPA codes for module 184, 184a., 184b. |
| | | 99860 | Other - collectively classified less important for module 186, 186a. |
| | | 99810 | Other - collectively classified less important CPA codes for modules 394, 395, 417, 418, 428, 429, 432, 433, 501, 502 |
| | | 99885 | Total amount of goods and services re-exported to abroad without further processing for module 590 |
| | | 99890 | Other - collectively classified less important CPA codes for module 590 |

722. For the classification of units into the register of organisations the codes related to the register of organisation are used. These codes are formed and updated by the SOSR. One of the mostly used is the code for the classification of organisations by legal form. Its structure is as follows:

Code of legal form

| | |
|-----|---|
| 100 | Physical person-occasionally active-entered in tax-roll |
| 101 | Entrepreneur-physical person-not entered in Business Register |
| 102 | Entrepreneur-physical person-entered in Business Register |
| 103 | Private farmer not entered in Business Register |
| 104 | Private farmer entered in Business Register |
| 105 | Freelance occupation-physical person active on the basis of other legislation than Small Business Act |
| 106 | Freelance occupation-physical person active on the basis of other legislation than Small Business Act-entered in Bus.Reg. |
| 107 | Entrepreneur-physical person-not entered in Business Register, also active as Private Farmer |
| 108 | Entrepreneur-physical person-entered in Business Register, also active as Private Farmer |
| 109 | Entrepreneur-physical person-not entered in Business Register-also active in Freelance Occupation |
| 110 | Entrepreneur-physical person-entered in Business Register-also active in Freelance Occupation |
| 111 | Public commercial company |
| 112 | Limited liability company |
| 113 | Société commandite |
| 117 | Foundation |

GNI INVENTORY CHAPTER 10

| | |
|-----|--|
| 118 | Non-investment fund |
| 119 | Not profitable organization |
| 121 | Joint stock company |
| 122 | European Economic Interest Grouping (EEIG) |
| 123 | European company (SE) |
| 205 | Cooperative |
| 271 | Associations of land owners, flats owner etc. |
| 301 | State enterprise |
| 311 | National Bank of Slovakia |
| 312 | Bank - state monetary institution |
| 321 | Budgetary organization |
| 331 | Organization based on state contributions |
| 381 | Funds |
| 382 | Public legal institution |
| 421 | Foreign person, legal unit |
| 422 | Foreign person, physical person |
| 433 | National Insurance-Company |
| 434 | Complementary pension funding |
| 445 | Commodity Exchange |
| 701 | Association (league, union, society, club, etc.) |
| 711 | Political party, political movement |
| 721 | Ecclesiastical organization |
| 741 | Professional organization - professional chamber |
| 745 | Chamber (except professional chambers) |
| 751 | Interest association of legal persons |
| 752 | Interest association of physical persons without legal competence |
| 801 | Municipality (municipal office) |
| 802 | Regional governmental office |
| 803 | Office of local government (regional level) |
| 901 | Diplomatic corps of foreign country |
| 911 | Foreign centre for culture and information, agency for radio, press and television |
| 921 | International organization and association |
| 931 | Representation of foreign legal unit |
| 951 | Local unit without legal competence |
| 995 | Not specified legal type |

Both, the legal forms 951 and 995, are used in other administrative registers than the statistical register.

10.2 Classifications used for the income approach

723. For the stock of assets and for the consumption of fixed capital, calculated in replacement prices, the currently modified breakdown of assets classification is used; see the table 350:

Table 350

| | Classification of assets |
|--|--------------------------|
| Buildings and structures | AN.111 |
| of which: residential buildings | AN.1111 |
| roads | AN.11122 |
| other buildings and structures | AN.11121 |
| machinery, and equipment | AN.11132 |
| transport means | AN.11131 |
| other tangible fixed assets | AN.11142 |
| intangible fixed assets | AN.112 |

10.3 Classifications used for the expenditure approach

724. When compiling data for the final consumption of households, the coding serving for household budget surveys is used; at first three digits it is the same as in the internationally valid classification of COICOP. However, it has to be said that the standard COICOP classification is not officially released by the SOSR. Only the particular codes, adjusted to the needs of respective types of surveys, are derived according to this classification. When compiling data on final consumption of the sector of non-profit institutions serving households, the standard OKEC classification is used.

725. When compiling data for the acquisition less disposal of fixed assets, changes in inventories and acquisition less disposal of valuables, the standard OKEC classification is used broken down into A60, thus, to the level of divisions. Data are compiled in the sectoral and sub-sectoral breakdown according to the classification of sectors and sub-sectors of national accounts in line with ESA95.

726. In the **sector of non-financial corporations** data for the acquisition less disposal of fixed assets are taken over from the enterprise questionnaire, however, data on the changes in inventories are available from establishment questionnaire. In order to ensure the consistency of data sources for the gross fixed capital formation, the breakdown of data for the acquisition less disposal of fixed assets is taken over from the commodity structure of acquired fixed assets from establishment questionnaires for non-financial corporations from module 592 (see paragraph 551).

The commodity structure is based on the Classification of production, however, for processing purposes it is adjusted as a nomenclature in the following way:

Nomenclature for the fulfilment of module 592 – Specification of durable tangible and intangible assets

| Code | Name |
|--------------|--|
| | Durable intangible assets – establishment expenses |
| 00002 | Durable intangible assets – capitalised costs on development |
| 00003 | Durable intangible assets – software |

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| | |
|--------------|--|
| | Durable intangible assets – valuable rights |
| 00005 | Durable intangible assets – goodwill |
| 00006 | Other durable intangible assets |
| 00007 | Land |
| 01110 | Hop-fields and wine-yards |
| 01120 | Plant production - trees and bushes (fruit); decorative wood species and flowers |
| 01210 | Bovine cattle (cows, heifers, bulls and oxen) other than calves |
| 01220 | Sheep, goats, horses, asses, mules and hinnies |
| 01230 | Swine |
| 01240 | Poultry |
| 01250 | Other animals (small farm animals and furry animals) |
| 05008 | Fresh-water generation fishes |
| 17408 | Made-up textile articles, except apparel |
| 17511 | Carpets and rugs |
| 18101 | Leather clothes |
| 18218 | Work clothing |
| 18301 | Furs |
| 19201 | Luggage, handbags and the like; saddlery and harness |
| 19308 | Footwear |
| 20302 | Prefabricated wooden buildings |
| 20401 | Containers |
| 20511 | Other products of wood |
| 22117 | Books |
| 22148 | Sound recordings |
| 25208 | Plastic products |
| 26208 | Non-refractory ceramic goods other than for construction purposes; refractory ceramic products |
| 28118 | Prefabricated buildings of metal |
| 28211 | Tanks, reservoirs and containers of metal |
| 28221 | Central heating radiators and boilers |
| 28308 | Steam generators |
| 28302 | Nuclear reactors |
| 28608 | Cutlery, tools and general hardware |
| 29118 | Engines and turbines, except for aircraft, motorvehicles and motor-cycles |
| 29128 | Pumps and compressors |
| 29211 | Furnaces and furnace burners excluding bakery ovens |
| 29228 | Lifting and handling equipment |
| 29238 | Non-domestic cooling and ventilation equipment |
| 29248 | Other general purpose machinery n.e.c. scientific and laboratory equipment; scales; Filtering or purify apparatus, for liquid and Machinery for cleaning bottles, packing and weighing; spraying machinery; Fire extinguishers, Centrifuges, calendering and vending machines |
| 29308 | Agricultural and forestry machinery |
| 29408 | Machine tools |
| 29511 | Machinery for metallurgy |
| | Machinery for mining, quarrying and construction |
| 29538 | Machinery for food, beverage and tobacco processing |
| 29548 | Machinery for textile, apparel and leather production |
| 29551 | Machinery for paper and paperboard production |
| 29568 | Printing and book-binding machinery and Other special purpose machinery |
| | Weapons and ammunition |
| 29711 | Refrigerators and freezers, washing machines; electric blankets, fans |
| 29712 | Other electrical domestic appliances, n.e.c. (including: Electro-mechanical domestic appliances, with self-contained electric motor, electrical appliances for personal hygiene; Electrical instantaneous or storage water heaters and immersion heaters ; Electric space heating apparatus and electric soil heating apparatus microwave ovens; other ovens, cookers, cooking plates, boiling rings; grillers; electrical heating resistors |
| | Non-electric domestic appliances |
| | Office machinery |
| 30020 | Computers and other information processing equipment |
| 31108 | Electric motors, generators and transformers |
| 31508 | Lighting equipment and electric lamps |
| 31608 | Electrical equipment, n.e.c. (including: Electric sound or visual signalling apparatus equipment for surface treatment) |
| 32208 | Television and radio transmitters; apparatus for line telephony and telegraphy |

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| | |
|--------------|--|
| 32308 | TV and radio receivers, sound or video recording or reproducing apparatus and associated goods |
| 33108 | Medical and surgical equipment and orthopaedic appliances |
| 33208 | Instruments and appliances for measuring, checking, testing, navigating and other purposes |
| | Industrial process control equipment |
| | Optical instruments and photographic equipment |
| | Clocks and watches |
| | Passenger cars |
| | Motor vehicles for the transport of 10 and more persons |
| | Motor vehicles for the transport of goods |
| | Special purpose motor vehicles |
| | Trailers and semi-trailers; containers |
| | Ships and boats |
| | Railway and tramway locomotives and rolling-stock |
| | Aircraft |
| | Motor-cycles and side-cars |
| | Bicycles and other cycles, not motorized |
| | Invalid carriages |
| | Other transport equipment, n.e.c. (including: hand driven chairs |
| | Furniture |
| | Jewellery and related articles |
| 36301 | Musical instruments |
| 36401 | Sporting goods |
| 36508 | Games and toys |
| 45010 | Residential buildings |
| 45011 | Other buildings except for residential buildings |
| 45020 | Civil engineering |
| 92110 | Production of films and videos |
| 92310 | Artistic and literary production |
| 99920 | Other – here the remaining part of less important |

727. When compiling data on acquisition less disposal of fixed assets **in the sector of financial corporations S.12** also the data taken over from the module 671 were used. The name of this module is: Specification of selected items of intermediate consumption, acquisition of durable assets and inventories (see also paragraph 561). The information on the commodity structure of acquired assets was obtained also from this module. The classification of production was adjusted for this module in compliance with the requirements of national accounts as a nomenclature in a form of the following codes:

Nomenclature presenting the list of codes of CPA for the fulfilment of module 671

| Code CPA | Name of the CPA code | Code CPA | Name of the CPA code |
|--------------|---|--------------|---|
| | Products and related services of agriculture, hunting and forestry | 15431 | Margarine and similar edible fats |
| 01110 | Cereals and other arable crops n.e.c. include: cereals; potatoes, leguminous vegetables, edible roots and tubers; oil seeds and fruits; unmanufactured tobacco; plants used for sugar manufacturing; straw and forage; raw vegetable materials used in textile; natural rubber; plants for perfumery, pharmacy and the like; sugar beet seeds and seed of forage plants | 15439 | Industrial services for margarine and similar edible fats |
| 01120 | Vegetables, horticultural specialities and nursery products | 15518 | Dairy products |
| 01130 | Fruit, nuts, beverage and spice crops | 15519 | Industrial services for dairy products |

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| | | | |
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| 01210 | Live animals and animal products | 15521 | Ice cream and other edible ice |
| 01220 | Sheep, goats, horses, asses, mules and hinnies, live, and their products | 15529 | Industrial services for ice cream and other edible ice |
| 01230 | Swine, live | 15618 | Grain mill products |
| 01240 | Poultry, live, and eggs | 15619 | Industrial services for grain mill products |
| 01250 | Other animals, live, and their products | 15628 | Starches and starch products |
| 01410 | Agricultural services, landscape gardening services | 15629 | Industrial services for starches and starch products |
| 01420 | Animal husbandry services (except veterinary services) | 15708 | Prepared animal feeds |
| 01500 | Hunting, trapping, game propagation and related services | 15709 | Industrial services for prepared animal feeds for farm animals |
| 02011 | Wood in the rough | 15811 | Bread, fresh pastry goods and cakes |
| 02012 | Natural gums | 15819 | Industrial services for bread, fresh pastry goods and cakes |
| 02013 | Natural cork, raw or simply prepared | 15821 | Rusks and biscuits; preserved pastry goods and cakes |
| 02014 | Other forestry products | 15829 | Industrial services for rusks and biscuits; preserved pastry goods and cakes |
| 02015 | Standing timber | 15831 | Sugar |
| 02016 | Forest trees nurseries services | 15832 | Beet-pulp, bagasse and other waste of sugar manufacture |
| 02020 | Services incidental to forestry and logging | 15839 | Industrial services for sugar |
| | | 15848 | Cocoa; chocolate and sugar confectionery |
| | Fish and other fishing products; services incidental to fishing | 15849 | Industrial services for Cocoa; chocolate and sugar confectionery |
| 05008 | Fish and other fishing products | 15851 | Macaroni, noodles, couscous and similar farinaceous products |
| 05009 | Services incidental to fishing | 15859 | Industrial services for macaroni, noodles, couscous and similar farinaceous products |
| | | 15861 | Coffee and tea |
| | Products from mining and quarrying | 15869 | Industrial services for coffee and tea |
| 10108 | Hard coal and related products | 15878 | Condiments and seasonings |
| 10109 | Services incidental to hard coal extraction | 15879 | Industrial services for condiments and seasonings |
| 10200 | Lignite | 15881 | Homogenized food preparations and dietetic food |
| 10300 | Peat | 15889 | Industrial services for homogenized food preparations and dietetic food |
| 11108 | Crude petroleum | 15898 | Other food products n.e.c. |
| 11109 | Natural gas | 15899 | Industrial services for other food products n.e.c. |
| 11200 | Services incidental to oil and gas extraction, excluding surveying | 15911 | Distilled alcoholic beverages |
| 12000 | Uranium and thorium ores | 15919 | Industrial services for distilled alcoholic beverages |
| 13000 | Metal ores | 15921 | Ethyl alcohol |
| 14100 | Stone | 15929 | Industrial services for ethyl alcohol |
| 14200 | Sand and clay | 15938 | Wines |
| 14300 | Chemical and fertilizer minerals | 15939 | Industrial services for wines |
| 14400 | Salt | 15941 | Cider and other fruit wines |
| 14500 | Other mining and quarrying products n.e.c. (include: bitumen and asphalt natural; asphaltities and asphaltic rock ; precious and semi-precious stones, pumice, emery, natural abrasives; other minerals n.e.c. | 15949 | Industrial services for cider and other fruit wines |
| | | 15951 | Other non-distilled fermented beverages vermouth and other flavoured wine of fresh grapes |
| | Manufactured products | 15959 | Industrial services for other non-distilled fermented beverages |
| 15118 | Fresh and preserved meat, except poultry | 15961 | Beer |
| 15119 | Industrial services for fresh and preserved meat except poultry | 15962 | Brewing or distilling dregs |
| 15128 | Fresh and preserved poultry meat | 15969 | Industrial services for beer made from malt |
| 15129 | Industrial services for fresh and preserved poultry meat | 15971 | Malt |
| 15138 | Meat and poultry meat products | 15979 | Industrial services for malt |
| 15139 | Cooking and other preparation services for the | 15981 | Mineral waters and soft drinks |

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| | production of meat products | | |
| 15201 | Processed and preserved fish and fish products | 15989 | Industrial services for mineral waters and soft drinks |
| 15209 | Smoking and other preservation and preparation services for manufacture of fish products | 16001 | Tobacco products |
| 15308 | Processed and preserved fruit and vegetables | 16002 | Tobacco refuse |
| 15309 | Cooking and other preparation services | 16009 | Industrial services for tobacco products |
| 15418 | Animal and vegetable oils and fats | 17108 | Textile yarn and thread |
| 15419 | Industrial services for crude oils and fats | 17109 | Preparation services of natural textile fibres |
| 15428 | Refined oils and fats | 17208 | Textile fabrics |
| 15429 | Industrial services for refined oils and fats | 17209 | Industrial services for textile fabrics |
| 17529 | Repair services of nets and rope work | 17300 | Textile finishing services |
| 17531 | Nonwovens and articles made from nonwovens, except apparel | 17408 | Made-up textile articles, except apparel |
| 17539 | Industrial services for nonwovens and articles made from non-wovens, except apparel | 17409 | Repair services of tarpaulins and camping equipment, and other made-up textile articles |
| 17548 | Other textiles n.e.c. (Tulles, lace, narrow woven fabrics, trimmings and embroidery, other textile products | 17511 | Carpets and rugs |
| 17549 | Industrial services for other textiles n.e.c | 17519 | Industrial services for carpets and rugs |
| 17601 | Knitted or crocheted fabrics | 17521 | Cordage, rope, twine and netting |
| 17809 | Industrial services for knitted and crocheted articles | 23208 | Refined petroleum products |
| 17718 | Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted | 23209 | Industrial services for refined petroleum products |
| 17719 | Industrial services for knitted and crocheted hosiery | 23300 | Nuclear fuel |
| 18101 | Wearing apparel; furs | 23309 | Treatment services of radioactive waste |
| 18109 | Industrial services for apparel and furs | 24111 | Industrial gases |
| 18218 | Workwear | 24119 | Industrial services for industrial gases |
| 18219 | Industrial services for workwear | 24128 | Dyes and pigments |
| 18228 | Outerwear | 24129 | Industrial services for dyes and pigments |
| 18229 | Industrial services for outerwear | 24138 | Other basic inorganic chemicals |
| 18238 | Underwear | 24139 | Industrial services for other basic inorganic chemicals |
| 18239 | Industrial services for underwear | 24148 | Other basic organic chemicals |
| 18248 | Other wearing apparel and accessories n.e.c. : babies' and parts, knitted or crocheted; babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted; Hats and headgear | 24149 | Industrial services for other basic organic chemicals |
| 18249 | Industrial services for other wearing apparel and accessories n.e.c. | 24158 | Fertilizers and nitrogen compounds |
| 18301 | Furs; articles of fur | 24159 | Industrial services for fertilizers and nitrogen compounds |
| 18309 | Industrial services for furs; articles of fur | 24168 | Plastics in primary forms |
| 19108 | Leather | 24169 | Industrial services for plastics in primary forms |
| 19109 | Industrial services for leather | 24171 | Synthetic rubber in primary forms |
| 19201 | Luggage, handbags and the like; saddlery and harness; other articles of leather | 24179 | Industrial services for synthetic rubber in primary forms |
| 19209 | Industrial services for luggage, handbags and the like; saddlery and harness | 24201 | Pesticides and other agro-chemical products |
| 19308 | Footwear | 24209 | Industrial services for pesticides and other agro-chemical products |
| 19309 | Industrial services for footwear | 24308 | Paints, varnishes and similar coatings, printing ink and mastics |
| 20108 | Wood, sawn, planed or impregnated | 24309 | Industrial services for paints, varnishes and similar coatings, printing ink and mastics |
| 20109 | Impregnation of timber services | 24418 | Basic pharmaceutical products |
| 20200 | Veneer sheets; plywood, laminboard; particle board, fibre board and other panels and boards | 24419 | Industrial services for basic pharmaceutical products |
| 20301 | Builders' joinery and carpentry (except prefabricated buildings), of wood | 24428 | Pharmaceutical preparations |
| 20302 | Prefabricated wooden buildings | 24429 | Industrial services for pharmaceutical preparations |
| 20309 | Installation (erection) work of self-manufactured builders' joinery and carpentry of wood, and of self- | 24518 | Glycerol; soap and detergents, cleaning and polishing preparations; perfumes and toilet |

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| | manufactured prefabricated wooden buildings | | preparations, |
| 20401 | Wooden containers | 24519 | Industrial services for Glycerol; soap and detergents, cleaning and polishing preparations; perfumes and toilet preparations |
| 20409 | Repair and maintenance services of wooden containers and pallets | 24608 | Other chemical products |
| 20511 | Other products of wood | 24609 | Industrial services for other chemical products |
| 20519 | Repair and maintenance services of wooden products n.e.c. | 24708 | Synthetic fibres |
| 20521 | Articles of cork, straw and plaiting materials | 24709 | Industrial services for synthetic fibres |
| 20529 | Industrial services for articles of cork, straw and plaiting materials | 25108 | Rubber products |
| 21008 | Pulp, paper and paper products | 25109 | Repairs, maintenance and industrial works for rubber products |
| 21109 | Industrial services for pulp, paper and paper products | 25208 | Plastic products |
| 21208 | Articles of paper and paperboard | 25209 | Installation, repair and maintenance services of tubes, pipes and hoses, of plastics, including installation services of pipe systems in industrial plants |
| 21209 | Industrial services for Articles of paper and paperboard | 26108 | Glass and glass products |
| 22117 | Books, brochures, leaflets, dictionaries, encyclopedies, atlases, maps, other cartographic products; printed, electronic | 26109 | Installation, repair, maintenance and finishing services of tubes and pipes, of glass, including installation services for glass pipe systems in industrial plants |
| 22118 | Sale of advertising space in books; printed and electronic | 26208 | Non-refractory ceramic goods other than for construction purposes; refractory ceramic products |
| 22119 | Industrial services for books | 26209 | Industrial services for ceramic household and ornamental articles |
| 22128 | Newspapers, journals and periodicals, appearing at least four times a week | 26301 | Ceramic tiles and flags |
| 22129 | Industrial services for newspapers, journals and periodicals, appearing at least four times a week | 26309 | Industrial services for ceramic tiles and flags |
| 22138 | Newspapers, journals and periodicals, appearing less than four times a week | 26401 | Bricks, tiles and construction products, in baked clay |
| 22139 | Industrial services for newspapers, journals and periodicals, appearing less than four times a week | 26409 | Installation services of ceramic pipes, conduit, guttering and pipe fittings, including installation services for pipe systems in industrial plants |
| 22148 | Sound recordings | 26501 | Cement, lime and plaster |
| 22149 | Industrial services for sound recordings | 26509 | Industrial services for cement |
| 22158 | Postcards, greeting cards, pictures and similar matter | 26608 | Articles of concrete, plaster and cement |
| 22159 | Industrial services for postcards, greeting cards, pictures and similar matter | 22609 | Industrial services for concrete, plaster and cement |
| 22210 | Printing services | 26701 | Cut, shaped and finished ornamental and building stone and articles thereof |
| 22300 | Reproduction services of recorded media | 26708 | Stone working services |
| 23108 | Coke oven products | 26709 | Industrial services for cut, shaped and finished ornamental and building stone and articles thereof |
| 23109 | Industrial services for coke oven products | 26808 | Other non-metallic mineral products |
| 28219 | Installation, repair and maintenance services of tanks, reservoirs and containers of metal (other than for building heating) | 26809 | Installation, repair and maintenance services of millstones, grindstones, polishing stones and the like |
| 28221 | Radiators and boilers | 27108 | Basic iron and steel and ferro-alloys |
| 28229 | Installation, repair and maintenance services of central heating boilers | 27109 | Industrial services for basic iron and steel and ferro-alloys |
| 28308 | Steam generators, except central heating hot water boilers | 27208 | Tubes |
| 28309 | Installation services of steam generators, including installation services for metal pipe systems in industrial plants, except central heating hot water boilers | 27209 | Industrial services for tubes and tube fittings, of cast iron |
| 28400 | Forging, pressing, stamping and roll forming | 27308 | Other first processed iron and steel |

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| | services of metal; powder metallurgy | | |
| 28500 | Treatment and coating services of metal; general mechanical engineering services | 27309 | Industrial services for cold drawn products |
| 28608 | Cutlery, tools and general hardware | 27408 | Basic precious metals and other non-ferrous metals |
| 28609 | Industrial services for cutlery tools and general hardware | 27409 | Industrial services for precious metals and other non-ferrous metals |
| 28708 | Other metal products | 27500 | Foundry work services |
| 28709 | Industrial services for other metal products | 28118 | Structural metal products |
| 29118 | Machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines | 28119 | Installation (erection) work of self-manufactured metal structures, repair and maintenance services of metal structures |
| 29119 | Installation, maintenance and repair services of engines and turbines, except aircraft, vehicle and cycle engines | 28211 | Tanks, reservoirs and containers of metal; central heating radiators and boilers |
| 29128 | Pumps and compressors | 30019 | Installation services of office machinery |
| 29129 | Installation, maintenance and repair services of pumps and compressors | 30020 | Computers and other information processing equipment |
| 29138 | Taps and valves | 31108 | Electric motors, generators and transformers |
| 29139 | Installation services of taps, cocks, valves and, similar appliances for pipes, boiler shells, tanks vats or the like of metal | 31109 | Installation, maintenance, repair and rewinding services of electrical motors, generators and transformers |
| 29140 | Bearings, gears, gearing and driving elements | 31208 | Electricity distribution and control apparatus |
| 29211 | Furnaces and furnace burners | 31209 | Installation, maintenance and repair services of electricity distribution and control apparatus |
| 29219 | Installation, maintenance and repair services of furnaces and furnace burners | 31301 | Insulated wire and cable |
| 29228 | Lifting and handling equipment | 31309 | Industrial services for insulated wire and cable |
| 29229 | Installation, maintenance and repair services of lifting and handling equipment | 31408 | Accumulators, primary cells and primary batteries |
| 29238 | Non-domestic cooling and ventilation equipment | 31409 | Industrial services for accumulators, primary cells and primary batteries |
| 29239 | Installation, maintenance and repair services of non-domestic cooling and ventilation equipment | 31508 | Lighting equipment and electric lamps |
| 29248 | Other general purpose machinery n.e.c. (include: Gas generators, distilling, filtering or rectifying apparatus Filtering or purifying machinery and apparatus, for liquid Machinery for cleaning bottles, packing and weighing; spraying machinery; gaskets of metal sheeting Fire extinguishers, spray guns, steam or sand blasting machines and similar mechanical appliances Centrifuges, calendering and vending machines ; Dish washing machines, of the industrial type | 31509 | Industrial services for lighting equipment and electric lamps |
| 29249 | Installation, maintenance and repair services of other general purpose machinery n.e.c | 31608 | Electrical equipment n.e.c. |
| 29308 | Agricultural and forestry machinery | 31609 | Industrial services for electrical equipment for engines and vehicles n.e.c. |
| 29309 | Installation, maintenance and repair services of agricultural and forestry machinery | 32108 | Electronic valves and tubes and other electronic components |
| 29408 | Metalworking machine tools | 32109 | Services connected with printing of circuits and services connected with manufacturing of electronic integrated circuits |
| 29409 | Installation, maintenance and repair services of metalworking machine tools | 32208 | Television and radio transmitters; apparatus for line telephony and telegraphy |
| 29511 | Machinery for metallurgy | 32209 | Installation, maintenance and repair services of television and radio transmitters and of apparatus for line telephony and telegraphy |
| 29519 | Installation, maintenance and repair services of machinery for metallurgy | 32308 | Television and radio receivers; sound or video recording or reproducing apparatus and associated goods |
| 29528 | Machinery for mining, quarrying and construction | 32309 | Installation, maintenance and repair services of professional radio, television, sound and video equipment |
| 29529 | Installation, maintenance and repair services of | 33108 | Medical and surgical equipment and orthopaedic |

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| | machinery for v | | appliances |
| 29538 | Machinery for food, beverage and tobacco processing | 33109 | Installation, maintenance and repair services of medical and surgical equipment and apparatus |
| 29539 | Installation, maintenance and repair services of machinery for food, beverage and tobacco processing | 33208 | Instruments and appliances for measuring, checking, testing, navigating and other purposes |
| 29548 | Machinery for textile, apparel and leather production | 33209 | Installation, maintenance and repair services of instruments and apparatus for measuring, checking, testing, navigating and other purposes |
| 29549 | Installation, maintenance and repair services of machinery for textile, apparel and leather production | 33308 | Industrial process control equipment |
| 29551 | Machinery for paper and paperboard production | 33309 | Repair and maintenance services of industrial process control equipment |
| 29559 | Installation, maintenance and repair services of machinery for paper and paperboard production | 33408 | Optical instruments and photographic equipment |
| 29568 | Other special purpose machinery n.e.c.. (including Printing and book-binding machinery and parts thereof Centrifugal clothes-dryers) | 33409 | Installation, repair and maintenance services of professional photographic, cinematographic and optical instruments |
| 29569 | Installation, maintenance and repair services of other special purpose machinery n.e.c. | 33508 | Watches and clocks |
| 29601 | Weapons and ammunition | 33509 | Installation, maintenance and repair services of industrial time measure instruments and apparatus |
| 29609 | Installation, maintenance and repair services of weapons and weapons systems | 34101 | Motor vehicles, trailers and semi-trailers |
| 29711 | Refrigerators and freezers; washing machines; electric blankets; fans | 34102 | Motor vehicles |
| 29712 | Other electro-thermic appliances | 34103 | Motor vehicles for the transport of 10 or more persons |
| 29713 | Parts of electric domestic appliances | 34104 | Motor vehicles for the transport of goods |
| 29719 | Installation, repair and maintenance services of professional electric appliances | 34105 | Special purpose motor vehicles |
| 29728 | Non-electric domestic appliances | 34109 | Installation services of sub-assemblies and complete construction-kits for motor vehicles within the manufacturing process |
| 29729 | Industrial services for non-electric domestic appliances | 34208 | Bodies (coachwork) for motor vehicles; trailers and semi-trailers |
| 30018 | Office machinery and parts thereof | 34209 | Repair and maintenance services of containers |
| 36409 | Installation, repair and maintenance services of sports equipment | 34308 | Parts and accessories for motor vehicles and their engines |
| 36508 | Games and toys | 34309 | Assembly services of parts and accessories for motor vehicles, |
| 36509 | Installation, repair and maintenance services of automated, table or parlour games skittle- or bowling-alley equipment and other articles for funfair | 35108 | Ships and boats |
| 36611 | Imitation jewellery | 35109 | Maintenance, repair, conversion, fitting out services of ships, floating platforms and structures |
| 36619 | Industrial services for imitation jewellery | 35208 | Railway and tramway locomotives and rolling-stock |
| 33621 | Brooms and brushes | 35209 | Maintenance, repair, reconditioning and fitting out services of railway and tramway locomotives and rolling-stock |
| 36638 | Other manufactured goods n.e.c.. (including: Roundabouts, swings, shooting galleries and other fairground amusements ; Writing implements ; umbrellas, walking-sticks; buttons; button-moulds; fasteners; Linoleum, Products of human or animal hair; similar products of textile materials Lighters, pipes and parts thereof; articles of combustible material; matches; liquid or liquefied gas fuels, Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes Instruments, apparatus and models designed for demonstrational purposes Candles, tapers and the | 35308 | Aircraft and spacecraft |

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| | like) | | |
| 36639 | Taxidermy services | 35309 | Maintenance, repair and reconditioning services of aircraft and aircraft engines |
| 37100 | Metal secondary raw materials | 35411 | Motorcycles and side-cars |
| 37200 | Non-metal secondary raw materials | 35412 | Parts and accessories of motorcycles and side-cars |
| | | 35419 | Industrial services for motorcycles |
| | | 35421 | Bicycles and other cycles, not motorized |
| | Electrical energy, gas, steam and water | 35422 | Parts and accessories of bicycles and other cycles, not motorised |
| 40228 | Distribution and trade services of gaseous fuels through mains | 35429 | Industrial services for bicycles |
| 40301 | Steam and hot water supply services | 35431 | Invalid carriages |
| 40308 | Steam and hot water supply services | 35439 | Repair and maintenance services of invalid carriages |
| 41001 | Collected and purified water; distribution services of water | 35501 | Other transport equipment n.e.c. |
| 41002 | Distribution services of water | 35509 | Repair and maintenance services of other transport equipment, n.e.c. |
| 41008 | Distribution services of water | 36108 | Furniture; other manufactured goods n.e.c. |
| | | 36109 | Repair and maintenance services for furniture |
| | Construction works | 36208 | Jewellery and related articles |
| 45001 | Repairs, maintenance and reconstruction of dwellings | 36209 | Industrial services and alteration services of precious stones and jewellery articles |
| 45005 | Repairs, maintenance and reconstruction of non-residential buildings | 36301 | Musical instruments |
| 45010 | Residential buildings | 36309 | Installation, repair and maintenance services of musical instruments |
| 45011 | Other buildings except residential | 36401 | Sports goods |
| 45020 | Civil engineering works | | |
| | | | Transport, storage and communication services |
| | Trade, maintenance and repair of motor vehicles and motorcycles Retail trade services of automotive fuel | 60101 | Interurban passenger transportation services by railway |
| 50100 | Trade services of motor vehicles | 60102 | Freight transport by interurban, suburban, urban railway |
| 50200 | Maintenance and repair services of motor vehicles | 60103 | Railway pushing or towing services |
| 50300 | Trade services of motor vehicle parts and accessories | 60210 | Other scheduled passenger land transportation services |
| 50400 | Trade, maintenance and repair services of motorcycles and related parts and accessories | 60220 | Taxi services and rental services of passenger cars with driver |
| 50500 | Retail trade services of motor fuel | 60230 | Other land passenger transportation services |
| 51100 | Sales on a fee or contract basis | 60240 | Freight transportation services by road |
| 52700 | Repair services of personal and household goods (including: Repair services of boots, shoes and other articles of leather, electrical household goods, watches, clocks, jewellery, garment, household textile, bicycles and other personal and household goods | 60307 | Transportation services via pipelines |
| | | 60308 | Transportation of natural gas via pipelines |
| | Hotel and restaurant services | 60309 | Transportation of other goods via pipelines |
| 55100 | Hotel services | 61101 | Sea and coastal water passenger transportation services |
| 52200 | Camping sites and other short-stay accommodation services | 61102 | Sea and coastal water freight transportation services |
| 53000 | Restaurant services | 61103 | Rental services of sea-going vessels with crew; towing and pushing services |
| 55400 | Beverage serving services | 61201 | Passenger transport services by vessels on inland waterways |
| 55510 | Canteen and catering services | 61202 | Freight transportation services by vessels on inland waterways |
| 55520 | Hot meal supplying services | 61203 | Rental services of non-sea-going vessels with crew; towing and pushing services |
| 55990 | Costs on representation | 62101 | Scheduled passenger transportation services by air |
| 72600 | Other computer-related services | 62102 | Scheduled freight transportation services by air |

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| 73100 | Research and experimental development services on natural sciences and engineering | 62201 | Non-scheduled passenger transportation services by air |
| 73200 | Research and experimental development services on social sciences and humanities | 62202 | Non-scheduled freight transportation services by air |
| 74110 | Legal services | 62203 | Rental services of aircraft with crew |
| 74120 | Accounting services, book-keeping and auditing services, tax consultancy and related services | 62300 | Space transportation services |
| 74130 | Marketing and public opinion polling services | 63110 | Cargo handling services |
| 74140 | Business and management consultancy services | 63120 | Storage and warehousing services |
| 74150 | Management holdings services | 63210 | Other transport supporting services |
| 74200 | Architectural, engineering, technical consultancy and related services | 63220 | Other supporting services for water transport |
| 74300 | Technical testing and analysis services | 63230 | Other supporting services for air transport |
| 74400 | Advertising services | 63300 | Travel agency and tour operator services; tourist assistance services n.e.c |
| 74500 | Labour recruitment and provision of personnel services | 63400 | Other transport agency services |
| 74600 | Investigation and security services | 64110 | National post services |
| 74700 | Industrial cleaning services | 64120 | Courier services other than national post services |
| 74810 | Photographic services | 64200 | Telecommunications services |
| 74820 | Packaging services | | |
| 74850 | Secretarial and translation services | | Banking and insurance services |
| 74860 | Call centre services | 65110 | Central banking services |
| 74870 | Other business services (including services consisting in the reporting of credit ratings of persons and businesses; collecting accounts services; Specialty design services business brokerage and appraisal other than for real estate organising of exhibitions, fairs, congresses services, other. business services n.e.c | 65120 | Other monetary intermediation services |
| | | 65210 | Financial leasing services |
| | Public administration and defence services; compulsory social security services | 65220 | Other credit granting services |
| 75110 | General (overall) public services | 65230 | Other financial intermediation services n.e.c., other than insurance and pension funding services |
| 75120 | Administrative services for the regulation of agencies that provide health care, education cultural services and other social services excluding social security | 66010 | Life insurance services |
| 75130 | Administrative services for more efficient operation of business | 66020 | Pension funding services |
| 75140 | Supporting services for the government as a whole | 66030 | Non-life insurance services |
| 75210 | Foreign affairs services | 67110 | Financial markets administration services |
| 75220 | Defence services | 67120 | Security broking and fund management services |
| 75230 | Justice and judicial services | 67130 | Other services auxiliary to financial intermediation n.e.c. |
| 75240 | Public security, law and order services | 67200 | Services auxiliary to insurance and pension funding |
| 75250 | Fire brigade services | | |
| 75300 | Compulsory social security services | | Real estate, renting, research and development, and other business services |
| | | 70110 | Real estate services with own property |
| | Education services | 70120 | Buying and selling of own real estate |
| 80100 | Primary education services | 70200 | Letting services of own property |
| 80210 | Secondary education services | 70310 | Real estate agency services on a fee or contract basis |
| 80220 | Technical and vocational secondary education services | 70320 | Management services of real estate on a fee or contract basis |
| 80300 | Higher education services | 71100 | Renting services of automobiles |
| 80410 | Driving school services | 71200 | Renting services of other transport equipment |
| 80420 | Adult and other education services n.e.c. | 71300 | Renting services of other machinery and equipment |
| | | 71400 | Renting services of personal and household goods and related services |
| | Health and social work services | 72100 | Hardware consultancy services |

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| 85110 | Hospital services | 72200 | Software consultancy and supply services |
| 85120 | Medical practice services | 72300 | Data processing services |
| 85130 | Dental practice services | 72400 | Database services |
| 85140 | Other human health services | 72500 | Maintenance and repair services of office, accounting and computing machinery |
| 85200 | Veterinary services | 92110 | Motion picture and video services and related services |
| 85310 | Social work services with accommodation | 92120 | Motion picture or video tape distribution services |
| 85320 | Social work services without accommodation | 92130 | Motion picture projection services |
| | | 92200 | Radio and television services |
| | Other community, social and personal services | 92310 | Artistic and literary creation and interpretation services |
| 90000 | Sewage and refuse disposal services, sanitation and similar services | 92320 | Arts facilities operation services |
| 91110 | Services furnished by business, employers' and professional organizations | 92330 | Fair and amusement park services |
| 91120 | Services furnished by professional organizations | 92340 | Other entertainment services n.e.c. and ballrooms and dance instructors' services |
| 91200 | Services furnished by trade unions | 92400 | News agency services |
| 91310 | Religious services | 92510 | Library and archive services |
| 91320 | Services furnished by political organizations | 92520 | Museums' services and preservation services of historical sites and buildings |
| 91330 | Services furnished by other membership organizations n.e.c., including civic betterment and community facility support services Services provided by youth associations Other services provided by membership organizations n.e.c. | 92530 | Botanical and zoological garden services and nature reserves services |
| | | 92610 | Sports facilities operation services |
| | | 92620 | Other sporting services |
| | | 92710 | Gambling and betting services |
| | | 92720 | Other recreational services n.e.c.(including: Recreation parks and beach services and other recreational services n.e.c.) |
| | | 93010 | Washing and dry cleaning services |
| | | 93020 | Hairdressing and other beauty treatment services |
| | | 93030 | Funeral and related services |
| | | 93040 | Physical well-being services |
| | | 93050 | Other services n.e.c. |
| | | | Other – collectively classified less important CPA codes |
| | | 99520 | Land |
| | | 99670 | Other – collectively included the remainder of less important groups and subgroups for module 670. |
| | | 99671 | Other – collectively included the remainder of less important groups and subgroups for module 671 and 671a. |

728. In the sector of general government, a budgetary classification is used (a more detailed description is to be found in chapter 5.10.3), which was stated by the Ministry of Finance of the SR. The budgetary classification contains the organisational classification, identification of type of budget, functional classification and economic classification. The economic classification sorts homogenous types of revenues and expenditures into main categories, categories, items and sub-items. At the same time, it states which expenditures are funded from current expenditures and which from capital expenditures.

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Economic classification of capital expenditures in the budgetary classification for 2003

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| Main category | 700 | Capital expenditures |
| Category | 710 | Acquisition of capital assets |
| Item | 711 | Purchase of land and intangible assets |
| sub-item | 711001 | land |
| sub-item | 711002 | forest |
| sub-item | 711003 | software |
| sub-item | 711004 | licences |
| sub-item | 711200 | other |
| Item | 712 | Purchase of buildings and structures Purchase of finished structures |
| sub-item | 712001 | Administrative buildings |
| sub-item | 712002 | Warehouses |
| sub-item | 712003 | Workshops |
| sub-item | 712004 | Catering facilities |
| sub-item | 712005 | Accommodation facilities |
| sub-item | 712006 | Training centres |
| sub-item | 712007 | Garages |
| sub-item | 712008 | Dwellings and residential houses |
| sub-item | 712009 | Intended for liquidation, e.g. in relation to road construction |
| sub-item | 712010 | Training camps, shooting galleries, gyms |
| sub-item | 712011 | Airports |
| sub-item | 712012 | For social service purposes |
| sub-item | 712013 | For the provision of social care |
| sub-item | 712200 | Other |
| item | 713 | Purchase of office machines, appliances and equipment |
| | 713001 up to 713004, 713200 | Furniture, computers – including computing networks, telecommunication technique including telecommunication networks, observing and aiming devices, office machines and other office equipment, |
| item | 714 | Purchase of transport means of all kinds (here belong also payments for the reconstruction and modernisation of transport means, i.e. such interventions which result in the change of their purpose, qualitative change of their performance or technical parameters, as well as the enhancement of the services or utilisation of transport means by such parts, which the original transport agent did not contain and which at the same time represent the inseparable part of the asset. Technical betterment is only the first set-out of automobile by the given accessories, i.e. in case of depreciation and replacement, the costs on repairs and maintenance are in question. |
| sub-items | 714001, until 714006 | Personal cars, buses, motorcycles, boats, tricycles, four-wheeled vehicles, lorries, trucks, towed vehicles, working machines, tractors, special automobiles, transport aircrafts, helicopters |
| item | 715 | Purchase of operational machines, devices and equipment |
| sub-items | 715001 up to 715040, 715200 | Measuring and monitoring devices, indicative and alert equipment, telecommunication devices, textbooks, internal information system, necessities and equipment for sports, musical instruments, security equipment, weighting machines, rescue devices etc... |

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| item | 716 | Preparatory and project documentation Includes payments for engineering and technical assistance and works related to the planned construction – investment studies and construction plans, including the graphs, expertises, consultations with and approvals by relevant government bodies within the territorial and construction proceedings. In addition, the following items belong here: payments for project works including changes, variant solutions and amendments required by the customer to be carried out in relation to construction objects and operational sets and payments for further construction interferences, geodetic and exploration works necessary for the project processing, author's supervision of the project-maker and other works, if they are carried out within the project. |
| item | 717 | Execution of constructions and their technical betterment Includes expenditures related to the acquisition of structures or the technical betterment of finished structures until they are put in operation. Also the purchase of structures in progress, which are to be finished, belongs here. Furthermore, one can find here expenditures on the preparation and provision of construction, including, for example, interests, differences in exchange rates, import surcharges, custom duties, payments for the removal of agricultural land and of the forest land, payments for the provided guaranties in relation to the acquired investment, transporting charges, payments for assembling works and construction supervision. |
| sub-items | 717001 up to 717003 | Execution of new structures, reconstruction and modernisation, superstructures, additional buildings, construction works |
| item | 718 | Reconstruction and modernisation of machinery and equipment Reconstruction is to be understood as such intervention into the given asset, which will result into a change in the purpose of its use, a qualitative change of its performance or the change of its technical parameters, while, at the same time, the use of a different material with comparable features is not to be considered as a change in technical parameters. Modernisation has to be understood as the enhancement of services and utilisation of asset by such elements, which this asset did not contain before, while, at the same time, these elements represent the inseparable part of this asset. |
| sub-items | 718001 up to 718005, 718200 | Office machinery, operational facilities, computing devices, telecommunication tools etc. |
| item | 719 | Other capital expenditures |
| sub-items | 719001 until 719014, 719200 | For the purchase of works of art, precious metal articles, for the supplement and generation of material and mobilisation reserves etc. |
| category | 720 | Capital transfers Payments performed in order to allow the recipients the achievement of capital assets or to compensate their damage or destruction. |

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729. Also the CPA classification is used in addition to budgetary classification being modified for the sector of non-financial institutions in accordance to module 592 Specification of durable tangible and intangible assets.

730. For the acquisition less disposal of fixed assets **in the sector of households**, both, the OKEC and CPA, classifications were used.

731. When compiling data on acquisition less disposal of fixed assets **in the sector of non-profit institutions serving households**, also the CPA classification is used in addition to OKEC, modified for the sector of non-financial institutions in accordance to module 592 Specification of durable tangible and intangible assets.

10.4 Classifications used in the transition from GDP to GNI

732. Import and export of goods is recorded according to HS–CN (harmonised system of the combined nomenclature) and the data are consequently transformed by a bridge to the standard classification of production up to 4-digit level.

Transformation bridge between the payment title codes and CPA codes.

| PT | Text | CPA |
|-----|--|------|
| 210 | Railway transportation services | 6010 |
| 215 | Sea and coastal water transportation services | 6110 |
| 218 | Water transportation services | 6120 |
| 220 | Air transportation services | 6210 |
| 222 | Freight transportation services by road | 6024 |
| 225 | Other freight transportation services | 6310 |
| 230 | Railway transit | 6010 |
| 232 | Motor-vehicle transit | 6110 |
| 235 | Pipeline transit | 6340 |
| 240 | Railway passenger transport | 6010 |
| 242 | Bus passenger transport | 6021 |
| 245 | Air passenger transport | 6210 |
| 250 | Other passenger transport | 6340 |
| 255 | Other passenger transportation services | 6320 |
| 265 | Foreign currency trade in cash | 6713 |
| 266 | Sale of foreign currency by writing it off from the physical person account in SKK | 6713 |
| 267 | Sale of foreign currency by writing it off from the legal entity account in SKK | 6713 |
| 270 | Active tourism | 6330 |
| 275 | Passive tourism | 6330 |
| 295 | Transaction on the use of payment cards | 6713 |
| 299 | Other items of group 2 | 6713 |
| 310 | Postal services | 6410 |
| 312 | Telecommunication and radio-communication services | 6420 |

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| | | |
|-----|--|--------|
| 315 | Construction and assembling works | 4521 |
| 320 | Profit-making operations with goods | 51 |
| 325 | Processing services and repairs | 2940 |
| 330 | Non-life insurance | 6605 |
| 333 | Life-insurance | 6601 |
| 334 | Pension insurance | 6602 |
| 335 | Financial services | 6511 |
| 340 | Advertisement | 7440 |
| 345 | Legal, accounting and consulting services | 74 |
| 348 | Rent on real estate | 7020 |
| 350 | Renting of intangible property | 7140 |
| 352 | Renting of machinery and equipment | 7130 |
| 355 | Research and development | 7310 |
| 360 | Royalties, licence payments etc. | 7411 |
| 365 | Computer and related services | 7210 |
| 370 | Diplomatic and consular services abroad | 7521 |
| 372 | Diplomatic and consular services in the SR | 7521 |
| 375 | Government revenues and expenditures | 7511 |
| 378 | Intermediary services | 7481 |
| 380 | Business services | 7481 |
| 382 | Audio-visual services | 9211 |
| 385 | Services in education, cultures, entertainment, sport and recreation | 85, 92 |
| 388 | Health-care services | 8514 |
| 390 | Technical services | 9000 |
| 392 | Mining and quarrying and manufacturing services | 1120 |
| 395 | Representation of Slovak firms abroad | 7521 |
| 397 | Representation of foreign firms in Slovakia | 7521 |
| 399 | Other items of group 3 | 99 |

733. Data on import and export of services are taken over from banking questionnaires on transactions carried out by domestic banks and customs declarations by particular payment titles (PT). As the payment titles did not correspond to the classification of production, for statistical purposes the codes of the classification of production were assigned to respective payment titles. However, the last item did not correspond to the standard classification of production and was created for items not elsewhere classified. For the purposes of income transactions from/to the RoW, a budgetary classification stated by the Ministry of Finance of the SR was used in 2003. For the fulfilment of both, the item D74 – current international co-operation and the item D9 – capital transfers in the RoW account, the evaluation of revenues and expenditures of the public sector was used based on **budgetary classification** as follows:

- **at the use side**

| | |
|------------|------------------------------------|
| 331 | Current foreign grants |
| 331001 | For cultural development |
| 331002 | For the development of environment |
| 331003 | For research |
| 331004 | For transport |

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| | |
|------------|--|
| 331005 | For agriculture and the development of rural areas |
| 331006 | For EU projects |
| 331007 | For regional development |
| 331008 | For the protection of witness |
| 331009 | For defence and security |
| 331010 | For development of education |
| 331011 | For health-care |
| 331012 | For the common office or the association of municipalities |
| 331200 | For other purposes |
| 332 | Capital foreign grants |
| 332001 | For cultural development |
| 332002 | For the development of environment |
| 332003 | For research |
| 332004 | For transport |
| 332005 | For agriculture and the development of rural areas |
| 332006 | For EU projects |
| 332007 | For regional development |
| 332008 | For the protection of witness |
| 332009 | For defence and security |
| 332010 | For development of education |
| 332200 | For health-care |

- **at the supply side**

| | |
|------------|---|
| 649 | Current foreign transfers |
| | Current transfers to other governments, international organisations, non-profit legal entities and to others abroad |
| 649001 | To foreign governments |
| 649002 | To individuals and non-profit legal persons |
| 649003 | To international organisations (e.g. regular and special membership contributions) |
| 649004 | To health-care facilities (e.g. for medical treatment abroad) |
| 649005 | Contributions to the European Community budget (from the resources based on VAT and the resources based on GDP) |
| 725 | Capital transfers to abroad |
| 725001 | To individuals |
| 725002 | To international organisations |

734. Grants and transfers are voluntary contributions for current or capital purposes, for which their donor or sponsor reaches no counter-value at all – no benefit, no service or goods as a compensation. They can be rendered in the following form: financial, in kind or legal. Whereas the financial value of grants in kind or legal is not known, it is not possible to report them in monetary terms; however their recipients are obliged to report in their budget proposals the reception of such grants by estimating their value.

CHAPTER 11 - Main data sources used

11.0 Statistical surveys

735. The statistical information system in the Slovak Republic is harmonised with the European standards, being adopted within the preparation for the accession to the EU, in order to ensure the international comparability of the submitted statistical data. The compilation of annual national accounts is based on the statistical surveys, which are organised by the SOSR and on administrative sources from different ministries and state organisations as well as on alternative data sources. In addition to basic statistical data sources, administrative and alternative data sources, the data from branch statistics, housing and farming censuses, FDI statistics and the from the international investment position are used for the purposes of national accounts. Those are specific surveys performed in accordance to the specifically adopted Acts of Law. The compilation, check-up and processing of statistical information from statistical surveys by particular areas of state statistics, by type and size categories of responding units, are specifically carried out by the regional offices of the SOSR in order to cover the whole territory of the Slovak Republic. The household budget surveys, labour force survey, estimates of the yield and/or harvest of agricultural crops, consumer's prices, wide-range territorial censuses, together with the urban and rural statistics, are performed by the regional offices according to the given territory.

736. All classifications used for the purposes of the state statistics are harmonised with the international classifications. Currently both, the statistical register of organisations and the register of local units, have been improved and updated. Both, the tracing of indicators and the inquiry of their content within the statistical surveys, especially in the short-term business and structural surveys, are adjusted to the methodology of international institutions, mainly to regulations of the EU Council and the Parliament. The reporting units are obliged to submit the required data, which are obtained by the statistical surveys belonging under the Programme of State Statistical Surveys, at full extent, truly and in time, as it results from the Law No. 540/2001 Coll. on State Statistics. The statistical survey in terms of the Programme of State Statistical Surveys is pursued by filling-in the statistical questionnaire, which the reporting unit receives from the given Regional Office of the SOSR.

737. The statistical questionnaires are unified and contain the following parts:

- a) **introductory** – covers the name of the body which performs the statistical survey, coding (name and identification), time period to which the survey is related, place of registration (registration number, the year of validity and the registration date), dead-line for the data delivery, the way of data submission and the declaration on the protection of confidential and personal data,

- b) **identification** – contains items, which unambiguously identify the statistical questionnaire. The following items are concerned: identification code of the questionnaire - IKF, time period to which the survey is related, reporting unit, the surveyed year, time period on which and/or as of the questionnaire is to be submitted, identification of the reporting unit and other classification data completing the identification and/or the characteristics of the reporting unit, e.g. code of the statistical branch classification of economic activities or the code of district,
- c) **informative** – involves information intended for the recipient of the questionnaire (respondent), the main activity of organisation presented literally (in a written form), name and address of organisation, literally expressed district in which the organisation resides, date of data delivery, signature of the head of the reporting unit, stamp of the reporting unit, name and surname of the person responsible for the fulfilment of questionnaire, telephone number, including the code number, email address and possibly also other data according to the pre-print form, salutation of respondent and explanatory notes for the fulfilment of the questionnaire's identification part,
- d) **data** – contains data on the surveyed phenomena and mass facts; consists of modules, which can be in a tabular form or in the form of interview.
- e) **textual** – includes methodological guidelines and notes on the content of questionnaire, the year of methodological validity, the marking of questionnaire – if the notes are on a separate sheet; furthermore, this part includes general rules for the fulfilment of each module, specific principles according to the requirements of the statistical survey, methodology on reporting of particular indicators, including references to the valid acts of law and decrees, relations and links which have to be maintained within the given module and between the particular modules and questionnaires.

738. The reporting units are obliged to provide all data in the identification, informative and data parts of the questionnaire in compliance with the General Methodological Notes, which entered into force on 1 January 2003. The reporting units are responsible for the appropriate fulfilment of statistical questionnaires while, at the same time, they are guided by the methodological notes presented in the textual part of the questionnaire. Data in statistical surveys are always related to the calendar year regardless they are short-term or long-term. If the calendar year is for the reporting unit the accounting period, data inquired within the framework of the long-term survey should be linked to the accounting records after closing the accounting books. Data inquired within the short-term survey are to be reported only for the observed time period, i.e. for month and/or quarter, and not cumulated from the beginning of the given year. Data reported within the short-term survey must refer to the statistical records of the reporting unit.

739. If the reporting unit when filling-in the questionnaires on short-term surveys does not have at its disposal definitive data for the surveyed time period as of the stated

dead-line, also the fulfilment of the statistical questionnaire in which the expert estimate is presented should be considered as full and truly. After closing the accounting period (calendar year or the fiscal year) the reporting unit is obliged to submit the actual data for the calendar year in such case if they differ from already submitted data in one or more indicators by more than 5%. In terms of short-term surveys the reporting unit is obliged to correct the error in that time period to which the data are related from both, the time and matter, aspects. When submitting the statistical questionnaires it is compulsory for reporting units to follow the instructions of the body, which is presented in the heading of the introductory part of the statistical questionnaire (data and place of delivery). Principally, the originals of the statistical questionnaires are to be submitted to the Statistical Office. The review of main statistical and administrative data sources is described within the description of relevant sectors and sub-sectors in chapters 3, 4 and 5.

740. When compiling the accounts for 2003, the following statistical and administrative sources were used as the starting point:

- Annual questionnaire for productive branches Roč 1-01 compiled at two levels:
 - level A for reporting units with the number of employees 50 and more,
 - level B for reporting units with the number of employees from 20 up to 49.
- Annual questionnaire of productive branches Roc 2 – 01 for reporting units with the number of employees from 0-19
- Annual questionnaire Roc 3 – 99 – Survey on entrepreneurs – physical persons not registered in the Business Register
- Quarterly questionnaire for productive branches Prod 3-04 for enterprises with the number of employees 20 and more
- Quarterly questionnaire of small organisation P 13-04 for firms with the number of employees from 0 up to 19.
- Annual questionnaire in banking and non-banking financial institutions Pen P 5-01 and in insurance Poi P 5-01.
- Quarterly enterprise questionnaire on banking - Pen P3-04, quarterly enterprise questionnaire on non-banking financial institutions - Pin P3-04, and quarterly enterprise questionnaire on insurance - Poi P3-04,
- Annual questionnaire of the National Labour Office NUP 1-01, Health insurance company Zdp 1-01 and Social insurance company 1-01.
- Annual questionnaire of non-profit institutions NSNO 1-01 and of small non-profit institutions NSNO 2-01.
- Profit and Loss accounting statement Uc POD 2-01 for business entities, Balance sheet UcPOD 1-01 for business entities.
- Profit and loss statement on banks at full extent Vysledovka Uc B 2-01, Balance sheet Uc B 1-01.

- Monthly balance of assets and liabilities Bil (NBS) 1-12 for banking institutions, Monthly profit and loss statement Bil (NBS) 2-12 for banking institutions, Monthly statement on credits in SKK V (NBS) 3-12, Monthly statement on deposits and credits taken V(NBS) 5-12, Quarterly statement on interest costs and revenues broken down by regions V (NBS) 13-04, Monthly statement on foreign currency credits provided to clients by economic sectors in convertible currencies Dev (NBS) 31-12, Quarterly statement on foreign currency deposits and credits received from clients by economic sub-sectors in convertible currencies. Dev (NBS) 41-04, Annual statement on foreign currency deposits and credits received from clients in convertible currencies, Dev (NBS) 61-01.
- Statement on revenues and expenditures Uc FO 1-01 and the statement on assets and liabilities Uc FO 2-01 for small entrepreneurs (sole-traders, self-employed farmers, free-lancers).
- Profit and Loss statement Uc ROPO 4-02 for budgetary and subsidies organisations and municipalities, Statement on the budget fulfilment of government budgetary organisations Fin RO 1-04 and on the fulfilment of the selected financial indicators of subsidised organisations and state funds (Fin PO 3-04),
- Statement on the budget fulfilment and on the fulfilment of the selected financial indicators of municipality, supreme territorial unit and budgetary organisations under their auspices Fin SAM 2-04.
- Statement on the budget fulfilment of other entities, the budgets of which form the public budget Fin OST 4-04.
- Balance sheet Uc ROPO 1-01 SFOV for budgetary, subsidised organisations, municipalities, supreme territorial units and state purpose funds.
- Statement on assets and liabilities, revenues and expenditures of subsidised organisations MPO Uc 1-01.
- Statement on the National property Fund budget withdrawal SR Uc FNM SR 2-01, Statement on the formation and use of the National property Fund SR Uc FNM SR 1-01, Balance sheet at full extent Uc FNM SR 1-01.
- Balance sheet Uc NUJ 1-01 and Profit and Loss statement Uc NUJ 2-01 for non-profit institutions.
- Balance sheet PF Uc 1-01 and Profit and Loss statement PF Uc 2-01 for health insurance companies, Social Insurance Company and the National Labour Office.
- Balance sheet Uc NUJ 1-01 for the Slovak Land Fund and public universities.
- Balance sheet Uc POI 1-01 and Profit and Loss statement of insurance companies Uc POI 2-01.
- State Closing Account of the SR for 2003.

- Balance of Payments of the SR for 2003, international investment position of the SR for 2003.
- Other materials from branch and cross-sectional statistics, banking statistics, financial statistics, tax and customs statistics, insurance statistics in scope of available data sources.
- Qualified estimates, which were available neither from statistical records nor from administrative data sources, imputations, grossing-ups for not submitted questionnaires, estimates for illegal activities.

11.1 Statistical surveys and other data sources used for the production approach

741. The main data sources for the compilation of production approach for **the non-financial sector S. 11** are:

- Annual questionnaire of productive branches Roc 1 – 01
- Annual questionnaire of productive branches intended for small enterprises Roc 2 – 01
- Annual statement Survey on entrepreneurs – physical persons not registered in the Business Register Roc 3 – 99

The objective of versions of statistical questionnaires is to reduce the burden of reporting units with a lower number of employees or the amount of output and/or in dependence to the size of reporting unit.

742. Annual questionnaire of productive branches Roc 1- 01

| | |
|--|---|
| Name of the survey: | Annual questionnaire of productive branches Roc 1 – 01 is an exhaustive survey. The statistical questionnaire Roc 1 - 01 is being compiled at two levels: Level A – for reporting units with the number of employees 50 and more Level B – for reporting units with the number of employees from 20 up to 49. The questionnaires have two independent parts - insertions: financial (FIN), establishment (ZAV), cross-sectional and industrial. |
| Link to the surveys carried out at European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional accounts in the Community. |
| Reporting units: | The reporting unit is enterprise, which submits data for establishment units – by using a separate part, i.e. an insertion ZAV. |

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| | |
|--|---|
| Periodicity: | Annual statistical survey |
| Availability of results: | 6 months after the end of the reference time period |
| Sample frame: | Register of establishment units of the SOSR. |
| Is the survey obligatory or voluntary? | Obligatory for the addressed reporting units. |
| Main methodological characteristics of the survey: | It is an exhaustive statistical survey carried out by the means of questionnaire Roc 1 – 01 – Annual questionnaire on productive branches (two levels, A and B) for reporting units with the number of employees 20 and more. The survey is part of the Programme of State Statistical Surveys. The reporting duty results from § 18 of the Law No. 540/2001 Coll. on State Statistics. The survey is compulsory for all business entities, which carry out their activities based on the record in the Business Register, i.e. national legal entities, foreign persons and national physical persons performing activities in order to make profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, hotels and restaurants, transport, post and telecommunication, selected market services, research and development) and profit-oriented subsidised organisations, the costs of which are covered by 50% and more by sales. |
| The scope of survey (basic file): | 6 248 establishment units, of which: <ul style="list-style-type: none"> - level A - 3 647 establishment units, - level B – 2 601 establishment units. |
| Scope of the sample file: | 0 |
| Response: | 6 004 (including imputations), i.e. 96, 1 %, of which: <ul style="list-style-type: none"> - level A – 3 542 establishment units, - level B – 2 462 establishment units. |
| Method used for the imputation of missing data: | Imputations were made by using a global imputation method. The imputation for unit non-response was used, i.e. all donor's data were imputed. Imputations of missing data from the survey Roc 1 – 01 (level A and level B) were done in a decentralised way in line with the specialisation of Regional Office of the SOSR. See the description below. |
| Variable used for grossing-up to total population: | For the mentioned exhaustive survey no grossing-up was made. |
| Coverage of sample as a % of variable used fro grossing- | For the mentioned exhaustive survey no grossing-up was made. |

| | |
|--|---|
| up: | |
| Main surveyed indicators: | <ul style="list-style-type: none"> - output, - intermediate consumption, - value added, For description see chapter 3. |
| Additional adjustments of surveyed data: | For more details see chapter 3. |

743. Annual questionnaire of productive branches Roc 2-01

| | |
|--|---|
| Name of survey: | Annual questionnaire of productive branches intended for small enterprises Roc 2 – 01; it is a sample survey for reporting units with the number of employees from 0 until 19. |
| Link to the surveys carried out at European level: | Council Regulation (EC) No. 2223/96 on European System of National and Regional Accounts in the Community. |
| Reporting units: | The reporting unit is enterprise |
| Periodicity: | Annual statistical survey |
| Availability of results: | 9 months after the end of reference time period |
| Sample frame: | Register of organisations of the SOSR. |
| Is the survey obligatory or voluntary? | Obligatory for the addressed reporting units. |
| Main methodological characteristics of the survey: | It is a sample survey carried out by the means of Roc 2 – 01 – annual questionnaire of productive branches intended for small enterprises with the number of employees from 0 up to 19. The survey is part of the Programme of State Statistical Surveys. The reporting duty results from § 18 of the Law No. 540/2001 Coll. on State Statistics. The survey is compulsory for all business entities, which carry out their activities based on the record in the Business Register, i.e. national legal entities, foreign persons and national physical persons performing activities in order to make profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, hotels and restaurants, transport, post and telecommunication, selected market services, research and development) and profit-oriented subsidised organisations, the costs of which are covered by 50% and more by sales. |
| The scope of survey (basic file): | 51 063 reporting units. |

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| Scope of the sample file: | 5 110 reporting units. |
| Response rate: | 3 591 units, i.e. 70 %. |
| Method used for the imputation of missing data: | Imputations were made by using a global imputation method. The imputation for unit non-response was used, i.e. all donor's data were imputed. Imputations of missing data from the survey Roc 2 – 01 were done in a decentralised way in line with the specialisation of Regional Office of the SOSR. See the description below. |
| Variable used for grossing-up to total population: | Grossing-up is being made at the 4-digit level of OKEC. For all strata the number of records in the sample frame, together with the number of nonzero records in the sample, is calculated; then both, the estimated number of active units in the sample frame and the weight, are derived (a ratio of nonzero records in the given strata in the sample to the number of active units in the given strata in the sample frame). The grossing-up is made by multiplying the weights and the average values of indicators in the given strata in the sample. |
| Coverage of sample as a % of variable used fro grossing-up: | Grossing-up to the sample frame was done at 60,7%, i.e. to 30 989 reporting units. |
| Main surveyed indicators: | <ul style="list-style-type: none"> - output, - intermediate consumption, - value added, Description of indicators – see chapter 3. |
| Additional adjustments of surveyed data: | For more details see chapter 3. |

744. Annual questionnaire Survey on entrepreneurs – physical persons not registered in the Business Register Roc 3-99

| | |
|--|--|
| Name of survey: | Roc 3 – 99 – Survey on entrepreneurs – physical persons not registered in the Business Register. |
| Link to the surveys carried out at European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community. |
| Reporting units: | The reporting unit is physical person. |
| Periodicity: | Annual statistical survey |
| Availability of results: | 12 months after the end of reference time period |
| Sample frame: | Register of organisations of the SOSR. |
| Is the survey obligatory or | Obligatory for addressed reporting units. |

| | |
|--|--|
| voluntary? | |
| Main methodological characteristics of the survey: | It is a sample survey carried out by the means of Roc 3 – 99 – Survey on entrepreneurs – physical persons not registered in the Business Register. The survey is part of the Programme of State Statistical Surveys. The reporting duty results from § 18 of the Law No. 540/2001 Coll. on State Statistics. The survey is compulsory for all physical persons, which carry out their activities based on the permit for sole traders (it is the right to perform business activities under the conditions stated in the Law No. 455/1991 Coll. on sole traders, incl. amendments); furthermore for all persons making business under a different permit than the permit on sole trading according to special regulation – this category covers free lancers, physical persons carrying out agricultural production who are not registered in accordance to a specific rule; a self-employed farmer recorded in the register of municipality in compliance with the Law No. 219/1991 Coll. is in question. |
| The scope of survey (basic file): | 326 373 reporting units |
| Scope of the sample file: | 11 981 reporting units |
| Response rate: | 8 114, i.e. 67,7% |
| Method used for the imputation of missing data: | Imputations were made by using a global imputation method. The imputation for unit non-response was used, i.e. all donor's data were imputed. Imputations of missing data from the survey Roc 2 – 01 were done in a decentralised way in line with the specialisation of Regional Office of the SOSR. See the description below. |
| Variable used for grossing-up to total population: | Grossing-up is being made at the 4-digit level of OKEC. For all strata the number of records in the sample frame, together with the number of nonzero records in the sample, is calculated; then both, the estimated number of active units in the sample frame and the weight, are derived (a ratio of nonzero records in the given strata in the sample to the number of active units in the given strata in the sample frame). The grossing-up is made by multiplying the weights and the average values of |

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| | indicators in the given strata in the sample. |
| Coverage of sample as a % of variable used for grossing-up: | Grossing up to the frame sample was done up to 80 %, i.e. up to 260 994 reporting units |
| Main surveyed indicators: | <ul style="list-style-type: none"> - output, - intermediate consumption, - value added, Description of indicators – see chapter 3. |
| Additional adjustments of surveyed data: | |

745. The statistical questionnaires Roc 1-01 consist from separate parts – insertions: financial, establishment, cross-sectional and industrial. Data in specific parts of the questionnaire (insertions), which are marked by symbols Fin A, Fin B, were filled in by the reporting unit for the whole enterprise. Data in insertions marked as Zav A or Zav B were filled in by the reporting unit for establishment units (the number of insertions filled in corresponds to the number of establishments of the given enterprise). If the enterprise did not have any establishment units, it would consider itself as one establishment unit and thus it filled the relevant insertion, marked by Zav A or Zav B, too. Modules, which characterise the activities of and organisational changes in the enterprise have been included into the statistical questionnaire Roc 1-01. By doing so, the conditions for both, the availability of a complex view on the surveyed reporting unit and the deepening and improving the quality of analytical outputs from the survey, have been ensured.

746. The reporting duty to submit the establishment questionnaires **Roc 1-01 Zav A** is obligatory for business entities registered in the Business Register and for profit-oriented subsidised organisations, together with public institutions, for their establishment units with the main activities being the agriculture, forestry, manufacturing, construction, trade, catering and accommodation, transport, post and telecommunication, selected market services, research and development and, at the same time, with the number of employees being 50 and more. The file of reporting units for the Roc 1-01 Zav A survey was exhaustive and was created by a selection of reporting units from the register of organisations (active units). In 2003, the questionnaires for **Zav A** were submitted by 3 542 reporting units, in case of which the gross turnover was 1 563 580 million SKK, intermediate consumption represented 1 171 687 million SKK and the value added was derived at the level of 391 893 million SKK. Of which, 38 establishment units were imputed, the turnover of which was 2 237 million SKK, intermediate consumption 1 727 million SKK and value added represented 510 million SKK. Imputations were made by using the donor's method for the non-response of active establishment units. The calculation of valued added for S.11 (gross turnover minus intermediate consumption) from questionnaires Roc 1-01 Zav A, or Zav B is made based on the module 177 Gross turnover, (see

sub-chapter 3.7) and the module 178 Intermediate consumption (see sub-chapter 3.7).

747. Determination of the file of statistical units (FSU) for **Zav A 1-01** is as follows:

The reporting duty to submit the establishment form of type Zav A 1-01 was compulsory for business entities registered in Business Register and for profit-oriented subsidised organisations, together with public institutions, for their establishment units with the main activity being agriculture, forestry, manufacturing, construction, trade, catering and accommodation, transport, post and telecommunication, selected market services, research and development, with the number of employees 50 and more. The FSU for the survey Zav A 1-01 was an exhaustive one and was created by the selection of reporting units from the Register of Organisations according to the compliance with the stated criteria – selection was done by branches, activity of the reporting unit and by the number of employees. The basic characteristics of FSU were as follows:

- | | |
|--|--------------------------------|
| • number of addressed reporting units | 3 647 |
| • number of submitted questionnaires | 3 504 (of which 3 504 active), |
| • number of imputed questionnaires for reporting units, which were active but did not submit the questionnaire | 38 |
| • number of reporting units, which did not return the questionnaire (were in bankruptcy, in liquidation or were inactive – investigated by the Regional Office) | 103 |
| • number of reporting units on which the Regional Offices did not find out any information | 23. |

The response rate was 96, 1%. Imputations were made by using the donor's method for the non-reported active establishment units. 31 establishment units were imputed. Their gross turnover amounted to 1 031 million SKK, intermediate consumption to 733 million SKK and value added was derived at the level of 297 million SKK.

748. Determination of the file of statistical units (FSU) for **Zav B 1-01** is as follows.

The reporting duty to submit the establishment form of type Zav B 1-01 was compulsory for business entities registered in Business Register and for profit-oriented subsidised organisations, together with public institutions, for their establishment units with the main activity being agriculture, forestry, manufacturing, construction, trade, catering and accommodation, transport, post and telecommunication, selected market services, research and development, with the number of employees from 20 up to 49. FSU covered also organisations with the number of employees lower than 20 and the annual amount of output at the level of

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100 million SKK and more. The FSU for the survey Zav B 1-01 was an exhaustive one and was created by the selection of reporting units from the register of organisations according to the compliance with the stated criteria – selection done by branches, activity of the reporting unit and by the number of employees, which might be lower than 20 but the annual amount of output should be at the level of 100 million SKK and higher. The basic characteristics of FSU were as follows:

- number of addressed reporting units 2 601
- number of submitted questionnaires 2431 (of which 2 430 active),
- number of imputed questionnaires for reporting units, which were active but did not submit the questionnaire 31
- number of reporting units, which did not return the questionnaire (were in bankruptcy, in liquidation or were inactive – investigated by the Regional Office) 137
- number of reporting units on which the Regional Offices did not find out any information 35.

The response rate was 93, 46%. Questionnaires Zav B were submitted by 2 462 establishment units, the gross turnover of which was 125 684 million SKK, intermediate consumption was 92 329 million SKK and the value added represented 33 355 million SKK.

749. Statistical questionnaire Roc 2-01 has two analogical parts as compared to Roc 1-01, however, they are abridged and with the exception of the sub-parts Zav A and Zav B. It is used for the compilation of production approach for the sector S.11. The file of reporting units based on Roc 2-01 for the purposes of the statistical survey was created by sampling. The reporting duty to submit the questionnaire intended for small organisations (Roc 2-01) was stated as compulsory for selected organisations registered in Business Register and profit-oriented subsidised organisations, together with public institutions, with the main activity being agriculture, forestry, manufacturing, construction, trade, catering and accommodation, transport, post and telecommunication, selected market services, research and development, with the number of employees up to 19 (incl.) and the annual amount of output lower than 100 million SKK. The parametric determination for the sample frame was done by branches, number of employees, main activity and the annual amount of output. For post and telecommunication (HLOKEC=64) the survey was exhaustive.

750. The sampling was carried out according to the number of reporting units belonging to the given branch of economic activity broken down to four digit

disaggregation level (identifier HLOKEC(4) – main activity at four digit level). The sample was consequently created as follows:

- if 1 up to 4 reporting units took place in structure of the given HLOKEC(4), they all would enter the sample,
- if 5 up to 54 reporting units took place in structure of the given HLOKEC(4), 5 units would be chosen and included to the sample,
- if 55 up to 99 reporting units took place in structure of the given HLOKEC(4), a sample based on the 10% sampling would be created,
- if 100 up to 199 reporting units took place in structure of the given HLOKEC(4), a sample based on the 9% sampling would be created,
- if 200 up to 399 reporting units took place in structure of the given HLOKEC(4), a sample based on the 8% sampling would be created,
- if 400 reporting units and more took place in structure of the given HLOKEC(4), a sample based on the 7% sampling would be created.

When applying the sampling techniques, 4 aggregations of employees were taken into account (Identifier **KATP**: 00-02, with the number of employees 0 – 1; 03-04, with the number of employees 2-4; 05-06, with the number of employees 5 -19) in order that each aggregation in the given HLOKEC(4) should be represented in the sample.

751. The basic characteristics of FSU were as follows:

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| • number of reporting units in total | 51 063 |
| • number of addressed reporting units | 5 110 |
| • number of submitted questionnaires | 3 591 (of which 2 564 active), |
| • number of imputed questionnaires for reporting units, which were active but did not submit the questionnaire | 622 |
| • number of reporting units, which did not return the questionnaire (were in bankruptcy, in liquidation or were inactive – investigated by the Regional Office) | 897 |
| • number of reporting units on which the Regional Offices did not find out any information | 162. |

The response rate was 70,3%. The grossing-up for Roc 2-01, including imputations, was made to the total of 42 473 active reporting units, the output of which represented 244 447 million SKK, intermediate consumption 160 456 million SKK and value added was equal to 83 991 million SKK

Imputations within the processing of questionnaires Roc A1-01 and Roc B1-01

752. Imputations of missing data from the surveys based on Roc A1-01 and Roc B1-01 were carried out in a decentralised way in line with the specialisation of the given Regional Office of the SOSR. The global imputation of data was made in case of non-response of the reporting unit as a whole. When making the global imputation all data from the donor were imputed, i.e. also the data on all its establishment units. At the same time, the conditions for the determination of acceptor were stated. Data for such reporting unit are imputed, which submits the questionnaires Roc A1-01, and Roc B1-01; type of questionnaire: 1 – Roc 1-01 – level A, 2 - Roc 1-01 – level B (hereinafter „DRUHV“ = 1, 2).

753. Data are imputed only for active reporting units, which have not submitted the questionnaire in accordance to the assessment of the fulfilment of reporting duty (hereinafter HODPOV = 21, 22, 23, 24, 25). Reporting duty not fulfilled 21 - 25:

- reporting unit is active, however has not submitted the questionnaire 21
- change in main activity; as a result it should submit another type of questionnaire 22
- reporting unit under transformation, is instable 23
- reporting unit is in bankruptcy, liquidation, has not interrupted its activities 24
- reporting unit is not reachable (no contact at all at available addresses, however, indirectly it has been surveyed that it is active) 25

754. Imputation has been conditioned by assignment of the code „VYZNAM“ to reporting unit. It is necessary to distinguish the assignment of codes „VYZNAM“ in dependence on the type of questionnaire:

If DRUHV=1,2, the codes VYZNAM=1 – 5 will be assigned, where:

- 1= reporting unit of highest importance
- 2= reporting unit of special importance
- 3= reporting unit of the above-average importance
- 4= reporting units of below-average importance
- 5= reporting unit of the lowest importance
- 6= other reporting units

Automated imputation can be done only in case of reporting units, which comply with the DRUHV=1,2 and VYZNAM=3,4,5. In terms of reporting units with VYZNAM=1,2 it is necessary to detect the missing data. If they are in special cases not discovered, the Regional Office is obliged to consult such cases with the subject-matter divisions of the SOSR, which can exceptionally make a decision on the imputation also of these reporting units (mainly in the aspect of timing).

755. Within the processing of questionnaires, the so-called HOT-DECK imputation is carried out, i.e. the donor is chosen from the set of units of the updated file. The appropriateness of donor is determined based on conditions for the definition of donor:

- the reporting unit might be a donor provided it submits the questionnaires Roc 1A-01 and Roc 1B-01; Identifier „DRUHV“ =1,2
- only active reporting unit, which has submitted the questionnaire, might serve as a donor; HODPOV=01, i.e. the reporting duty is being fulfilled, reporting unit is active)
- the reporting unit, which complies with DRUHV=1,2 a VYZNAM=3,4,5 can be a donor.
- the reporting unit, which is big or atypical cannot be a donor; VELKY=0, i.e. the unit does not comply with the size and typicality criteria – it is determined according to the values of indicators of branch and financial modules.
- only such reporting unit, the data on which are less errors and anomalies, can be a donor, i.e. KVAL=6
- reporting unit, which regularly submits the short-term questionnaires, can be a donor, in accordance to the criterion STAB=1(reporting unit regularly submits questionnaires or has submitted at least 6 monthly or 2 quarterly questionnaires – there is a record in the basic data base).
- only reporting unit, which has been carrying out its activities during the entire accounting period, can be a donor, i.e. the criterion UCTOB=1.

756. For the determination of a concrete donor for a concrete acceptor the strata are defined, from which the donor might possibly come from. Donor is searched in the determined strata in order that its data should be as close as possible to the mean value of the variable PRIDANA; the procedure is running as follows:

- Identifiers OKEC4 and KATP of the donor should be equal to OKEC4 and KATP of the acceptor. If in the given strata, being defined as described above, the suitable donor is not found, the definition of strata will move to
- OKEC3 and KATP of donor should be equal to OKEC3 and KATP of acceptor. If in the given strata, being defined as described above, suitable donor is not found, the definition of strata will move to
- OKEC2 and KATP of donor should be equal to OKEC2 and KATP of acceptor. If in the given strata, being defined as described above, the suitable donor is not found, the Regional Office is obliged to consult such case with the subject-matter division of the SOSR, which must decide on the suitable donor according to its own criteria in order that for all non-responding reporting units the imputed data should be presented in the file. If the reporting unit assigned by the code VYZNAM = 3,4,5 is in question, the multiple donation is permissible too until the definitive finalisation of the decentralised processing will be achieved.

Question of full non-response within the processing of questionnaires Roc 2-01 and Roc 3-99

757. The responsibility for exhaustiveness and correctness of surveyed data at the level of decentralised processing lies on the shoulders of:

- Regional Office of the SOSR in Trnava – for questionnaires Roc 2-01,
- Regional Office of the SOSR in Zilina – for questionnaires Roc 3-99.

Both, the provision and assurance of data for the addressed reporting units, cover the following steps: the first phase lies in the acquisition of full and reliable data on the existence and activity of the given reporting unit by mail survey (specialised Regional Offices of the SOSR). In the second phase of the survey, the achievement of data by personal visits, according to the given territory (Regional Offices of the SOSR according to territorial reference of the reporting unit), is taking place. The next task is to receive the maximal number of filled in questionnaires for active reporting units and the assessment code of the fulfilment of reporting duty „HODPOV = 99“, i.e. no information on reporting unit, is to be assigned only in exceptional and reasonable cases. When solving the full non-response, the definition of criteria for the imputation process for Roc 2-01 and Roc 3-99 took place. The determination of criteria was done by particular branches, by which the peculiarities of reporting units had been taken into account. The imputation process for mentioned questionnaires was carried out in a centralised way by the SOSR.

758. The imputation criteria are stated as follows: the reporting units performing activities and being assigned by the codes HODPOV 21 – 25 are intended for imputation by the data of donor, which was chosen from the current period by using the median and consequently adopted by the subject-matter divisions of the SOSR based on the relationship:

AA5304 value added

[304a] average recorded number of employees (physical persons)

at the four digit level of OKEC, while at the same time by keeping the codes as follows:

- KATP00 - KATP04 (number of employees 0 - 4),
- KATP05 (number of employees 5 - 9),
- KATP06 (number of employees 10 - 19),
- other (number of employees 20 and more).

If no suitable donor at the OKEC4 level was not found, or if at this level the number of reporting units which returned the filled in questionnaire was lower than 3, then the replacement would be made at the level of OKEC3; if the story repeated at the level of OKEC3, then one should continue to the level of OKEC2. In case of the even

number of reporting units in the strata, the selection of median was done alternatively (upper –lower median).

759. The above mentioned criteria are complemented by the application of the criterion VELKY 1. The criterion is focused on the assessment of indicators: number of employees, amount of output, amount of acquired investment. The Item VELKY 2 would be assigned to the reporting unit if it reported a **negative value added** (output less intermediate consumption). In this case, it would not be used as a donor.

760. For comparison of particular indicators of the production approach the Profit and Loss statement POD 2-01 is used as another administrative data source for the sector of non-financial corporations.

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| Name of the administrative data source: | Vysledovka Uc POD 2-01 Profit and Loss statement |
| Identification of the administrative source: | Uc POD 2-01 |
| Use of results: | Administrative data sources are used for the compilation of national accounts from the non-financial sector and its sub-sectors, for sub-sector other financial intermediaries, sub-sector financial auxiliary institutions, sub-sector of insurance corporations and pension funds in line with the European Council regulation No. 2223/96 on the European system of national and regional accounts in Community. |
| Reporting units: | Reporting units are business entities carrying out activities for profit-gaining purposes in all activity areas (agriculture, forestry, manufacturing, construction, trade, hotels and restaurants, transport, post and telecommunication, selected market services, research and development). |
| Periodicity: | Annually |
| Date of availability of results | Until 30 June after the reference time period. |

761. **Main statistical data sources in 2003** used within the production approach (for the calculation of output, intermediate consumption) for the **sector of financial corporations S.12** are statistical surveys, which are represented by the following two annual exhaustive enterprise surveys:

- annual enterprise questionnaire on banking and non-banking financial institutions (Pen P5-01) and
- annual enterprise survey on insurance (Poi P5-01). These data sources are to be considered as independent.

762. Annual enterprise survey on banking and non-banking financial institutions Pen P5-01

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| Name of the survey: | Annual enterprise survey on banking and non-banking financial institutions is an exhaustive survey. |
| Statistical form: | Pen P5-01 |
| Purpose of the statistical survey: | The purpose of the statistical survey is to obtain information for the needs of the system of national accounts, financial statistics, business statistics, FATS and to comply with the requirements of international organisations. |
| Link to the surveys performed at the European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional accounts in the Community, Council Regulation (EC) No. 58/97 related to business statistics and the proposal of the European Parliament and the Council on the Community statistics in connection to structure and activities of foreign affiliates. |
| Reporting units: | Reporting units are enterprises registered in the Business Register regardless of the number of employees, which are maintained in the register of organisations of the SOSR, with the main activity in accordance to the branch classification of economic activities (OKEC): <ul style="list-style-type: none"> - financial intermediation except insurance and pension funding (OKEC 65), - activities auxiliary to financial intermediation except insurance and pension funding (OKEC 67.1). |
| Periodicity: | Annual statistical survey |
| Date of availability of results: | 7 months after the end of reference time period |
| Sample frame: | 0 |
| Is the survey obligatory or voluntary? | Obligatory for all addressed units. |
| Main methodological characteristics of the survey: | It is an exhaustive statistical survey carried out by the means of questionnaire Pen P5-01. The survey is part of the Programme of State Statistical Surveys. The reporting duty results from § 18 of the Law No. 540/2001 Coll. on State Statistics. The survey is compulsory for all business entities, regardless of the number of employees, registered in the Business Register with the main activity falling under OKEC 65.1, 65.2 and 67.1. |

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| The scope of survey (basic file): | 324 reporting units, of which: the number of active units: 241 the number of inactive units: 83 the number of imputed units: 3 |
| Scope of the sample file: | 0 |
| Response rate: | 238 (including imputations), i.e. 98, 8 % |
| Method used for the imputation of missing data: | Imputations were done by a global imputation method choosing the donor from the observed time period. The imputation for unit non-response was used, i.e. all donor's data were imputed. Imputations of missing data from the survey Pen P5-01 were done in a decentralised way in line with the specialisation of Regional Office of the SOSR, in this case RO in Bratislava. For the selection of donor, the following criteria were stated: Sectoral and sub-sectoral breakdown according to ESA 95, OKEC, the average recorded number of employees at physical persons, costs, consumption of material, energy and services, type of ownership and the legal form. |
| Variable used for grossing-up to total population: | For this exhaustive survey no grossing-up was made. |
| Coverage of sample as a % of variable used for grossing-up: | For this exhaustive survey no grossing-up was made |
| Main surveyed indicators: | <ul style="list-style-type: none"> - output of non-banking financial institutions, - consumption of material, energy and services, Description of indicators is to be found in chapter 3. |
| Additional adjustments of surveyed data: | For this exhaustive survey no other adjustments were made. |

763. Annual enterprise survey on insurance Poi P5-01

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| Name of the survey: | Annual enterprise survey on insurance. |
| Statistical form: | Poi P5-01 |
| Purpose of the statistical survey: | The purpose of the statistical survey is to obtain information for the needs of the system of national accounts, financial statistics, business statistics, FATS and to comply with the requirements of international organisations. |
| Link to the surveys performed at the European level: | Council Regulation (EC) No. 2223/96 on the European system of national and regional |

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| | accounts in the Community, Council Regulation (EC) No. 58/97 related to business statistics and the proposal of the European Parliament and the Council on the Community statistics in connection to structure and activities of foreign affiliates. |
| Reporting units: | Reporting units are enterprises registered in the Business Register regardless of the number of employees, which are maintained in the register of organisations of the SOSR, with the main activity in accordance to the branch classification of economic activities (OKEC): <ul style="list-style-type: none"> - insurance and pension funding except compulsory social security (OKEC 66), - activities auxiliary to insurance and pension funding (OKEC 67.2). |
| Periodicity: | Annual statistical survey |
| Date of availability of results: | 7 months after the end of reference time period |
| Sample frame: | 0 |
| Is the survey obligatory or voluntary? | Obligatory for all addressed units. |
| Main methodological characteristics of the survey: | It is an exhaustive statistical survey carried out by the means of questionnaire Poi P5-01. The survey is part of the Programme of State Statistical Surveys. The reporting duty results from § 18 of the Law No. 540/2001 Coll. on State Statistics. The survey is compulsory for all business entities, regardless of the number of employees registered in the Business Register having the main activity falling under OKEC 66.0 and 67.2. |
| The scope of survey (basic file): | 144 reporting units, of which: number of active units: 125 number of inactive units: 19 number of imputed units: 0 |
| Scope of the sample file: | 0 |
| Response rate: | 121, i.e. 96,8 % |
| Method used for the imputation of missing data: | For the mentioned exhaustive survey no imputation was made. |
| Variable used for grossing-up to total population: | For the mentioned exhaustive survey no grossing-up was made. |
| Coverage of sample as a % of variable used fro grossing-up: | For the mentioned exhaustive survey no grossing-up was made. |
| Main surveyed indicators: | Indicators used for the calculation of output: |

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| | <ul style="list-style-type: none"> - assessed premiums broken down by types of services rendered, i.e. life and non-life insurance - social contributions receivable - costs on insurance claims broken down by type of services rendered, i.e. costs on claims related to life and non-life insurance - social allowances payable - revenues from the financial allocation of actuarial reserves - stock of actuarial reserves - payments and commissions payable. <p>Indicators used for the calculation of intermediate consumption:</p> <ul style="list-style-type: none"> - consumption of material, energy and services |
| Additional adjustments of surveyed data: | For the mentioned exhaustive survey no other adjustments were made. |

764. In time of non-availability of data from annual statistical surveys, mentioned above, the sector of financial corporations uses the main statistical data sources from the quarterly statistical survey; concretely the following three quarterly statistical questionnaires are in question:

- Quarterly enterprise questionnaire on banking - Pen P3-04,
- Quarterly enterprise questionnaire on insurance - Poi P3-04,
- Quarterly enterprise questionnaire on non-banking financial institutions - Pin P3-04.

Quarterly enterprise questionnaire on banking Pen P3-04

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| Name of the survey: | Quarterly enterprise questionnaire on banking |
| Statistical form: | Pen P3-04 |
| Purpose of the statistical survey: | The purpose of the statistical survey is to obtain information for the needs of the system of national accounts. The results of the survey will be used for the needs of financial statistics, for the publication system of the SOSR and in order to comply with the requirements of international organisations. |
| Link to the surveys performed at the European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in the Community. |
| Reporting units: | Reporting units are enterprises registered in the Business Register regardless of the number of |

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| | employees, which are maintained in the register of organisations of the SOSR, with the main activity in accordance to the branch classification of economic activities OKEC – financial intermediation (OKEC 65.1). |
| Periodicity: | Quarterly statistical survey |
| Date of availability of results: | 45 days after the end of reference time period |
| Sample frame: | 0 |
| Is the survey obligatory or voluntary? | Obligatory for all addressed reporting units. |
| Main methodological characteristics of the survey: | It is an exhaustive statistical survey carried out by the means of questionnaire Pen P3-04. The survey is part of the Programme of State Statistical Surveys. The reporting duty results from § 18 of the Law No. 540/2001 Coll. on State Statistics. The survey is compulsory for all business entities, regardless of the number of employees registered in the Business Register having the main activity falling under OKEC 65.1. |
| The scope of survey (basic file): | <ul style="list-style-type: none"> - 1.Q.2003: 21 reporting units, of which: number of active units: 21, number of inactive units: 0, - 2.Q.2003: 21 reporting units, of which: number of active units: 21, number of inactive units: 0, - 3.Q.2003: 21 reporting units, of which: number of active units: 21, number of inactive units: 0, - 4.Q.2003: 21 reporting units, of which: number of active units: 21, number of inactive units: 0, <p>number of imputed units 1Q., 2.Q., 3.Q., 4.Q.2003 : 0</p> |
| The scope of survey (basic file): | 0 |
| Scope of the sample file: | 1.Q.2003: 21, i.e. 100,00 %, 2.Q.2003: 21, i.e. 100,00 %, 3.Q.2003: 21, i.e. 100,00 %, 4.Q.2003: 21, i.e. 100,00 %. |

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| Response rate: | For the mentioned exhaustive survey no imputation was made. |
| Method used for the imputation of missing data: | For the mentioned exhaustive survey no grossing-up was made. |
| Variable used for grossing-up to total population: | For the mentioned exhaustive survey no grossing-up was made. |
| Coverage of sample as a % of variable used fro grossing-up: | - consumption of material, energy and services, Description of indicator – chapter 3. |
| Additional adjustments of surveyed data: | For the mentioned exhaustive survey no additional adjustments were made. |

765. Quarterly enterprise questionnaire on insurance Poi P3-04

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| Name of the survey: | Quarterly enterprise questionnaire on insurance |
| Statistical form: | Poi P3-04 |
| Purpose of the statistical survey: | The purpose of the statistical survey is to obtain information for the needs of the system of national accounts. |
| Link to the surveys performed at the European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in the Community. |
| Reporting units: | Reporting units are enterprises registered in the Business Register regardless of the number of employees, which are maintained in the register of organisations of the SOSR, with the main activity in accordance to the branch classification of economic activities OKEC: <ul style="list-style-type: none"> - insurance and pension funding, except compulsory social security (OKEC 66), - activities auxiliary to insurance and pension funding (OKEC 67.2). |
| Periodicity: | Quarterly statistical survey |
| Date of availability of results: | 45 days after the end of reference time period |
| Sample frame: | 0 |
| Is the survey obligatory or voluntary? | Obligatory for all addressed reporting units. |
| Main methodological characteristics of the survey: | It is an exhaustive statistical survey carried out by the means of questionnaire Poi P3-04. The survey is part of the Programme of State Statistical Surveys. The reporting duty results from § 18 of the Law No. 540/2001 Coll. on State Statistics. The survey is compulsory for all business entities, regardless of the |

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| | number of employees registered in the Business Register having the main activity falling under OKEC 66.0 and 67.2. |
| The scope of survey (basic file): | <ul style="list-style-type: none"> - 1.Q.2003: 146 reporting units, of which: number of active units: 114, number of inactive units: 32, - 2.Q.2003: 147 reporting units, of which: number of active units: 123, number of inactive units: 24, - 3.Q.2003: 146 reporting units, of which: number of active units: 124, number of inactive units: 22, - 4.Q.2003: 144 reporting units, of which: number of active units: 122, number of inactive units: 22. <p>number of imputed units 1Q., 2.Q., 3.Q., 4.Q.2003 : 0</p> |
| Scope of the sample file: | 0 |
| Response rate: | 1.Q.2003: 111, i.e. 97,4 %, 2.Q.2003: 120, i.e. 97,6 %, 3.Q.2003: 121, i.e. 97,6 %, 4.Q.2003: 119, i.e. 97,5 %. |
| Method used for the imputation of missing data: | For the mentioned exhaustive survey no imputation was made. |
| Variable used for grossing-up to total population: | For the mentioned exhaustive survey no grossing-up was made. |
| Coverage of sample as a % of variable used for grossing-up: | For the mentioned exhaustive survey no grossing-up was made. |
| Main surveyed indicators: | <p>Indicators used for the calculation of output:</p> <ul style="list-style-type: none"> - assessed premiums broken down by types of services rendered, i.e. life and non-life insurance - social contributions receivable from employers and employees - costs on settled claims broken down by type of services rendered, i.e. costs on settled claims related to life and non-life insurance |

| | |
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| | <ul style="list-style-type: none"> - social allowances funded from private funds - revenues from the financial allocation of actuarial reserves - stock of actuarial reserves - payments and commissions payable. <p>Indicators used for the calculation of intermediate consumption:</p> <ul style="list-style-type: none"> - consumption of material, energy and services |
| Additional adjustments of surveyed data: | For the mentioned exhaustive survey no additional adjustments were made. |

766. Quarterly enterprise questionnaire on non-banking financial institutions - Pin P3-04

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| Name of the survey: | Quarterly enterprise questionnaire on non-banking financial institutions |
| Statistical form: | Pin P3-04 |
| Purpose of the statistical survey: | The purpose of the statistical survey is to obtain information for the needs of the system of national accounts. The results of the survey will be used for the needs of financial statistics, for the publication system of the SOSR and in order to comply with the requirements of international organisations. |
| Link to the surveys performed at the European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in the Community. |
| Reporting units: | The reporting units are all commercial banks in the SR and the foreign banks' affiliates in the SR. The outcomes are at aggregated level. |
| Periodicity: | Annually |
| Date of availability of results: | until 30 June after the reference time period |
| Scope of the survey (basic file): | <ul style="list-style-type: none"> - 1.Q.2003: 323 reporting units, of which: number of active units: 218, number of inactive units: 105, - 2.Q.2003: 319 reporting units, of which: number of active units: 219, number of inactive units:100, - 3.Q.2003: 307 reporting units, of which: number of active units: 217, |

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| | <p>number of inactive units: 90, - 4.Q.2003: 303 reporting units, of which: number of active units: 217, number of inactive units: 86.</p> <p>number of imputed units 1Q., 2.Q., 3.Q., 4.Q.2003 : 0</p> |
| Scope of the sample file: | 0 |
| Response rate: | 1.Q.2003: 210, i.e. 96,33 %, 2.Q.2003: 210, i.e. 95,89 %, 3.Q.2003: 213, i.e. 98,16 %, 4.Q.2003: 213, i.e. 98,16 %. |
| Method used for the imputation of missing data: | For the mentioned exhaustive survey no imputation was made. |
| Variable used for grossing-up to total population: | For the mentioned exhaustive survey no grossing-up was made. |
| Coverage of sample as a % of variable used for grossing-up: | For the mentioned exhaustive survey no grossing-up was made. |
| Main surveyed indicators: | <ul style="list-style-type: none"> - consumption of material, energy and services, - costs on sold goods, - sold securities and deposits, - cost interest, - sales from selling of own goods and services, - change in stocks of own production, - capitalisation, - sales from selling of securities and deposits, - total interest received, - revenues from financial leasing <p>Description of indicators – see chapter 3.</p> |
| Additional adjustments of surveyed data: | For the mentioned exhaustive survey no additional adjustments were made. |

767. Within the framework of production approach for sector S.12 the mixed data sources are used, i.e. a combination of statistical and administrative sources; the main administrative sources used in 2003 are presented below (used for the calculation of output P.1, FISIM P.119 and intermediate consumption P.2). Mainly the administrative sources of the National Bank of Slovakia (NBS), Ministry of Finance of the SR (MFSR) and the Office for Financial Market (OFM) are in question (see table 16). NBS provides the SOSR, in addition to below mentioned sources, with publications, which serve as a complementary information source for the compilation of account for the financial sector. The questionnaires of banks comply with the requirements of the EU regulations. The administrative data sources resulting from the NBS are used for the calculation of output for NBS (S121) and of commercial

banks (S122); they are used for the determinations of import and export of financial services too.

768. The intermediate consumption of NBS and banks is based on the usage of NBS data. These data are compared with the data from statistical surveys and the data from MFSR. The questionnaires Pen P5-01 and Poi P5-01 are the main data sources also for the calculation of output and intermediate consumption of sub-sectors S123, S124. The annual data are compared with figures revealed in the quarterly statistical survey. The calculation of output and intermediate consumption of insurance companies and pension funds is based on the combination of aggregated data from the profit and loss statements and balance sheets being compiled by the OFM and data from regular statistical surveys of Poi type carried out by the SOSR. The structure of questionnaires of insurance companies is in line with the requirements of the EU regulations. The information published in the Bulletin of OFM, being provided to SOSR in a quarterly periodicity, is to be considered as a supplementary data source.

769. Profit and loss statement at full extent Vysledovka Uc B2-01

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| Name of administrative source: | Profit and loss statement at full extent |
| Identification of the administrative source: | Vysledovka Uc B2-01 |
| Utilisation of results: | Administrative source obtained from the MF SR is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community), financial statistics, business statistic, FATS statistics and in order to comply with the requirements of international organisations. |
| Reporting units: | Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The outcome is processed by DataCentre at the aggregated level broken down by sub-sectors (public, private, under foreign control) of the system of national accounts, legal form and type of ownership. These reporting units are from 2003 part of reporting units, which are obliged to submit the questionnaire to the MFSR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | Annually |
| Date of availability of results: | until 30 June after the reference time period |
| Main surveyed indicators: | Supplementary data for the calculation of output and intermediate consumption of commercial banks. |

770. Balance sheet at full extent Suvaha Uc B1-01

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| Name of administrative source: | Balance sheet at full extent |
| Identification of the administrative source: | Suvaha Uc B1-01 |
| Utilisation of results : | Administrative source obtained from the MF SR is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community), financial statistics, business statistic, FATS statistics and in order to comply with the requirements of international organisations. |
| Reporting units: | Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The outcome is processed by DataCentre at the aggregated level broken down by sub-sectors (public, private, under foreign control) of the system of national accounts, legal form and type of ownership. These reporting units are from 2003 part of reporting units, which are obliged to submit the questionnaire to the MFSR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | Annually |
| Date of availability of results: | until 30 June after the reference time period |
| Main surveyed indicators: | Supplementary data for the calculation of output of commercial banks. |

771. Monthly balance of assets and liabilities Bil (NBS)1-12

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| Name of administrative source: | Monthly balance of assets and liabilities |
| Identification of the administrative source: | Bil (NBS)1-12 |
| Utilisation of results : | Administrative source obtained from the NBS is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community), financial statistics, business statistic and in order to comply with the requirements of international organisations. |
| Reporting units: | Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR and NBS. |

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| | The outcome Bil (NBS)1-12 is at full extent, separately for NBS and separately for commercial banks and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | monthly, quarterly, annually |
| Date of availability of results: | until 30 April after the reference time period |
| Main surveyed indicators: | Supplementary data for the calculation of output and intermediate consumption of commercial banks. |

772. Monthly profit and loss statement Bil (NBS)2-12

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| Name of administrative source: | Monthly profit and loss statement |
| Identification of the administrative source: | Bil (NBS)2-12 |
| Utilisation of results : | Administrative source obtained from the NBS is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in Community), financial statistics, business statistic, FATS statistics and in order to comply with the requirements of international organisations. |
| Reporting units: | Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR and NBS. The outcome Bil (NBS) 2-12 is at full extent, separately for NBS and separately for commercial banks and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | monthly, quarterly until the 30 th calendar day after the reference time period; annually preliminary data until 25 February and definitive data until 30 April after the reference time period |
| Date of availability of results: | Monthly and quarterly |
| Main surveyed indicators: | Supplementary data for the calculation of output of commercial banks. |

773. Monthly statement on credits V (NBS)3-12

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| Name of administrative source: | Monthly statement on credits |
| Identification of the administrative source: | V (NBS)3-12 |
| Utilisation of results : | Administrative source obtained from the NBS is used |

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| | for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community). |
| Reporting units: | For the compilation of NA of the SR, the reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | Monthly, quarterly, annually |
| Date of availability of results: | monthly, quarterly until the 30 th calendar day after the reference time period; annually preliminary data until 25 February and definitive data until 30 April after the reference time period |
| Main surveyed indicators: | Credits provided to clients, broken down by sectors and sub-sectors of ESA95 and in accordance to OKEC. |

774. Monthly statement on deposits and credits received V(NBS)5-12

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| Name of administrative source: | Monthly statement on deposits and credits received |
| Identification of the administrative source: | V (NBS)5-12 |
| Utilisation of results : | Administrative source obtained from the NBS is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community). |
| Reporting units: | For the compilation of NA of the SR, the reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | Monthly, quarterly, annually |
| Date of availability of results: | monthly, quarterly until the 30 th calendar day after the reference time period; annually preliminary data until 25 February and definitive data until 30 April after the reference time period |
| Main surveyed indicators: | Deposits and credits taken from clients, broken down by sectors and sub-sectors of the system of national accounts ESA95 and in accordance to OKEC. |

775. Quarterly statement on interest costs and revenues broken down by regions V (NBS)13-04

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| Name of administrative source: | Quarterly statement on interest costs and revenues broken down by regions |
| Identification of the administrative source: | V (NBS)13-04 |
| Utilisation of results : | Administrative source obtained from the NBS is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community). |
| Reporting units: | The reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | quarterly, annually |
| Date of availability of results: | quarterly until the 30 th calendar day after the reference time period; annually preliminary data until 25 February and definitive data until 30 April after the reference time period |
| Main surveyed indicators: | Credit costs and credit revenues from clients broken down by sectors and sub-sectors of ESA 95 and in accordance to OKEC. |

776. Monthly statement on foreign currency credits provided to clients by economic sectors in convertible currencies Dev (NBS)31-12

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| Name of administrative source: | Monthly statement on foreign currency credits provided to clients by economic sectors in convertible currencies |
| Identification of the administrative source: | Dev (NBS)31-12 |
| Utilisation of results : | Administrative source obtained from the NBS is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community). |
| Reporting units: | The reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | Monthly, quarterly, annually |
| Date of availability of results: | monthly, quarterly until the 30 th calendar day after the reference time period; annually preliminary data until |

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| | 25 February and definitive data until 30 April after the reference time period |
| Main surveyed indicators: | Data on foreign currency credits provided to clients broken down by sectors and sub-sectors of ESA 95 and in accordance to OKEC. |

777. Quarterly statement on foreign currency deposits and credits received from clients by economic sub-sectors in convertible currencies Dev (NBS) 41-04

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| Name of administrative source: | Quarterly statement on foreign currency deposits and credits received from clients by economic sub-sectors in convertible currencies. |
| Identification of the administrative source: | Dev (NBS)41-04 |
| Utilisation of results : | Administrative source obtained from the NBS is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community). |
| Reporting units: | The reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | quarterly, annually |
| Date of availability of results: | quarterly until the 30 th calendar day after the reference time period; annually preliminary data until 25 February and definitive data until 30 April after the reference time period |
| Main surveyed indicators: | Data on foreign currency deposits and credits received from clients, broken down by sectors and sub-sectors of ESA95. |

778. Annual statement on foreign currency credits provided to clients in accordance to OKEC in convertible currencies (NBS)51-01

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| Name of administrative source: | Annual statement on foreign currency credits provided to clients in accordance to OKEC in convertible currencies |
| Identification of the administrative source: | Dev (NBS)51-01 |
| Utilisation of results : | Administrative source obtained from the NBS is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in Community). |

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| Reporting units: | The reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | annually |
| Date of availability of results: | until 30 April after the reference time period |
| Main surveyed indicators: | Data on foreign currency credit provided to clients in convertible currencies, broken down by sectors and sub-sectors ESA95. |

779. Annual statement on foreign currency deposits and credits received from clients in convertible currencies, broken down by OKECDev (NBS)61-01

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| Name of administrative source: | Annual statement on foreign currency deposits and credits received from clients in convertible currencies, broken down by OKEC. |
| Identification of the administrative source: | Dev (NBS)61-01 |
| Utilisation of results : | Administrative source obtained from the NBS is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in Community). |
| Reporting units: | The reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The administrative source is part of the Programme of state statistical surveys. |
| Periodicity: | Annually |
| Date of availability of results: | until 30 April after the reference time period |
| Main surveyed indicators: | Data on foreign currency deposits and credits received from clients in convertible currencies, broken down by OKEC. |

780. Balance sheet of insurance companies Uc POI 1-01

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| Name of administrative source: | Balance sheet of insurance companies |
| Identification of the administrative source: | Uc POI 1-01 |
| Utilisation of results : | Administrative source obtained from the OFM is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community). |
| Reporting units: | The reporting units are all insurance companies of the SR. The administrative source is part of the |

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| | Programme of state statistical surveys. The outcome is the summary for all insurance companies of the SR in total; aggregated files are broken down by types of insurance services rendered (for life, non-life and universal insurance companies) covering the full extent of indicators from the statement. |
| Periodicity: | annually |
| Date of availability of results: | until 30 June after the reference time period |
| Main surveyed indicators: | Data for the calculation of output and intermediate consumption of insurance companies and pension funds. |

781. Profit and loss statement of insurance companies Uc POI 2-01

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| Name of administrative source: | Profit and loss statement of insurance companies |
| Identification of the administrative source: | Uc POI 2-01 |
| Utilisation of results : | Administrative source obtained from the OFM is used for the system of national accounts (Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community). |
| Reporting units: | The reporting units are all insurance companies of the SR. The administrative source is part of the Programme of state statistical surveys. The outcome is the summary for all insurance companies of the SR in total; aggregated files are broken down by types of insurance services rendered (for life, non-life and universal insurance companies) covering the full extent of indicators from the statement. |
| Periodicity: | Annually |
| Date of availability of results: | Until 30 June after the reference time period |
| Main surveyed indicators: | Data for the calculation of output and intermediate consumption of insurance companies and pension funds. |

782. The main sources of information in **the sector of government S.13** are the collectively processed data from accounting statements of government institutions and data of the state closing account. The supplementary information is obtained from state statistical surveys and other administrative sources. The accounting system of government institution is from the methodological standpoint governed by the Ministry of Finance, by a separate division on the accounting methodology, specifically established for this purpose. As far as legislation rules are concerned,

these activities are covered by the Law on Accounting, which, together with the accounting procedures, are worked out and updated by the above mentioned division. Government institutions are obliged to use these accounting procedures and charts of accounts intended for:

- budgetary organisations, state funds, municipalities and supreme territorial units,
- subsidised organisations,
- the National Property Fund,
- the social security funds (social insurance company, health insurance companies and the National Labour Office),
- non-profit organisations (Slovak Land Fund, public universities),
- joint-stock companies (Slovak Consolidation joint-stock company).

783. All government organisations are at the same time obliged to compile a budget of cash revenues and cash expenditures and to trace the actual fulfilment of this budget. The accounting results (data from the annual closing account and quarterly data in scope of accounting closing account), as well as quarterly and annual results on the fulfilment of the budget of cash revenues and expenditures, are to be submitted compulsory to the Ministry of Finance on pre-determined dates. The range of the submitted data and submission dates are each year stated by the regulation of the Ministry of Finance, which is published as a legislative standard prior to the beginning of the year under observation.

784. Budgetary organisations submit quarterly the following statements to the founder:

- Statement on the budget fulfilment and on the fulfilment of the selected financial indicators of government budgetary organisations (Fin RO 1-04),
- Balance sheet (Uc ROPO SFOV 1-01),
- Part B, Costs of budgetary organisations from the Profit and Loss statement, (Uc ROPO SFOV 2-01),
- Profit and Loss statement (Uc ROPO SFOV 2-01). This statement is submitted by those budgetary government organisations which carry out the business activity

785. State budgetary organisation submit quarterly the following statements to the founder:

- Statement on the fulfilment of budget and selected financial indicators of subsidised organisations and state funds (Fin PO 3-04)
- Balance sheet (Uc ROPO SFOV 1-01)
- Profit and Loss statement, (Uc ROPO SFOV 2-01),

786. The administrators of budgetary chapters submit quarterly the following statements to the ministry

- Statement on the fulfilment of budget and selected financial indicators of budgetary organisations (Fin RO 3-04)
- Statement on the fulfilment of budget and selected financial indicators of subsidised organisations and state funds (Fin PO 3-04)
- Balance sheet (Uc ROPO SFOV 1-01) for the budgetary government organisations
- Balance sheet (Uc ROPO SFOV 1-01) for the subsidised government organisations
- Part B Costs of budgetary organisations from the Profit and Loss statement (Uc ROPO SFOV 2-01).
- Part B Costs of budgetary organisations from the Profit and Loss statement (Uc ROPO SFOV 2-01) for the budgetary government organisations
- Profit and Loss statement (Uc ROPO SFOV 2-01). For state budgetary organisations
- Profit and Loss statement (Uc ROPO SFOV 2-01). This statement is submitted by those budgetary government organisations which carry out the business activity

787. State funds submit quarterly the data from accounting and financial statements:

- Statement on the fulfilment of budget and selected financial indicators of the subsidised organisations and state funds (Fin PO 3-04).
- Balance sheet (Suvaha Uc ROPO SFOV 1-01).
- Part B Costs of budgetary organisations from the Profit and Loss statement
- (Uc ROPO SFOV 2-01).

788. The municipal budgetary organisations quarterly submit to the founder the statements mentioned below:

- Statement on the fulfilment of budget and selected financial indicators of the municipality, supreme territorial unit and budgetary organisations under their auspices (Fin SAM 2-04)
- Balance sheet (Uc ROPO SFOV 1-01)
- Part B, Costs of budgetary organisations from the Profit and Loss statement,
- (Uc ROPO SFOV 2-01).
- Profit and Loss statement (Uc ROPO SFOV 2-01) for those municipal budgetary organisations, which perform the business activity.

789. Subsidised organisations submit to the founder:

- quarterly:
 - Statement on the fulfilment of budget and selected financial indicators of subsidised organisations and state funds (Fin PO 3-04)
 - Balance sheet (Uc ROPO SFOV 1-01)

- Profit and Loss statement (Uc ROPO SFOV 2-01)
- annually:
 - Statement on assets and liabilities, revenues and expenditures of subsidised organisations (MPO Uc 1-01).

790. The municipalities provide quarterly the ministry with:

- quarterly:
 - Statement on the fulfilment of budget and selected financial indicators of the municipality, supreme territorial unit and budgetary organisations under their auspices (Fin SAM 2-04)
 - Statement on the fulfilment of budget and selected financial indicators of subsidised organisations and state funds (Fin PO 3-04)
 - Balance sheet (Uc ROPO SFOV 1-01) for the municipality and the municipal budgetary organisations,
 - Balance sheet (Uc ROPO SFOV 1-01) for the municipal subsidised organisations,
 - Part B, Costs of budgetary organisations from the Profit and Loss statement, (Uc ROPO SFOV 2-01) for the municipality and the municipal budgetary organisations,
 - Profit and Loss statement (Uc ROPO SFOV 2-01) for municipal subsidised organisations
 - Profit and loss statement (Uc ROPO SFOV 2-01) for the municipality and the municipal budgetary organisations provided that they carry out business activity;
- annually:
 - Statement on assets and liabilities, revenues and expenditures of subsidised organisations (MPO Uc 1-01).

791. Municipalities submit the accounting and financial statement to the relevant methodological analyst at the Tax Authority, which has been nominated and empowered for the territorial district of municipality, part of the municipality or for several municipalities. This methodological analyst at Tax Authority is responsible for the submission of summary data and financial statements of municipalities and of budgetary and subsidised organisations operating under their auspices.

792. Budgetary organisations running under the auspices of supreme territorial units quarterly submit the following statements to the founder:

- Statement on the fulfilment of budget and selected financial indicators of the municipality, supreme territorial unit and budgetary organisations under their auspices (Fin SAM 2-04)
- Balance sheet (Uc ROPO SFOV 1-01)

- Part B, Costs of budgetary organisations from the Profit and Loss statement, (Uc ROPO SFOV 2-01)
- Profit and Loss statement (Uc ROPO SFOV 2-01). This statement is submitted only by those budgetary organisations which carry out business activity.

793. Subsidised organisations running under the auspices of supreme territorial units quarterly submit the following statements to the founder:

- Statement on the fulfilment of budget and selected financial indicators of subsidised organisations and state funds (Fin PO 3-04)
- Balance sheet (Uc ROPO SFOV 1-01)
- Profit and Loss statement (Uc ROPO SFOV 2-01).

794. Supreme territorial units quarterly submit the following statements to the ministry:

- Statement on the fulfilment of budget and selected financial indicators of the municipality, supreme territorial unit and budgetary organisations under their auspices (Fin SAM 2-04)
- Statement on the fulfilment of budget and selected financial indicators of subsidised organisations and state funds (Fin PO 3-04)
- Balance sheet (Uc ROPO SFOV 1-01) for budgetary organisations of the supreme territorial unit
- Balance sheet (Uc ROPO SFOV 1-01) for subsidised organisations of the supreme territorial unit
- Part B, Costs of budgetary organisations from the Profit and Loss statement, (Uc ROPO SFOV 2-01) for budgetary organisations of the supreme territorial unit
- Profit and Loss statement (Uc ROPO SFOV 2-01) for subsidised organisations of the supreme territorial unit
- Profit and Loss statement (Uc ROPO SFOV 2-01) for those budgetary organisations which carry out business activity.

The supreme territorial units will ensure the preparation and procession of data and submit to the ministry the summary data from accounting and financial statements for the entire supreme territorial unit, broken down into budgetary and subsidised organisation running under their responsibility.

795. National property Fund of the SR submits:

- quarterly:
 - Statement on the fulfilment of budget of other entities, the budgets of which form the public budget (Fin OST 4-04),
 - Balance sheet at full extent (Uc FNM SR 1-01)
- annually:

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- Statement on the formation and use of National Property Fund of the SR (Uc FNM SR 1-01)
- Statement on the National property Fund's budget withdrawal (Uc FNM SR 2-01).

796. Slovak Land Fund quarterly submits the following:

- Statement on the fulfilment of budget of other entities, the budgets of which form the public budget (Fin OST 4-04),
- Balance sheet (Uc ROPO SFOV 1-01)
- Profit and Loss statement (Uc NUJ 2-01).

797. Slovak Insurance company, National Labour Office and Health Insurance companies submit quarterly:

- Statement on the fulfilment of budget of other entities, the budgets of which form the public budget (Fin OST 4-04),
- Balance sheet and Profit and Loss statement (PF Uc 1-01).

798. Slovak Consolidation, joint-stock company, submits quarterly:

- Balance sheet at full extent (Uc POD 1-01),
- Profit and Loss statement at full extent (POD 2-01).

799. Public universities submit quarterly:

- Balance sheet (Uc NUJ 1-01),
- Profit and Loss statement (Uc NUJ 2-01).

800. Statement on the fulfilment of budget and selected financial indicators of the government budgetary organisations Fin RO 1- 04

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| Name of administrative source: | Statement on the fulfilment of budget and selected financial indicators of the government budgetary organisations |
| Identification of the administrative source: | Fin RO 1-04 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts for budgetary organisations of central government. The outcomes are the complex quarterly and annual data on budgetary revenues and expenditures of budgetary organisations in accordance to the functional and economic breakdown in compliance with the budgetary classification and the relevant database file. The administrative data source is part of the Programme of State statistical surveys. |
| Reporting units: | Reporting units are all budgetary organisations of the |

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| | central government of the SR. |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Data for the compilation of the national account for budgetary organisations of the central government. |

801. Statement on the fulfilment of budget and selected financial indicators of the subsidised organisations and state funds Fin PO 3 – 04

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| Name of administrative source: | Statement on the fulfilment of budget and selected financial indicators of the subsidised organisations and state funds |
| Identification of the administrative source: | Fin PO 3-04 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sectors of central government and local government. The outcomes are the complex quarterly and annual data on budgetary revenues and expenditures of budgetary organisations in accordance to the functional and economic breakdown in compliance with the budgetary classification and the relevant database file. The administrative data source is part of the Programme of State statistical surveys. |
| Reporting units: | Reporting units are all subsidised organisations of the central and local government of the SR (municipalities and supreme territorial units) and state purpose funds. |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Data for the compilation of national accounts for subsidised organisations of the central and local government and for state purpose funds. |

802. Statement on the fulfilment of budget and selected financial indicators of municipalities, supreme territorial unit and budgetary organisations under their auspices Fin SAM 2 – 0 4

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| Name of the survey: | Statement on the fulfilment of budget and selected financial indicators of municipalities, supreme territorial unit and budgetary organisations under their auspices |
| Identification of the | Fin SAM 2-04 |

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| administrative source: | |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sector of local government. They provide complex quarterly and annual data on budgetary revenues and expenditures of municipalities and supreme territorial units in accordance to the functional and economic breakdown in compliance with the budgetary classification and the relevant database file. The administrative data source is part of the Programme of State statistical surveys. |
| Reporting units: | Reporting units are all budgetary organisations of the local government of the SR. |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Data for the compilation of national accounts for budgetary organisations of the local government. |

803. Statement on the fulfilment of budget of other entities, the budgets of which form the public budget Fin OST 4 - 04

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| Name of administrative source: | Statement on the fulfilment of budget of other entities, the budgets of which form the public budget. |
| Identification of the administrative source: | Fin OST 4-04 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sector of central government and social security funds. They provide complex quarterly and annual data on budgetary revenues and expenditures of NPF, SLF, Social insurance company, health insurance companies, National Labour Office (until 2003), public universities, Slovenska konsolidáčn, joint-stock company and Veritel, joint-stock company in compliance with the budgetary classification and the relevant database file. The administrative data source is part of the Programme of State statistical surveys. |
| Reporting units: | Reporting units are NPF, SLF, Slovenska konsolidáčn, joint-stock company and Veritel, joint-stock company. public universities, Social insurance |

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| | company, health insurance companies, National Labour Office (until 2003). |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Data for the compilation of national accounts for other components of central government and the sub-sector of social security funds. |

804. Statement on assets and liabilities and revenues and expenditures of subsidised organisations MPO Uc 1-01

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| Name of administrative source: | Statement on assets and liabilities and revenues and expenditures of subsidised organisations |
| Identification of the administrative source: | MPO Uc 1-01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sector of local government for subsidised organisations |
| Reporting units: | Small subsidised organisations under the auspices of municipalities |
| Periodicity: | Annually |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Data for the compilation of national accounts for the subsidised organisations of local government |

805. Balance sheet Uc ROPO SFOV 1-01

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| Name of administrative source: | Balance sheet |
| Identification of the administrative source: | Uc ROPO SFOV 1-01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts. They provide quarterly and annual data for the sector of government broken down into budgetary organisations, subsidised organisations, state funds, municipalities, supreme territorial units in accordance to ESA 95 and the relevant database file. The administrative data source is part of the Programme of State statistical surveys. |
| Reporting units: | Reporting units are all budgetary organisations, subsidised organisations, state funds, municipalities and supreme territorial units of the Slovak Republic. |
| Periodicity: | Quarterly |

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| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Supplementary data for the compilation of national accounts in S.13, stock values, data sources for financial accounts. |

806. Profit and Loss statement Uc ROPO SFOV 2-01

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| Name of administrative source: | Profit and Loss statement |
| Identification of the administrative source: | Uc ROPO SFOV 2-01 |
| Utilisation of results : | The administrative data sources are used as a supplementary source for the compilation of national accounts. The administrative data source is part of the Programme of State statistical surveys. |
| Reporting units: | Reporting units are all budgetary organisations, of government, supreme territorial units and municipalities, which perform the business activity and the subsidised organisations of the Slovak Republic. The administrative data source is part of the Programme of State statistical surveys. |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | - output for own final use - current income taxes. |

807. Part B Costs of budgetary organisations of the profit and Loss statement

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|--|---|
| Name of administrative source: | Profit and Loss statement |
| Identification of the administrative source: | Uc ROPO SFOV 2-01 Part B |
| Utilisation of results : | The administrative data sources are used as a supplementary source for the compilation of national accounts. It is compiled for the main activity of the accounting unit, which is the government organisation, state fund, municipality or the supreme territorial unit. |
| Reporting units: | Part B of the Profit and Loss statement is fulfilled by all budgetary organisations of government, municipalities, supreme territorial units and the state purpose funds of the SR. |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |

| | |
|---------------------------|---|
| Main surveyed indicators: | Costs on social insurance, deficits and losses, information on the depreciation of durable fixed assets (from the acquisition price). |
|---------------------------|---|

808. Balance sheet Uc FNM SR 1-01

| | |
|--|--|
| Name of administrative source: | Balance sheet of the National Property Fund of the SR |
| Identification of the administrative source: | FNM SR 1-01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sector of central government. The administrative data source is part of the Programme of State statistical surveys. |
| Reporting units: | National Property Fund |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Stock values – stocks of tangible and intangible durable fixed assets, data source for financial accounts. |

809. Balance sheet Uc NUJ 1-01 Slovak Land Fund, public universities

(the same balance sheet is submitted by non-profit institutions serving households)

| | |
|--|--|
| Name of administrative source: | Balance sheet |
| Identification of the administrative source: | Uc NUJ 1-01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts for the Slovak Land Fund and public universities in the sub-sector of central government. (The balance sheets of the same type serve for the sector of non-profit institutions serving households) |
| Reporting units: | Slovak Land Fund and public universities (NISH). |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Stock values – stocks of tangible and intangible durable fixed assets, data source for financial accounts |

810. Profit and Loss statement Uc NUJ 2-01 Slovak Land Fund, public universities (the same statement is submitted by NISH)

| | |
|--|--|
| Name of administrative source: | Profit and Loss statement |
| Identification of the administrative source: | Uc NUJ 2-01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts for the Slovak Land Fund and public universities in the sub-sector of central government. (The statements of the same type serve for the sector of non-profit institutions serving households) |
| Reporting units: | Slovak Land Fund and public universities (NISH). |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | - output for own final use - current income taxes. |

811. Balance sheet Uc PF 1- 01

| | |
|--|---|
| Name of administrative source: | Balance sheet |
| Identification of the administrative source: | Uc PF 1- 01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sector of social security funds. The administrative data source is part of the Programme of State statistical surveys. |
| Reporting units: | Social insurance company, health insurance companies, National Labour Office (until 2003). |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Stock values – stocks of tangible and intangible durable fixed assets, data source for financial accounts |

812. Profit and Loss statement Uc PF 2- 01

| | |
|--|--|
| Name of administrative source: | Profit and Loss statement |
| Identification of the administrative source: | Uc PF 2 - 01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sector of social security funds. The administrative data source |

| | |
|----------------------------------|--|
| | is part of the Programme of State statistical surveys. |
| Reporting units: | Social insurance company, health insurance companies, National Labour Office (until 2003). |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | - output for own final use - current income taxes. |

813. Balance sheet Uc POD 1-01

| | |
|--|--|
| Name of administrative source: | Balance sheet at full extent |
| Identification of the administrative source: | Uc POD 1- 01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sector of central government for the Slovenska konsolidacna, joint stock company and Veritel, joint stock company. The administrative data source is part of the Programme of State statistical surveys |
| Reporting units: | Slovenska konsolidacna, joint stock company and Veritel, joint stock company (the same type of balance sheet is submitted by the non-financial corporations, other financial intermediaries, financial auxiliary institutions and pension funds). |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | Stock values – stocks of tangible and intangible durable fixed assets, data source for financial accounts |

814. Profit and Loss statement Uc POD 2-01

| | |
|--|--|
| Name of administrative source: | Profit and Loss statement at full extent |
| Identification of the administrative source: | Vysledovka Uc POD 2 - 01 |
| Utilisation of results : | The administrative data sources are used for the compilation of national accounts in the sub-sector of central government for the Slovenska konsolidacna, joint stock company and Veritel, joint stock company. The administrative data source is part of the Programme of State statistical surveys |
| Reporting units: | Slovenska konsolidacna, joint stock company and Veritel, joint stock company (the same type of |

| | |
|----------------------------------|--|
| | balance sheet is submitted by the non-financial corporations, other financial intermediaries, financial auxiliary institutions and pension funds). |
| Periodicity: | Quarterly |
| Date of availability of results: | Until 50 days after the reference time period. |
| Main surveyed indicators: | - output for own final use - current income taxes |

815. Data from budgetary and subsidised organisations, state funds, municipalities and supreme territorial units are processed by the organisation DataCentrum, which was established by the Ministry of Finance. The responsibility for the correctness of submitted data from state budgetary and subsidised organisations lies on the shoulders of particular ministries. Eight municipality offices are responsible for the data from budgetary and subsidised organisations belonging to the supreme territorial units. The accountability for the data from municipalities and their budgetary and subsidised organisations is on approximately 40 methodologists, which were established by the Ministry of Finance at Tax authorities. Other organisations of government submit quarterly and annual data from the accounting system directly to the Ministry of Finance.

816. In addition to the already mentioned questionnaires, the supplementary information required for the compilation of national accounts for the sector of government are obtained from the following state statistical surveys:

S.1311 Sub-sector of central government

- Annual questionnaire for government subsidised organisations NSPO 1-01,
- Annual questionnaire for government budgetary organisations NSRO 1-01.

S.1313 Sub-sector of local government

- Annual questionnaire for municipality subsidised organisations NSPO 1-01,
- Annual questionnaire for municipality budgetary organisations NSRO 1-01.

S.1314 Social security funds

- Annual questionnaire of the Social insurance company – Socp 1-01,
- Annual questionnaire of the Health Insurance company – Zdp 1-01,
- Annual questionnaire of the National Labour Office NÚP 1-01.

Annual questionnaire of subsidised organisations NSPO 1 – 01 and Annual questionnaire of budgetary organisations NSRO 1 - 01

| | |
|--|--|
| Name of the survey: | Annual questionnaire of subsidised organisations NSPO 1 – 01 and Annual questionnaire of budgetary organisations NSRO 1 - 01 |
| Link to the surveys performed at the European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community. |
| Reporting units: | Reporting units are subsidised and budgetary |

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| | |
|---|---|
| | organisations belonging to the non-market sector |
| Periodicity: | Annual statistical survey. |
| Date of availability of results | Until 30 April after the reference time period. |
| Sample frame: | 0 |
| Is the survey obligatory or voluntary? | Obligatory for all addressed reporting units. |
| Main methodological characteristics of the survey: | The purpose of the statistical survey is to obtain information for the system of national accounts on the economic and financial indicators of subsidised and budgetary organisations. The results of the survey were used for analytical purposes, for the publication system of the SOSR and for the needs of international organisations. It is an exhaustive statistical survey, which is part of the Programme of State Statistical Surveys. The reporting duty is based on the § 18 of the Law No. 540/2001 Coll., on state statistics. |
| The scope of survey (basic file): | 1765 reporting units NSRO 2687 reporting units NSPO – small municipalities 1353 reporting units – subsidised organisations |
| Scope of the sample file: | 0 |
| Response rate: | 98% for NSRO 99% for small municipalities 85% for subsidised organisations |
| Variable used for grossing-up to total population | For the mentioned exhaustive survey no grossing up was made |
| Coverage of sample as a % of variable used for grossing-up: | For the mentioned exhaustive survey no grossing up was made |
| Main surveyed indicators | - output - intermediate consumption - value added. Description – in chapter 3. |
| Other adjustments: | A more detailed description is to be found in chapter 3. |

817. The main data sources for the compilation of production approach for sector of households are:

- Statement on revenues and expenditures Uc FO 1 – 01
- Statement on assets and liabilities Uc FO 2 – 01.

| | |
|--|---|
| Name of administrative source: | Statement on revenues and expenditures Uc FO 1 – 01 Statement on assets and liabilities Uc FO 2 – 01. |
| Link to the surveys carried out at European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community. |
| Reporting units: | Reporting units are physical persons not registered in the Business Register, who add the accounting annex to the tax declaration. The outcome is processed by Datacentre at the aggregated level at full extent for the whole Slovakia and broken down by sectors of the system of national accounts, economic activities, legal form and ownership, including the list of reporting units, which are part of the survey, sorted by the identification number. |
| Periodicity: | annually |
| Date of availability of results: | Until 30 June after the reference time period |
| Main surveyed indicators: | <ul style="list-style-type: none"> - output, - intermediate consumption, - value added, description of indicators – see chapter 3 |
| Additional adjustments of surveyed data: | a more detailed description is to be found in chapter 3 |

818. The main statistical data sources in 2003, used within the production approach (when calculation the output including the costs on intermediate consumption and value added) were obtained by the sample statistical survey from the annual questionnaires of non-profit organisations and from the annual questionnaires of small non-profit institutions.

Annual questionnaire of non-profit organisations NSNO 1 – 01 and Annual questionnaire of small non-profit institutions NSNO 2 - 01

| | |
|--|---|
| Name of the survey: | Annual questionnaire of non-profit organisations NSNO 1 – 01 and Annual questionnaire of small non-profit institutions NSNO 2 - 01 |
| Link to the surveys carried out at European level: | Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community |
| Reporting units: | Reporting units are foundations, associations, non-investment funds, non-profit institutions, communities |

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| | |
|---|--|
| | of dwelling owners, unions, political parties, church organisations, organisational units of associations, professional associations, chambers and organisations concerned. |
| Periodicity: | Annual statistical survey |
| Date of availability of results: | Until 30 April after the reference time period |
| Sample frame: | Register of Organisations of the SOSR |
| Is the survey obligatory or voluntary? | Obligatory |
| Main characteristics of the survey methodology: | <p>The purpose of the statistical survey is to obtain information for the system of national accounts on the economic and financial indicators of non-profit institutions, which are ranked among other non-market producers, whose main part of output is provided to their members free of charge or for economic insignificant prices. The results of the survey were used for analytical purposes, for the publication system of the SOSR and for the needs of international organisations.</p> <p>It is a sample survey, using the NSNO 1-01 and NSNO 2-01 questionnaires. The survey is part of the Programme of State Statistical Surveys adopted for 2003-2005. The reporting duty is based on the § 18 of the Law No. 540/2001 Coll., on state statistics. The survey is obligatory for organisations included into the sample.</p> |
| Scope of survey (basic file) | 29 541 reporting units |
| Scope of the sample: | 3674 units. |
| Response rate: | 3655 units, i.e. 99, 48 % . |
| Variable used for grossing-up to the total population of units: | <p>When grossed up, the data for those non-profit organisations were used, which had been included into the sample.</p> <p>By the means of NSNO 1 -01 questionnaire: 366 units with 0 employees 1715 units with 1 – 5 employees and 215 units with more than 5 employees were included.</p> <p>By the means of NSNO 2 – 01 questionnaire: 1359 small units with 0 employees were covered.</p> <p>The grossing-ups were made mainly for the groups with 0 and 1-5 employees.</p> <p>Data sources from the sample covering units with more than 5 employees were used for the grossing-up</p> |

| | |
|--|---|
| | of indicators, which were reported in the accounts of units belonging to this group in a cumulated way. |
| Coverage of the sample as the % of variable used for grossing -up: | 29 541 reporting units |
| Main surveyed indicators: | - output - intermediate consumption - value added. description of indicators – see chapter 3 |
| Additional adjustments of surveyed data: | a more detailed description is to be found in chapter 3 |

819. An important, each year used data source for the calculation of output, intermediate consumption and consequently also the value added in sector of non-profit institutions serving households is the Profit and loss statement (Vysledovka Uc.NUJ 2-01), together with the Balance sheet (Suvaha Uc.NUJ 1-01). These questionnaires are subject to processing by units keeping their records in the set of double entry book-keeping system.

Profit and loss statement Uc NUJ 2-01 and Balance sheet Uc NUJ 1-01

| | |
|--|---|
| Name of administrative source: | Profit and loss statement and Balance sheet |
| Identification of the administrative source: | Vysledovka Uc NUJ 2-01 and Suvaha Uc NUJ 1-01 |
| Utilisation of results: | Administrative sources are used for the system of national accounts in compliance with the Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community. |
| Reporting units: | Reporting units are foundations, associations, non-investment funds, non-profit institutions, communities of dwelling owners, unions, political parties, church organisations, organisational units of associations, professional associations, chambers and organisations concerned. |
| Periodicity: | annually |
| Date of availability of results: | Until 30 June after the reference time period |
| Main surveyed indicators: | - output - intermediate consumption - value added. description of indicators – see chapter 3 |
| Additional adjustments of surveyed data: | a more detailed description is to be found in chapter 3 |

If the non-profit organisations keep their records in the single entry book-keeping system, the closing account consists from the statement on revenues and expenditures (NO Uc 1-01) and from the statement on assets and liabilities (NO Uc 2-01).

820. Statement on revenues and expenditures NO Uc 1-01 and statement on assets and liabilities NO Uc 2-01

| | |
|--|--|
| Name of administrative source: | Statement on revenues and expenditures and on assets and liabilities |
| Identification of the administrative source: | Statement on revenues and expenditures NO Uc 1-01 and statement on assets and liabilities NO Uc 2-01 |
| Utilisation of results: | Administrative sources are used for the system of national accounts in compliance with the Council Regulation (EC) No. 2223/96 on the European System of National and Regional Accounts in Community. |
| Reporting units: | Reporting units are foundations, associations, non-investment funds, non-profit organisations, dwelling owners' partnerships, unions, political parties, religious organisations, organisational units of associations, professional associations, chambers and legal entities' communities of interest. |
| Periodicity: | Annually. |
| Date of availability of results: | Until 30 June after the reference time period. |
| Main surveyed indicators: | - output - intermediate consumption - value added. Description of indicators – in chapter 3. |
| Additional adjustments of surveyed data: | A more detailed description is to be found in chapter 3. |

11.2 Statistical surveyes and other data sources used for the income approach

821. The annual statistical surveys (Roc1-01 and Roc2-01) were the main data sources within the income approach for the **sector of non-financial corporations S.11**. For the calculation of compensation of employees (D.1), the following items were used:

- Wages and redemptions of wages of employees
- Redemptions for the emergency service
- Payments from the profit: to own employees
- Expense allowances
- Other payments from costs less the severance pays

- Severance pay
- Income of employees in kind
- Compulsory social contributions of employers
- Voluntary social contributions of employers
- Social costs.

The description of main sources, indicators and the income approach is to be found in chapter 4 and sub-chapter 11.1.

822. For the income approach in terms of **sector of financial corporations S.12**, the main data sources in 2003 were the annual statistical surveys: for banking units the questionnaire Pen P5-01 and for insurance units the questionnaire Poi P5-01. From the annual questionnaires Pen P5-01 and Poi P5-01, the following indicators were available in 2003:

- Wages and redemptions of wages,
- Income of employees in kind,
- Redemptions for the emergency service,
- Payments from the profit to own employees,
- Expense allowances,
- Compulsory social contributions of employers,
- Voluntary social contributions of employers,
- Social costs,
- Other taxes and payments related to output.

For more details see chapter 4.

823. During the time of non-availability of the aforementioned annual statistical questionnaires, the following quarterly statistical questionnaires were used for the sector S.12: Pen P3-04, Poi P3-04 and Pin P3-04. From the questionnaires Pen P3-04 and Pin P3-04, the below mentioned indicators were available:

- Wages and redemptions of wages of employees,
- Redemptions for the emergency service,
- Payments from the profit and
- Other cost allowances.

From the questionnaire Poi P3-04, the following indicators were available:

- Wages and redemptions of wages of employees,
- Redemptions for the emergency service,
- Payments from the profit,
- Other cost allowances and
- Social contributions of employees and employers.

For more details see chapter 4.

824. The supplementary administrative source for banks are data from the MF SR, i.e. accounting statement Vysledovka Uc B2-01 and the banking statistics questionnaire of NBS: Bil (NBS)2-12 for NBS and commercial banks. The data taken

over from these supplementary administrative sources are used for comparison with the data obtained by the means of statistical surveys. Among other data sources, which were in 2003 used for the income approach, belonged the government sector data (e.g. State Closing Account), data from the Ministry of Labour, Social Affairs and Family and data from the Tax Headquarters of the SR (for more details see chapter 4).

825. The description of main sources, indicators and the income approach for **sector of government S.13** is to be found in chapter 4 and sub-chapter 11.1.3.

826. The accounting statement Uc FO 1-01 is the main data source for the calculation of compensation of employees in the **sector of households S.14**. For the calculation of compensation of employees D.1, the items Wages and Payments to funds were used. Data on wages and social contributions of employers are compared with data being reported by the Division of social statistics and demography of the SOSR. The statistical questionnaire Roc 3-99 is the supplementary data source which serves for comparison purposes. The description of the main source, indicators and the income approach is to be found in chapter 4 and sub-chapter 4.7

827. The description of main sources, indicators and the income approach for **sector of non-profit institutions serving households S.15** is described in chapter 4 and sub-chapter 11.1

11.3 Statistical surveys and other data sources used for the expenditure approach

828. For the compilation of FCH, data on the HBS statistics, retail trade statistics, market services statistics and wholesale trade statistics are used. The information from the Ministry of Finance of the SR, Tax Authority of the SR, Institute on tourism, Public Poll Institute, Institute for Public Questions, BoP and the inquiries made by Public Poll institute are used as the administrative data sources. A more detailed description of particular data sources is to be found in sub-chapter 5.7.

829. The quarterly and annual statistical surveys are the main information sources for the capital account compilation in the sector of non-financial corporations S.11. Both, the administrative and alternative data sources are to be considered as supplementary sources. Data required for the compilation of the capital account in the sector of non-financial corporations are obtained from the questionnaires **Roc 1-01 and Roc 2-01 by the means of** module 516 – Acquisition of durable tangible and intangible assets (see paragraph 549). According to the Slovak legislation, the acquisition less disposal of tangible fixed assets represents the increase of reproducible assets, which can be repeatedly or continually used in the production process for a longer period than 1 year and their acquisition value is higher than 30

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000 SKK ((750 Euro). To comply with the required level of the acquisition value of fixed assets being 20 000 SKK (500 Euro), a separate module, by which the acquisition of assets ranging between these two borderlines is traced, was introduced into the statistical survey.

| modul 581 | | PART OF INTERMEDIATE CONSUMPTION (in thd. SKK) | | I. r. | In the observed year |
|-----------------------|-------------------------------------|---|----|-------|----------------------|
| | | | | a | 1 |
| | | Intangible assets recorded as IC | | 1 | |
| of which | software | | | 2 | |
| | valuable rights | | | 3 | |
| | other intangible assets | | | 4 | |
| | | Tangible assets recorded as IC | | 5 | |
| of which | Separate movables and set of things | | | 6 | |
| | of which | machinery, apparatuses, | | 7 | |
| | | transport means | | 8 | |
| | Cultivated assets | | | 9 | |
| | Artistic works and collections | | | 10 | |
| Other tangible assets | | | 11 | | |
| | | Check-up sum (r. 1- 11) | | 99 | |

Intangible assets recorded as intermediate consumption (r. 1) – the reporting unit will report the total intangible assets amounting to 20 000 - 50 000 SKK, which was recorded directly into intermediate consumption.

Rows 2 until 4 – the reporting unit will report the total intangible assets amounting to 20 000 - 50 000 SKK, which was recorded directly into intermediate consumption in the required structure. The contentual determination of indicators surveyed in rows 2-4 is presented in the module 513.

Tangible assets recorded into intermediate consumption (r. 5) - the reporting unit will report the total of tangible assets amounting to 20 000-30 000 SKK, which was directly recorded as the intermediate consumption.

Rows 6 until 11 – the reporting unit will report the total of tangible assets amounting to 20 000 up to 30 000 SKK recorded into intermediate consumption in the required structure by types of assets. The contentual determination of indicators surveyed in rows 2-4 is presented in the module 513.

When filling in the figures, especially when fulfilling the structure by types of assets, a qualified estimate should be used, if the precise accounting value is not available.

830. **Administrative data sources** are represented by the profit and loss statement and by balance sheets of non-financial corporations being submitted to the Ministry of Finance of the SR, from which we take over the information mainly for the comparison with data obtained from the statistical survey. **Alternative sources** are to be used in case that no data from administrative sources or the statistical survey are available. The achievement of information by the means of a direct contact with organisations, from which (based on our written or verbal requirement) we receive information allowing the compilation of the desired data, is to be considered as an alternative source. An example of the use of alternative sources is the achievement of information necessary for the compilation of data on GFCF under the item Literary, entertainment and artistic originals.

831. Data sources for the **sector of financial corporations S.12** are represented by annual and quarterly statistical surveys. Due to the fact that the statistical survey is nearly exhaustive and covers all items of the sector and sub-sectors, and in line with both, the results and improvements achieved within the running projects and the requirements of superior institutions, the administrative and alternative sources have not been used at all. Data required for the compilation of capital account in the sector of non-financial corporations are taken over from the module 516 Acquisition of durable tangible and intangible assets (see paragraph 549), which is similar as in case of non-financial corporations.

832. The main sources of information in the **sector of government S.13** are the collectively processed data from accounting statements of government institutions and data of the state closing account. The supplementary information is obtained from state statistical surveys and other administrative sources. From the statistical survey based on questionnaires NSPO 1-01 and NSRO 1-01 the data from the gross fixed capital formation are obtained from the module 591 (see paragraph 550) on the acquisition of tangible and intangible durable fixed assets. The methodological explanations for the fulfilment of particular items are part of the form and are described in more details in the sub-chapter 5.10.

833. The main data sources for the **sector of households s.14** are the administrative sources are to be considered as the main data sources – closing account, part of which are both, the statement on assets and liabilities (Uc FO 2-01) and statement on revenues and expenditures (Uc FO 1-01), kept in form of single entry book-keeping system, which the reporting unit submits in parallel with the tax declaration on the income tax to the relevant Tax Authority. If the accounting unit complies with the declared conditions, its closing account has to be verified by the auditor. Data from accounting statements for sector S.14 are processed by Datacentrum, an organisation being established by the MF SR. Statistical survey is another data source. It is a survey on entrepreneurs – physical persons not registered in the Business Register (Roc 3-99), which is a sample survey and is used for data comparison purposes. Furthermore, the data from household budget surveys, data from the annual questionnaire on the selected indicators of regional statistics (MOS – MIS 1 - 01), which is a statistical survey and is submitted by municipalities and cities, data from the quarterly questionnaire on dwellings, the building-up of which starts, is in progress and is finalised (Inv 3 – 04), which includes data on the number of dwellings based on the building permit and the decision on the final building approval. For data, which cannot be obtained either by statistical surveys or from administrative sources, the alternative sources are used.

834. The statistical sample survey based on the annual questionnaire for non-profit organisations (NSNO 1-01) is to be considered as the main data source for the **sector of non-profit institutions serving households S.15**. Module, by which the data on the acquisition of tangible and intangible fixed assets for sector S.15 are

obtained, is the same as in the case of S.13 and is in detail described under the paragraph 558. Data on the specification of durable tangible and intangible assets are taken over from the module being the same as for sector S.11 (see paragraph 551). The administrative data – closing account – is used for comparison reasons.

835. If the accounting units keep their records according to the single entry book-keeping system in sector S.15, the closing account consists from the statement on assets and liabilities (NO Uc 2-01) and the statement on revenues and expenditures (NO Uc 1-01). The accounting unit submits the closing account to the relevant Tax Authority according to its residence. Data from accounting statements for non-profit organisations serving households are processed by Datacentrum, being established by the MF SR. If the accounting units keep their records according to the double entry book-keeping system in the sector S.15, the closing account consists from the Profit and loss statement (Uc NUJ 2-01) and from balance sheet (Uc NUJ 1-01).

11.4 Statistical surveys and other data sources used for the transition from GDP to GNI

836. In terms of transition from GDP to GNI concept, the data on compensation of employees paid to abroad and received from abroad are taken over from administrative sources in the ROW and in the SR. A more detailed description is to be found in sub-chapter 8.1. From table 351 it is obvious how the data are obtained in order to fulfil this item.

Table 351

| | Compensations received from ROW: | Compensations paid to ROW: |
|---|---|--|
| Data taken over from: | The country of operation, from the labour office or the statistical office | Ministry of Labour, Social Affairs and Family (MLSAF) |
| Periodicity: | irregular (single-shot) | quarterly |
| Date of availability of results: | t+10 m | T+4 |
| Response rate: | 90% | 100% |
| Main characteristics of the survey methodology: | The number of residents and the average wage in the given country is investigated | The number of non-residents by the country of origin is inquired |
| Size of the survey (entire file): | All countries of the world | According to the Law, each legally employed non-resident should register him/herself at the labour office, which operates under the auspices of MLSAF. |
| Method used for imputation of missing data: | Grossing-up for the illegally employed residents | Grossing-up for illegally employed non-residents |

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| | | |
|--|---|---|
| Indicator used for grossing-up: data on crossing of borders and the unemployment rate | 25% illegal residents : 17 775 | 63% illegal non-residents: 7 900 |
| Main surveyed indicators: | Number of legally working residents abroad and the average wage (by country of operation) | Number of legally working non-residents in the SR (by country of origin) and the average wage in the SR |
| Additional adjustments of surveyed data: Calculation of D12 – social contributions of employers | 40% from wage for legally working people | 37,75% from wage for legally working people |

837. Further data sources, which are important for the compilation of GNI, are related to data on property income from abroad and to abroad. A detailed description is in sub-chapters 8.4 until 8.8. The information is obtained in a following way:

| | |
|---|---|
| Name of data source: | From banking questionnaires Dev (NBS) 12-12 and V (NBS) 15-12. |
| Data collection and purpose of data: | For the compilation of BoP |
| Reporting units: | All commercial banks in the territory of the SR |
| Periodicity: | Monthly |
| Surveyed indicators: | All indicators from the given group of payment titles |
| Methods used for the completion of missing data: | Grossing-ups are ensured by the NBS based on the time series and the impact of compulsory announcement threshold on the given payment title |
| Adjustments due to conceptual differences in comparison with national accounts' concepts: | For the item D44 – property income belonging to policy holders, an adjustment is being made (described in the sub-chapter 8.7) |
| Additional data adjustments: | Not at all |

838. Data on import and export are taken over from the customs statistics. Data on import and export of services are taken over from the above mentioned BoP statistics.

| | |
|---|---|
| Name of data source: | Import and export of goods |
| Data collection and purpose: | Data for customs statistics |
| Reporting units: | All units transporting goods to/from the SR |
| Periodicity: | Monthly |
| Surveyed indicators: | Outcomes, Foreign trade publications |
| Methods used for the completion of missing data | Description is in chapter 5.15 |

Annexes

Table 1

ANNEX 1

| Mill. SKK | | | | | | | | | | | | |
|---|---|--|--|---|---------------------------------|------------------------|---|---|--|---|---|--|
| 2003 | HBS raw data per one person in SKK/year | Grossing-up coefficients for the calculation of expenditures for rich households | Rich households per one person in SKK/year | HBS raw data, grossed up for the whole popul. (without rich and coll HHs) | Adjustments for rich households | Population adjustments | Adjustments for definitions and concepts (see table 1A) | Consumption - nat. conc. - of illegally produced (or imported) goods and services | PHC - nat. concept - after all adjustments (before reconciliation) | Residents expenditure on the economic territory | Non-residents expenditure on the economic territory | PHC - dom. conc. after all adjustments (before reconciliation) |
| A | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9=4+5+6+7+8 | 10 | 11 | 12=9-10+11 |
| 01 Food and non-alcoholic beverages | 19 880 | 1 | 24 415 | 90 245 | 18 141 | 1 660 | 35 636 | 0 | 145 681 | 9 973 | 3 945 | 139 653 |
| 01.1 Food | 18 014 | 1 | 21 616 | 81 774 | 16 061 | 1 481 | 35 403 | | 134 719 | 8 791 | 3 239 | 129 167 |
| 01.2 Non-alcoholic beverages | 1 866 | 2 | 2 799 | 8 471 | 2 080 | 179 | 233 | | 10 963 | 1 182 | 706 | 10 487 |
| 02 Alcoholic beverages, tobacco, narcotics | 2 274 | 11 | 24 226 | 10 323 | 18 000 | 364 | 1 265 | 4 346 | 34 298 | 2 890 | 4 309 | 35 717 |
| 02.1 Alcoholic beverages | 1 217 | 14 | 16 861 | 5 525 | 12 527 | 171 | 828 | | 19 052 | 2 364 | 1 069 | 17 757 |
| 02.2 Tobacco | 1 057 | 7 | 7 365 | 4 798 | 5 472 | 193 | 437 | | 10 900 | 526 | 3 240 | 13 614 |
| 02.3 Narcotics | | | | | | | | 4 346 | 4 346 | 0 | 0 | 4 346 |
| 03 Clothing and footwear | 5 508 | 2 | 11 769 | 25 004 | 8 744 | 548 | 1 382 | 0 | 35 678 | 7 063 | 1 834 | 30 449 |
| 03.1 Clothing | 4 003 | 2 | 8 006 | 18 172 | 5 948 | 386 | 933 | | 25 439 | 5 487 | 1 144 | 21 096 |
| 03.2 Footwear | 1 505 | 3 | 3 763 | 6 832 | 2 796 | 162 | 449 | | 10 239 | 1 576 | 690 | 9 353 |
| 04 Housing, water, electricity, gas and other | 16 223 | 3 | 40 951 | 73 645 | 30 427 | 1 006 | 61 156 | 0 | 166 234 | 1 112 | 149 | 165 271 |
| 04.1 Actual rents | 1 462 | 0 | 429 | 6 638 | 319 | 1 006 | 37 | | 8 000 | 388 | 69 | 7 681 |
| 04.2 Imputed rentals for housing | | | | | | | 59 944 | | 59 944 | 0 | 0 | 59 944 |
| 04.3 Maintenance and repair of the dwelling | 1 832 | 4 | 6 410 | 8 315 | 4 763 | 0 | 1 175 | | 14 252 | 0 | 0 | 14 252 |
| 04.4 Water supply and miscellaneous services | 1 641 | 4 | 5 844 | 7 450 | 4 342 | 0 | 0 | | 11 792 | 165 | 11 | 11 638 |
| 04.5 Electricity, gas and other fuels | 11 288 | 3 | 28 268 | 51 243 | 21 003 | 0 | 0 | | 72 246 | 559 | 69 | 71 756 |
| 05 Furnishings, household equipment and routine maintenance of the house | 3 836 | 3 | 11 224 | 17 414 | 8 340 | 0 | 1 566 | 0 | 27 320 | 690 | 969 | 27 599 |
| 05.1 Furniture and furnishings, carpets... | 902 | 2 | 1 814 | 4 095 | 1 348 | 0 | 392 | | 5 834 | 105 | 0 | 5 729 |
| 05.2 Households textiles | 293 | 4 | 1 080 | 1 330 | 802 | 0 | 105 | | 2 238 | 46 | 164 | 2 356 |
| 05.3 Households appliance | 651 | 3 | 2 172 | 2 955 | 1 613 | 0 | 316 | | 4 885 | 165 | 244 | 4 964 |
| 05.4 Glassware, tableware and household utensils | 346 | 4 | 1 227 | 1 571 | 912 | 0 | 151 | | 2 633 | 95 | 476 | 3 014 |
| 05.5 Tools and equipment for house and garden | 323 | 3 | 969 | 1 466 | 720 | 0 | 151 | | 2 337 | 212 | 85 | 2 210 |
| 05.6 Goods and serv. for routine household | 1 321 | 3 | 3 963 | 5 997 | 2 945 | 0 | 452 | | 9 393 | 67 | 0 | 9 326 |
| 06 Health | 1 546 | 3 | 4 066 | 7 018 | 3 021 | 169 | 0 | 0 | 10 209 | 267 | 3 268 | 13 210 |
| 06.1 Medical products, appliances and equipment | 1 132 | 1 | 1 680 | 5 139 | 1 248 | 127 | 0 | | 6 514 | 222 | 1 274 | 7 566 |
| 06.2 Out-patient services | 378 | 6 | 2 288 | 1 716 | 1 700 | 37 | 0 | | 3 453 | 45 | 1 994 | 5 402 |
| 06.3 Hospital services | 36 | 3 | 98 | 163 | 73 | 6 | 0 | | 242 | 0 | 0 | 242 |
| 07 Transport | 6 836 | 4 | 27 335 | 31 033 | 20 310 | 280 | 4 736 | 0 | 56 359 | 2 632 | 3 700 | 57 427 |
| 07.1 Purchase of vehicles | 1 369 | 10 | 13 423 | 6 215 | 9 973 | 0 | 0 | | 16 188 | 262 | 0 | 15 926 |
| 07.2 Operation of personal transport equipment | 3 558 | 3 | 9 486 | 16 152 | 7 048 | 0 | 4 736 | | 27 936 | 1 094 | 2 466 | 29 308 |
| 07.3 Transport services | 1 909 | 2 | 4 427 | 8 666 | 3 289 | 280 | 0 | | 12 235 | 1 276 | 1 234 | 12 193 |
| 08 Communications | 3 021 | 4 | 12 665 | 13 714 | 9 410 | 284 | 2 745 | 0 | 26 152 | 328 | 793 | 26 617 |
| 08.1 Postal services | 71 | 6 | 411 | 322 | 305 | 4 | 0 | | 632 | 62 | 793 | 1 363 |
| 08.2 Telephone and telefax equipment | 106 | 1 | 135 | 481 | 100 | 11 | 0 | | 592 | 10 | 0 | 582 |
| 08.3 Telephone and telefax services | 2 844 | 4 | 12 120 | 12 911 | 9 005 | 268 | 2 745 | | 24 928 | 256 | 0 | 24 672 |
| 09 Recreation and culture | 6 149 | 6 | 32 874 | 27 912 | 24 426 | 414 | 4 605 | 0 | 57 357 | 4 297 | 2 294 | 55 354 |
| 09.1 Audio-visual, photographic and information services | 1 130 | 4 | 4 521 | 5 131 | 3 359 | 86 | 783 | | 9 359 | 1 341 | 402 | 8 420 |
| 09.2 Other major durables for recreation and culture | 26 | 14 | 370 | 118 | 275 | 0 | 0 | | 393 | 394 | 356 | 355 |
| 09.3 Other recreational items and equipment | 1 129 | 1 | 1 676 | 5 125 | 1 246 | 73 | 542 | | 6 986 | 526 | 308 | 6 768 |
| 09.4 Recreational and cultural services | 1 394 | 11 | 15 450 | 6 328 | 11 479 | 168 | 2 782 | | 20 758 | 788 | 1 125 | 21 095 |
| 09.5 Newspapers, books and stationery | 1 191 | 6 | 7 662 | 5 408 | 5 693 | 80 | 497 | | 11 677 | 526 | 103 | 11 254 |
| 09.6 Package holidays | 1 278 | 3 | 3 195 | 5 802 | 2 374 | 8 | 0 | | 8 184 | 722 | 0 | 7 462 |
| 10 Education | 693 | 5 | 3 624 | 3 147 | 2 693 | 23 | 0 | 0 | 5 862 | 67 | 0 | 5 795 |
| 10.1 Pre-primary and primary education | 81 | 8 | 648 | 368 | 481 | 0 | 0 | | 849 | 0 | 0 | 849 |
| 10.2 Secondary education | 57 | 5 | 287 | 259 | 213 | 8 | 0 | | 480 | | 0 | 480 |
| 10.3 Post-secondary non-tertiary education | 17 | 3 | 51 | 77 | 38 | 2 | 0 | | 117 | | 0 | 117 |
| 10.4 Tertiary education | 197 | 3 | 591 | 895 | 439 | 12 | 0 | | 1 346 | 32 | | 1 314 |
| 10.5 Education not definable by level | 341 | 6 | 2 047 | 1 549 | 1 521 | 0 | 0 | | 3 070 | 35 | | 3 035 |
| 11 Restaurants and hotels | 4 686 | 5 | 25 385 | 21 273 | 18 861 | 2 195 | 1 052 | 0 | 43 381 | 2 612 | 8 031 | 48 800 |
| 11.1 Catering services | 4 411 | 6 | 24 567 | 20 024 | 18 254 | 2 195 | 1 052 | | 41 525 | 2 546 | 5 790 | 44 769 |
| 11.2 Accommodation services | 275 | 3 | 818 | 1 248 | 608 | 0 | 0 | | 1 856 | 66 | 2 241 | 4 031 |
| 12 Miscellaneous goods and services | 3 350 | 3 | 12 741 | 15 210 | 9 466 | 331 | 26 054 | 904 | 51 964 | 899 | 5 186 | 56 251 |
| 12.1 Personal care | 2 559 | 4 | 8 958 | 11 619 | 6 656 | 296 | 1 805 | 904 | 21 279 | 639 | 4 241 | 24 881 |
| 12.3 Personal effects n.e.c. | 561 | 3 | 1 530 | 2 547 | 1 137 | 35 | 0 | | 3 719 | 0 | 506 | 4 225 |
| 12.4 Social protection | 16 | 100 | 1 600 | 73 | 1 189 | 0 | 0 | | 1 261 | 131 | 0 | 1 130 |
| 12.5 Insurance | | | 0 | 0 | 0 | 0 | 7 768 | | 7 768 | 45 | 238 | 7 961 |
| 12.6 Financial services n.e.c. | | | 0 | 0 | 0 | 0 | 16 331 | | 16 331 | 51 | 6 | 16 286 |
| 12.7 Other services n.e.c. | 214 | 3 | 653 | 971 | 485 | 0 | 150 | | 1 606 | 33 | 195 | 1 768 |
| Total | 74 002 | | 231 276 | 335 938 | 171 838 | 7 274 | 140 197 | 5 250 | 660 497 | 32 830 | 34 478 | 662 145 |

Table 1 A

Conversion of HBS data for NA purposes (by COICOP Divisions and Groups)
Adjustments for definitions and concepts (national concept)

ANNEX 2
Mill. SKK

| 2003 | Adjustments to HBS based data for definitions and concepts, total | of which | | | | | | |
|--|---|--|--|-----------------------------------|---|---------------------|-------------------|--|
| | | Consumption of households own production | Goods and services received as wages and salaries in kind by employees | Other adjustments for NA concepts | of which | | | |
| | | | | | imputed rents, insurance serv., clothing and food in the armed forces | gifts and transfers | licenses and fees | Others - grossing up for underestimates + tips + direct payments |
| A | 1=2+3+4 | 2 | 3 | 4=5+6+7+8 | 5 | 6 | 7 | 8 |
| 01 Food and non-alcoholic beverages | 35 636 | 26 354 | 6 999 | 2 282 | 219 | 0 | 0 | 2 063 |
| 01.1 Food | 35 403 | 26 354 | 6 999 | 2 050 | 197 | | | 1 853 |
| 01.2 Non-alcoholic beverages | 233 | | 0 | 233 | 22 | | | 211 |
| 02 Alcoholic beverages, tobacco, narcotics | 1 265 | 0 | 0 | 1 265 | 0 | 0 | 0 | 1 265 |
| 02.1 Alcoholic beverages | 828 | | | 828 | | | | 828 |
| 02.2 Tobacco | 437 | | | 437 | | | | 437 |
| 02.3 Narcotics | 0 | | | 0 | | | | |
| 03 Clothing and footwear | 1 382 | 0 | 150 | 1 232 | 193 | 0 | 0 | 1 039 |
| 03.1 Clothing | 933 | | 75 | 858 | 135 | | | 723 |
| 03.2 Footwear | 449 | | 75 | 374 | 58 | | | 316 |
| 04 Housing, water, electricity, gas and other fuels | 61 156 | 0 | 37 | 61 119 | 59 944 | 0 | 0 | 1 175 |
| 04.1 Actual rents | 37 | | 37 | 0 | | | | |
| 04.2 Imputed rentals for housing | 59 944 | | | 59 944 | 59 944 | | | |
| 04.3 Maintenance and repair of the dwelling | 1 175 | | | 1 175 | | | | 1 175 |
| 04.4 Water supply and miscellaneous services... | 0 | | | 0 | | | | |
| 04.5 Electricity, gas and other fuels | 0 | | | 0 | | | | |
| 05 Furnishings, households equipment and routine maintenance of the house | 1 566 | 0 | 0 | 1 566 | 0 | 0 | 0 | 1 566 |
| 05.1 Furniture and furnishings, carpets... | 392 | | | 392 | | | | 392 |
| 05.2 Households textiles | 105 | | | 105 | | | | 105 |
| 05.3 Households appliance | 316 | | | 316 | | | | 316 |
| 05.4 Glassware, tableware and household utensils | 151 | | | 151 | | | | 151 |
| 05.5 Tools and equipment for house and garden | 151 | | | 151 | | | | 151 |
| 05.6 Goods and services for routine household main. | 452 | | | 452 | | | | 452 |
| 06 Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 06.1 Medical products, appliances and equipment | 0 | | | 0 | | | | |
| 06.2 Out-patient services | 0 | | | 0 | | | | |
| 06.3 Hospital services | 0 | | | 0 | | | | |
| 07 Transport | 4 736 | 0 | 412 | 4 325 | 0 | 0 | 0 | 4 325 |
| 07.1 Purchase of vehicles | 0 | | | 0 | | | | |
| 07.2 Operation of personal transport equipment | 4 736 | | 412 | 4 325 | | | | 4 325 |
| 07.3 Transport services | 0 | | | 0 | | | | |
| 08 Communications | 2 745 | 0 | 1 946 | 798 | 0 | 0 | 0 | 798 |
| 08.1 Postal services | 0 | | | 0 | | | | |
| 08.2 Telephone and telefax equipment | 0 | | | 0 | | | | |
| 08.3 Telephone and telefax services | 2 745 | | 1 946 | 798 | | | | 798 |
| 09 Recreation and culture | 4 605 | 0 | 2 782 | 1 823 | 0 | 0 | 0 | 1 823 |
| 09.1 Audio-visual, photographic and infor.proc.equip. | 783 | | | 783 | | | | 783 |
| 09.2 Other major durables for recreation and culture | 0 | | | 0 | | | | |
| 09.3 Other recreational items and equipment... | 542 | | | 542 | | | | 542 |
| 09.4 Recreational and cultural services | 2 782 | | 2 782 | 0 | | | | |
| 09.5 Newspapers, books and stationery | 497 | | | 497 | | | | 497 |
| 09.6 Package holidays | 0 | | | 0 | | | | |
| 10 Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10.1 Pre-primary and primary education | 0 | | | 0 | | | | |
| 10.2 Secondary education | 0 | | | 0 | | | | |
| 10.3 Post-secondary non-tertiary education | 0 | | | 0 | | | | |
| 10.4 Tertiary education | 0 | | | 0 | | | | |
| 10.5 Education not definable by level | 0 | | | 0 | | | | |
| 11 Restaurants and hotels | 1 052 | 0 | 0 | 1 052 | 0 | 0 | 0 | 1 052 |
| 11.1 Catering services | 1 052 | | | 1 052 | | | | 1 052 |
| 11.2 Accommodation services | 0 | | | 0 | | | | 0 |
| 12 Miscellaneous goods and services | 26 054 | 0 | 150 | 25 904 | 24 099 | 0 | 0 | 1 805 |
| 12.1 Personal care | 1 805 | | | 1 805 | | | | 1 805 |
| 12.3 Personal effects n.e.c. | 0 | | | 0 | | | | |
| 12.4 Social protection | 0 | | | 0 | | | | |
| 12.5 Insurance | 7 768 | | | 7 768 | 7 768 | | | |
| 12.6 Financial services n.e.c. | 16 331 | | | 16 331 | 16 331 | | | |
| 12.7 Other services n.e.c. | 150 | | 150 | 0 | | | | |
| Total | 140 197 | 26 354 | 12 476 | 101 367 | 84 455 | 0 | 0 | 16 912 |

Table 2

Conversion of retail sales data for NA purposes (by COICOP Divisions and Groups)

ANNEX 3

mill. SKK

| 2003 | Retail sales-adjustments into COICOP made by RT specialist | Adjustments for non-observed sales | Retail sales other than for PHC, i.e. purchases for business purposes | Adjustm. for sales for PHC outside the retail trade system- Wholesale | Purchases of goods and services - other sources - raw data - Market services | Adjustm. for definitions and concepts (see table 1A) | Consumpt. - dom. conc. - of illegally produced (or imported) goods and services | PHC - dom. conc. after all adjustments (before reconcil.) | Residents households expenditure in the rest of the world | Non-residents expenditure on the economic territory | PHC - nat. conc. - after all adjustments (before reconcil.) |
|--|--|------------------------------------|---|---|--|--|---|---|---|---|---|
| A | 1 | 2 | 3 | 4a | 4b | 5 | 6 | 7=1+2-3+4a+4b+5+6 | 8 | 9 | 10=7+8-9 |
| 01 Food and non-alcoholic beverages | 154 655 | 1 014 | 49 633 | 4 536 | 0 | 33 572 | 0 | 144 143 | 9 973 | 3 945 | 150 171 |
| 01.1 Food | 141 628 | 1 014 | 44 313 | 932 | | 33 550 | | 132 811 | 8 791 | 3 239 | 138 363 |
| 01.2 Non-alcoholic beverages | 13 027 | 0 | 5 320 | 3 604 | | 22 | | 11 332 | 1 182 | 706 | 11 808 |
| 02 Alcoholic beverages, tobacco, narcotics | 20 760 | 1 440 | 0 | 6 923 | 0 | 0 | 4 346 | 33 469 | 2 890 | 4 309 | 32 050 |
| 02.1 Alcoholic beverages | 12 829 | 722 | 0 | 4 857 | | 0 | | 18 409 | 2 364 | 1 069 | 19 704 |
| 02.2 Tobacco | 7 931 | 718 | 0 | 2 067 | | 0 | | 10 715 | 526 | 3 240 | 8 001 |
| 02.3 Narcotics | | | | | | 0 | 4 346 | 4 346 | 0 | 0 | 4 346 |
| 03 Clothing and footwear | 28 596 | 533 | 2 987 | 0 | 784 | 343 | 0 | 27 270 | 7 063 | 1 834 | 32 499 |
| 03.1 Clothing | 20 200 | 236 | 2 148 | | 332 | 210 | | 18 830 | 5 487 | 1 144 | 23 173 |
| 03.2 Footwear | 8 397 | 297 | 839 | | 452 | 133 | | 8 439 | 1 576 | 690 | 9 325 |
| 04 Housing, water, electricity, gas and other | 34 515 | 4 847 | 2 409 | 0 | 26 160 | 59 981 | 0 | 123 094 | 1 112 | 149 | 124 057 |
| 04.1 Actual rents | | 891 | | | 7 980 | 37 | | 8 908 | 388 | 69 | 9 227 |
| 04.2 Imputed rentals for housing | | | | | | 59 944 | | 59 944 | 0 | 0 | 59 944 |
| 04.3 Maintenance and repair of the dwelling | 8 029 | 3 956 | 2 409 | | 6 542 | 0 | | 16 118 | 0 | 0 | 16 118 |
| 04.4 Water supply and miscellaneous service | 1 126 | | | | 11 638 | 0 | | 12 764 | 165 | 11 | 12 918 |
| 04.5 Electricity, gas and other fuels | 25 360 | | | | | 0 | | 25 360 | 559 | 69 | 25 850 |
| 05 Furnishings, households equipment and routine maintenance of the house | 38 801 | 178 | 11 886 | 4 907 | 718 | 0 | 0 | 32 718 | 690 | 969 | 32 439 |
| 05.1 Furniture and furnishings, carpets... | 15 758 | | 5 515 | | 221 | 0 | | 10 464 | 151 | 164 | 10 451 |
| 05.2 Households textiles | | | 0 | | | 0 | | | | | 0 |
| 05.3 Households appliance | 12 530 | | 3 759 | 1 958 | 211 | 0 | | 10 940 | 165 | 244 | 10 861 |
| 05.4 Glassware, tableware and househ. utens | 6 897 | 79 | 2 069 | | | 0 | | 4 907 | 95 | 476 | 4 526 |
| 05.5 Tools and equipment for house and gar | 1 718 | 99 | 258 | 800 | | 0 | | 2 359 | 212 | 85 | 2 486 |
| 05.6 Goods and serv. for routine household r | 1 898 | | 285 | 2 149 | 286 | 0 | | 4 048 | 67 | 0 | 4 115 |
| 06 Health | 25 874 | 297 | 6 454 | 0 | 5 644 | 0 | 0 | 25 361 | 267 | 3 268 | 22 360 |
| 06.1 Medical products, appliances and equip | 25 782 | | 6 454 | | | 0 | | 19 328 | 222 | 1 274 | 18 276 |
| 06.2 Out-patient services | 92 | | | | 5 402 | 0 | | 5 494 | 45 | 1 994 | 3 545 |
| 06.3 Hospital services | | 297 | | | 242 | 0 | | 539 | 0 | 0 | 539 |
| 07 Transport | 128 065 | 495 | 84 313 | 0 | 21 735 | 1 212 | 0 | 67 194 | 2 632 | 3 700 | 66 126 |
| 07.1 Purchase of vehicles | 71 392 | | 49 451 | | | 0 | | 21 941 | 262 | 0 | 22 203 |
| 07.2 Operation of personal transport equipme | 55 517 | 495 | 34 862 | | 8 542 | 1 212 | | 30 904 | 1 094 | 2 466 | 29 532 |
| 07.3 Transport services | 1 156 | | | | 13 193 | 0 | | 14 349 | 1 276 | 1 234 | 14 391 |
| 08 Communications | 0 | 0 | 0 | 0 | 26 036 | 1 946 | 0 | 27 982 | 328 | 793 | 27 517 |
| 08.1 Postal services | | | | | 1 364 | 0 | | 1 364 | 62 | 793 | 633 |
| 08.2 Telephone and telefax equipment | | | | | | 0 | | 0 | 10 | 0 | 10 |
| 08.3 Telephone and telefax services | | | | | 24 672 | 1 946 | | 26 618 | 256 | 0 | 26 874 |
| 09 Recreation and culture | 24 985 | 697 | 6 032 | 0 | 32 359 | 2 782 | 0 | 54 792 | 4 297 | 2 294 | 56 795 |
| 09.1 Audio-visual, photographic, infor.proc.e | 11 479 | 123 | 3 444 | | 898 | 0 | | 9 057 | 1 341 | 402 | 9 996 |
| 09.2 Other major durables for recreation and | 914 | 74 | 274 | | 102 | 0 | | 817 | 394 | 356 | 855 |
| 09.3 Other recreational items and equipment | 473 | 499 | 142 | | 1 122 | 0 | | 1 952 | 526 | 308 | 2 170 |
| 09.4 Recreational and cultural services | 148 | | | | 21 094 | 2 782 | | 24 024 | 788 | 1 125 | 23 687 |
| 09.5 Newspapers, books and stationery | 11 860 | | 2 172 | | | 0 | | 9 688 | 526 | 103 | 10 111 |
| 09.6 Package holidays | 110 | | | | 9 143 | 0 | | 9 253 | 722 | 0 | 9 975 |
| 10 Education | 0 | 297 | 0 | 0 | 5 733 | 0 | 0 | 6 030 | 67 | 0 | 6 097 |
| 10.1 Pre-primary and primary education | | | | | 886 | 0 | | 886 | 0 | 0 | 886 |
| 10.2 Secondary education | | | | | 480 | 0 | | 480 | | 0 | 480 |
| 10.3 Post-secondary non-tertiary education | | | | | 123 | 0 | | 123 | | 0 | 123 |
| 10.4 Tertiary education | | | | | 1 298 | 0 | | 1 298 | 32 | | 1 330 |
| 10.5 Education not definable by level | | 297 | | | 2 946 | 0 | | 3 243 | 35 | | 3 278 |
| 11 Restaurants and hotels | 34 298 | 0 | 0 | 0 | 50 275 | 525 | 0 | 50 800 | 2 612 | 8 031 | 45 381 |
| 11.1 Catering services | 28 810 | | | | 46 245 | 525 | | 46 770 | 2 546 | 5 790 | 43 526 |
| 11.2 Accommodation services | 5 488 | | | | 4 030 | 0 | | 4 030 | 66 | 2 241 | 1 855 |
| 12 Miscellaneous goods and services | 47 858 | 1 948 | 16 520 | 0 | 11 037 | 24 773 | 904 | 70 000 | 899 | 5 186 | 65 713 |
| 12.1 Personal care | 26 232 | 1 948 | 7 870 | | 8 123 | 525 | 904 | 29 862 | 639 | 4 241 | 26 260 |
| 12.3 Personal effects n.e.c. | 21 626 | | 8 651 | | | 0 | | 12 976 | 0 | 506 | 12 470 |
| 12.4 Social protection | | | | | 1 146 | 0 | | 1 146 | 131 | 0 | 1 277 |
| 12.5 Insurance | | | | | | 7 767 | | 7 767 | 45 | 238 | 7 574 |
| 12.6 Financial services n.e.c. | | | | | | 16 331 | | 16 331 | 51 | 6 | 16 376 |
| 12.7 Other services n.e.c. | | | | | 1 768 | 150 | | 1 918 | 33 | 195 | 1 756 |
| Total | 538 408 | 11 746 | 180 233 | 16 366 | 180 481 | 125 134 | 5 250 | 662 854 | 32 830 | 34 478 | 661 206 |

Table 5

Summary table - final estimate of PHC

ANNEX 4

| 2003 | HBS based estimates | Retail sales based estimates | PHC estimates based on other sources | Best estimate - before reconciliation - from HBS | Best estimate - before reconciliation - from retail sales | Best estimate - before reconciliation - from market services | Best estimate - before reconciliation | NA estimate actually used (absolute size) DC | Col. 5 expressed as % of col. 4 | Residents expenditure on the economic territory | Non-residents expenditure on the economic territory | Mill. SKK |
|---|---------------------|------------------------------|--------------------------------------|--|---|--|---------------------------------------|--|---------------------------------|---|---|--|
| | | | | | | | | | | | | NA estimate actually used (absolute size) NC |
| A | 1 | 2 | 3 | 4a | 4b | 4c | 4 | 5 | 6 | 7 | 8 | 9=(5+7-8) |
| 01 Food and non-alcoholic beverages | 139 653 | 144 143 | 0 | 0 | 144 143 | 0 | 144 143 | 143 375 | 99 | 9 973 | 3 945 | 149 403 |
| 01.1 Food | 129 167 | 132 811 | | | 132 811 | | 132 811 | 132 145 | 99 | 8 791 | 3 239 | 137 697 |
| 01.2 Non-alcoholic beverages | 10 487 | 11 332 | | | 11 332 | | 11 332 | 11 230 | 99 | 1 182 | 706 | 11 706 |
| 02 Alcoholic beverages, tobacco, narcotics | 35 717 | 33 470 | 42 743 | 0 | 0 | 0 | 38 541 | 38 050 | 99 | 2 890 | 4 309 | 36 631 |
| 02.1 Alcoholic beverages | 17 757 | 18 409 | 24 196 | | | | 19 357 | 19 255 | 99 | 2 364 | 1 069 | 20 550 |
| 02.2 Tobacco | 13 614 | 10 715 | 18 547 | | | | 14 838 | 14 449 | 97 | 526 | 3 240 | 11 735 |
| 02.3 Narcotics | 4 346 | 4 346 | | | | | 4 346 | 4 346 | 100 | 0 | 0 | 4 346 |
| 03 Clothing and footwear | 30 449 | 27 270 | 0 | 0 | 27 270 | 0 | 27 270 | 24 622 | 90 | 7 063 | 1 834 | 29 851 |
| 03.1 Clothing | 21 096 | 18 831 | | | 18 831 | | 18 831 | 16 697 | 89 | 5 487 | 1 144 | 21 040 |
| 03.2 Footwear | 9 353 | 8 439 | | | 8 439 | | 8 439 | 7 925 | 94 | 1 576 | 690 | 8 811 |
| 04 Housing, water, electricity, gas and other fuels | 165 271 | 123 094 | 0 | 97 646 | 0 | 0 | 166 484 | 165 704 | 100 | 1 112 | 149 | 166 667 |
| 04.1 Actual rents | 7 681 | 8 908 | | | | | 8 908 | 7 980 | 90 | 388 | 69 | 8 299 |
| 04.2 Imputed rentals for housing | 59 944 | 59 944 | | | | | 59 944 | 59 944 | 100 | 0 | 0 | 59 944 |
| 04.3 Maintenance and repair of the dwellings | 14 252 | 16 118 | | 14 252 | | | 14 252 | 14 387 | 101 | 0 | 0 | 14 387 |
| 04.4 Water supply and miscellaneous services | 11 638 | 12 764 | | 11 638 | | | 11 624 | 11 638 | 100 | 165 | 11 | 11 792 |
| 04.5 Electricity, gas and other fuels | 71 756 | 25 360 | | 71 756 | | | 71 756 | 71 755 | 100 | 559 | 69 | 72 245 |
| 05 Furnishings, household equipment and routine maintenance of the house | 27 599 | 32 718 | 0 | 12 340 | 23 763 | 0 | 36 103 | 33 648 | 93 | 690 | 969 | 33 369 |
| 05.1 Furniture and furnishings, carpets... | 5 729 | 10 464 | | | 10 464 | | 10 464 | 8 702 | 83 | 105 | 0 | 8 807 |
| 05.2 Households textiles | 2 356 | 0 | | | | | | 2 856 | | 46 | 164 | 2 738 |
| 05.3 Households appliance | 4 964 | 10 940 | | | 10 940 | | 10 940 | 6 687 | 61 | 165 | 244 | 6 608 |
| 05.4 Glassware, tableware and household utensils | 3 014 | 4 907 | | 3 014 | | | 3 014 | 3 014 | 100 | 95 | 476 | 2 633 |
| 05.5 Tools and equipment for house and garden | 2 210 | 2 359 | | | 2 359 | | 2 359 | 2 760 | 117 | 212 | 85 | 2 887 |
| 05.6 Goods and serv. for routine household | 9 326 | 4 048 | | 9 326 | | | 9 326 | 9 629 | 103 | 67 | 0 | 9 696 |
| 06 Health | 13 210 | 25 361 | 0 | 13 210 | 0 | 0 | 13 210 | 14 059 | 106 | 267 | 3 268 | 11 058 |
| 06.1 Medical products, appliances and equipment | 7 566 | 19 328 | | 7 566 | | | 7 566 | 8 415 | 111 | 222 | 1 274 | 7 363 |
| 06.2 Out-patient services | 5 402 | 5 494 | | 5 402 | | | 5 402 | 5 402 | 100 | 45 | 1 994 | 3 453 |
| 06.3 Hospital services | 242 | 539 | | 242 | | | 242 | 242 | 100 | 0 | 0 | 242 |
| 07 Transport | 57 427 | 67 194 | 19 040 | 0 | 30 904 | 12 778 | 62 722 | 63 427 | 101 | 2 632 | 3 700 | 62 359 |
| 07.1 Purchase of vehicles | 15 926 | 21 941 | 19 040 | | | | 19 040 | 19 926 | 105 | 262 | 0 | 20 188 |
| 07.2 Operation of personal transport equipment | 29 308 | 30 904 | | | 30 904 | | 30 904 | 30 308 | 98 | 1 094 | 2 466 | 28 936 |
| 07.3 Transport services | 12 193 | 14 349 | | | | 12 778 | 12 778 | 13 193 | 103 | 1 276 | 1 234 | 13 235 |
| 08 Communications | 26 617 | 27 982 | 0 | 26 617 | 0 | 0 | 26 617 | 26 400 | 99 | 328 | 793 | 25 935 |
| 08.1 Postal services | 1 363 | 1 364 | | 1 363 | | | 1 363 | 1 363 | 100 | 62 | 793 | 632 |
| 08.2 Telephone and telefax equipment | 582 | 0 | | 582 | | | 582 | 365 | 63 | 10 | 0 | 375 |
| 08.3 Telephone and telefax services | 24 672 | 26 618 | | 24 672 | | | 24 672 | 24 672 | 100 | 256 | 0 | 24 928 |
| 09 Recreation and culture | 55 354 | 54 792 | 0 | 39 472 | 8 159 | 9 947 | 57 578 | 58 173 | 101 | 4 297 | 2 294 | 60 176 |
| 09.1 Audio-visual, photographic, information processing | 8 420 | 9 057 | | | 8 159 | 898 | 9 057 | 9 271 | 102 | 1 341 | 402 | 10 210 |
| 09.2 Other major durables for recreation and culture | 355 | 817 | | 355 | | | 355 | 205 | 58 | 394 | 356 | 243 |
| 09.3 Other recreational items and equipment | 6 768 | 1 953 | | 6 768 | | | 6 768 | 7 205 | 106 | 526 | 308 | 7 423 |
| 09.4 Recreational and cultural services | 21 095 | 24 024 | | 21 095 | | | 21 095 | 21 094 | 100 | 788 | 1 125 | 20 757 |
| 09.5 Newspapers, books and stationery | 11 254 | 9 688 | | 11 254 | | | 11 254 | 11 254 | 100 | 526 | 103 | 11 677 |
| 09.6 Package holidays | 7 462 | 9 253 | | | | 9 049 | 9 049 | 9 144 | 101 | 722 | 0 | 9 866 |
| 10 Education | 5 795 | 6 030 | 0 | 0 | 0 | 5 733 | 5 733 | 5 734 | 100 | 67 | 0 | 5 801 |
| 10.1 Pre-primary and primary education | 849 | 886 | | | | 886 | 886 | 887 | 100 | 0 | 0 | 887 |
| 10.2 Secondary education | 480 | 480 | | | | 480 | 480 | 480 | 100 | 0 | 0 | 480 |
| 10.3 Post-secondary non-tertiary education | 117 | 123 | | | | 123 | 123 | 123 | 100 | 0 | 0 | 123 |
| 10.4 Tertiary education | 1 314 | 1 298 | | | | 1 298 | 1 298 | 1 298 | 100 | 32 | 0 | 1 330 |
| 10.5 Education not definable by level | 3 035 | 3 243 | | | | 2 946 | 2 946 | 2 946 | 100 | 35 | 0 | 2 981 |
| 11 Restaurants and hotels | 48 800 | 50 800 | 0 | 4 031 | 46 770 | 0 | 50 801 | 50 804 | 100 | 2 612 | 8 031 | 45 385 |
| 11.1 Catering services | 44 769 | 46 770 | | | 46 770 | | 46 770 | 46 774 | 100 | 2 546 | 5 790 | 43 530 |
| 11.2 Accommodation services | 4 031 | 4 030 | | 4 031 | | | 4 031 | 4 030 | 100 | 66 | 2 241 | 1 855 |
| 12 Miscellaneous goods and services | 56 251 | 70 000 | 0 | 32 004 | 0 | 0 | 56 250 | 54 506 | 97 | 899 | 5 186 | 50 219 |
| 12.1 Personal care | 24 881 | 29 862 | | 24 881 | | | 24 881 | 23 119 | 93 | 639 | 4 241 | 19 517 |
| 12.3 Personal effects n.e.c. | 4 225 | 12 976 | | 4 225 | | | 4 225 | 4 226 | 100 | 0 | 506 | 3 720 |
| 12.4 Social protection | 1 130 | 1 146 | | 1 130 | | | 1 130 | 1 146 | 101 | 131 | 0 | 1 277 |
| 12.5 Insurance | 7 960 | 7 767 | | | | | 7 960 | 7 961 | 100 | 45 | 238 | 7 768 |
| 12.6 Financial services n.e.c. | 16 287 | 16 331 | | | | | 16 286 | 16 286 | 100 | 51 | 6 | 16 331 |
| 12.7 Other services n.e.c. | 1 768 | 1 918 | | 1 768 | | | 1 768 | 1 768 | 100 | 33 | 195 | 1 606 |
| Total | 662 145 | 662 854 | 61 783 | 225 321 | 281 009 | 28 458 | 685 452 | 678 502 | | 32 830 | 34 478 | 676 854 |

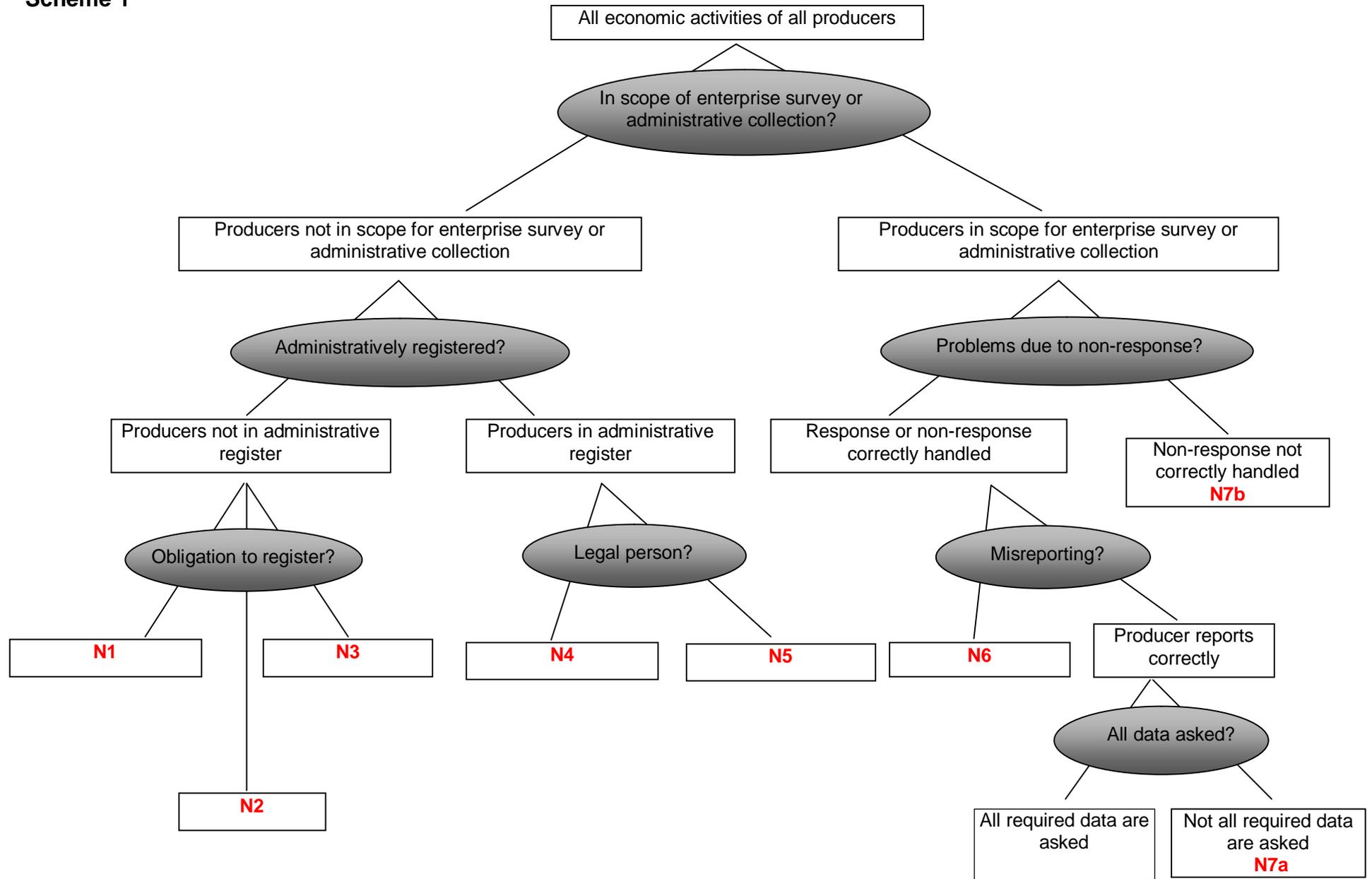
II.3. INTEGRATED ECONOMIC ACCOUNTS 2003

Accumulation accounts

Mill.SKK, at current prices

| Accounts | Total | Goods and services (res.) | CHANGES IN ASSETS | | | | | | Code | Transactions and other flows, balancing items | CHANGES IN LIABILITIES AND NET WORTH | | | | | | Goods and services (res.) | Total | Accounts | | |
|----------|----------|---------------------------|-------------------|---------------|--|------------|--------------------|------------------------|---------|---|--|------------------------------|------------------------|--------------------|------------|--|---------------------------|---------|----------|---------------|-------------------|
| | | | Rest of the world | Total economy | Non - profit institutions serving households | Households | General government | Financial corporations | | | Non - financial corporations | Non - financial corporations | Financial corporations | General government | Households | Non - profit institutions serving households | | | | Total economy | Rest of the world |
| | | | S.2 | S.1 | S.15 | S.14 | S.13 | S.12 | | | S.11 | S.11 | S.12 | S.13 | S.14 | S.15 | | | | S.1 | S.2 |
| III.1.1 | | | | | | | | | B.8n | Saving, net | 26 861 | 20 455 | -47 287 | 22 963 | -1 448 | 21 544 | | 21 544 | III.1.1 | | |
| | | | | | | | | | B.12 | Current external balance | | | | | | | 25 962 | 25 962 | | | |
| | | | | | | | | | D.9 | Capital transfers, receivable | 7 308 | 168 | 264 | 1 718 | 572 | 10 030 | 4 494 | 14 524 | | | |
| | | | | | | | | | D.9 | Capital transfers, payable (-) | -5 | 0 | -13 346 | -240 | -9 | -13 600 | -924 | -14 524 | | | |
| | 47 506 | | 29 532 | 17 974 | -885 | 24 441 | -60 369 | 20 623 | 34 164 | B.10.1 | Changes in net worth due to saving and capital transfers | 34 164 | 20 623 | -60 369 | 24 441 | -885 | 17 974 | 29 532 | 47 506 | III.1.2 | |
| III.1.2 | 302 782 | | 302 782 | 1 143 | 66 416 | 31 202 | 4 701 | 199 320 | P.51 | Gross fixed capital formation | | | | | | | 302 782 | 302 782 | | | |
| | -251 001 | | -251 001 | -701 | -42 349 | -43 747 | -8 790 | -155 414 | K.1 | Consumption of fixed capital (-) | | | | | | | | | | | |
| | -5 170 | | -5 170 | -62 | -1 616 | -656 | 2 | -2 838 | P.52 | Changes in inventories | | | | | | | -5 170 | -5 170 | | | |
| | 895 | | 895 | 0 | 856 | 9 | 1 | 29 | P.53 | Acquisitions less disposals of valuables | | | | | | | 895 | 895 | | | |
| | 0 | | -421 | 421 | 172 | -1 256 | -1 782 | 45 | 3 242 | K.2 | Acquisitions less disposals of non-produced non-financial assets | | | | | | | | | | |
| | 0 | | 29 953 | -29 953 | -1 437 | 2 390 | -45 395 | 24 664 | -10 175 | B.9 | Net lending (+)/ net borrowing (-) | -3 172 | 10 785 | -44 251 | 10 544 | -2 495 | -28 589 | 28 589 | 0 | III.2 | |
| III.2 | 346 841 | | 54 337 | 292 504 | -545 | 41 973 | -10 922 | 216 365 | 45 633 | F | Net acquisition of financial assets/ | | | | | | | | | | |
| | | | | | | | | | F | Net incurrence of liabilities | 48 805 | 205 580 | 33 329 | 31 429 | 1 950 | 321 093 | 25 748 | 346 841 | | | |
| | 0 | | -742 | 742 | | | | 742 | F.1 | Monetary gold and SDRs | | | | | | | | | | | |
| | 95 653 | | 34 515 | 61 138 | -107 | -4 681 | 12 802 | 31 630 | 21 494 | F.2 | Currency and deposits | 0 | 100 754 | 0 | 0 | 0 | 100 754 | -5 101 | 95 653 | | |
| | 96 850 | | -20 009 | 116 859 | 0 | 1 950 | -1 | 106 406 | 8 504 | F.3 | Securities other than shares | 5 025 | 29 449 | 46 238 | 0 | 0 | 80 712 | 16 138 | 96 850 | | |
| | 81 083 | | 11 537 | 69 546 | 0 | 0 | -11 613 | 81 159 | 0 | F.4 | Loans | 4 578 | 41 036 | -8 366 | 30 187 | 96 | 67 531 | 13 552 | 81 083 | | |
| | 37 250 | | 23 072 | 14 178 | 0 | 19 528 | -5 796 | 446 | 0 | F.5 | Shares and other equity | 16 446 | 19 995 | 0 | 0 | 0 | 36 441 | 809 | 37 250 | | |
| | 18 058 | | 165 | 17 893 | 65 | 14 079 | 0 | 501 | 3 248 | F.6 | Insurance technical reserves | 0 | 17 996 | 0 | 0 | 0 | 17 996 | 62 | 18 058 | | |
| 17 947 | | 5 799 | 12 148 | -503 | 11 097 | -6 314 | -4 519 | 12 387 | F.7 | Other accounts receivable/payable | 22 756 | -3 650 | -4 543 | 1 242 | 1 854 | 17 659 | 288 | 17 947 | | | |

Scheme 1



| Compilation of GNI | Level of Details | Basis for NA Figures | | | | | | | | | | Adjustments | | | | | Final estimate | | | |
|---|---|----------------------|------------------------|---------------|--------------------------|----------------|------------------------|-----------|---------------------|-------|-------|-----------------|-------------------|----------------------|-----------------------------|-----------|----------------|--|---------------|--------------|
| | | Surveys & Censuses | Administrative Records | Combined Data | Extrapolation and Models | | | | | Other | Total | Data validation | Conceptual | (1) Explicit Cut-off | (1) Explicit exhaustiveness | Balancing | | | | |
| | | | | | Benchmark extrapolations | CFM and ratios | CFC(PIM) & Imputed Dw. | Other E&M | Total Extrap+Models | | | | | | | | | | | |
| Output of goods and services (at basic prices) | P Private households with employed persons | | | | | | | | | | | | | | | | | | | |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | | | | chapter 3.22 |
| Gross value added (at basic prices) | | | | | | | | | | | | | | | | | | | | |
| (global) FISIM | | | | | | | | | | | | | | | | | | | | |
| Taxes on products | | | | | | | | | | | | | | | | | | | | |
| Value added type taxes | | | chapter 3.25 | | | | | | | | | | | | | | | | | |
| Taxes and duties on imports, except VAT | | | chapter 3.24 | | | | | | | | | | | | | | | | | |
| Other taxes on products | | | chapter 3.24 | | | | | | | | | | | | | | | | | |
| Subsidies on products | | | chapter 3.26 | | | | | | | | | | | | | | | | | |
| Residual item | | | | | | | | | | | | | | | | | | | | |
| Gross domestic product | | | | | | | | | | | | | | | | | | | | |
| EXPENDITURE APPROACH | | | | | | | | | | | | | | | | | | | | |
| Total final consumption expenditure | | | | | | | | | | | | | | | | | | | | |
| Household final consumption expenditure | Total | chapter 5.7.5 | | | | | | | | | | | | | | | | | | |
| | 01 - Food and non-alcoholic beverages | | | | | | | | | | | | | | | | | | | |
| | 02 - Alcoholic beverages, tobacco and narcotics | | | | | | | | ch 5.7.3, 5.7.5 | | | | | | | | | | | |
| | 03 - Clothing and footwear | | | | | | | | | | | | | | | | | | | |
| | 04 - Housing, water, electricity, gas and other fuels | chapter 5.7.2.7 | | | | | | | | | | | | | | | | | | |
| | 05 - Furnishings, household equipment and routine household maintenance | | | | | | | | | | | | | | | | | | | |
| | 06 - Health | | | | | | | | | | | | | | | | | | | |
| | 07 - Transport | | | | | | | | ch 5.7.3, ch 5.7.5 | | | | | | | | | | | |
| | 08 - Communication | | | | | | | | | | | | | | | | | | | |
| | 09 - Recreation and culture | | | | | | | | | | | | | | | | | | | |
| | 10 - Education | | | | | | | | | | | | | | | | | | | |
| | 11 - Restaurants and hotels | chapter 5.7.2.7 | | | | | | | | | | | | | | | | | | |
| | 12 - Miscellaneous goods and services | | | | | | | | | | | | | | | | | | | |
| | Transition to national concept | | | | | | | | | | | | | | | | | | | |
| NPISH final consumption expenditure | | | | chapter 5.8 | | | | | | | | | | | | | | | | |
| General government final consumption expenditure | | | chapter 5.9 | | | | | | | | | | | | | | | | | |
| Gross fixed capital formation | Total | ch 5.10, ch 5.11 | ch 5.10, ch 5.11 | | | | | | ch 5.10.4, ch 7.3 | | | | ch 7.3.1, ch 7.3 | chapter 7.3 | | | | | | |
| | 1 - Products of agriculture, forestry, fishery and aquaculture | | | | | | | | | | | | | | | | | | | |
| | 2 - Metal products and machinery equipment | | | | | | | | | | | | | | | | | | | |
| | 3 - Transport equipment | | | | | | | | | | | | | | | | | | | |
| | 4 - Construction of housing | | | | | | | | | | | | | | | | | | | |
| | 5 - Other constructions | | | | | | | | | | | | | | | | | | | |
| | 6 - Other products | | | | | | | | | | | | | | | | | | | |
| Changes in inventories | | | | | | | | | | | | | | | | | | | | |
| Acquisitions less disposals of valuables | | chapter 5.13 | chapter 5.13 | | | | | | chapter 5.13 | | | | chapter 5.13.3 | chapter 5.13.3 | | | | | | |
| Exports of goods and services | | chapter 5.14 | chapter 5.14 | | | | | | | | | | chapter 7.3 | | | | | | | |
| goods | | | chapter 5.4, 5.15 | | | | | | | | | | | | | | | | chapter 5.15 | |
| services | | | chapter 5.4, 5.16 | | | | | | | | | | ch 8.7, ch 5.16.6 | | | | | | ch.5.16, 7.1 | |
| Imports of goods and services | | | | | | | | | | | | | | | | | | | | |
| goods | | | chapter 5.4, 5.17 | | | | | | | | | | chapter 5.4 | | | | | | ch. 5.17, 7.1 | |
| services | | | chapter 5.4, 5.18 | | | | | | | | | | ch 8.7, ch 5.16.6 | | | | | | chapter 5.18 | |
| Residual item | | | | | | | | | | | | | | | | | | | | |
| Gross domestic product | | | | | | | | | | | | | | | | | | | | |
| INCOME APPROACH | | | | | | | | | | | | | | | | | | | | |
| Compensation of employees | | | | | | | | | | | | | | | | | | | | |
| Non-Financial Corporations | | chapter 4.7 | | | | | | | | | | | | | | | | | | |
| Financial Corporations | | chapter 4.7 | | | | | | | | | | | | | | | | | | |
| General Government | | | chapter 4.7 | | | | | | | | | | | | | | | | | |
| Households | | | chapter 4.7 | | | | | | | | | | | | | | | | | |
| NPISH | | | | chapter 4.7 | | | | | | | | | | | | | | | | |
| (2) Gross operating surplus | | | | | | | | | | | | | | | | | | | | |
| Non-Financial Corporations | | | | | | | | | | | | | | | | | | | | chapter 4.10 |
| Financial Corporations | | chapter 4.10 | chapter 4.10 | | | | | | chapter 4.12 | | | | | | | | | | | |
| General Government | | | | | | | | | | | | | | | | | | | | |
| Households | | | | | | | | | | | | | | | | | | | | |
| NPISH | | | | | | | | | | | | | | | | | | | | |
| (2) Mixed income | | | | | | | | | | | | | | | | | | | | |
| Taxes on production and imports | | | chapter 4.8 | | | | | | | | | | | | | | | | | |
| Subsidies | | | chapter 4.9 | | | | | | | | | | | | | | | | | |
| Residual item | | | | | | | | | | | | | | | | | | | | |
| Gross domestic product | | | | | | | | | | | | | | | | | | | | |
| Gross National Income | | | | | | | | | | | | | | | | | | | | |
| Compensation of employees received from the rest of the world | | chapter 8.1.3 | | | | | | | | | | | | | | | | | chapter 8.1.3 | |
| Compensation of employees paid to the rest of the world | | | chapter 8.1.5 | | | | | | | | | | | | | | | | chapter 8.1.5 | |
| Property income received from the rest of the world | | | chapter 8.5-8.8 | | | | | | | | | | | | | | | | | |
| Property income paid to the rest of the world | | | chapter 8.5-8.8 | | | | | | | | | | | | | | | | | |
| Taxes on production and imports | | | chapter 8.2 | | | | | | | | | | | | | | | | | |
| Subsidies | | | chapter 8.3 | | | | | | | | | | | | | | | | | |
| Gross national income | | | | | | | | | | | | | | | | | | | | |

(1) Explicit cut-off and exhaustiveness adjustments - Further detailing of these adjustments could be introduced from the "Tabular Approach"

(2) Gross operating surplus - Member States that have detailed source data (independent) income measures, such as Ireland, France, and the UK, the level of details of the gross operating surplus must be increased to include a breakdown by sectors

| Compilation of GNI | Level of Details | Basis for NA Figures | | | | | | | | Adjustments | | | | | Final estimate | | | |
|--|------------------|--|------------------------|----------------|--------------------------|----------------|------------------------|----------------|----------|----------------|-----------------|------------------|----------------------|-----------------------------|----------------|----------------|-----------------------|------------------|
| | | Surveys & Censuses | Administrative Records | Combined Data | Extrapolation and Models | | | | Other | Total | Data validation | Conceptual | (1) Explicit Cut-off | (1) Explicit exhaustiveness | | Balancing | | |
| | | | | | Benchmark extrapolations | CFM and ratios | CFC(PIM) & Imputed Dw. | Other E&M | | | | | | | | | Total Extrapol+Models | |
| PRODUCTION APPROACH | | | | | | | | | | | | | | | | | | |
| | A17 | TOTAL | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 1 974 344 | 536 709 | 16 940 | 0 | 0 | 134 681 | 0 | 134 681 | 0 | 2 662 674 | -22 332 | 63 749 | 72 255 | 123 934 | 0 | 2 900 280 |
| Intermediate consumption (at purchasers' prices) | | | 1 431 926 | 273 984 | 10 334 | 0 | 0 | 19 895 | 0 | 19 895 | 0 | 1 736 139 | -22 332 | 77 952 | 26 221 | -12 883 | 0 | 1 805 097 |
| Gross value added (at basic prices) | | | 542 418 | 262 725 | 6 606 | 0 | 0 | 114 786 | 0 | 114 786 | 0 | 926 535 | 0 | -14 203 | 46 034 | 136 817 | 0 | 1 095 183 |
| | A | Agriculture, hunting and forestry | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 54 687 | 8 795 | 436 | | | 108 | | 108 | | 64 026 | 0 | 2 888 | 35 263 | 5 382 | | 107 559 |
| Intermediate consumption (at purchasers' prices) | | | 42 098 | 8 125 | 215 | | | | | | | 50 438 | -608 | 255 | 8 505 | -548 | | 58 042 |
| Gross value added (at basic prices) | | | 12 589 | 670 | 221 | | | 108 | | 108 | | 13 588 | 608 | 2 633 | 26 758 | 5 930 | | 49 517 |
| | B | Fishing | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 76 | 17 | 0 | | | | | | | 93 | 0 | -3 | 0 | 1 | | 91 |
| Intermediate consumption (at purchasers' prices) | | | 57 | 16 | 0 | | | | | | | 73 | -1 | 2 | 0 | -9 | | 65 |
| Gross value added (at basic prices) | | | 19 | 1 | 0 | | | | | | | 20 | 1 | -5 | 0 | 10 | | 26 |
| | C | Mining and quarrying | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 11 650 | 13 | 0 | | | | | | | 11 663 | 0 | -14 | 0 | 40 | | 11 689 |
| Intermediate consumption (at purchasers' prices) | | | 5 215 | 11 | 0 | | | | | | | 5 226 | -974 | 115 | 0 | -16 | | 4 351 |
| Gross value added (at basic prices) | | | 6 435 | 2 | 0 | | | | | | | 6 437 | 974 | -129 | 0 | 56 | | 7 338 |
| | D | Manufacture | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 964 072 | 64 487 | 0 | | | | | | | 1 028 559 | 0 | 53 469 | 2 264 | 27 909 | | 1 112 201 |
| Intermediate consumption (at purchasers' prices) | | | 762 272 | 40 642 | 0 | | | | | | | 802 914 | -7 471 | 60 308 | 1 532 | -2 073 | | 855 210 |
| Gross value added (at basic prices) | | | 201 800 | 23 845 | 0 | | | | | | | 225 645 | 7 471 | -6 839 | 732 | 29 982 | | 256 991 |
| | E | Electricity | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 237 311 | 8 | 0 | | | | | | | 237 319 | 0 | -491 | 1 | 390 | | 237 219 |
| Intermediate consumption (at purchasers' prices) | | | 180 906 | 6 | 0 | | | | | | | 180 914 | -303 | 4 451 | 0 | -588 | | 184 474 |
| Gross value added (at basic prices) | | | 56 403 | 2 | 0 | | | | | | | 56 405 | 303 | -4 942 | 1 | 978 | | 52 745 |
| | F | Construction | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 105 413 | 49 911 | 0 | | | | | | | 155 324 | 0 | -262 | 25 890 | 17 105 | | 198 057 |
| Intermediate consumption (at purchasers' prices) | | | 81 876 | 37 958 | 0 | | | | | | | 119 834 | -298 | 889 | 12 363 | -1 007 | | 131 781 |
| Gross value added (at basic prices) | | | 23 537 | 11 953 | 0 | | | | | | | 35 490 | 298 | -1 151 | 13 527 | 18 112 | | 66 276 |
| | G | Wholesale and retail trade, repair of vehicles and personal and HH goods | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 179 349 | 82 222 | 0 | | | 1 | | 1 | | 261 572 | 0 | -1 058 | 4 383 | 34 942 | | 299 839 |
| Intermediate consumption (at purchasers' prices) | | | 106 582 | 42 872 | 0 | | | | | | | 149 454 | -1 539 | 6 318 | 1 640 | -4 021 | | 151 852 |
| Gross value added (at basic prices) | | | 72 767 | 39 350 | 0 | | | 1 | | 1 | | 112 118 | 1 539 | -7 376 | 2 743 | 38 963 | | 147 987 |
| | H | Hotels and restaurants | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 10 009 | 14 362 | 0 | | | 148 | | 148 | | 24 519 | 0 | -65 | 671 | 4 224 | | 29 349 |
| Intermediate consumption (at purchasers' prices) | | | 5 879 | 7 573 | 0 | | | | | | | 13 452 | -388 | 93 | 273 | -568 | | 12 862 |
| Gross value added (at basic prices) | | | 4 130 | 6 789 | 0 | | | 148 | | 148 | | 11 067 | 388 | -158 | 398 | 4 792 | | 16 487 |
| | I | Transport, storage and communication | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 231 773 | 38 777 | 0 | | | 295 | | 295 | | 270 845 | 0 | 6 054 | 1 435 | 10 056 | | 288 390 |
| Intermediate consumption (at purchasers' prices) | | | 153 769 | 24 747 | 0 | | | | | | | 178 516 | -1 043 | 1 406 | 837 | -2 066 | | 177 650 |
| Gross value added (at basic prices) | | | 78 004 | 14 030 | 0 | | | 295 | | 295 | | 92 329 | 1 043 | 4 648 | 598 | 12 122 | | 110 740 |
| | J | Financial intermediation | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 42 759 | 52 431 | 0 | | | 0 | | 0 | | 95 190 | -22 332 | -4 | 36 | 181 | | 73 071 |
| Intermediate consumption (at purchasers' prices) | | | 13 801 | 15 118 | 0 | | | | | | | 28 919 | 0 | 468 | 21 | -14 | | 29 394 |
| Gross value added (at basic prices) | | | 28 958 | 37 313 | 0 | | | | | | | 66 271 | -22 332 | -472 | 15 | 195 | | 43 677 |
| | K | Real estate, renting and business activity | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 97 924 | 36 992 | 2 496 | | | 90 795 | | 90 795 | | 228 207 | 0 | 1 008 | 1 501 | 15 779 | | 246 495 |
| Intermediate consumption (at purchasers' prices) | | | 55 585 | 22 742 | 2 374 | | | 19 895 | | 19 895 | | 100 596 | -8 890 | 2 162 | 777 | -1 280 | | 93 365 |
| Gross value added (at basic prices) | | | 42 339 | 14 250 | 122 | | | 70 900 | | 70 900 | | 127 611 | 8 890 | -1 154 | 724 | 17 059 | | 153 130 |
| | L | Services of owner-occupied dwellings (104) | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 0 | 0 | 0 | | | 90 233 | | 90 233 | | 90 233 | 0 | 0 | 0 | 0 | | 90 233 |
| Intermediate consumption (at purchasers' prices) | | | 0 | 0 | 0 | | | 19 895 | | 19 895 | | 19 895 | 0 | 0 | 0 | 0 | | 19 895 |
| Gross value added (at basic prices) | | | 0 | 0 | 0 | | | 70 338 | | 70 338 | | 70 338 | 0 | 0 | 0 | 0 | | 70 338 |
| | M | Public administration and defence; compulsory social security | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 0 | 89 550 | 0 | | | 34 007 | | 34 007 | | 123 557 | 0 | 763 | 0 | 0 | | 124 320 |
| Intermediate consumption (at purchasers' prices) | | | 0 | 43 258 | 0 | | | | | | | 43 258 | 0 | 763 | 0 | 0 | | 44 021 |
| Gross value added (at basic prices) | | | 0 | 46 292 | 0 | | | 34 007 | | 34 007 | | 80 299 | 0 | 0 | 0 | 0 | | 80 299 |
| | N | Education | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 1 124 | 43 474 | 1 488 | | | 2 750 | | 2 750 | | 48 836 | 0 | 52 | 100 | 943 | | 49 931 |
| Intermediate consumption (at purchasers' prices) | | | 654 | 9 424 | 524 | | | | | | | 10 602 | -45 | 98 | 31 | -30 | | 10 656 |
| Gross value added (at basic prices) | | | 470 | 34 050 | 964 | | | 2 750 | | 2 750 | | 38 234 | 45 | -46 | 69 | 973 | | 39 275 |
| | O | Health and social work | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 8 444 | 41 833 | 2 851 | | | 4 992 | | 4 992 | | 58 120 | 0 | 59 | 412 | 2 419 | | 61 010 |
| Intermediate consumption (at purchasers' prices) | | | 4 328 | 15 906 | 1 561 | | | | | | | 21 795 | -192 | 138 | 149 | -328 | | 21 562 |
| Gross value added (at basic prices) | | | 4 116 | 25 927 | 1 290 | | | 4 992 | | 4 992 | | 36 325 | 192 | -79 | 263 | 2 747 | | 39 448 |
| | P | Other community, social and personal service activities | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 29 753 | 13 837 | 9 669 | | | 1 585 | | 1 585 | | 54 844 | 0 | 1 353 | 299 | 4 563 | | 61 059 |
| Intermediate consumption (at purchasers' prices) | | | 18 902 | 5 586 | 5 660 | | | | | | | 30 148 | -580 | 486 | 93 | -335 | | 29 812 |
| Gross value added (at basic prices) | | | 10 851 | 8 251 | 4 009 | | | 1 585 | | 1 585 | | 24 696 | 580 | 867 | 206 | 4 898 | | 31 247 |
| | Q | Private households with employed persons | | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | | 0 | 0 | 0 | | | | | | | 0 | 0 | 0 | 0 | 0 | | 0 |
| Intermediate consumption (at purchasers' prices) | | | 0 | 0 | 0 | | | | | | | 0 | 0 | 0 | 0 | 0 | | 0 |
| Gross value added (at basic prices) | | | 0 | 0 | 0 | | | | | | | 0 | 0 | 0 | 0 | 0 | | 0 |
| (global) FISIM | | | | | | | | | | | | 0 | | | | | | 0 |
| Taxes on products | | | 0 | 127 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 127 125 | 0 | 0 | 0 | 0 | 0 | 127 125 |
| Value added type taxes | | | | 81 369 | | | | | | | | 81 369 | | | | | | 81 369 |
| Taxes and duties on imports, except VAT | | | | 16 739 | | | | | | | | 16 739 | | | | | | 16 739 |
| Other taxes on products | | | | 29 017 | | | | | | | | 29 017 | | | | | | 29 017 |
| Subsidies on products | | | | 9 643 | | | | | | | | 9 643 | | | | | | 9 643 |
| Residual item | | | | | | | | | | | | 0 | | | | | | 0 |
| Gross domestic product | | | 542 418 | 380 207 | 6 606 | 0 | 0 | 114 786 | 0 | 114 786 | 0 | 1 044 017 | 0 | -14 203 | 46 034 | 136 817 | 0 | 1 212 665 |

| Compilation of GNI | Level of Details | Basis for NA Figures | | | | | | | | | Adjustments | | | | | Final estimate | |
|---|---|----------------------|------------------------|---------------|--------------------------|----------------|------------------------|-----------|---------------------|---------|-------------|-----------------|------------|----------------------|-----------------------------|----------------|-----------|
| | | Surveys & Censuses | Administrative Records | Combined Data | Extrapolation and Models | | | | | Other | Total | Data validation | Conceptual | (1) Explicit Cut-off | (1) Explicit exhaustiveness | | Balancing |
| | | | | | Benchmark extrapolations | CFM and ratios | CFC(PIM) & Imputed Dw. | Other E&M | Total Extrap+Models | | | | | | | | |
| EXPENDITURE APPROACH | | | | | | | | | | | | | | | | | |
| Total final consumption expenditure | | 671 377 | 271 233 | 10 359 | 0 | 0 | 59 944 | 44 776 | 104 720 | 0 | 1 057 689 | -6 950 | -162 558 | 26 354 | 22 161 | 0 | 936 696 |
| Household final consumption expenditure | Total | 671 377 | 23 060 | 0 | 0 | 0 | 59 944 | 44 776 | 104 720 | 0 | 799 157 | -6 950 | -163 868 | 26 354 | 22 161 | 0 | 676 854 |
| | 01 - Food and non-alcoholic beverages | 166 851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 166 851 | -768 | -45 097 | 26 354 | 2 063 | 0 | 149 403 |
| | 02 - Alcoholic beverages, tobacco and narcotics | 0 | 0 | 0 | 0 | 0 | 0 | 24 588 | 24 588 | 0 | 24 588 | -491 | 6 923 | 0 | 5 611 | 0 | 36 631 |
| | 03 - Clothing and footwear | 34 447 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 447 | -2 648 | -2 987 | 0 | 1 039 | 0 | 29 851 |
| | 04 - Housing, water, electricity, gas and other fuels | 107 731 | 1 006 | 0 | 0 | 0 | 59 944 | 0 | 59 944 | 0 | 168 681 | -790 | -2 409 | 0 | 1 175 | 0 | 166 667 |
| | 05 - Furnishings, household equipment and routine household maint | 41 237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41 237 | -2 455 | -6 979 | 0 | 1 566 | 0 | 33 369 |
| | 06 - Health | 16 663 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 663 | 849 | -6 454 | 0 | 0 | 0 | 11 058 |
| | 07 - Transport | 121 454 | 0 | 0 | 0 | 0 | 0 | 20 188 | 20 188 | 0 | 141 642 | 705 | -84 313 | 0 | 4 325 | 0 | 62 359 |
| | 08 - Communication | 25 354 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 354 | -217 | 0 | 0 | 798 | 0 | 25 935 |
| | 09 - Recreation and culture | 63 790 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63 790 | 595 | -6 032 | 0 | 1 823 | 0 | 60 176 |
| | 10 - Education | 5 800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 800 | 1 | 0 | 0 | 0 | 0 | 5 801 |
| | 11 - Restaurants and hotels | 42 135 | 2 195 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44 330 | 3 | 0 | 0 | 1 052 | 0 | 45 385 |
| | 12 - Miscellaneous goods and services | 45 915 | 19 859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65 774 | -1 744 | -16 520 | 0 | 2 709 | 0 | 50 219 |
| | Transition to national concept | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NPISH final consumption expenditure | | 0 | 0 | 10 359 | 0 | 0 | 0 | 0 | 0 | 0 | 10 359 | 0 | 347 | 0 | 0 | 0 | 10 706 |
| General government final consumption expenditure | | 0 | 248 173 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 248 173 | 0 | 963 | 0 | 0 | 0 | 249 136 |
| Gross fixed capital formation | Total | 165 644 | 33 710 | 0 | 0 | 0 | 0 | 24 380 | 24 380 | 0 | 223 734 | 76 494 | 2 554 | 0 | 0 | 0 | 302 782 |
| | 1 Products of agriculture, forestry, fishery and aquaculture | 2 596 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 596 | 0 | 0 | 0 | 0 | 0 | 2 596 |
| | 2 Metal products and machinery equipment | 78 520 | 4 791 | 0 | 0 | 0 | 0 | 624 | 624 | 0 | 83 935 | 26 897 | 689 | 0 | 0 | 0 | 111 521 |
| | 3 Transport equipment | 35 549 | 1 332 | 0 | 0 | 0 | 0 | 643 | 643 | 0 | 37 524 | 686 | 4 | 0 | 0 | 0 | 38 214 |
| | 4 Construction of housing | 679 | 1 156 | 0 | 0 | 0 | 0 | 18 347 | 18 347 | 0 | 20 182 | 17 003 | 0 | 0 | 0 | 0 | 37 185 |
| | 5 Other constructions | 36 771 | 23 828 | 0 | 0 | 0 | 0 | 4 766 | 4 766 | 0 | 65 365 | 27 545 | 618 | 0 | 0 | 0 | 93 528 |
| | 6 Other products | 11 529 | 2 603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 132 | 4 363 | 1 243 | 0 | 0 | 0 | 19 738 |
| Changes in inventories | | 3 228 | 5 077 | 0 | 0 | 0 | 0 | -1 175 | -1 175 | 0 | 7 130 | 275 | -12 575 | 0 | 0 | 0 | -5 170 |
| Acquisitions less disposals of valuables | | 865 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 874 | 21 | 0 | 0 | 0 | 0 | 895 |
| Exports of goods and services | | 0 | 803 037 | 0 | 0 | 0 | 0 | 0 | 0 | 120 836 | 923 873 | 0 | -224 | 0 | 4 098 | 0 | 927 747 |
| | goods | 0 | 803 037 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 803 037 | 0 | 0 | 0 | 7 242 | 0 | 810 279 |
| | services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120 836 | 0 | 120 836 | -224 | 0 | -3 144 | 0 | 0 | 117 468 |
| Imports of goods and services | | 0 | 826 625 | 0 | 0 | 0 | 0 | 0 | 112 140 | 0 | 938 765 | 0 | -268 | 0 | 11 788 | 0 | 950 285 |
| | goods | 0 | 826 625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 826 625 | 896 | 0 | 0 | 13 231 | 0 | 840 752 |
| | services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 112 140 | 0 | 112 140 | -1 164 | 0 | -1 443 | 0 | 0 | 109 533 |
| Residual item | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gross domestic product | | 841 114 | 286 441 | 10 359 | 0 | 0 | 59 944 | 67 981 | 127 925 | 8 696 | 1 274 535 | 69 840 | -172 535 | 26 354 | 14 471 | 0 | 1 212 665 |
| INCOME APPROACH | | | | | | | | | | | | | | | | | |
| Compensation of employees | | 301 428 | 157 645 | 6 502 | 0 | 0 | 0 | 0 | 0 | 0 | 465 575 | 0 | 0 | 4 011 | 17 124 | 0 | 486 710 |
| | Non-Financial Corporations | 285 464 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 285 464 | 0 | 0 | 0 | 1 900 | 0 | 287 364 |
| | Financial Corporations | 15 964 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 964 | 0 | 0 | 0 | 0 | 0 | 15 964 |
| | General Government | 0 | 107 696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107 696 | 0 | 0 | 0 | 0 | 0 | 107 696 |
| | Households | 0 | 49 949 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 949 | 0 | 0 | 4 011 | 15 224 | 0 | 69 184 |
| | NPISH | 0 | 0 | 6 502 | 0 | 0 | 0 | 0 | 0 | 0 | 6 502 | 0 | 0 | 0 | 0 | 0 | 6 502 |
| (2) Gross operating surplus | | 0 | 0 | 0 | 0 | 0 | 251 001 | 0 | 251 001 | 0 | 251 001 | 0 | 0 | 0 | 0 | 126 266 | 377 267 |
| | Non-Financial Corporations | 0 | 0 | 0 | 0 | 0 | 155 414 | 0 | 155 414 | 0 | 155 414 | 0 | 0 | 0 | 0 | 107 714 | 263 128 |
| | Financial Corporations | 0 | 0 | 0 | 0 | 0 | 8 790 | 0 | 8 790 | 0 | 8 790 | 0 | 0 | 0 | 0 | 18 552 | 27 342 |
| | General Government | 0 | 0 | 0 | 0 | 0 | 43 747 | 0 | 43 747 | 0 | 43 747 | 0 | 0 | 0 | 0 | 0 | 43 747 |
| | Households | 0 | 0 | 0 | 0 | 0 | 42 349 | 0 | 42 349 | 0 | 42 349 | 0 | 0 | 0 | 0 | 0 | 42 349 |
| | NPISH | 0 | 0 | 0 | 0 | 0 | 701 | 0 | 701 | 0 | 701 | 0 | 0 | 0 | 0 | 0 | 701 |
| (2) Mixed income | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 232 008 | 232 008 |
| Taxes on production and imports | | 0 | 137 644 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 137 644 | 0 | 0 | 0 | 0 | 0 | 137 644 |
| Subsidies | | 0 | 20 964 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 964 | 0 | 0 | 0 | 0 | 0 | 20 964 |
| Residual item | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gross domestic product | | 301 428 | 274 325 | 6 502 | 0 | 0 | 251 001 | 0 | 251 001 | 0 | 833 256 | 0 | 0 | 4 011 | 17 124 | 358 274 | 1 212 665 |
| Gross National Income | | | | | | | | | | | | | | | | | |
| Compensation of employees received from the rest of the world | | 19 149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 149 | 0 | 0 | 0 | 3 324 | 0 | 22 473 |
| Compensation of employees paid to the rest of the world | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 547 | 1 547 | 0 | 0 | 0 | 1 047 | 0 | 2 594 |
| Property income received from the rest of the world | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 462 | 21 462 | 0 | 0 | 0 | 0 | 0 | 21 462 |
| Property income paid to the rest of the world | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 | 38 | 50 995 | 0 | 0 | 0 | 0 | 50 995 |
| Taxes on production and imports | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subsidies | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gross national income | | 561 567 | 380 207 | 6 606 | 0 | 0 | 114 796 | -38 | 114 748 | -31 042 | 1 032 096 | 0 | -14 203 | 46 034 | 139 094 | 0 | 1 203 011 |

(1) Explicit cut-off and exhaustiveness adjustments - Further detailing of these adjustments could be introduced from the "Tabular Approach"

(2) Gross operating surplus - Member States that have detailed source data (independent) income measures, such as Ireland, France, and the UK, the level of details of the gross operating surplus must be increased to include a breakdown by sectors

| Compilation of GNI | Level of Details | Basis for NA Figures | | | | | | | | | | Adjustments | | | | | Final estimate |
|--|------------------|--|------------------------|---------------|--------------------------|----------------|------------------------|-----------|---------------------|---------|---------|-----------------|------------|----------------------|-----------------------------|-----------|----------------|
| | | Surveys & Censuses | Administrative Records | Combined Data | Extrapolation and Models | | | | | Other | Total | Data validation | Conceptual | (1) Explicit Cut-off | (1) Explicit exhaustiveness | Balancing | |
| | | | | | Benchmark extrapolations | CFM and ratios | CFC(PIM) & Imputed Dw. | Other E&M | Total Extrap+Models | | | | | | | | |
| PRODUCTION APPROACH | | | | | | | | | | | | | | | | | |
| | A17 | TOTAL | | | | | | | | | | | | | | | |
| Output of goods and services (at basic prices) | | W NACE (Output+Int.Cons) | 0,7 | 0,2 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,9 | 0,0 | 0,0 | 0,0 | 0,0 | 1,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 54,5 | 23,8 | 0,9 | 0,0 | 0,0 | 5,9 | 0,0 | 5,9 | 0,0 | 85,1 | -1,4 | 1,9 | 2,1 | 2,6 | 0,0 |
| Output of goods and services (at basic prices) | A | Agriculture, hunting and forestry | 0,6 | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,7 | 0,0 | 0,0 | 0,3 | 0,0 | 1,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 2,4 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 2,8 | 0,0 | 0,1 | 1,1 | 0,1 | 0,0 |
| Output of goods and services (at basic prices) | B | Fishing | 0,9 | 0,2 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,1 | 0,0 | 0,0 | 0,0 | -0,1 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Output of goods and services (at basic prices) | C | Mining and quarrying | 1,1 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,1 | -0,1 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 0,6 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,6 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Output of goods and services (at basic prices) | D | Manufacture | 0,9 | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,9 | 0,0 | 0,1 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 18,6 | 1,1 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 19,7 | -0,1 | 1,2 | 0,0 | 0,3 | 0,0 |
| Output of goods and services (at basic prices) | E | Electricity | 1,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 4,3 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 4,3 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Output of goods and services (at basic prices) | F | Construction | 0,6 | 0,3 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,8 | 0,0 | 0,0 | 0,1 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 3,1 | 1,5 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 4,6 | 0,0 | 0,0 | 0,6 | 0,3 | 0,0 |
| Output of goods and services (at basic prices) | G | Wholesale and retail trade, repair of vehicles and personal and HH goods | 0,6 | 0,3 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,9 | 0,0 | 0,0 | 0,0 | 0,1 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 7,7 | 3,4 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 11,1 | 0,0 | 0,1 | 0,2 | 0,8 | 0,0 |
| Output of goods and services (at basic prices) | H | Hotels and restaurants | 0,4 | 0,5 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,9 | 0,0 | 0,0 | 0,0 | 0,1 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 0,5 | 0,7 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,2 | 0,0 | 0,0 | 0,0 | 0,1 | 0,0 |
| Output of goods and services (at basic prices) | I | Transport, storage and communication | 0,8 | 0,1 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 7,6 | 1,2 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 8,8 | 0,0 | 0,1 | 0,0 | 0,2 | 0,0 |
| Output of goods and services (at basic prices) | J | Financial intermediation | 0,6 | 0,7 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,2 | -0,2 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 2,0 | 2,4 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 4,4 | -0,8 | 0,0 | 0,0 | 0,0 | 0,0 |
| Output of goods and services (at basic prices) | K | Real estate, renting and business activity | 0,5 | 0,2 | 0,0 | 0,0 | 0,0 | 0,3 | 0,0 | 0,3 | 0,0 | 1,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 5,7 | 2,2 | 0,2 | 0,0 | 0,0 | 4,1 | 0,0 | 4,1 | 0,0 | 12,2 | -0,3 | 0,1 | 0,1 | 0,5 | 0,0 |
| Output of goods and services (at basic prices) | -K | Services of owner-occupied dwellings (104) | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,0 | 0,0 | 1,0 | 0,0 | 1,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 5,8 | 0,0 | 5,8 | 0,0 | 5,8 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Output of goods and services (at basic prices) | L | Public administration and defence; compulsory social security | 0,0 | 0,8 | 0,0 | 0,0 | 0,0 | 0,2 | 0,0 | 0,2 | 0,0 | 1,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 0,0 | 5,2 | 0,0 | 0,0 | 0,0 | 1,3 | 0,0 | 1,3 | 0,0 | 6,6 | 0,0 | 0,1 | 0,0 | 0,0 | 0,0 |
| Output of goods and services (at basic prices) | M | Education | 0,0 | 0,9 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 0,1 | 2,8 | 0,1 | 0,0 | 0,0 | 0,1 | 0,0 | 0,1 | 0,0 | 3,2 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Output of goods and services (at basic prices) | N | Health and social work | 0,2 | 0,7 | 0,1 | 0,0 | 0,0 | 0,1 | 0,0 | 0,1 | 0,0 | 1,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 0,5 | 2,3 | 0,2 | 0,0 | 0,0 | 0,2 | 0,0 | 0,2 | 0,0 | 3,1 | 0,0 | 0,0 | 0,0 | 0,1 | 0,0 |
| Output of goods and services (at basic prices) | O | Other community, social and personal service activities | 0,5 | 0,2 | 0,2 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,9 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | 1,4 | 0,6 | 0,4 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 2,4 | 0,0 | 0,1 | 0,0 | 0,1 | 0,0 |
| Output of goods and services (at basic prices) | P | Private households with employed persons | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| Intermediate consumption (at purchasers' prices) | | | | | | | | | | | | | | | | | |
| Gross value added (at basic prices) | | Weighted Contribution of GVA (%) | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| (global) FISIM | | Contribution (%) | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Taxes on products | | Contribution (%) | 0,0 | 10,5 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 10,5 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Value added type taxes | | Contribution (%) | 0,0 | 6,7 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 6,7 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Taxes and duties on imports, except VAT | | Contribution (%) | 0,0 | 1,4 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 1,4 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Other taxes on products | | Contribution (%) | 0,0 | 2,4 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 2,4 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Subsidies on products | | Contribution (%) | 0,0 | 0,8 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 | 0,8 | 0,0 | 0,0 | 0,0 | 0,0 | 0,0 |
| Residual item | | Contribution (%) | | | | | | | | | | | | | | | |
| Gross domestic product | | Weighted Contribution of GDP (%) | 54,5 | 33,5 | 0,9 | 0,0 | 0,0 | 5,9 | 0,0 | 5,9 | 0,0 | 94,8 | -1,4 | 1,9 | 2,1 | 2,6 | 0,0 |