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OFFICE OF THE
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REPUBLIC

GNI Inventory - SK

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Obsah

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A decorative graphic consisting of three blue circles of varying sizes and several thin blue lines. One large circle is at the top center, a smaller one is below it to the right, and another large circle is at the bottom right. Lines connect the top-left corner to the top circle, the top circle to the middle circle, and the middle circle to the bottom-right corner. A separate line also extends from the top-left towards the bottom-right.

Chapter 1

Overview of the system of accounts

Legal framework, organisational structure, revision policy, compilation of national accounts, balancing, exhaustiveness, transition from GDP to GNI, classifications and data sources

Chapter 1 Overview of the system of accounts

1.1 Introduction

1.1.1 Legal framework of state statistics

1. The Statistical Office of the Slovak Republic (hereinafter SOSR) is the central government body of the Slovak Republic for the state statistics domain. Its position is regulated by the Law No. 575/2001 Coll. on the organisation of the activities of government and the central government bodies as amended. The SOSR performs its activities according to the Law No. 540/2001 Coll. on state statistics as amended and the tasks declared by other generally binding legal rules, fully in compliance with the equivalent legal standards of the European Union. At the same time, it ensures the comparability of statistical information and carries out the obligations resulting from the international agreements in the area of state statistics, by which the Slovak Republic is bound.

2. In addition to the headquarters in Bratislava, the tasks of state statistics are performed also by eight regional workplaces of the SOSR located in Bratislava, Trnava, Nitra, Trenčín, Žilina, Banská Bystrica, Košice and in Prešov.

3. In this connection the SOSR provides:

- a legal framework for the usage of data, which are according to specific legislation obtained and stored by ministries and other central government bodies, local municipalities and statutory institutions; at the same time, the SOSR determines their rights and duties in terms of their mutual data provision,
- a broader access to the obtained and processed statistical information by bodies, organisations and citizens and its submission to UN, OECD, Eurostat and other international institutions,
- a framework for the implementation of EU rules in the area of state statistics and for the compliance with the legal standards of EU in the statistical domain,
- a framework for the methodological concordance of the legal substance of statistical surveys with the legal standards being used when compiling the questionnaires falling under the competence of other government bodies,
- a precise determination of basic principles of state statistics, e.g. independence, impartiality, cost effectiveness, objectiveness, openness and the protection of confidential data,
- a definition of data sources for state statistics, while, at the same time, it determines the reporting duty and the rights of reporting units in relation to the SOSR and defines the way how to use the data from administrative sources,
- a thorough protection of the individual data provision,
- a harmonisation of concepts and terminology used within the legal standards of the Slovak Republic with the terminology of EU in the field of state statistics in relation to the strict criteria for the comparability of statistical information.

4. Special laws are valid for the performance of statistical surveys of population for the population and housing census and for the protection of personal data. The Programme of State Statistical Surveys (hereinafter the Programme) is released by a special decree, which is compiled by the SOSR in cooperation with ministries and

government institutions for a three-year time period. In the years, when the new Programme is not compiled, the SOSR can, based on its own decision or based on the requirements of other ministries or government organisations, publish changes and complements to the Programme by the means of a decree.

5. The Programme is compiled in order to:

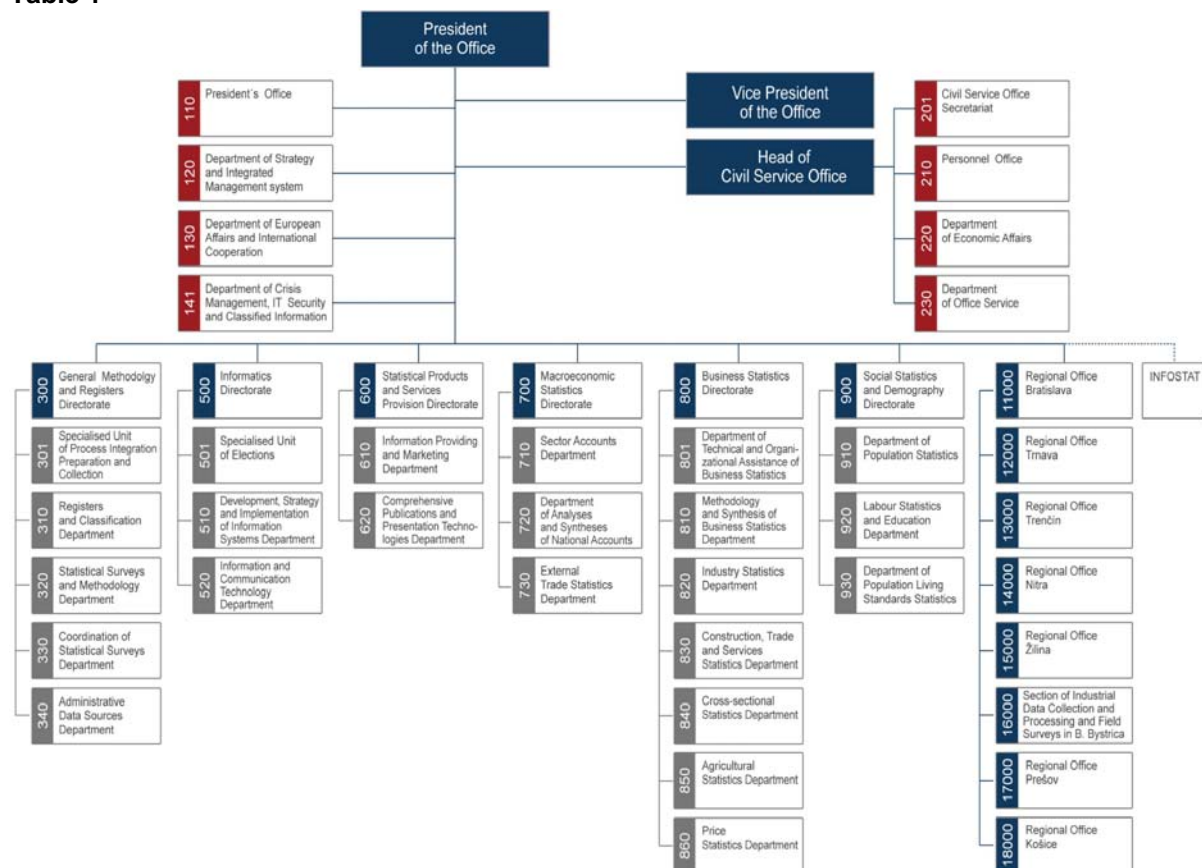
- carry out only those surveys which are important and necessary from the societal point of view,
- carry out the statistical surveys in an efficient way, without duplicity and by an effective use of administrative data,
- ensure the achievement of high quality and comparable data.

6. The Programme specifically presents the scope of statistical surveys carried out by the SOSR, surveys being performed by other central government bodies and the use of administrative data sources for the purposes of the state statistics.

1.1.2 Organisational structure of the SOSR

7. The current (valid for 2015) internal organisational structure of the SOSR is presented by the following figure:

Table 1



8. The range of powers, responsibility, operation and mutual links of the organisational units of the SOSR are determined by the current (2015) Rules of Organisation of the SOSR.

9. Functional units under the direct responsibility of the President ensure the administrative activities supporting the work of the President and Vice-President. They perform and coordinate the legislative (range of powers for the SR) and juridical activities of the SOSR. They pursue the activities related to the performance of the internal control and audit within the SOSR. They are responsible for the external communication with media and in cooperation with the Communication Board for the internal communication within the SOSR. They carry out tasks related to the creation, maintenance and development of the integrated quality management system. They coordinate the preparation, elaboration and updating of the strategic development of the SOSR. They cover also the connection to the integrated management system of the European Statistical System (ESS). They ensure the international co-operation in the field of statistics, in particular within the ESS, coordinate the process of preparation and adoption of the EU statistical legislation, monitor the implementation of the European Commission grants and coordinate the professional assistance in the statistical domains to third countries. They are responsible for contacts and development of bilateral and multilateral international cooperation, especially with Eurostat and other EU institutions, national statistical institutes and international statistical organisations.

10. Functional units under the direct responsibility of the Head of the Human Resources Department ensure the fulfilment of tasks resulting from the implementation of civil relationships and labour management relations in compliance with the relevant national laws. They are engaged in the formation of financial sources, incurrence of SOSR's expenditures and perform the book-keeping, closing account, statistics and the financial control. They are responsible for the working environment, purchases for employees and for the government equity under the administration of the SOSR.

11. Directorate of the General Methodology and Registers ensures the formation, administration and utilisation of integration tools – statistical registers and classifications in terms of the requirements of external and internal customers as well as the relevant legislation (EU and the SR). It proposes effective methods for the performance of statistical surveys in compliance with the requests of the internal customers and the relevant legislation of the EU and the SR with the focus on the decrease of the respondent burden and the costs on surveys, while maintaining and increasing the quality of statistical outputs. From the methodological standpoint, it manages the seasonal analysis of the time series and the protection of confidential data. It compiles the Programme and ensures its publishing in a form of a legislative decree. The Directorate coordinates the preparation of statistical surveys and the data collection within the subsystems of the integrated statistical information system (ISIS) – PRIPRAVA, METIS and ZBER. At the same time, it coordinates other national bodies, which contribute to the development, creation and dissemination of European Statistics (ONAs) and the implementation of the Code of Practise for European Statistics in ONAs, including the coordination of methodological and education support for these bodies. It participates in searching and accessing the administrative data sources (ADS) for the statistical use.

12. **Directorate of Informatics** ensures the systemic maintenance, reliable, secure and continuous operation of the information system (IS) of the SOSR as a part of the information system of the public administration (IS VS) of the SR, as well as of the Register, and of the identifier of legal persons and entrepreneurs being the basic referential register of the IS VS. It provides the internal and external customers with complex services in the field of state statistics and the voting and referendum results processing. It elaborates, updates and performs the concept of the information system of the SOSR and the IS register, as well as the identifier of legal persons and businesses. The development and operation of information systems is managed by the relevant legislation of the EU and the SR, as well as by the recommended international standards. At the same time, it provides the advisory and consulting services for the IT area.

13. **Directorate of the Statistical Products and Services Dissemination** proposes a marketing strategy and works out the marketing plan. It coordinates the marketing activities of the SOSR. It elaborates the concept of complex statistical products and ensures their creation and dissemination in compliance with the requests of the external customer. In addition, it coordinates and performs the generation and submission of planned statistical products in accordance with the commitment of the SR resulting from the membership in international organisations. It controls and pursues the generation and dissemination of operational standard and non-standard statistical products. At the same time, it ensures the activities related to the updating and the development of the webpage and the public database of the SOSR. It provides consultancy and advisory service related to products rendered to the customers.

14. **Directorate of Macroeconomic Statistics** is responsible for the generation and dissemination of selected statistical products and provides advices and consultations for the area of national accounts, foreign trade statistics, requirements of external and internal customers, as well as of the relevant legislation of EU and the SR. From the methodological standpoint, it controls the implementation of the EU regulations in the field of national and regional accounts and the foreign trade statistics, ensures the transformation of data from the business book-keeping systems into the system of national accounts and compiles and balances the national accounts. It carries out the activities related to the communication with the users and activities connected to the methodological preparation of relevant statistical surveys, verification, and analysis and balancing of results of the statistical surveys in order to achieve the required quality and consistency of final statistical products. The Directorate cooperates with the Directorate of the General Methodology in searching and investigating the administrative data sources. In line with the development within the ESS framework, it is responsible for the conceptual development of national accounts methodology according to the European System of National and Regional Accounts and, at the same time, it ensures the conceptual elaboration of the foreign trade statistics.

15. **Directorate of Business Statistics** is responsible for the generation and dissemination of selected statistical products and provides advices and consultations for the area of business statistics, non-financial and financial sectors, as well as the price statistics, in compliance with the requirements of external and internal users and the relevant legislation of EU and the SR. It performs activities related to the

communication with users and the methodological preparation of the relevant statistical surveys. In addition, it carries out the activities related to the verification, analysis and balancing of the results of statistical surveys in order to achieve the required quality and consistency of the final statistical products. The Directorate cooperates with the Directorate of the General Methodology in searching and investigating the administrative data sources. In line with the development within the ESS framework, it is responsible for the conceptual development of the methodology for business statistics of non-financial and financial sectors and the price statistics.

16. Directorate of Social Statistics and Demography is responsible for the generation and dissemination of selected statistical products and provides advices and consultations for the area of demography, social statistics and labour market statistics in compliance with the requirements of external and internal users and the relevant legislation of EU and the SR. It performs activities related to the communication with users and the methodological preparation of the relevant statistical surveys. In addition, it carries out the activities related to the verification, analysis and balancing of the results of statistical surveys, in order to achieve the required quality and consistency of the final statistical products. The Directorate cooperates with the Directorate of the General Methodology in searching and investigating the administrative data sources. In line with the development within the ESS framework, it is responsible for the conceptual development of the methodology for demography, social statistics and the labour market statistics.

17. In addition to the headquarters located in Bratislava, the tasks of state statistics are carried out also by eight workplaces of the SOSR residing in Bratislava, Trnava, Nitra, Trenčín, Žilina and Banská Bystrica, where the Directorate of the Data Collection and Processing is located, and by the workplaces of Prešov and Košice. These workplaces are specialised in order to increase quality of the obtained and processed information, as well as the achievement of the effective incurrence of costs. Within the above mentioned specialisation

- **the SOSR's workplace in Bratislava** ensures the complex statistical activity for the internal trade statistics, financial statistics, monetary, banking and insurance statistics and the non-market services statistics,
- **the SOSR's workplace in Trnava** is responsible for the urban and municipal statistics for the entire SR and, within the framework of specialisation, it performs the tasks in the field of demography and foreign trade statistics,
- **the SOSR's workplace in Trenčín** performs the tasks within the specialisation in the fields of price statistics and the statistics of the social protection facilities,
- **the SOSR's workplace in Nitra** ensures the tasks in the field of agricultural statistics, forestry, fishery and statistics of environment,
- **the SOSR's workplace in Žilina** is responsible for the business surveys – physical persons not registered in the business register. It performs the tasks within the specialisation in the fields of transport, post and telecommunication, research and development, information and communication technology in businesses,
- **Directorate of Data Collection and Data Processing in manufacturing and the field work in Banská Bystrica** ensures the tasks within the specialisation in the field of manufacturing and the tasks determined for the collection and processing of data within the field surveys. It is responsible for the collection

and processing of data for sample surveys in households. This Directorate deals also with the collection, recording and processing of data in the field of consumer's prices and the data collection, recording and processing for the purposes of the European Comparison Programme. It performs the internal and external communication in the area of statistical indicators methodology and the relevant legislation for the data suppliers as well as for the network of interviewers. It implements the methodology, organises the relevant surveys and proposes the budget for surveys for the given year. In addition, it performs activities related to the verification, analysis of quality of the surveyed and processed data, in order to achieve a higher quality level and the consistence of final statistical products. It closely cooperates with those directorates which are responsible for the given surveys in line with the European Statistical System. It participates in the generation of technical projects and the data processing technology,

- **the SOSR's workplace in Prešov** ensures activities within the framework of the determined specialisation for tourism, selected market services and energy,
- **the SOSR's workplace in Košice** performs activities within the specialisation framework in the field of statistics on construction, housing construction and labour and wages; at the same time, it is responsible for the gender parity statistics and pursues activities within the territorially based survey for the register of organisations, urban and municipality statistics and the urban information system.

18. SOSR is the founder of INFOSTAT – Institute of Informatics and Statistics (hereinafter „INFOSTAT“), a subsidised organisation, which, based on the annual contract, performs the research and development tasks for the benefit of the SOSR.

19. **Directorate of Macroeconomic Statistics (S700)** is managed by the Director General (DG) in accordance with the relevant standards of the quality management system; at the same time, the DG decides on the approach appropriate for ensuring of all activities which are to be carried out under the competence of this Directorate broken down into particular departments and divisions.

20. **Department of Sector Accounts (710)** consists of 20 employees, including the director and two heads of divisions (state of play as of December 2015). This department is responsible for the generation and dissemination of selected statistical products and provides advices and consultations in the area of national accounts in the sectoral breakdown, in accordance with the system of national accounts and in line with the requirements of the internal and external users and the relevant legislation of EU and the SR. It performs activities related to the communication with users and the methodological preparation of the statistical surveys, while at the same time, it ensures the application of the national accounts methodology in the relevant statistics. The department compiles and balances the industrial and regional accounts for all institutional sectors of the SR, including the balancing of particular indicators, performs the price calculations into previous year's prices and the chained linked volumes; in addition, it pursues estimations and calculations of figures which are not covered by information databases. It is responsible for the elaboration of records for the public deficit and debt notifications and for the own resources of the EU budget. It pursues the conceptual development of the European System of

National and Regional Accounts under the conditions of the SR and cooperates with the Directorate of General Methodology in the investigation and revealing of administrative data sources. It provides information and data from the system of national accounts according to the time table for the publication system of the SOSR and renders the methodological and consultancy services to users for the area of national accounts. This department is further broken down into:

- unit of sector accounts for general government,
- unit of sector accounts for corporations, households and ROW.

21. Department of Analyses and Syntheses of National Accounts (720) consists of 10 employees including 1 director (state of play as of December 2015). The department ensures the creation and dissemination of selected statistical products and provides advisory and consultation activities for the area of national accounts in accordance with the system of national accounts and in line with the requirements of the internal and external users and the relevant legislation of EU and the SR. It performs activities related to the communication with users and the methodological preparation of the statistical surveys, while at the same time it ensures the application of the national accounts methodology in the relevant statistics. The department compiles and balances the industrial and regional accounts, flash estimates of GDP, weighted average VAT rate, works out the commodity-industrial Supply and Use tables (SUTs) and the symmetric input-output tables (IOTs) according to the updated national accounts methodology. It carries out the recalculations into the previous year's prices and the chained linked volumes. It pursues the conceptual development of the European System of National and Regional accounts under the conditions of the SR and cooperates with the Directorate of General Methodology in the investigation and revealing of administrative data sources. It provides information and data from the system of national accounts according to the time table for the publication system of the SOSR and renders the methodological and consultancy services to users for the area of national accounts. The department is not furthermore broken down into divisions.

22. Department of Foreign Trade Statistics (730) consists of 13 employees including 1 director and two heads of divisions (state of play as of December 2015). The department compiles and publishes data on foreign trade statistics (trade with third countries EXTRASTAT and trade with member states INTRASTAT). It ensures the cooperation with the Tax and Customs Directorate of the Financial Administration of the SR and provides them with the methodological guidance for the submission of data for the foreign trade statistics. It ensures the elaboration, updating and publishing of the essential methodological papers and is responsible for the foreign trade statistics and its reconciliation with the valid EU legislation. It compiles, maintains and updates the register of foreign trade units. It ensures annually the set up for reporting unit's thresholds, their publishing in the SOSR's decree, as well as their submission to Eurostat. It performs the analysing, publishing and provision of data to the ministries, international organisations and to broad professional and lay public. It disseminates the monthly and annual data by the means of monthly updated webpage. It works out and updates the "Manual for Reporting Units for Intrastat" serving for the reporting units. On request, it guides the reporting units while implementing the methodology by the means of phone consultations, electronic mail or personal meetings. It provides methodological guidance to the SOSR's workplace in Trnava dealing with the data processing. It elaborates the basic documents for the

Eurostat projects including the tenders. It contributes to the development of the statistical information system in the area of foreign trade statistics. The department is internally broken down into:

- foreign trade statistics methodology and register unit,
- foreign trade statistics analyses and dissemination unit.

1.1.3 GDP compilation methods

23. The gross domestic product (GDP) represents the final production of goods and services, which was generated in the national economy during the given time period (usually quarter or year). It represents the key figure for the purposes of macroeconomic analysis, by which the entire economic performance is evaluated, characterises the value of the production performance (income or consumption) of society in the given economic territory. The GDP growth rate expresses the extent of economic development (or decrease) at the nominal value or after recalculation into constant prices its real value. As far as the content is concerned, it is:

- the sum of value added of institutional sectors (production approach),
- the sum of final domestic use of goods and services (expenditure approach),
- sum of total income in economy (income approach).

24. The basic method for the GDP compilation is the production method, on the other hand, the income method is to be considered as residual.

25. For the description of sources and methods of the GDP compilation and consequently of national income in this document, the reference year 2010 is used, in which the latest benchmark revision took place. The up-to-date year 2015 is used only for the initial information on the organisational structure and rules.

1.1.4 Supervision and control systems

26. The process of national accounts compilation, and of the GDP being the key indicator, was until August 2015 governed in SOSR by a Directive SME 23/2006 on value-forming processes – National Accounts and Macroeconomic Statistics, Business Statistics, Social Statistics and Demography. Since September 2015, an updated version of this guideline has been valid for the value-forming statistics: SME 2/2015 on the value-forming process of the statistical outcome production. The new Directive implements the requirements on the performance of the statistical value-forming process in compliance with the requirements of the quality management, as well as of the General Statistical Business Process Model (GSBPM) and the requirements of the European Statistics Code of Practice (ES CoP).

27. The value-forming process on the performing of statistical products in the field of national accounts, according to SME 2/2015, consists of eight sub-processes presented step-by step in the divisions I.-VIII., while the:

- division I. represents the specification of customers' needs and the forms of its performance, including the subject-matter specification of the statistical outcome, characteristics of the outcome, identification of its feasibility and the

project intent for the generation of outcome or for pursuance approach being used,

- divisions II. and III. cover the proposal and development of the required statistical outcome, starting with the proposal of all components necessary for defining the statistical outcome until the generation of the entire operational environment for the process start-up (data collection),
- divisions IV. up to VI. are dealing with the performance of the statistical outcome itself, starting with the collection of all required information, through its consequent validation and transformation to the statistical outcome, up to the analysis of the generated statistical outcome and the preparation for its publishing and rendering,
- division VII covers management of the publishing and submitting of the statistical outcome; it includes activities related to the completion and publishing of static and dynamic outcomes by the means of different distribution channels,
- division VIII. is devoted to the quality assessment of the statistical outcome and the relevant sub-processes.

28. The owner of the value-forming process, the DG of the Macroeconomic Statistics Directorate, performs his process in cooperation with other owners of the value-forming and supporting processes.

29. For the purposes of the potential risk mitigation in the context of data sources, the agreements with the main administrative data providers are being made (State treasury, DataCentre and National Bank of Slovakia). The agreements are updated each year while the delivered data should contain all legislative changes, which influence administrative data sources used within the process of national accounts compilation. The annual updating is related to the content, as well as to the form and timeliness of mutually submitted information. Data are provided usually in several batches with the indication of data quality (complete, erroneous...).

30. The managerial supervision over the data collection and the compilation of statistical data is regularly verified by the means of internal audits (IA) according to the plan determined in advance. Table 1 shows the dates of IAs performed in the years 2009-2015.

Table 2

Value-forming processes		2009	2011	2012	2014	2015
Macro-economic statistics		29 June	13 April		2 April	
Business statistics		11 June	11 May			24 June
SOSR's workplace	BA	16 April		16 April	9 July	
	BB	20 May		9 May		21 May
	KE	15 May		17 May		4 June
	NR	12 June		11 April	11 June	
	PO	14 May		16 May		3 June
	TN	20 May		30 March	4 June	
	TT	10 June	3 June		18 June	
	ZA	18 May			19 April	25 June

31. The SOSR is the holder of the management quality system certificate according to ISO 9001:2008, which was received in November 2006. In regular audits, it

undergoes the external audits – supervisory and recertification; in 2010, 2011, 2013 and 2014, the Bureau Veritas Certification Agency carried out the supervisory audit. The recertification audits in 2009, 2012 and 2015 confirmed the validity of certificate for the SOSR.

1.2 The revision policy and the timetable for revising and finalising the estimates; major revisions since the last version of the GNI Inventory

32. The revision policy is an important tool for increasing the quality of statistical data. For the purposes of this provision, each change of the statistical value of indicators stored in relevant databases and of statistical data being published is considered as revision. The reason for revision lies in changes in the valid legislation, methodological definitions and approaches, classifications and codes, implementation of new statistical-mathematical methods, availability of updated figures as well as in the concrete mistakes in the source and calculated data. The aim of revisions is to achieve or maintain the consistence in the content of statistical data.

33. The Code of Practice (CoP) for European statistics determines the principle 8 for the revision policy by saying that „Revisions follow standard, approved and transparent approaches“. Thus, revisions should be performed in compliance with the stated rules and their basic characteristics, i.e. conception, purpose, efficiency, transparency and periodicity. The unified, tabular and transparent system of adjustments should be reached as a result.

34. Basic rules and general procedures applied in terms of revisions are governed by the Decision of the President of the SOSR, by which a revision calendar has been issued (updated each year), and by the decision ROZ-3/2015, by which a revision policy has been issued.

35. Overview of the revision changes performed since the last version of GNI Inventory is described in more detail in the chapter 2.

1.3 Outline of the production approach

36. The production approach is the basic method for the compilation of annual national accounts and for the quantification of GDP in the Slovak Republic. The structure of the national system of annual accounts consists of complex accounts, sector accounts and the system of SUTs and IOTs. The basic components of the sectoral accounts structure are institutional sectors, types of transactions and the sequence of accounts. The economic entities in the SR, institutional units and establishment units are statistical units providing the information on flows with goods and services as well as on income, expenditure and financial flows and stocks.

37. In terms of the Slovak statistical practise, the establishment unit (ZJ) represents the local kind-of-activity unit of the **sector of non-financial corporations**. The statistical information on this unit is obtained by the annual structural survey in the annual statistical questionnaire for production branches Roc 1-01 for organisations

with 20 employees and more. Data for small organisations with the number of employees 0 – 19 are obtained by sample surveys.

38. Both, the output and intermediate consumption in the **sector of financial corporations**, are calculated based on data consisting of the combination of statistical and administrative data sources.

39. The main data sources for the calculation of production and intermediate consumption in the **sector of general government** are administrative data sources obtained from the statements on revenues and expenditures based on the Decree of the Ministry of Finance of the SR (MF SR). This type of statement contains the cash data on revenues and expenditures broken down by the budgetary economic classification. For each year a transformation bridge between categories of ESA95 and the budgetary economic classification of the MFSR is being compiled.

40. For the calculation of output and intermediate consumption in the **sector of households**, an accounting statement submitted by the business households is used; for comparison purposes, also the results of the statistical sample survey, which are consequently grossed –up to the total population of active units, are used.

41. The main data sources for the calculation of production and intermediate consumption in the **sector non-profit institutions serving households** are statistical or administrative data sources, which are further adjusted and completed.

42. In state statistical questionnaires, the transition from business accounting to the national accounts concepts is directly ensured by the references to the relevant accounts of business accounting in the methodological explanatory notes on the particular items of the questionnaire. Thus, the reporting unit obtains the precise definition of indicators in compliance with the national accounts methodology. The individual items in questionnaires for the intermediate consumption and output are compiled in line with the ESA 2010 methodology; individual adjustments are further explained in the chapter 3.

43. For the exhaustiveness purposes, the grossing-ups and imputations are the first steps being made in individual sectors. The adjustments for exhaustiveness (non-observed economy) are described in chapter 7.

1.4 Outline of the income approach

44. The income approach is not considered as an independent method. The net operating surplus and mixed income as balancing items are the results of the compilation of annual sectoral accounts and, thus, their value is influenced by the value added being calculated by the production approach. Within the income method, mainly the direct estimation methods are used. The qualified 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.

45. The determination of institutional units and sectors, classifications used and main data sources are the same as within the compilation of GDP by production approach.

The GDP compiled by an income approach is based on the annual statistical surveys and administrative data sources, or on their possible combination.

46. From the exhaustiveness standpoint, the grossing-ups and imputations to the total population in particular sectors are made. The particular adjustments for exhaustiveness purposes (non-observed economy) are made in sectors S.11 and S.14 within the compensation of employees' indicator. When calculating the estimates of individual components of exhaustiveness, an employment method is used, together with data on employment and wages obtained from questionnaires for small non-financial businesses and for entrepreneurs not registered in the business register.

47. Other taxes on production and imports consist of all taxes, which the enterprises pay due to their production activity independently from the volume or the value of produced or sold goods and services. The administrative statements are the source of information on all kinds of payments and taxes.

48. Other subsidies on production represent subsidies, i.e. current transfers to domestic institutions, which are intended for the elimination of unfavourable results of economy or for the support of business-making. The main data sources are the economic classification of the budgetary classification (EKRK) and the State Closing Account.

49. The consumption of fixed capital is calculated by using the perpetual inventory method (PIM) in each sector on the basis of tangible and intangible fixed assets expressed at replacement prices. It is estimated linearly, the geometric model for depreciation is not used.

1.5 Outline of the expenditure approach

50. The calculation of particular components of the expenditure approach is based on data from statistical surveys, administrative data sources and other alternative data sources. The statistical surveys and administrative sources are basically the same as in terms of the production approach. Alternative sources are represented by data sources, which are accessible for the SOSR from the webpages of the relevant organisations (e.g. annual economy reports) or from specific sources agreed directly by the SOSR with the data providers.

51. Data for the calculation of final consumption are recorded in purchaser's prices. Goods and services remained for own consumption are valued at basic prices. The purchased fixed assets (tangible and intangible) are, according to the valid accounting rules, valued at acquisition prices including costs on the acquisition. The assets acquired during the observed time period are valued at replacement prices. Similarly, the tangible and intangible assets, being donated or the assets acquired by leasing, are valued at the replacement prices too. The own-produced assets for the own final use are valued at production costs increased by the profit margin. Stocks of material goods for resale being stored are valued at the acquisition price, which consists of the acquisition price at purchase and the costs related to the acquisition of stocks (transport, insurance, custom duties etc.). Data on stocks are adjusted by

holding gains and losses on inventories. Both, the import and export of goods, are valued at FOB prices.

52. Statistical surveys, by which the data for expenditure GDP components are surveyed, are constructed in the same way as for other methods used for the compilation of accounts. Estimates of particular expenditure components of GDP, except for the final consumption of households, are mainly figured out by a direct method, which is based on the direct data from statistical surveys, administrative and/or alternative data sources. When compiling the final consumption of households (FCH), the combined estimation approach (direct and indirect) is used.

53. For the exhaustiveness purposes, the grossing-ups and imputations are the first steps being made in individual sectors. Although the estimates are based mainly on the statistical surveys and administrative data sources, which are of a relatively good quality, the common practise is the imputation of data for economically active units, which have not submitted statistical questionnaires within the exhaustive survey, and the grossing-ups to the total population within the sample survey. If the exhaustiveness adjustments are concerned, the grossing-ups are made mainly in the area of FCH and gross fixed capital formation (GFCF) and in terms of inventories in the sector of households. Further adjustments are made in order to eliminate the influence of undervaluation/overvaluation in the GFCF area, where the standard calculation methods are verified by using the commodity flow method (allocation of commodities according to the MIG classification).

1.6 Balancing and integration methods and verification of estimates

54. Theoretically, all three GDP calculation methods should give the same result. For the balancing of sources and uses, both, the production and expenditure, methods have been used. The income method is not used because the gross operating surplus and mixed income are the residual items and their verification is not based on the direct data sources.

55. The balancing works are focused on the balancing of particular items of non-financial and financial transactions. In the first step the identity of transactions is ensured. Verification of individual transactions is performed by checking the counterparts. Within the inter-sectoral flows (interest, dividends), the matrix of transactions is compiled. The budgetary identity and the identity of transactions are to be achieved by the horizontal and vertical balancing of particular data. When compiling the definitive version of sectoral accounts, the information obtained from SUTs is used.

56. When balancing, both, the quality and type of data source in individual sectors, are decisive. Statistical discrepancies are solved by the adjustment of data which are less reliable, trustful and less precise within the given system of accounts. The final balancing within the sector (subsector) rests in the achievement of the budgetary identity (i.e. the sum of flows in the column sources is equal to the sum of flows in the column use) by two estimates of B.9 (current accounts, financial accounts). The identity between data which are derived from two sources is sought.

57. The balancing process is iterative, from the first achievement of partial information until taking into account all available information, which is ensured by mutual internal and external consultations (MFSR, NBS...) in order to obtain a reconciled balanced system. Balancing between the particular components is not possible without a preceding discussion with the concrete compilers of the relevant indicators, which are subject to balancing. The responsibility for the final decision on the termination of balancing procedure is on the shoulders of the Director General of the Macroeconomic Statistics Directorate.

1.7 Overview of adjustments for exhaustiveness purposes

58. Within the compilation of annual sectoral accounts, the adjustments for the exhaustiveness purposes are made too. The adjustments are related to all three GDP estimation methods. Adjustments for exhaustiveness are not performed for the sector of financial corporations, sector of general government and the sector of non-profit institutions serving households.

59. The non-observed economy (NOE) is according to the ESA 2010 methodology and the Eurostat recommendations classified into the seven types of non-exhaustiveness N1-N7:

- N1 Producer should have registered (underground producer)
- N2 Illegal producer that fails to register
- N3 Producer is not obliged to register
- N4 Registered units not covered by the statistical survey
- N5 Registered entrepreneurs not included in statistics
- N6 Misreporting by the producer
- N7 Statistical deficiencies in data

60. The estimation of GDP by production approach is the mostly elaborated method in the national accounts of the SR not only from the data sources point of view but also from the estimates of exhaustiveness' standpoint. Both, the methods of estimation and individual adjustments undertaken, are analysed and compared within all three approaches of GDP compilation in order to ensure consistency of treatment from the view-point of sources/uses (supply/demand).

1.8 Transition from GDP to GNI

61. The calculation of gross national income (GNI) is based on the GDP data decreased by the primary income paid by resident units to non-resident units and increased by primary income received by resident units from abroad.

62. Primary income paid to ROW covers compensation of employees, property income and taxes on production and import paid to EU institutions. On the other hand, the primary income received from abroad covers compensation of employees, property income and subsidies received from the EU institutions.

63. Besides the statistical and administrative data sources, the key source of information is the current account of the Balance of Payments (BoP). Since 2004,

also the taxes on production and import paid to the EU institutions and subsidies received from the EU institutions are covered. Information on these flows is available from the State Closing Account submitted by the Ministry of Finance of the SR.

64. Data on the compensation of employees are compiled on the basis of number of legally working residents and non-residents of the SR and the data on the average wage abroad and in the SR. In case of legally working residents and non-residents, the estimate for social contributions is added to the wages being calculated. The estimate for illegal workers is performed based on data on the crossing of borders, of which the tourist crossings are excluded and the average wage is decreased as compared to legal workers.

65. Data on interest, dividends, and reinvested earnings from foreign direct investments are taken from the BoP, other investment income is estimated.

1.9 Main classifications used

66. The classifications used in the system of national accounts are prevalingly consistent with the internationally valid classifications. All standardised classifications are officially proclaimed in the Law Digest and published by the means of relevant Decrees of the SOSR. The following classifications belong here:

- Statistical classification of economic activities SK NACE Rev. 2,
- Statistical classification of products by activities (CPA),
- Statistical classification of government expenditures SK COFOG,
- Classification of individual consumption by purpose COICOP.

67. For the classification of units into the register of organisations, the nomenclatures (code-lists) are used, which are created and updated by the SOSR. The code-list related to the classification of organisations by the legal form is one of the mostly used nomenclatures.

68. The sector of general government S.13 uses the budgetary classification released by the Ministry of Finance of the SR. The budgetary classification contains the organisational classification, classification by types and the economic classification. The economic classification sorts out the homogeneous types of revenues and expenditures into main categories, categories, items and sub-items. At the same time, it declares which expenditures are financed from the current expenditures and which from the capital ones.

69. For publication purposes and within the framework of the ESA 2010 Transmission programme, the aggregation of classifications are used, e.g. A*3, A*10, A*21, A*38, A*64 for economic activities and P*3, P*10, P*21, P*38, P*64 for products.

1.10 Main data sources used

70. Compilation of national accounts is based on statistical surveys, which are organised by the SOSR, furthermore on the administrative data sources (ministries, NBS and other government units) as well as on alternative data sources. In addition to the above mentioned data sources, also data from the population and housing

census and farm census are used. These surveys are carried out usually according to Acts of Law adopted specifically for these purposes.

71. The statistical surveys are governed by the Programme of State Statistical Surveys for a three-year time period, which is made by the SOSR in co-operation with the ministries and state organisations. The Programme contains all important and necessary surveys, including the surveys carried out by ministries and other central government bodies.

A decorative graphic consisting of three blue circles of varying sizes and two thin blue lines. One line starts from the top left and goes towards the top-right circle. Another line starts from the top left and goes towards the middle circle. A third line starts from the top right and goes towards the bottom-right circle. The circles are semi-transparent blue.

Chapter 2

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

Revision policy, major revisions since the last version of the GNI Inventory-SK

Chapter 2 The revision policy and the timetable for revising and finalising the estimates

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

2.1.1 Revision policy

72. The Statistical Office of the SR (hereinafter „Office“) is the central government body for state statistics. The mission of the Office is to provide objective and high quality statistical products and services in order to contribute to the increase of information and intellectual capital of the users; thus, to contribute to the decrease of risks in their decision making and to support the assurance of the sustainable development of Slovakia. The main condition for the fulfilment of this mission is the production of statistical data of the highest quality. The revision policy is an important tool for increasing the quality of statistical data.

73. For the purposes of this provision, each change of the statistical value of indicators stored in relevant databases and of statistical data being published is considered as revision. The reason for revision lies in changes in the valid legislation, methodological definitions and approaches, classifications and codes, implementation of new statistical-mathematical methods, availability of updated figures as well as in the concrete mistakes in the source and calculated data. The aim of revisions is to achieve or maintain the consistence in the content of statistical data.

74. The Code of Practice (CoP) for European statistics determines the principle 8 for the revision policy by saying that „Revisions follow standard, approved and transparent approaches“. Thus, revisions should be performed in compliance with the stated rules and their basic characteristics, i.e. conception, purpose, efficiency, transparency and periodicity. The unified, tabular and transparent system of adjustments should be reached as a result.

75. Basic rules and general procedures applied in terms of revisions are governed by the Decision of the President of the SOSR, by which a revision calendar has been issued (updated each year), and by the decision ROZ-3/2015, by which a revision policy has been issued.

76. The data publishing is governed by a valid legislation (Act of Law No. 540/2001 on State Statistics as amended) and internal legal rules (ROZ-5/2013 decision of the President of the SOSR), by which the Principles of publishing and provision of statistical data are issued.

77. The published data might have the following quality degrees:

- **Flash estimate** – estimate of the given indicator based on the available information or the extrapolation of trend
- **Improved estimate** – figure being obtained based on the results of the short-term reporting and the use of available administrative data sources
- **Preliminary estimate** – figure being compiled from the verified and revised data sources used for the compilation of the improved estimate or figure,

which is available in **the time of the 1st publishing**. It can be compiled in the lower range of indicators

- **Semi-definitive estimate** – figure revised based on the improved statistical questionnaires and administrative data, as well as on complementary information
- **Definitive figure** – has been compiled from the verified revised reports, administrative sources and data obtained based on the improved statistical-mathematical methods and on the complementary information

78. **From the subject-matter standpoint**, the following issues can be considered as reasons for revision:

- Incorporation of better-quality data based on a more complex data source,
- Improvement of data due to the updating of seasonal factors and the change in the base period,
- Improvement on the basis of an updated methodology (in concepts, definitions and classification) and changes in statistical methods,
- Corrections made in source data and calculations.

79. **From the timing point of view**, the revisions are broken down into:

- **current revisions** are revisions without any essential modifications of methodology. Usually some important corrections of data, including new values obtained from new data purposes, are in question. They are carried out periodically in the precisely determined dates, for the updating of monthly and quarterly data, until the next closest data publishing,
- **annual revisions** are revisions, which are made provided all the monthly and quarterly data and the more detailed results from annual surveys are available,
- **ad-hoc and major revisions** are revisions of definitive data due to important methodological changes resulting from the revisions of methodologies, changes in statistical and mathematical methods, calculations or data corrections. A special revision may result in the break in data comparability in time (e.g. due to change in definition).

80. Revisions are made according to the **calendar of revisions**, which is determined for particular statistics in days (d) and months (m) from the reference period (t) or in years (r) before or after the current reference period (t).

81. For marking the dates of revision, the following abbreviations are used:

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

82. The announcement of revision with the date of publishing of revised data precedes the release of the revised data. The announcement is published at the Office's web page minimally two days prior to the publishing of revised data. Information on the current and annual revisions is part of methodological

explanations of relevant monthly, quarterly and annual publications and the particular databases of the SOSR, if the revisions are related to the data in databases.

83. The aim of revision is to achieve or maintain the consistency of the content of statistical data. The necessity for clear rules is underlined also by the requirements from Eurostat, which supports the ongoing increase of quality for the purposes of higher international comparability and consistency of statistical data.

84. The revised data are usually complemented by information on the origin, importance and evaluation of revisions, which is published on the webpage at the time of the release of revised data.

85. The time table for revision of annual and quarterly national accounts data is carried out in compliance with the Annex B of the Regulation of European Parliament and the Council No. 549/2013 as of 21 May 2013 on the European System of National and Regional Accounts in the European Union (ESA 2010).

- **Quarterly accounts** are revised regularly with the three-month delay. Thus, the current revision of quarterly accounts presupposes the improvement of data always in t+6 months after the reference period. The exceptions are main aggregates for GDP and data on employment compiled as *flash estimates* (t+45 days). These data are revised to the version „*preliminary*“ in t+70 days. The data revision is performed based on the more precise data mainly from administrative sources. Quarterly data for the 4th quarter and the sum of quarters for the given year are at the same time presented as the estimate of the annual account (t-1 year). The estimate of the annual account for t-1 year can be modified until the end of March, in accordance with the result of the notification for the sector of general government.
- **Annual accounts** are revised based on the precision of data obtained gradually from the administrative data sources and from the processing of statistical questionnaires. The adjustments resulting from the removal of balancing inequality solved within the framework of SUTs and the corrections based on the revised calculations are incorporated. In the course of this process, the methodological changes resulting from new regulations or directives are step-by-step implemented. The current revision covers the gradual precision of data version marked as „*estimate*“ (t+70 days after the reference period as a sum of quarterly data plus some precisions acquired within the verification of quarterly data). The first current revision covers the improvement of “estimate” until the end of September, after the end of the reference year in order to achieve the version called “*preliminary*”. The finalisation of the current revisions is given by the compilation of the version “*definitive*”. The sectoral accounts required at t+12 months as „*semi-definitive*“ are consistent with the version t+9 months and are step-by-step revised until the version „*definitive*“ is reached (t+36 months).
- **Regional accounts** are revised usually according to the programme of their quality improvement and follow the revision of annual accounts resulting from the „*semi-definitive*“ version of annual accounts. Due to the complexity of calculations, the revision of regional accounts is delayed by 3 months as compared to the revised accounts (t+24 months).
- **Supply and Use Tables (SUTs)** serve for the recalculation of annual national accounts (ANA) into constant prices and for the balancing of the entire system

of national accounts within the framework of 4-digit code of SK NACE Rev.2 and CPA2008 classifications; at the same time, they are to be considered as a base for the definitive annual version of sectoral accounts and constant price estimates. SUTs are compiled always at t+36 months after the end of the reference year; the data revisions are not required. The symmetric IOT is compiled once per five years.

- **Notification tables of the government deficit (EDP)** are, in line with the Article 4 of the Council Regulation No. 3605/93¹⁾ as of 22 November 1993 on the application of the Protocol on the excessive deficit procedure as amended, which forms the Annex to the Treaty of the European Community, compiled and treated as follows:
 - ✓ The 1st notification of the government deficit contains data for the time period t-1 year up to t-4 years and the estimate for the year t. Data are submitted in t+3 months. The half-finalised data are t-1 year, t-2 years, t-3 years. Data for t-4 years are final. The exceptions are big revisions or specifically treated items according to the Eurostat guidance.
 - ✓ The 2nd notification of the government deficit contains data for the time period t-1 year up to t-4 years and the estimate for the year t. Data are submitted in t+9 months and are consistent with annual accounts for t-1 year, with “half-finalised” versions of annual accounts for t-2, t-3 years, and with “final” version for t-4 year.

2.1.2 Timetable for revising and finalising estimates

86. Timetable for revising and finalising estimates in particular domains of national accounts is updated on yearly basis and is available at the SOSR’s website.

Table 3 The released calendar of national accounts revisions in 2016

Statistics	Date of revision	Revised period	Form of released revised data
Quarterly accounts	8.3.2016	3.Q.2015	Time series, web, database Statdat, consequently Slovstat
	7.6.2016	4.Q.2015	Time series, web, database Statdat, consequently Slovstat
	6.9.2016	1.Q.2016	Time series, web, database Statdat, consequently Slovstat
	15.11.2016	1.Q.1995-2.Q.2016	Time series, web, database Statdat, consequently Slovstat
	6.12.2016	2.Q.2016	Time series, web, database Statdat, consequently Slovstat
Annual accounts	30.9.2016	1995-2014	Time series, Eurostat, consequently web, database Statdat
Regional accounts	31.12.2016	1995-2014	Time series, web
EDP notification	31.3.2016	2012-2015	Eurostat, consequently web
	30.9.2016	2012-2015	Eurostat, consequently web
GNI data	22.9.2016	2002-2015	Time series, Eurostat, consequently web, database Statdat

Overview of revisions of the reference year 2010

87. The annual sectoral account for 2010 was compiled in 2011. Its first bigger revision was finalised as of 30 September 2012. The SOSR performed several methodological changes in terms of the implementation of the EU regulations and

¹⁾ Council Regulation No. 3605/93 as of 22 November 1993 was re-codified by the Council regulation No. 479/2009 as of 25 May 2009

Eurostat recommendations; at the same time, the new and improved data sources were used too. A time overview of the revisions being performed in 2010 is presented in the following table.

Table 4 Overview of revisions of the annual account for 2010

National accounts	Quality degrees	Transmission programme deadlines	Published at the web page of the SOSR	Number of revision	Methodology
Quarterly data	Flash estimate	t+45 days	15.2.2011		ESA 95
	Preliminary data	t+70 days	3.3.2011		ESA 95
Annual data	Estimate of the annual account (sum of quarters)	t+70 days			ESA 95
	Preliminary annual account as of 30 September 2011	t+9 months	21.10.2011	13	ESA 95
	Semi-definitive data as of 31 December 2011	t+12 months			ESA 95
	Revision as of 6 March 2012		6.3.2012	14	ESA 95
	Revision as of 30 September 2012		22.10.2012	15	ESA 95
	Revision as of 30 September 2013		21.10.2013	16	ESA 95
	Definitive data as of 31 December 2013	t+36 months			ESA 95
	Revision as of 30 September 2014		21.10.2014	17	ESA 2010
Revision as of 30 September 2015		21.10.2015	18	ESA 2010	

Note: history of revisions and their numbering are presented in table 13

88. In the next part of Chapter 2, we shall describe the revision changes for the reference year 2010, from the compilation of the preliminary annual account in 2011 until nowadays.

89. In the following table, all changes are presented at current prices by three compilation methods and institutional sectors of national accounts:

Table 5 Overview of revision results by using the 2010 data

in thd. €

Transaction	sector	Compilation of preliminary annual account	Revision changes	Revision changes	Revision changes	Revision changes	Revision changes	Revision changes	Revision changes	Current status of annual account
	Situation as of	30.9.2011	6.3.2012	30.9.2012	30.9.2012	30.9.2013	30.9.2013	30.9.2014	30.9.2015	30.9.2015
	Revision number	13 (ESA95)	14	15	14 + 15	16	17	18	18	(ESA2010)

GDP production approach

P1	Output	S1	152 279 864	-287 882	-590 640	-878 522	-385 785	-385 278	246 845	150 877 124
		S11	105 627 476	-143 941	-503 905	-647 846	-144 003	-1 152 409	-1 009 261	102 673 957
		S12	3 571 189		20 987	20 987	44 578	64 655	245 349	3 946 758
		S13	10 220 741	-143 941	-18 863	-162 804		432 059	1 177 974	11 667 970
		S14	31 549 813		-77 854	-77 854	-286 387	270 342	-166 481	31 289 433
		S15	1 310 645		-11 005	-11 005	27	75	-736	1 299 006
P2	Intermediate consumption	S1	92 373 298	-143 941	-716 580	-860 521	-413 316	-1 692 257	63 702	89 470 906
		S11	74 841 186		-683 757	-683 757	-386 173	-1 563 111	-430 843	71 777 302
		S12	1 642 961		12 568	12 568	71 953	2 545	-25 488	1 704 539
		S13	3 344 383	-143 941	-2	-143 943		-79 325	560 447	3 681 562
		S14	11 714 466		-40 046	-40 046	-99 123	-52 441	-41 126	11 481 730
		S15	830 302		-5 343	-5 343	27	75	712	825 773
B1g	Value added	S1	59 906 566	-143 941	125 940	-18 001	27 531	1 306 979	183 143	61 406 218
		S11	30 786 290	-143 941	179 852	35 911	242 170	410 702	-578 418	30 896 655

	S12		1 928 228		8 419	8 419	-27 375	62 110	270 837	2 242 219
	S13		6 876 358		-18 861	-18 861		511 384	617 527	7 986 408
	S14		19 835 347		-37 808	-37 808	-187 264	322 783	-125 355	19 807 703
	S15		480 343		-5 662	-5 662			-1 448	473 233
D21-D31	Net taxes on products	S1	5 980 847		77	77				5 980 924
D211	VAT	S1	4 182 024		77	77				4 182 101
D212	Taxes on imports,	S1	143 040							143 040
D214	Taxes on products	S1	2 077 708							2 077 708
D31	Subsidies on products	S1	-421 925							-421 925
GDP by production approach			65 887 413	-143 941	126 017	-17 924	27 531	1 306 979	183 143	67 387 142

GDP expenditure approach

P3	Final consumption	S13-15	51 331 583	-143 941	-25 811	-169 752	21 797	745 856	211 603	52 141 087
P3 (S14)	FCH	S14	37 739 978		-4 577	-4 577	21 770	596 300	42 915	38 396 386
P3 (S15)	FCNISH	S15	701 565		-2 371	-2 371	27	75	-3	699 293
P3 (S13)	FCG	S13	12 890 040	-143 941	-18 863	-162 804		149 481	168 691	13 045 408
P5	GCF	S1	15 413 955		-552 050	-552 050	5 734	1 360 006		16 227 645
P51	GFCF	S1	14 615 512		-764 904	-764 904		1 059 288		14 909 896
P52+53	CHI and valuables	S1	798 443		212 854	212 854	5 734	300 718		1 317 749
P3+P5	Domestic demand	S1	66 745 538	-143 941	-577 861	-721 802	27 531	2 105 862	211 603	68 368 732
P6	Export of g. and s.	S2	53 414 883		-456 000	-456 000		-1 553 343	179 757	51 585 297
P7	Import of g. and s.	S2	54 273 008		-1 159 878	-1 159 878		-754 460	208 217	52 566 887
B11	Balance of g. and s.	S2	-858 125		703 878	703 878		-798 883	-28 460	-981 590
GDP by expenditure approach			65 887 413	-143 941	126 017	-17 924	27 531	1 306 979	183 143	67 387 142

GDP income approach

D1	Compensation of employees	S1	25 030 342		-133 580	-133 580	13 804	1 919	0	24 912 485
		S11	15 460 296		-118 692	-118 692	13 804	-25 428	-546 758	14 783 222
		S12	765 609		16 948	16 948		1 919	-3 937	780 539
		S13	5 084 174		-18 861	-18 861		25 428	551 986	5 642 727
		S14	3 279 985		-7 500	-7 500				3 472 485
		S15	440 278		-5 475	-5 475			-1 291	433 512
B2n	Net operating surplus	S1	8 641 414	-143 941	1 861 870	1 717 929	200 991	16 701	173 751	10 750 786
		S11	8 002 327	-143 941	310 818	166 877	228 366	-77 925	32 767	8 352 412
		S12	639 087		-10 599	-10 599	-27 375	60 191	229 700	891 004
		S13								
		S14			1 561 651	1 561 651		34 435	-88 716	1 507 370
		S15								
B3n	Net mixed income	S1	14 331 823		-1 589 847	-1 589 847	-187 264	212 115	-36 639	12 730 188
		S14	14 331 823		-1 589 847	-1 589 847	-187 264	212 115	-36 639	12 730 188
P.51c (K1)	Consumption of fixed capital	S1	12 325 319		-12 503	-12 503		1 034 215	-480	13 346 551
		S11	7 876 177		-10 204	-10 204		472 613	-57 820	8 280 766
		S12	496 985						-1 426	495 559
		S13	1 759 758					485 369	58 917	2 304 044
		S14	2 158 422		-2 112	-2 112		76 233		2 232 543
		S15	33 977		-187	-187			-151	33 639
D2	Taxes on production and import	S1	6 875 538		77	77		0	46 511	6 922 126
D21	Taxes on	S1	6 402 772		77	77				6 402 849

	products									
D29	Other taxes on production	S1	472 766		0	0	0	46 511	519 277	
		S11	339 428		-2 121	-2 121	-587	-6 607	330 113	
		S12	26 547		2 121	2 121		46 500	75 168	
		S13	32 426				587	6 624	39 637	
		S14	68 277						68 277	
		S15	6 088					-6	6 082	
D3	Subsidies	S1	-1 317 023				42 029		-1 274 994	
D31	Subsidies on products	S1	-421 925						-421 925	
D39	Other subsidies on production	S1	-895 098		0	0	42 029		-853 069	
		S11	-891 938		51	51	42 029		-849 858	
		S12	0		-51	-51			-51	
		S13								
		S14	-3 160						-3 160	
		S15								
GDP by income approach			65 887 413	-143 941	126 017	-17 924	27 531	1 306 979	183 143	67 387 142

Description of significant revision changes in the reference year 2010

Annual account 2010 – revision changes as of 30 September 2012

Revision No. 14 and 15 (table 5)

90. After the incorporation of updated and improved data, including the liabilities of government sector against the railway companies amounting to -143,941 mil. €, the total impact of revision on output was in the amount of -878,522 mil. € and in terms of intermediate consumption, it was -860,521 mil. €. Thus, the total impact on GDP represented -17,924 mil. € (-0,03 %). Final consumption expenditures decreased by -169,752 mil. €, of which the final consumption of government represented the highest share -162,804 mil. €; it was caused by the recording of liabilities against the railway companies and the incorporation of improved data. The GCF decreased by -552,050 mil. €, of which the largest volume can be attributed to GFCF (-764,904 mil. €), what had been caused by the incorporation of improved data from the business records. The remaining part of data changed on the basis of updated data sources. The change in export of goods and services (P.6) amounted to -456,000 mil. €, of which the largest volume was represented by the updated figures from the foreign trade statistics (-518,865 mil. €) and the rest was changed based on the improved data. The import of goods and services (P.7) changed on the basis of updated data of the foreign trade statistics by -1 159,878 mil. €. Compensations of employees (D.1) changed in amount of -133,580 mil. €, of which the largest change occurred in D.11 (-155,112 mil. €), where the improved data from business records had been included. The remaining data were changed based on the updated data. Property income (D.4) received from abroad changed due to the updating of FISIM under (D.41) by 8,721 mil. €.

Annual account 2010 – revision changes as of 30 September 2013

Revision No. 16 (table 5)

91. After incorporation of the updated and improved data, the total impact of revision on production amounted to -385,785 mil. €, and on intermediate consumption it was -413,316 mil. €. Thus, the total impact of changes on GDP represented 27,531 mil. € (0,04 %). Final consumption expenditures increased by 21,797 mil. €, of which the final consumption of households represented the highest share 21,770 mil. €, it was caused by the incorporation of improved data. Final consumption of NPISH increased by 0,027 mil. € due to the updated figures. Gross capital formation increased by 5,734 mil. €, which was caused by the incorporation of updated figures. Compensation of employees (D.1) changed in the amount of 13,804 mil. € after the incorporation of improved data from the business records. In 2010, the property income (D.4) changed due to new data from NBS resulting from the regular revision of relevant data. The amounts of changes are presented in the following table (in mill. €).

Table 6

Code	Item	Use	Sources
		2010	2010
D.41	Interest	-18,677	40,624
D.421	Dividends	14,131	245,796
D.43	Reinvested earnings from FDI	249,630	774,754
	Total change of D.4	245,084	1 061,174

Annual account 2010 – revision changes as of 30 September 2014
Revision No. 17 (table 5)

92. As of 30 September 2014, the SOSR carried out standard adjustments due to the achievement of new information based on the ESA95 methodology, incorporation of the solutions in terms of GNI reservations while the next step was the transition to the new ESA 2010 methodology. After the implementation of updated and improved data, the total impact of revision on output amounted to -385,278 mil. €, and on intermediate consumption it was -1 692,257 mil. €. Thus, the total impact of changes on GDP represented 1 306,979 mil. € (1,94 %). Final consumption expenditures increased by 745,856 mil. €, of which the final consumption of households represented the highest share of 596,300 mil. €. Final consumption of NPISH increased by 0,075 mil. € and the final consumption of government increased by 149,481 mil. €. Gross capital formation increased by 1 360,006 mil. €, of which the GFCF by 1 059,288 mil. €. Compensation of employees (D.1) changed in the amount of 1,919 mil. €. The property income (D.4) received from abroad changed due to the updating of FISIM, under the item (D.41), amounting to 85,263 mil. €.

Table 7 The impact of key changes in 2010 on GDP

	Impact on GDP in % 2010	Explanation
Total impact	1,9	
<i>Methodological changes</i>	<i>1,8</i>	
Capitalisation of R&D	0,6	The R&D expenditures have been reallocated from intermediate consumption into gross fixed capital formation in S.11 and from the consumption expenditures into S.13
Capitalisation of military expenditures	0,1	Acquisition of military weapon systems has been recorded as the capital formation
Sectoral classification of units	0,2	Due to new classification criteria the relevant units have been reclassified into the sector of general government

Small tools	0,9	Expenditures on small tools, which comply with the utilisation criterion being more than 1 year, have been recorded as gross fixed capital formation
<i>Statistical changes in total</i>	<i>0,1</i>	
Incorporation of new or better source data	0,3	The results of 2011 census have been incorporated, the imputed rent has been re-counted
Exhaustiveness and specific adjustments in the context of GNI reservations	-0,1	The import of FISIM has been added into the entire time series
Other methodological changes (not due to the ESA2010 implementation)	-1,1	The trade of VAT registered non-residents has been taken into consideration
Other statistical changes	1,0	Benchmark revision adjustments

Annual account 2010 – revision changes as of 30 September 2015

Revision No. 18 (table 5)

93. After the incorporation of all revised data, the total impact of revision on the output amounted to 246,845 mill. € and on intermediate consumption it was 63,702 mill. €. Thus, the total impact of changes on GDP represented 183,143 mill. € (0,27 %). Final consumption expenditure increased by 211,603 mill. €, of which the highest amount was represented by the final consumption of government being the 168,691 mill. €. Final consumption of households increased by 42,915 mill. € and the final consumption of non-profit institutions serving households decreased by 0,003 mill. €. The export of goods and services (P.6) changed by 179,757 mill. €, of which by 171,744 mill. € on the basis of the incorporation of updated figures from NBS (data according to the BPM6 methodology). The import of goods and services (P.7) changed by 208,217 mill. €, of which by 188,896 mill. € based on the incorporation of updated data from NBS (data under the BPM6 methodology). Taxes on production and import (D.2) increased by 46,511 mill. € based on the rerouting of the contribution of banks into the Deposit Protection Fund within the sector of general government S.13 (D.29REC vs. D.759PAY).

2.2 Main revision changes due to the transition from ESA95 to ESA 2010

2.2.1 Overview of revision changes

94. In 2014, the SOSR carried out a big data revision of the system of national accounts in order to implement the Regulation of EP and the Council No. 549/2013 on the European System of National and Regional Accounts (ESA2010). The adjustments were done in particular transactions and national accounts indicators in the entire time series from 1995 until 2012, including the preliminary data for 2013.

95. As the GDP and GNI are extremely important measures of the economy development of the member states and their monitoring is part of the EU policy, we provide hereby a summary table of changes having a direct impact on GDP and GNI, together with the production, expenditure and income components of GDP by using the 2010 as a reference year.

Table 8 Revision changes in 2010

	1	1a	1b	2	3	4	5	6	7	8	9	10	11	Total
PRODUCTION APPROACH	393 226	158 744	234 482		32 723	46 837		107 836	611 931	0				1 192 553
P.1 Output of goods and services (at basic prices)	118 478		118 478		60 353	-37 498		107 836	-12 033					237 136
P.2 Intermediate consumption (at purchasers' prices)	-274 748	-158 744	-116 004		27 630	-84 335			-623 964					-955 417

10. Central Bank – allocation of output

11. Land improvements recognised as a separate asset

2.2.2 Description of revision changes within the implementation of ESA 2010

96. As far as the R&D is concerned, the leitmotiv for the change in the ESA95 methodology towards the ESA 2010 methodology is the fact that some expenditures incurred on R&D have the long service life and thus it is necessary to capitalise them, what means to bring them into the production process gradually and not at once at the moment of their incurrence. The annual questionnaire on R&D (VV 6-01), in case of S.13 the annual statement on income and expenditures (FIN1-04) and balance sheets of the relevant government entities, are to be considered as the main data sources.

97. In terms of non-market producers, we identify the following three possible cases of the capitalisation of R&D:

- the entity B classified in S.13 purchases R&D services from the entity A classified in S.13 (code of main activity according to NACE 72); based on the analysis, it is decided that the R&D services are in question,
- the entity classified in the sector of general government purchases all results of R&D from the entity classified in S.11,
- the entity B classified in S.13 spends expenditures on its R&D activity, the results of which will be publicly accessible.

Table 9 Impact of the capitalisation of R&D on GDP

in %	2010	2011	2012	2013
Impact on GDP	0,6	0,5	0,6	0,6

98. According to the ESA2010 methodology, the gross fixed capital formation is the acquisition of all military objects and devices and their use is recorded in national accounts as the consumption of fixed capital. In practise it means that they enter the production process gradually and not at once at the moment of their incurrence, as it used to be until now.

99. For the determination of the level of military expenditures, the information from the administrative data source of the MFSR is used. The statement on income and expenditures (FIN1-04), broken down by the budgetary classification and the COFOG classification (code 02 - Defence), is in question. The questionnaire submitted by the Ministry of Defence of the SR is considered as a complementary data source. The purpose of this questionnaire is to correctly record the expenditures of the SR on military devices for the purposes of an international comparison of the government economy, in line with the Eurostat decision No. 31/2006 as of 9 March 2006 on the recording of expenditures incurred on the military devices.

Table 10 Impact of the capitalisation of military expenditures on GDP

in %	2010	2011	2012	2013
Impact on GDP	0,1	0,1	0,1	0,1

100. In compliance with the rules of ESA 2010 methodology, we have reconsidered the sectoral classification of hospitals, subsidised organisations and units belonging into the sector of financial corporations. One of the biggest units being reclassified in the time series starting with 1997 from the sector of financial corporations (S.12001) into the sector of general government was the Eximbank.

Table 11 Impact of the sectoral classification on GDP

in %	2010	2011	2012	2013
Impact on GDP	0,2	0,3	0,2	0,1

101. According to the ESA2010 methodology, the capitalisation criterion of the service life being more than one year is applied also on the so-called small tools. In addition to the service life, the valid legal standards of the SR define also the level of acquisition costs as the border for the inclusion into durable intangible and tangible assets. The compliance with the ESA2010 methodology is ensured by the transfer of items with the acquisition value being more than 100 € (with the assumption of the service life longer than one year) from intermediate consumption into gross fixed capital formation.

Table 12 Impact of the capitalisation of small tools on GDP

in %	2010	2011	2012	2013
Impact on GDP	0,9	0,8	0,8	0,8

2.3 Main revisions since the last version of GNI Inventory-SK other than due to the conceptual changes in ESA 2010

102. From the standpoint of the history of national accounts revisions, there were two big revisions. The first revision covers the implementation of ESA95 or SNA93 methodology in the time series from 1995 until the reference year (revision of historical data for the time period prior to the existence of the SR or for the years 1993 - 1994 has not been done in accounts, only certain aggregated items are being revised by the relevant statistical method).

103. The first big revision of national accounts was done in 2005-2006 for the time series from 1995 until 2003 (data for 2004 and 2005 were consistent already within their compilation, including the FISIM allocation and chain-linked volumes). The year 2003 was at the same time also the reference year for the preceding GNI Inventory-SK.

104. The second big revision was performed in 2014 in order to implement the Regulation of the EP and the Council No. 549/2013 on the European System of National and Regional Accounts (ESA 2010).

105. In addition to these two big revisions directly linked to the implementation of the ESA regulations, the SOSR pursued several additional remarkable methodological changes since the last version of GNI Inventory-SK. These changes were results of the implementation of other EU regulations and Eurostat recommendations (see the following table 13).

Table 13 History of national accounts revisions

Number of revision	Revision of annual account	Methodology	Release of revised annual data	Release of revised quarterly data	Revised time series of quarterly data	Remarks
1.	Preliminary 1992	ESA 79				
2.	Definitive 1992 preliminary 1993 estimate of 1994	ESA 79		April 1996	1.q.1990 - 4.q.1995	revision of GDP indicators (P1, P2, B1g, P3(S14), P3(S13), P51, P52, P6, P7)
3.	Definitive 1993 - 1995 preliminary 1996	ESA 79		July 1998	1.q.1992 - 4.q.1997	Constant prices 1995 = 100
4.	1996	ESA 95		June 2000	1.q.1993 - 4.q.1999	
5.	1999	ESA 95		June 2002	1.q.1993 - 4.q.2001	
6.	2000, 2001	ESA 95		December 2003	1.q.1993 - 2.q.2003	
7.	2002	ESA 95		December 2004	1.q.2002 - 2.q.2004	Production approach
					1.q.2002 - 4.q.2002	Expenditure approach
8.	2000 - 2002 preliminary 2003 - 2005	ESA 95		June 2006	1.q.2000 - 4.q.2005	Constant prices 2000 = 100
	1995 - 2002 preliminary 2003 - 2005	ESA 95		November 2006	1.q.1995 - 4.q.2005	Constant prices 2000 = 100
	1995 Constant prices	ESA 95		March 2006	1.q.1995 - 4.q.1995	Constant prices 2000 = 100
9.	1995 - 2003 preliminary 2004 - 2005 estimate 2006	ESA 95		November 2007	1.q.1995 - 2.q.2007	Chain-linked volumes 2000=100
10.	1995 - 2004 semi-definitive 2005-2006 preliminary 2007	ESA 95		December 2008	1.q.1995 - 2.q.2008	Chain-linked volumes 2000=100
11.	1995 - 2005 semi-definitive 2006-2007 preliminary 2008	ESA 95	16.11.2009	December 2009	1.q.1995 - 2.q.2009	Chain-linked volumes 2000=100
12.	1995 - 2006 semi-definitive 2007-2008 preliminary 2009	ESA 95	16.11.2010	December 2010	1.q.1995 - 2.q.2010	Chain-linked volumes 2000=100
13.	1995 - 2007 semi-definitive 2008-2009 preliminary 2010	ESA 95	21.10.2011	10.11.2011	1.q.1995 - 2.q.2011	Chain-linked volumes 2005=100

see A

see B

14.	2008 semi-definitive 2009-2010	ESA 95	6.3.2012	6.3.2012	1.q.2008 - 3.q.2011	Chain-linked volumes 2005=100	see C
15.	1995 - 2008 (branches) semi-definitive 2009-2010 preliminary 2011	ESA 95	22.10.2012	12.11.2012	1.q.1995 - 2.q.2012 (sectoral accounts since 1.q.2009)	Chain-linked volumes 2005=100	
16.	1995 - 2009 semi-definitive 2010-2011 preliminary 2012	ESA 95	21.10.2013	11.11.2013	1.q.2010 - 2.q.2013	Chain-linked volumes 2005=100	
17.	1995 - 2010 semi-definitive 2011-2012 preliminary 2013	ESA 2010	21.10.2014	11.11.2014	1.q.1995 - 2.q.2014	Chain-linked volumes 2010=100	
18.	1997 - 2011 semi-definitive 2012-2013 preliminary 2014	ESA 2010	21.10.2015	10.11.2015	1.q.1997 - 2.q.2015	Chain-linked volumes 2010=100	

- A. Completion of the revision No.12 – transformation of the entire time series from SKK to €
 B. Completion of the revision No.13 – revision of NA by industrial breakdown by NACE Rev.2 in the time series 2000-2010
 C. Completion of the revision No.15 – revision of the statistical classification of products by activities (CPA) and revision of NA by industrial breakdown by NACE Rev.2 in the time series 1995-2011

2.3.1 Overview of revision due to GNI Inventory-SK reservations

106. The SOSR has recently solved two concrete and 8 transversal reservations. Two of them have had an impact on national accounts data in Revision No 17.

Table 14 Impact of incorporation of changes due to the GNI reservations

in thd. € and in %

Year	GDP ESA2010	GDP ESA95	GNI (B.5*G) ESA2010	GNI (B.5*G) ESA95	Reservation on FISIM			
					Transversal reservation II impact on GDP	Transversal reservation II impact on GDP in %	Transversal reservation II impact on B.5*G	Transversal reservation II impact on B.5*G in %
1995	19 685 778	19 319 002	19 779 427	19 404 740	-5 785	-0,029	2 126	0,011
1996	21 951 490	21 527 415	22 118 596	21 683 925	-7 750	-0,035	2 846	0,013
1997	24 413 977	23 867 355	24 433 835	23 900 350	9 610	0,039	-3 527	-0,014
1998	26 657 703	26 171 856	26 665 158	26 191 441	8 870	0,033	-3 260	-0,012
1999	28 541 908	28 109 131	28 375 760	27 949 600	4 842	0,017	-1 775	-0,006
2000	31 596 067	31 177 075	31 431 026	31 003 837	-5 996	-0,019	2 202	0,007
2001	34 307 227	33 881 183	34 315 810	33 875 143	-10 697	-0,031	3 926	0,011
2002	37 344 832	36 806 664	37 225 132	36 670 470	-12 064	-0,032	4 430	0,012
2003	41 474 539	40 611 951	39 466 962	38 595 121	-6 765	-0,016	2 488	0,006
2004	46 173 117	45 161 376	44 402 656	43 345 602	-4 665	-0,010	1 712	0,004
2005	50 398 219	49 314 224	49 075 440	47 920 282	-9 226	-0,018	3 384	0,007
2006	56 155 889	55 001 570	54 550 965	53 304 132	-14 279	-0,025	5 241	0,010
2007	62 854 223	61 449 714	61 057 300	59 529 910	-19 882	-0,032	7 301	0,012
2008	68 155 672	66 842 404	66 856 207	65 444 441	-15 230	-0,022	5 594	0,008
2009	63 798 949	62 794 385	63 413 085	62 269 123	-45 667	-0,072	16 768	0,026
2010	67 203 999	65 897 020	65 632 702	64 190 469	-63 561	-0,095	24 539	0,037
2011	70 159 763	68 974 163	68 801 779	67 453 662	-68 989	-0,098	27 811	0,040
2012	72 184 745	71 096 017	70 706 799	69 417 612	-65 695	-0,091	26 805	0,038
2013	73 593 156	72 134 092	72 132 786	70 431 450	-63 874	-0,087	26 126	0,036

GDP and GNI - ESA95 - are sum of QSA

Year	GDP ESA2010	GDP ESA95	GNI (B.5*G) ESA2010	GNI (B.5*G) ESA95	Reservation on dwellings and roads in total			
					Specific reservation 2 impact on GDP	Specific reservation 2 impact on GDP in %	Specific reservation 2 impact on B.5*G	Specific reservation 2 impact on B.5*G in %
1995	19 685 778	19 319 002	19 779 427	19 404 740	0	0,0000	0	0,0000
1996	21 951 490	21 527 415	22 118 596	21 683 925	0	0,0000	0	0,0000
1997	24 413 977	23 867 355	24 433 835	23 900 350	0	0,0000	0	0,0000
1998	26 657 703	26 171 856	26 665 158	26 191 441	0	0,0000	0	0,0000
1999	28 541 908	28 109 131	28 375 760	27 949 600	0	0,0000	0	0,0000
2000	31 596 067	31 177 075	31 431 026	31 003 837	0	0,0000	0	0,0000
2001	34 307 227	33 881 183	34 315 810	33 875 143	30	0,0001	30	0,0001
2002	37 344 832	36 806 664	37 225 132	36 670 470	114	0,0003	114	0,0003
2003	41 474 539	40 611 951	39 466 962	38 595 121	267	0,0006	267	0,0007
2004	46 173 117	45 161 376	44 402 656	43 345 602	463	0,0010	463	0,0010
2005	50 398 219	49 314 224	49 075 440	47 920 282	618	0,0012	618	0,0013
2006	56 155 889	55 001 570	54 550 965	53 304 132	854	0,0015	854	0,0016
2007	62 854 223	61 449 714	61 057 300	59 529 910	1 081	0,0017	1 081	0,0018
2008	68 155 672	66 842 404	66 856 207	65 444 441	1 424	0,0021	1 424	0,0021
2009	63 798 949	62 794 385	63 413 085	62 269 123	1 768	0,0028	1 768	0,0028
2010	67 203 999	65 897 020	65 632 702	64 190 469	1 884	0,0028	1 884	0,0029
2011	70 159 763	68 974 163	68 801 779	67 453 662	2 113	0,0030	2 113	0,0031
2012	72 184 745	71 096 017	70 706 799	69 417 612	2 191	0,0030	2 191	0,0031
2013	73 593 156	72 134 092	72 132 786	70 431 450	2 221	0,0030	2 221	0,0031

GDP and GNI - ESA95 - are sum of QSA

Year	Reservation on dwellings				Reservation on roads			
	Specific reservation 2 impact on GDP	Specific reservation 2 impact on GDP in %	Specific reservation 2 impact on B.5*G	Specific reservation 2 impact on B.5*G in %	Specific reservation 2 impact on GDP	Specific reservation 2 impact on GDP in %	Specific reservation 2 impact on B.5*G	Specific reservation 2 impact on B.5*G in %
1995	0	0,0000	0	0,0000	0	0,0000	0	0,0000
1996	0	0,0000	0	0,0000	0	0,0000	0	0,0000
1997	0	0,0000	0	0,0000	0	0,0000	0	0,0000
1998	0	0,0000	0	0,0000	0	0,0000	0	0,0000
1999	0	0,0000	0	0,0000	0	0,0000	0	0,0000
2000	0	0,0000	0	0,0000	0	0,0000	0	0,0000
2001	30	0,0000	30	0,0000	0	0,0000	0	0,0000
2002	114	0,0000	114	0,0000	0	0,0000	0	0,0000
2003	267	0,0000	267	0,0000	0	0,0000	0	0,0000
2004	463	0,0000	463	0,0000	0	0,0000	0	0,0000
2005	618	0,0000	618	0,0000	0	0,0000	0	0,0000
2006	755	0,0013	755	0,0014	99	0,0002	99	0,0002
2007	977	0,0016	977	0,0016	104	0,0002	104	0,0002
2008	1 307	0,0019	1 307	0,0020	117	0,0002	117	0,0002
2009	1 589	0,0025	1 589	0,0025	179	0,0003	179	0,0003
2010	1 748	0,0026	1 748	0,0027	136	0,0002	136	0,0002
2011	1 874	0,0027	1 874	0,0027	239	0,0003	239	0,0003
2012	1 970	0,0027	1 970	0,0028	221	0,0003	221	0,0003
2013	2 033	0,0028	2 033	0,0028	188	0,0003	188	0,0003

107. The revision no. 18 reflects the results of the SOSR's work on the remaining transversal reservations. At the end of 2015, the Commission accepted the work of the SOSR and officially stated that for Slovakia there are no reservations being open and that there are no reservations on the GDP compilation approaches at all. A more detailed description of work carried out in the context of GNI reservations is presented in the Quality report for 2015, submitted to Eurostat in September 2015.

Percentage breakdown of revision changes by reasons for revisions, i.e. due to the incorporation of reservations on GNI, is presented in table 18.

2.3.2 Description of revision changes in annual accounts since the last version of GNI Inventory-SK, except incorporating the reservations on GNI Inventory-SK

108. Revision changes, which are relevant since the last version of GNI Inventory-SK, are presented under the descriptions Revision No. 11-18. They are equal to the description in the relevant Quality reports and the information published at the SOSR's webpage on the occasion of annual publishing of yearly data.

Revision No. 11 – revision of annual account with an impact on GDP of 1995 – 2007 *Compilation of the preliminary annual account 2008*

Release of the revised annual accounts at the webpage: 16 November 2009
GNI Quality Report 2009

109. Within the revisions of annual national accounts several methodological changes were carried out in terms of the implementation of new methods according to the EU Regulations and Eurostat recommendations; the new and improved data sources were used too. These changes were related to the reclassification of the payment for the communal waste disposal from other taxes on production D.29 to the payment for service and, thus, into the intermediate consumption P.2 of particular institutional sectors, into FCH P.3 and into the market output P.11 of the sector of general government S.13. The car registration payment has been reclassified from other taxes on production D.29 and other current taxes D.59 into taxes on products except VAT and import taxes D.214. Following the recommendation of Eurostat, we have reclassified the private health insurance companies from the sector of general government S.13 into the sector of financial corporations S.12, into the sub-sector financial auxiliary institutions (S.124). Assets related to the public health insurance administered by these companies are still classified in the sector of general government (S.13), concretely in the sub-sector of social funds (S.1314). Another change was related to the improvement of intermediate consumption P.2 in the sector of financial corporations based on the revealed improper recording of payments and commissions paid, done by certain reporting units. Changes have been performed in the entire time series starting from 1995 up to 2008, at current and constant prices.

Revision No. 12 – revision of annual account with an impact on GDP of 1995 – 2008 *Compilation of the preliminary annual account 2009*

Release of the revised annual accounts at the webpage: 16 November 2010
GNI Quality Report 2010

110. Within the revision of annual national accounts for 1995 – 2008, including the preliminary annual account for 2009, several improvements have been made in terms of the EU implementation and Eurostat recommendations, together with the utilisation of new and more accurate data sources. The adjustments related to the methodological change in recording of illegal activities, namely smuggling of alcohol and tobacco products, were done in the entire time series based on the recommendation of the GNI verification mission. Within the system of national

accounts, this change influenced the import of goods and services (P.7 in the sector S.2), FCH (P.3 in S.14) as well as the production in the sector of households (P.1 in S.14). The mentioned adjustments slightly increased the amount of GDP. Their impact on GDP during 2002-2008 is presented in the table 15 presented below.

Table 15

in mill. €

Sector	Indicator	2002	2003	2004	2005	2006	2007	2008
S.2	P.7	29,9	33,3	37,5	38,8	40,0	33,8	36,1
S.14	P.3	56,3	62,7	70,6	73,0	75,4	63,6	67,9
Impact on GDP (P.1 = P.3 – P.7)		26,4	29,4	33,1	34,2	35,4	29,8	31,8
GDP		36 806,7	40 612,0	45 161,4	49 314,2	55 080,9	61 555,0	67 007,3
% of GDP		0,072	0,072	0,073	0,069	0,064	0,048	0,047

111. Based on the recommendations of the GNI mission, also the recording of costs, which are related to the settlement of insurance events where the total costs on premium claims are netted by the administration costs, has changed. As the data enter output (P.1) and also intermediate consumption (P.2) in the same amount, the mentioned change has not influenced the GDP level. Another change resulted from the revision of the years 2007 and 2008 based on new and more accurate data. The preliminary year 2009 was compiled based on the available data sources taking into account all mentioned revision changes and the preliminary actual data. Changes were done in the whole time series starting from 1995 up to 2009, at current and constant prices.

Revision No. 13 – revision of annual account with an impact on GDP of 2006 – 2009
Compilation of the preliminary annual account 2010

Release of the revised annual accounts at the webpage: 21 October 2011
 GNI Quality Report 2011

112. Within the revision of annual national accounts, the SOSR implemented the Commission Regulation No. 715/2010 as of 10 August 2010, by which the Council Regulation (EC) No. 2223/96 is amended in terms of adjustments following the revision of statistical classification of products by activities (CPA) in national accounts.

113. In accordance with this Regulation, the national accounts data being sent to Eurostat within the framework of the ESA Transmission Programme are after August 2011 submitted in the industrial breakdown according to the NACE Rev.2 classification in the times series from 2000 until 2010. At the same time, the base year for the constant price estimates was changed from the year 2000 to 2005.

114. Based on the new information and the more accurate source data, the standard revision adjustments were done in the particular items of national accounts during 2008 and 2009. At the same time, the amount of compensation of employees (D.1) was revised during 2006-2009 based on the improvement of their calculation in the sector of general government what impacted the output in the given sector. The impact of this change on GDP is presented in the table 16.

Table 16

in mill. €

sector	indicator	2006	2007	2008	2009
S.13	D.1	-79,3	-105,3	-116,7	-108,0
GDP		55 001,6	61 449,7	66 932,3	62 895,5
% of GDP		-0,144	-0,171	-0,174	-0,172

115. Data for 2010 are preliminary, compiled on the basis of available annual source data. All mentioned revision changes impacted the amount of GDP in the entire time series from 2006 up to 2010 at current prices and constant prices, where the base year for the chain-linked volumes had changed from the year 2000 to 2005.

Revision No. 14 – revision of annual account with an impact on GDP of 2008 – 2010
Release of the peculiar revision of annual accounts at the webpage: 6 March 2012

116. In compliance with the Eurostat guidance within the October 2011 EDP notification and the consequent Eurostat decision as of 20 February 2012, the SOSR performed in March 2012 the revision of annual national accounts data for 2008-2010, which was related to the recording of liabilities of the sector of general government against the railway companies. The revision adjustments influenced the GDP in the entire time series from 2008 until 2010 at current and constant prices.

Revision No. 15 – revision of annual account with an impact on GDP of 2009 – 2010
Compilation of the preliminary annual account 2011

Release of the revised annual accounts at the webpage: 22 October 2012
GNI Quality Report 2012

117. Within the revision of annual national accounts, the standard revision adjustments in particular items of national accounts have been made based on new and more accurate data sources for 2009 and 2010. Data for 2011 are preliminary; they are compiled based on the available annual source data. At the same time, the annual national accounts data in the industrial breakdown by the NACE Rev.2 classification in the entire time series were published too. The revision adjustments influenced the amount of GDP in the whole time series from 2009 until 2011 at current and constant prices.

Revision No. 16 – revision of annual account with an impact on GDP of 2010 – 2011
Compilation of preliminary annual account 2012

Release of the revised annual accounts at the webpage: 21 October 2013
GNI Quality Report 2013

118. Within the revision of annual national accounts, the standard revision adjustments in particular items of national accounts have been made based on new and more accurate data sources with an impact on GDP in 2010 and 2011. Data for 2012 are preliminary; they are compiled based on the available annual source data. The revision adjustments influenced the amount of GDP in the whole time series from 2010 until 2012 at current and constant prices.

Revision No. 17 – revision of annual account with an impact on GDP of 1995 – 2012
Compilation of the preliminary annual account 2013

Release of the revised annual accounts at the webpage: 21 October 2014
GNI Quality Report 2014

119. In 2014, the SOSR performed a big revision of national accounts data in order to implement the Regulation of the EP and the Council No. 549/2013 on the European System of National and Regional accounts (ESA 2010). The adjustments were pursued in the particular transactions and indicators in the entire time series starting from 1995 until 2012, including the preliminary data for 2013. The description of methodological changes is available at the SOSR's webpage under the heading "New methodology for national accounts - ESA 2010".

120. In addition to the implementation of methodological changes, the following changes were made in the system of national accounts:

- the standard revision adjustments of individual national accounts items were done for 2011 and 2012 based on the new information and the more accurate source data,
- chain-linked volume data were recalculated to 2010, which is to be considered as the reference year in the entire time series from 1997 up to 2013,
- selected transactions were adjusted in the required time period and scope due to the implementation of Commission's reservations on the GNI Inventory-SK –SK),
- information on the foreign trade of non-residents, registered in the SR only for the purposes of VAT, in relation to the resident units within the system of national accounts, was taken into account for the times series starting with 2008.

121. Comparison of GDP data before and after the revision, including the percentage share of the change in the GDP after the big revision in the entire time series from 1995 until 2013 is shown in Table 17.

Table 17

in mill. €

Year	Before Revision as of 30/09/2013	After Revision as of 30/09/2014	Revision change	Percentage share of change in GDP
1995	19 319,0	19 685,8	366,8	1,9
1996	21 527,4	21 951,5	424,1	1,9
1997	23 867,4	24 414,0	546,6	2,2
1998	26 171,9	26 657,7	485,8	1,8
1999	28 109,1	28 541,9	432,8	1,5
2000	31 177,1	31 596,1	419,0	1,3
2001	33 881,2	34 307,2	426,0	1,2
2002	36 806,7	37 344,8	538,2	1,4
2003	40 612,0	41 474,5	862,6	2,1
2004	45 161,4	46 173,1	1 011,7	2,2
2005	49 314,2	50 398,2	1 084,0	2,2
2006	55 001,6	56 155,9	1 154,3	2,1
2007	61 449,7	62 854,2	1 404,5	2,2
2008	66 842,4	68 155,7	1 313,3	1,9
2009	62 794,4	63 798,9	1 004,6	1,6
2010	65 897,0	67 204,0	1 307,0	1,9
2011	68 974,2	70 159,8	1 185,6	1,7
2012	71 096,0	72 184,7	1 088,7	1,5
2013	72 134,1	73 593,2	1 459,1	2,0

Overview of particular groups of data revisions during 2010 - 2012

Current data revisions

122. Routine revisions were performed due to the achievement of supplementary information from statistical and administrative data sources according to the ESA95 methodology and influenced the years 2011-2012. In addition, the change in the item compensation of employees was done in 2009 (-79,032 mil. €) and in 2012 (-22,060 mil. €) based on the Eurostat decision on the recording of payments into the 2nd pillar of the pension scheme from D.611REC into the D.99REC.

Other data revisions based on the changes in methods and sources

Sectoral reclassification of the railway company ZSR

123. Based on the conclusions of Eurostat from the EDP mission as of November 2013 and in line with the rules of the ESA 95 methodology, we have reconsidered the sectoral classification of the railway company (ZSR). The ZSR has been reclassified into the sector of general government since 2011 (incl.).

Trade of non-resident units VAT registered in the SR

124. The issue of non-resident units active in foreign trade but registered in the given country only for VAT purposes was discussed in two Prague seminars during 2012 and 2013. On their basis, Eurostat distributed to MSs a questionnaire dealing with the state-of-play in particular countries in terms of recording of this phenomenon. The implementation of this change was done based on the analysis comparing the data from VAT declarations and the foreign trade statistics data. In line with the methodology, the results from analyses have shown that the trade of non-resident units VAT registered in the SR overvalues the amount of exports of goods and, at the same time, undervalues the amount of import of goods. In the co-operation with NBS, we decided to revise the foreign trade data in national accounts and in the BoP. The change influenced the data on import, export and the balance of goods and services for 2008-2013.

Revision No. 18 – revision of annual account with an impact on GDP 1997 – 2013

Compilation of the preliminary annual account 2014

Release of the revised annual accounts at the webpage: 21 October 2015
GNI Quality Report 2015

125. The SOSR performed in 2015 a regular revision of national accounts data. The adjustments were made in particular items of national accounts in the time series of 1997-2013, including the preliminary data of 2014 due to the:

- standard incorporation of revision adjustments in the relevant transactions and indicators based on new information and the updated source data,
- sectoral reclassification of units according to the new ESA 2010 methodology,
- Incorporation of reservations of the Commission on the GNI Inventor in the context of the 4th own resource (based on GNI) of the EU budget.

126. Table 18 presents the percentage breakdown of revision changes by reasons, due to the incorporation of reservations, changes in data sources and methods (without the implementation of ESA2010) and routine revision changes for 2010-2013.

Table 18 Revision of GNI (ESA 95) 2010-2013 (in % of GNI (ESA95) from the questionnaire of 2014)

	2010	2011	2012	2013
Total revision changes of GNI	0,0	-1,6	0,1	0,4
<i>Of which:</i>				
Total revision changes based on reservations	0,1	0,2	0,1	0,1
Total revision changes in sources and methods (without the implementation of ESA2010)	0,0	0,0	0,0	-0,2
Total routine revision changes	0,0	-1,8	0,0	0,5

127. Revisions based on changes in sources and methods during 2010-2013 were caused by the incorporation of new data of BoP (BPM6) for import and export of services and the updated calculation of trade of VAT registered non-residents units. If the routine revisions are concerned, changes occurred due to the availability of sufficient information from statistical and administrative data sources. The main part was generated by the revision of data related to the property income due to the updated data from BoP.

2.4 Planned activities for improvement

128. In the context of recommendations of two Task Forces, running just now, on the harmonisation of revision policy in the area of national accounts and balance of payments, we will implement the agreed approaches into the revision policy valid under the conditions of the SR.

A decorative graphic consisting of three blue circles of varying sizes and two thin blue lines. One line starts from the top left and goes towards the top-right circle. Another line starts from the top left and goes towards the middle circle. A third line starts from the top right and goes towards the bottom-right circle.

Chapter 3

The production approach

Reference framework, borderline cases, valuation, exhaustiveness, taxes and subsidies on products

Chapter 3 The production approach

3.0 GDP according to the production approach

129. Production approach is the basic method for the compilation of annual national accounts. Table 19 presents the output, intermediate consumption and value added for 2010 by the SK NACE sections and table 20 shows the value added for 2010 by institutional sectors as well as by the SK NACE sections. After the inclusion of net taxes on products, the GDP at market prices will be achieved.

Table 19 Output, intermediate consumption and value added by SK NACE sections in thd. €

	P.1	P.2	B.1g
A	3 872 380	2 145 871	1 726 509
B	508 612	187 727	320 885
C	54 007 875	41 238 086	12 769 789
D	10 765 583	8 278 607	2 486 976
E	1 057 888	468 265	589 623
F	13 351 304	7 901 060	5 450 244
G	16 432 158	7 255 288	9 176 870
H	8 868 928	5 613 379	3 255 549
I	1 387 681	636 401	751 280
J	4 982 652	2 230 292	2 752 360
K	4 286 373	1 817 493	2 468 880
L	6 653 956	2 432 929	4 221 027
M	5 683 161	2 691 750	2 991 411
N	3 051 920	1 490 320	1 561 600
O	6 796 375	2 074 481	4 721 894
P	2 821 117	691 432	2 129 685
Q	3 450 135	1 291 971	2 158 164
R	1 763 815	520 368	1 243 447
S	1 135 211	505 186	630 025
T	-	-	-
U	-	-	-
Total	150 877 124	89 470 906	61 406 218
D.21	-	-	6 402 849
D.31	-	-	-421 925
GDP	-	-	67 387 142

Table 20 Value added by SK NACE sections and institutional sectors in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1
A	348 749	-	1 160	1 376 600	-	1 726 509
B	319 776	-	-	1 109	-	320 885
C	10 213 831	-	1 342	2 554 616	-	12 769 789
D	2 484 528	-	129	2 319	-	2 486 976
E	527 288	-	19 705	42 630	-	589 623
F	1 537 105	-	5 216	3 907 923	-	5 450 244
G	5 680 031	-	252	3 496 587	-	9 176 870
H	1 770 047	-	160 542	1 324 960	-	3 255 549
I	290 765	-	8 648	451 867	-	751 280
J	2 386 058	-	76 052	290 250	-	2 752 360
K	-	2 225 428	6 016	237 436	-	2 468 880
L	816 105	-	9 025	3 385 455	10 442	4 221 027
M	1 476 096	-	134 223	1 381 092	-	2 991 411
N	1 212 096	-	19 181	330 323	-	1 561 600
O	-	16 791	4 705 103	0	-	4 721 894
P	50 195	-	1 825 051	104 101	150 338	2 129 685
Q	710 882	-	843 712	449 432	154 138	2 158 164

R	991 391	-	166 834	68 948	16 274	1 243 447
S	81 712	-	4 217	402 055	142 041	630 025
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	30 896 655	2 242 219	7 986 408	19 807 703	473 233	61 406 218
D.21	-	-	-	-	-	6 402 849
D.31	-	-	-	-	-	-421 925
GDP	-	-	-	-	-	67 387 142

Table 21 Output by SK NACE sections and institutional sectors

in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1
A	1 670 519	-	2 185	2 199 676	-	3 872 380
B	506 995	-	-	1 617	-	508 612
C	49 569 458	-	2 078	4 436 339	-	54 007 875
D	10 762 141	-	497	2 945	-	10 765 583
E	944 390	-	32 059	81 439	-	1 057 888
F	6 732 529	-	7 588	6 611 187	-	13 351 304
G	10 989 844	-	392	5 441 922	-	16 432 158
H	6 299 814	-	333 577	2 235 537	-	8 868 928
I	641 531	-	12 953	733 197	-	1 387 681
J	4 393 718	-	174 845	414 089	-	4 982 652
K	-	3 909 875	10 538	365 960	-	4 286 373
L	1 603 271	-	15 899	4 927 563	107 223	6 653 956
M	3 514 713	-	214 828	1 953 620	-	5 683 161
N	2 513 807	-	31 881	506 232	-	3 051 920
O	-	36 883	6 759 492	-	-	6 796 375
P	97 235	-	2 307 195	156 050	260 637	2 821 117
Q	985 703	-	1 474 750	582 244	407 438	3 450 135
R	1 278 014	-	278 034	107 634	100 133	1 763 815
S	170 275	-	9 179	532 182	423 575	1 135 211
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	102 673 957	3 946 758	11 667 970	31 289 433	1 299 006	150 877 124

Table 22 Intermediate consumption by SK NACE sections and institutional sectors

in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1
A	1 321 770	-	1 025	823 076	-	2 145 871
B	187 219	-	-	508	-	187 727
C	39 355 627	-	736	1 881 723	-	41 238 086
D	8 277 613	-	368	626	-	8 278 607
E	417 102	-	12 354	38 809	-	468 265
F	5 195 424	-	2 372	2 703 264	-	7 901 060
G	5 309 813	-	140	1 945 335	-	7 255 288
H	4 529 767	-	173 035	910 577	-	5 613 379
I	350 766	-	4 305	281 330	-	636 401
J	2 007 660	-	98 793	123 839	-	2 230 292
K	-	1 684 447	4 522	128 524	-	1 817 493
L	787 166	-	6 874	1 542 108	96 781	2 432 929
M	2 038 617	-	80 605	572 528	-	2 691 750
N	1 301 711	-	12 700	175 909	-	1 490 320
O	-	20 092	2 054 389	-	-	2 074 481
P	47 040	-	482 144	51 949	110 299	691 432
Q	274 821	-	631 038	132 812	253 300	1 291 971
R	286 623	-	111 200	38 686	83 859	520 368
S	88 563	-	4 962	130 127	281 534	505 186
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	71 777 302	1 704 539	3 681 562	11 481 730	825 773	89 470 906

3.1 The reference framework

130. The basic methodological framework for statistical registers administered by the Statistical Office of the SR is formed by the Regulations of the Council of the EU No. 2186/93, 696/93 and 177/2008, together with the methodological recommendations of Eurostat. Under the conditions of the SR, the state statistics, including the statistical registers as well as the national accounts, is governed by the Law on State Statistics No. 540/2001 Coll. as amended.

131. All activities related to the administration of registers are carried out in the division of registers and classifications of the SOSR. As of the 31 December 2010, there were 599 699 enterprises, 723 195 legal entities, 612 613 local entities and nearly 32 000 establishment (kind of activity) units registered in the SOSR's registers.

132. The economic entities – legal units, which are assigned by an identification number (ICO) according to the special legal rules, are recorded in the **Statistical register of organisations** (hereinafter RO). Legal units of the enterprise type are divided into legal persons (business entities registered in the business register) and physical persons – entrepreneurs (sole traders, free lancers and self-employed farmers). Only one record in the RO corresponds to each legal unit (thus, the duplicity of units is excluded), which consists of identification, classification and localisation items. An unambiguous identification of units in the register is ensured by the identification number of organisation. The basic principles related to the technological aspect of the RO updating follow the legal system of obligatory registration of legal units. The government and municipality bodies, which are responsible for the primary registration of legal units, are obliged to submit the basic information related to the inception, any changes or termination of these units to the SOSR. The above mentioned duty results from the relevant Acts of Law. The statistical register of organisations is the basic register used for the purposes of the national accounts compilation. The RO records also data on internal organisational units – establishment units and LKAUs.

133. **Business register** is a public list, into which data being stated by the Law and those, which are related to the entrepreneurs, or to other persons governed by a specific Law, are recorded. Businesses (joint-stock companies, public business companies, partnership limited companies, and limited companies), co-operatives and other legal persons stated by a specific law are obligatory registered in the Business register. The registration courts are responsible for the registration. Physical persons resident in the territory of Slovakia, which

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

are registered in the business register based on their own application or if enacted by a specific rule. The foreign persons are registered in the business register too. Those are physical persons residing outside the territory of the SR having business or its organisational part in the territory of the SR.

134. Trade licensing offices are responsible for the registration of physical persons

into the **Register of sole traders**. Registration into the register of sole traders entitles the relevant physical persons to carry out entrepreneurial activity according to the Law on sole traders. The profession chambers issue a license to physical persons undertaking according to specific legal rules (lawyers, physicians etc.). The relevant ministries and other government bodies and municipalities are responsible for the primary registration of legal entities pursuing the non-entrepreneurial activity.

135. Both, the Business register and the Register of sole traders, represent the administrative data sources for the updating of the statistical register of organisations.

Updating of RO

136. The statistical register of organisations is updated on a daily basis at the level of regional workplaces, which ensure the take-over of information and its processing by an on-line system into the central register.

137. Before the end of each calendar year, the central administrator (headquarters of the SOSR) performs the updating of the statistical Register of organisations, which is part of the overall maintenance of the register. The data from statistical surveys and the administrative data from information systems of the Social insurance corporation and the Financial administration are the basic data sources used for the central updating of the register.

138. The aim of central updating is to prepare the high quality initial level of the register and consequently to carry out – according to the pre-set criteria – the selection of units for the statistical surveys, which will be performed next year. All economically active units, registered in the RO, form the Register of statistical units, which is the base for the creation and updating of the files of reporting units. The register of statistical units is created regularly as of 1 January of the given calendar year.

139. The files of reporting units are groups of statistical units for which the statistical surveys are being done. Based on the essential and additional criteria the statistical units are selected from the RO, which are then considered as reporting units for particular types of statistical surveys. The following items belong among the essential selection criteria: type of statistical unit, type of the main economic activity, size category by the number of staff, size category by the turnover and sales and by institutional sub-sectors of ESA2010. In addition to these items, also other item of the RO can be used, if necessary, e.g. type of ownership, residence of the region etc. The newly created statistical units from the RO are included into the Register of statistical units during the year, which are important for the given industry (by the number of staff or the amount of production) or have been formed as the subsequent organisations when transforming the already existing units included into the quarterly survey (Quarterly questionnaire of the production divisions Prod 3-04, for enterprises with 20 employees and more). Other newly-created units are included only into the RO.

140. The register of local units records the local units, in which the enterprise performs the economic activity and where, at the same time, at least one or more persons are working leastwise partially. Each legal entity of an enterprise type, which is the residence of the enterprise although nobody is working there, is considered as

the local unit. The register of local units has been created as a separate central file with the direct link to the register of organisations. Its administration is ensured at the central level and at the regional level. Each local unit is assigned by its own identifier in the register, independent of the identification number of the superior enterprise. The particular records of the register keep the following basic information:

- identifier,
- name,
- address,
- date of inclusion into the register, date of exclusion of the register,
- activity codes with the main activity coding,
- relation to the enterprise,
- size category.

141. Register of establishments is a separate list of establishments (activity units) purposefully created in relation to the delimited subset of enterprises – legal entities. One enterprise can have several records in the register of establishments. An unambiguous identification of the establishment units is ensured by the identification number of enterprise and the three-digit serial number of the establishment unit. The local kind of activity unit is represented by the establishment unit (ZJ). This establishment unit needn't be a separate legal unit. The legal unit performs prevailingly the homogenous activity at one place and keeps its own information system. It is necessary that at least the data related to production, intermediate consumption, compensation of employees, inventories, investment and the number of staff should be available. Information on units, which are not obliged to register and are deliberately not registered, is presented in Chapter 7.

142. The enterprise carries out the economic activity in the local units. The local kind of activity unit is represented by an establishment unit (ZJ). The establishment unit performs prevailingly the homogenous activity² at one place and keeps its own information system needed for description and analysis of its production and consumption relations. The establishment units are delimited for the sector of non-financial corporations and its sub-sectors only.

143. Statistical information on ZJs is obtained by an annual structural survey in the annual statistical questionnaire of production divisions Roč 1-01. The forms contain separate parts for the survey of indicators for the financial part Fin (enterprise level) and the establishment part Zav. The establishment part contains information according to the classification of production too. In its basic structure, the survey has been carried out since 1992 and is gradually updated depending on the implementation of the new methodology. The questionnaires represent the basis for the compilation of non-financial accounts in the industrial breakdown and for the compilation of Supply and Use tables (SUTs). Together with data and information from the enterprise level (part of statement Fin), they are the basis for the compilation of current accounts for the non-financial corporations sector.

144. **Sector of non-financial corporations (S.11)** comprises all entrepreneurial entities, which undertake based on the registration in the business register, i.e. national legal persons, foreign persons and national physical persons being active in order to gain profit in all activity areas (agriculture, forestry, manufacturing,

² With regard to the definitions of SK NACE classification.

construction, trade, restaurants and accommodation, transport, post and telecommunication, selected market services, research and development) and non-profit organisations, the costs of which are covered by sales to 50% and more.

145. **Sub-sector of public non-financial corporations S.11001** covers all non-financial corporations which are under the control of government. Those are mainly the government enterprises and businesses with the prevailing participation of the government (trade companies), which are market producers. **Sub-sector of national private non-financial corporations S.11002** comprises the non-financial corporations, which are not controlled by the government; mainly the trade companies, associations of entrepreneurs etc. **Sub-sector of foreign controlled non-financial corporations S.11003** consists of all non-financial corporations, which are controlled by non-resident units.

146. As far as the S.11 is concerned, the data are obtained by an exhaustive statistical survey Roč1-01 for enterprises with 20 and more employees and for enterprises with 0-19 employees achieving the turnover over 5 mill. €. At the level of establishment units, the data are achieved by the means of the Zav questionnaire and at the level of enterprise by the Fin questionnaire. For enterprises with 0 – 19 employees, the data are ensured by the Roč 2-01 questionnaire.

147. In 2010, there were 6 626 active ZJs for S.11, which had submitted the Zav questionnaire, of which there were 320 ZJs for the S.11001; the S.11002 comprises 4 601 ZJs and S.11003 covers 1 705 ZJs.

Table 23 Number of ZJs, which have submitted the Roč 1-01 questionnaire for 2010 by SK NACE

SK NACE	S.11	S.11001	S.11002	S.11003
A	659	50	590	19
B	40	2	25	13
C	2 055	16	1 337	702
D	113	37	62	14
E	107	41	54	12
F	695	3	617	75
G	1 188	1	786	401
H	344	28	206	110
I	185	4	158	23
J	176	0	102	74
L	147	20	100	27
M	274	8	154	112
N	348	11	248	89
P	20	3	13	4
Q	192	81	102	9
R	50	12	31	7
S	33	3	16	14
Total	6 626	320	4 601	1 705

¹ With regard to the definitions of SK NACE classification

148. If the breakdown by legal form is concerned (a code-list is presented in chapter 9), the majority of ZJs, which had submitted the questionnaire Zav were under the legal forms of 112 Joint-stock company - 4 563 ZJ and 121 Limited company - 1 282 ZJs. The legal form 205 C-operative was represented by 516 ZJs and the legal form 331 Subsidised organisation was represented by 72 ZJs. For a more detailed breakdown see table 24.

Table 24 Number of ZJs, which compiled the Roč 1-01 questionnaire for S.11 by legal form

Legal form*	S.11	S.11001	S.11002	S.11003
102	12	0	12	0
111	9	0	5	4
112	4 563	74	3 031	1 458
113	29	0	12	17
119	25	19	6	0
121	1 282	98	1018	166
123	1	0	0	1
205	516	0	516	0
301	57	57	0	0
331	72	71	1	0
382	1	1	0	0
421	58	0	0	58
422	1	0	0	1
Total	6 626	320	4 601	1 705

* A code-list of legal forms is presented in Chapter 9

149. For completeness' sake we present in table 25 an overview of the number of reporting units (hereinafter SJs) for enterprises and establishment units which were processed in the observation period.

Table 25 Overview the number of SJs in Roč 1-01 – by legal form*

Legal form*	Overview of the number of SJs for enterprises				Overview of the number of SJs for establishment units			
	S.11	S.11001	S.11002	S.11003	S.11	S.11001	S.11002	S.11003
102	12	0	12	0	12	0	12	0
108	9	0	5	4	9	0	5	4
111	4 514	73	3 013	1 428	4 563	74	3 031	1 458
112	29	0	12	17	29	0	12	17
113	25	19	6	0	25	19	6	0
121	1 216	86	970	160	1 282	98	1018	166
205	1	0	0	1	1	0	0	1
301	511	0	511	0	516	0	516	0
331	18	18	0	0	57	57	0	0
382	72	71	1	0	72	71	1	0
421	1	1	0	0	1	1	0	0
422	56	0	0	56	58	0	0	58
701	1	0	0	1	1	0	0	1
Total	6 465	268	4 530	1 667	6 626	320	4 601	1 705

* A code-list of legal forms is presented in Chapter 9

150. Data for small organisations with the number of employees 0 – 19 are obtained by a sample survey by using the statistical questionnaire Roč 2-01. According to pre-stated criteria, 8 677 SJs have been selected for the statistical survey from the total population of 123 483 SJs. 3 384 questionnaires have been returned from the total of addressed reporting units (including the imputed questionnaires) – see tables 26 until

28.

Table 26 Overview of the sample survey by the means of Roč 2-01 questionnaire by SK NACE sections

SK NACE	Overview of the number of SJs			
	S.11	S.11001	S.11002	S.11003
A	2 464	46	2 241	177
B	125	2	98	25
C	10 452	19	8 975	1 458
D	222	25	150	47
E	521	53	403	65
F	9 714	24	8 729	961
G	41 845	12	33 691	8 142
H	4 355	11	3 495	849
I	4 533	22	4 165	346
J	5 676	25	4 816	835
L	8 043	53	6 779	1 211
M	19 618	16	16 571	3 031
N	8 312	15	6 808	1 489
P	1 159	10	1 034	115
Q	3 962	12	3 934	16
R	1 451	21	1 338	92
S	1 031	3	945	83
Total	123 483	369	104 172	18 942

Table 27

SK NACE	Overview of the number of addressed SJs				Overview of the number of filled-in questionnaires			
	S.11	S.11001	S.11002	S.11003	S.11	S.11001	S.11002	S.11003
A	216	14	180	22	101	12	79	10
B	27	2	18	7	11	2	6	3
C	1 244	18	1 002	224	500	10	406	84
D	36	4	25	7	19	4	13	2
E	72	21	45	6	40	17	20	3
F	599	16	523	60	224	13	194	17
G	2 489	10	1 925	554	797	8	606	183
H	315	9	245	61	99	7	71	21
I	266	18	224	24	82	13	62	7
J	590	21	498	71	311	20	250	41
L	515	9	346	160	237	8	144	85
M	1 138	14	838	286	463	7	335	121
N	598	13	444	141	220	10	159	51
P	92	8	72	12	33	4	26	3
Q	244	11	229	4	174	8	164	2
R	140	12	116	12	39	10	25	4
S	96	3	87	6	34	1	33	
Total	8 677	203	6 817	1 657	3 384	154	2 593	637

Table 28 Overview of the sample survey by Roč 2-01 according to the legal form

Legal form*	Overview of the number of SJs			
	S.11	S.11001	S.11002	S.11003
101	5	0	1	4
102	1 556	0	1521	35

103	1	0	1	0
104	2	0	2	0
106	3	0	3	0
108	44	0	44	0
110	18	0	18	0
111	583	0	567	16
112	113 211	254	97 181	15 776
113	328	0	186	142
117	2	0	2	0
119	21	7	14	0
121	3 887	24	3 506	357
122	2	0		2
123	12	0		12
205	1 027	0	1 027	0
301	3	3		0
331	82	78	4	0
421	1 222	0		1 222
422	1 377	0	1	1 376
701	90	0	90	0
705	2	0	2	0
751	4	3	1	0
921	1	0	1	0
Total	123 483	369	104 172	18 942

* A code-list of legal forms is presented in Chapter 9

151. **Sector of financial corporations S.12** covers units, which are dealing with the financial intermediation and/or auxiliary financial activities and which are furthermore clasfied into sub-sectors S.121-S.129 in line with the ESA2010 methodology. The data for units included into the Register of statistical units are subject of processing and compilation of national accounts for the sector of financial corporations S.12. This register is compared with the register of National Bank of Slovakia (hereinafter NBS), which performs the supervision over the banking system, market of securities, financial intermediation and consultancy, insurance, and pension schemes. Within the supervision over the financial market, NBS carries out also the supervision over the stock exchange of securities, central depository of securities, emitents of securities, Guarantee Investment Fund, Deposits Protection Fund, collective investment, traders with securities.

152. Sub-sector **National Bank of Slovakia S.121** is formed by the Central Bank of Slovakia. It was established on 1 January 1993 based on Law of the NR SR No. 566/1992 Coll. on the National Bank of Slovakia as an independent central bank of Slovakia. Since 1 January 2009, which is the day of the introduction of the € currency in the Slovak Republic, the NBS has been part of the Eurosystem. Eurosystem is formed by the European Central Bank (ECB) and 19 national central banks of those countries, which have introduced the € currency. In co-operation with the ECB and other central banks of the Eurozone countries, the primary aim of NBS is to maintain the price stability in the Eurozone. NBS performs the supervision over the particular banks and affiliates of foreign banks.

153. Sub-sector **Deposit taking corporations except the central bank S.122** covers institutions defined by the Law on banking No. 483/2001 Coll. as of 5 October 2001, which entered into force on 1 January 2002, i.e. commercial banks, savings banks, post banks, institutions of electronic currency mainly involved into the

financial intermediation etc. The resident affiliates of the non-resident credit institutions belong here too. The aggregated bank data comprise data also for these affiliates. The affiliates of resident credit institutions abroad are excluded from the Slovak economy and are considered as notional resident units in the territory where they are located.

154. The commercial banks are, according to the Law on banks, legal persons resident in the territory of the SR established as joint stock companies, which are considered as credit institutions taking deposits and providing loans while, at the same time, they should be granted by a bank permit. Another legal form of bank is forbidden. In addition to the basic tasks, the commercial banks can perform also other activities, provided that these activities are declared in their banking permit.

155. Sub-sector **MMF (Money market funds) (S.123)** consists of all financial corporations and quasi-corporations other than those which are classified in the sub-sectors of central banks and credit institutions and which are mainly involved in the financial intermediation. The subject of their undertaking is the emission of shares or allotment certificates of investment funds as close compensations for deposits of institutional units and own-account investment mainly into shares, equity shares, money funds, short-term and long-term securities and/or deposits. Here belong the investment funds including the investment trusts, shares funds and other schemes of collective investment, the shares of which, or allotment certificates, are close compensations for deposits.

156. Sub-sector **Non-MMF investment funds (S.124)** consists of all schemes of collective investment except those which are classified into the money market funds and which are prevalingly involved in financial intermediation. The subject of their undertaking is the emission of shares or allotment certificates of investment funds, which are not the close compensations for deposits and for own-account investment mainly into financial assets other than short-term financial assets and into non-financial assets usually the real estate.

157. Sub-sector **other financial intermediaries except insurance corporations and pension funds (S.125)** consists of all financial corporations and quasi-corporations, which are mainly involved into financial intermediation based on commitments taken from institutional units in forms other than currency, deposits or shares of investment funds or in relation to the insurance, pension and standardised guarantee schemes. Mainly the financial intermediaries, which are involved into the long-term financing, belong here. The sub-sector S.125 comprises:

- the securities and derivate dealers,
- the financial corporations providing loans (here belong the financial intermediaries who perform the financial leasing, hire purchase and render the consumer or commercial credits and factoring),
- the specialised financial corporations.

158. Sub-sector **Financial auxiliaries (S.126)** consists of all financial corporations and quasi-corporations which are involved mainly in activities closely connected to the financial intermediation which, however, are not financial intermediators per se. Here belong:

- insurance dealers, professional assessment and damage insurance commissioners, insurance and pension consultants,

- credit brokers, securities brokers, investment advisors,
- BCP in Bratislava, Central depository, Commodity stock-exchange,
- Deposit protection fund,
- management companies managing the collective investment funds, pension funds and complementary pension funds,
- securities dealers,
- other corporations dealing with the financial auxiliary activities.

159. Sub-sector ***Captive financial institutions and money lenders (S.127)*** consists of all financial corporations and quasi-corporations, which are not involved in the financial intermediation and do not provide any financial auxiliary services, while the majority of their assets or liabilities is not the subject of transactions at open markets. Mainly the units with the prevailing economic activity “holding company”, which hold the shares in the basic equity of the group of daughter corporations allowing them to control these corporations are in question. Their main activity is the ownership of the group without rendering whatsoever services to enterprises, in which they have their own equity shares, i.e. they neither control nor manage other units.

160. Sub-sector ***Insurance corporations (S.128)*** covers corporations rendering services of life and non-life insurance. Some of the insurance corporations provide also reinsurance services, however, for national insurers only. The reinsurance services are ordered by the Slovak insurance corporations mainly in foreign companies, thus, the majority of transactions related to reinsurance are cross-border transactions.

161. According to the legal form, the insurance corporations are considered as joint stock companies or legal entities outside the territory of the SR (insurance corporations or reinsurance companies from other EU member states performing activities in the SR). As they fall under the direct supervision of NBS, they should submit a report to NBS corresponding to a true and faithful picture of their financial situation so that they are in compliance with the valid accounting standards and rules. At the same time, they are obliged to keep their book-keeping system in line with the specific rule (Act of Law No. 431/2002 Coll. on accounting as amended).

162. The sub-sector ***Pension funds (S.129)*** consists of units which are created and maintained by the pension management companies in the territory of the SR. They do not have any legal personality, however, as they keep their full set accounts, they are considered as institutional units. They are supervised by the NBS. The pension funds as the social security schemes provide the pension allowances as well as the social allowances in case of death or injury.

163. Currently, there are two separate pension systems, i.e. the II. and the III. pillar. The old-age pension scheme represents the capitalisation, a so-called II. pillar of the pension system, which is contributory defined. A complementary pension saving scheme, a so-called III. pillar of the pension scheme, is a voluntary and contributory defined pension scheme. Overview of units classified in the sector S.12 and their number is shown in table 29.

Table 29 A comprehensive table of financial institutions

Type of institution	Subsector	Number of classified entities
National bank of Slovakia	S.121	1
Commercial banks	S.122	29
MMFs Investment funds	S.123	7
Non MMFs investment funds	S.124	13
Leasing companies	S.125	57
Consumer credit institutions	S.125	38
Companies with other financial intermediation as the prevailing activity	S.125	15
BCP V BRATISLAVE AS	S.126	1
CENTR.DEPOZ.CP SR,AS	S.126	1
KOMODITNA BURZA BA	S.126	1
Deposits Protection Fund	S.126	1
Guarantee Investment Fund	S.126	1
Pension funds management companies (DSS)	S.126	6
Supplementary pension asset management companies (DDS)	S.126	5
Management companies (collective investment)	S.126	7
Other securities dealers	S.126	29
Insurance brokers and agents	S.126	167
Companies with financial intermediation as the prevailing activity	S.126	116
Private health insurance corporations	S.126	2
Holding companies	S.127	5
Insurance corporations	S.128	34
Pension funds DSS	S.129	6
Pension funds DDS	S.129	5
Total	S.121-129	547

164. The above mentioned institutions proceed in line with the Law on accounting No. 431/2002 Coll., which entered into force as of 1 January 2003 and the aim of which is the approximation of law by the EU law and the generation of conditions for the use of internationally accepted accounting standards (IFRS).

Table 30 Overview of the addressed units which have submitted the statistical questionnaires broken down by SK NACE and ESA 2010 subsectors

SK NACE	S.12	S.121	S.122	S.123	S.124	S.125	S.126	S.127	S.128	S.129
64	329	1	26	7	16	175	95	9	0	0
65	55	0	0	0	0	0	11	0	33	11
66	396	0	0	0	0	1	392	0	3	0
84	2	0	0	0	0	0	2	0	0	0
Total	782	1	26	7	16	176	500	9	36	11

Table 31 Overview of the number of fulfilled questionnaires, which have been submitted by the addressed units broken down by SK NACE and ESA 2010 subsectors

SK NACE	S.12	S.121	S.122	S.123	S.124	S.125	S.126	S.127	S.128	S.129
64	227	1	26	7	13	110	65	5	0	0
65	55	0	0	0	0	0	11	0	33	11
66	260	0	0	0	0	0	259	0	1	0
84	2	0	0	0	0	0	2	0	0	0
Total	544	1	26	7	13	110	337	5	34	11

Table 32 Overview of the number of units, which have submitted the statistical questionnaires broken down by legal form

Legal form*	S.12	S.121	S.122	S.123	S.124	S.125	S.126	S.127	S.128	S.129
110	0	0	0	0	0	0	0	0	0	0

111	0	0	0	0	0	0	0	0	0	0
112	307	0	0	0	0	75	231	1	0	0
113	1	0	0	0	0	0	1	0	0	0
121	184	0	15	7	0	41	86	4	20	11
205	4	0	0	0	0	0	4	0	0	0
311	1	1	0	0	0	0	0	0	0	0
312	1	0	0	0	0	1	0	0	0	0
381	4	0	0	0	0	2	2	0	0	0
421	41	0	11	0	0	4	13	0	13	0
751	1	0	0	0	0	0	0	0	1	0
Total	544	1	26	7	0	123	337	5	34	11

* A code-list of legal forms is presented in Chapter 9

165. According to the ESA 2010 methodology, the **sector of general government S.13** covers all institutional units which are other non-market producers, the output of which is intended for individual or collective consumption and is financed mainly by obligatory payments performed by units belonging to other sectors, and/or all institutional units dealing mainly with the redistribution of national income and wealth.

166. Also in case of the sector of general government, the statistical register of organisations plays a key role when compiling the national accounts. As already mentioned above, for each entity there is a record in the register with the precise specification of its institutional sector parameter, as well as other parameters related to the ownership, legal form, turnover, number of employees etc.

167. Entities, which have been assigned by the code of institutional sector S.13 at the beginning of the year when the file of reporting units is being compiled, are as a rule covered by the Law No. 523/2004 Coll. on budgetary rules for general government and the Law No. 584/2004 Coll. on budgetary rules for local government. Based on the provisions of these laws, the entity is obliged to enter the budgeting process and to submit the administrative statements to the State Treasury system or to DataCentre. These detailed budgetary statements consequently represent the administrative data source of information, which is used for the compilation of national accounts.

168. By applying the qualitative criteria of the ESA 2010 methodology (paragraph 2.38), a change in the sector allocation had occurred in national accounts, what resulted also in the increase of the number of units belonging to the sector S.13.

169. The sector reclassification has been carried out in national accounts backwards in the entire time series from 1995 or from the inception date of the reclassified units. In 2010, the following entities were in question:

- National highway company Ltd. (from S.11 into the sub-sector S.1311, reclassified since 2005),
- Export-Import Bank of the Slovak Republic (from S.12 into the sub-sector S.1311, reclassified since 1997),
- health-care facilities (from S.11 into sub-sectors S.1311, S.1313 since 2005),
- Student credit fund (from S.12 into the sub-sector S.1311 since 1997),
- Fund supporting the pedagogues-beginners (from sector S.12 into sub-sector S.1311 since 2004),
- Recycle fund (from S.15 into sub-sector S.1311 since 2001),
- subsidised organisations (from S.11 into the sub-sector S.1313 since 2006).

In 2010, 7851 units belonged to the sector of general government.

170. The **sub-sector central government (S.1311)** covers all administrative state departments and other central government bodies, the competence of which covers the entire economic territory, except for the social security funds management. Also those non-profit institutions, which are controlled and financed mainly by the central government and whose competence covers the entire Slovak territory, belong here. In 2010, the budgetary and subsidised organisations managed by the central government, public universities, state purpose funds and other units controlled by the central government belonged here.

There is no **sub-sector of state government (S.1312)** in Slovakia.

171. **Sub-sector local government (S.1313)** covers those types of government bodies, the competence of which extends to the local economic territory only, except for the local social security funds' bodies. Here belong also the non-profit institutions, which are controlled and financed mainly by the local government bodies and whose competence is restricted only to the economic territory of the local government bodies. In question are: municipalities and budgetary and subsidised organisations controlled by them, interest associations of legal persons, non-profit institutions providing the public beneficial services. This sub-sector covers the majority of units.

172. The sub-sector **Social security funds (S.1314)** consists of all central and local institutional units, the main activity of which is the provision of social benefits and which comply with the following criteria:

- certain population groups are by the Law obliged to participate in the system of social security or to pay the contributions,
- government is responsible for the management of the institution in terms of the declaration of subsidies and benefits independently from their role as a supervision body or the employer.

173. In 2010, the following institutions belonged here: General health-care insurance agency, Ltd., and Social insurance agency. In addition to the former, also two private health-care insurance agencies acted in 2010 in the territory of the SR: Union and Dôvera. In line with the Eurostat recommendation³, the private health-care insurance agencies were classified into the sector S.12 – sector of financial corporations and the transactions related to the system of public health-care insurance have been rerouted to the sector of general government.

174. If the breakdown of units according to SK NACE classifications is concerned, prevailingly the sections O-Public administration and defence, social security and P-Education are in question. A more detailed information is presented in the table 33.

Table 33 Overview of the number of reporting units by SK NACE sections

SK NACE	S.1311	S.1313	S.1314	S.13
A	0	8	0	8
B				
C	1	4	0	5
D	0	1	0	1

³ Recommendation of Eurostat related to the similar case in the Czech Republic: ESTAT/C-3/MHF/LA/VK/dmD (2008) 30172. The adjustments have been carried out in national accounts backwards in the whole time series from 1995.

E	0	41	0	41
F	1	14	0	15
G	0	5	0	5
H	1	6	0	7
I	3	29	0	32
J	10	3	0	13
K	6	0	0	6
L	1	19	0	20
M	93	13	0	106
N	5	26	0	31
O	465	2 942	2	3 409
P	335	2 640	0	2 975
Q	183	340	0	523
R	41	326	0	367
S	1	286	0	287
T				
U				
Total	1 146	6 703	2	7 851

175. In 2010, the units belonging to the sector of general government had several legal forms, while the mostly presented ones were the following: 321 budgetary organisations, 801 municipality and 331 subsidised organisations. Other legal forms were presented only marginally; more detailed data are shown in table 34.

Table 34 Overview of the number of reporting units by legal form

Legal form*	S.1311	S.1313	S.1314	S.13
112	1	0	0	1
119	3	45	0	48
121	11	3	1	15
301	2	0	0	2
312	1	0	0	1
321	959	2 795	0	3 754
331	135	644	0	779
381	7	0	0	7
382	27	0	0	27
701	0	1	0	1
751	0	280	0	280
801	0	2 926	0	2 926
803	0	8	0	8
804	0	1	0	1
433	0	0	1	1
Total	1 146	6 703	2	7 851

*) A code-list of legal forms is presented in Chapter 9

176. The main data source for the calculation of output and intermediate consumption in the sector of general government are the administrative data sources, obtained from the Profit and Loss statement FIN1-04 submitted on a quarterly basis according to the regulation of the MFSR. This type of statement contains cash data on revenues and expenditures, broken down by the economic classification of the budgetary classification (hereinafter EKRR; a more detailed information is presented in chapter 9). In compliance with the ESA 2010 methodology, a transformation bridge has been constructed, which is updated annually. The part related to the output and intermediate consumption is shown in table 35.

Table 35 Breakdown of codes of EKRK

Code of EKRK	Name	Notes	Code of ESA 2010
630	Goods and other services		P.2 Intermediate consumption
631	Travel expenses	2/3 P.2 a 1/3 D.11	
632	Energy, water and communications		
633	Material		
634	Transport costs		
635	Routine and standard maintenance		
636	Rent for leasing		
637	Services	Majority of items	
645	Liquidation costs of state enterprises and joint stock companies		
646	Joint stock companies 646 Costs related to statutory liability (NPF)		
653	Other payments in link with credits		

Code of EKRK	Name		Code of EKRK
610	Wages, salaries, service incomes and other personal payments		D.11 Wages and salaries
611	Basic- tariff salary, personal, basic, functional salary including compensations		
612	Extra payments and bonuses		
613	Compensation for emergency services		
614	Remunerations		
615	Other personal compensations		
616	Extra pay and additional pay		
631000	Travel expenses		
631001	national		
631002	foreign		
631003	in case of temporary reallocation and inception of the labour relation		
631004	Travel expenses to employees according to special legislation		
637006	Redemptions		
637007	Compensations for travelling		
637009	Redemptions of wages and salaries		
637013	Wages in kind		
637014	Catering		
637026	Other remunerations		
637027	Compensations outside the Remunerations for work performed outside the employment relationship		

Code of EKRK	Name		Code of EKRK
			D.121 Actual social contributions of employers
625002	Contributions on old-age insurance		D.1211 Actual contributions of employers into the pension scheme
625004	Contributions on invalidity insurance		
627000	Contributions to supplementary pension insurance companies		
628002	Contributions on pension benefits		
628004	Contributions on disability pension benefits		
628005	On retirement allowance		
629000	Contributions to old age pension saving		
621000	Insurance premiums payable to the General Health Insurance Company		
623000	Insurance premiums payable to other health insurance companies		D.1212 Actual contributions of employers other than pension scheme

			contributions
625000	Insurance premiums payable to the Social Insurance Company		
625001	insurance premiums on sickness		
625003	accident insurance		
625006	guarantee insurance		
625005	unemployment insurance		
625007	insurance for reserve solidarity fund		
628000	Insurance premiums payable to special accounts		
628001	on sickness insurance		
628003	on accident insurance		

Code of EKRK	Name		Code of EKRK
			D.122 Imputed social contributions of employers
			D.1221 Imputed contributions of employers into the pension scheme
637016	Allocation to the social fund		D.1222 Imputed contributions of employers other than pension scheme contributions
642013	Transfer for retirement benefits		
642012	Transfer for severance pays to employees		
642015	For Sickness benefit		
642017	Benefits in respect of accidents at work and occupational diseases		
642035	Transfer to cover financial matters for the armed forces and corps		

Code of EKRK	Name		Code of EKRK
637023	Stamps		D.29 Other taxes on production
637035	Taxes		

Code of EKRK	Name		Code of EKRK
143000	Share on collected financial means		P.11 Market output
133013	Collection, removal and liquidation of communal garbage		
212003	From the rented buildings and other facilities		
212004	From rented equipment, techniques and tools		
221001	court and administrative fees		
221003	Hall-marking fees		
223000	Fees and payments from the non-industrial and occasional sales and services		
223001	For sale of products, goods and services		
223003	For catering		
223004	For the redundant movables-		
229000	Further administrative and other fees and payments		
229002	From the compensation for the sub-soil water take-off		

Code of EKRK	Name		Code of EKRK
212009	From compensation for dealing with the sources of ionising radiation		P.131 Payments for other non-market output
223002	For nursery schools, kindergartens and school clubs		

177. In case of units, which were reclassified into the sector of general government

based on the qualitative criteria and which did not submit the questionnaire on cash income and expenditures IN1-04, we have used the data from Profit and Loss statement UC POD 2-01 and balance sheet UC POD 1-01 for the calculation of output and intermediate consumption.

178. In line with the Eurostat recommendations: *Eurostat Guidance on accounting rules for EDP - Classification of payments for the use of roads, (13 March, 2008)*, the revenues of the National Highway Company from the sales of highway stickers and toll are to be classified as market output P.11.

179. The payments of health insurance agencies (public insurance corporations as well as payments from the public health insurance system being managed by the private health insurance companies) to the health facilities (public and private) for the provision of health services are to be considered as market output, as the payments for the health services are carried out under the comparably contracted conditions between the private and public partners for the economically significant prices.

180. The main data source for the calculation of output and intermediate consumption in the sub-sector of social security funds are administrative data sources obtained from the Income and expenditure statement (FIN1-04). Additional information is achieved from the administrative data source, i.e. from the quarterly statement on selected data on assets and liabilities of the government entity (FIN 2-04) and annual Profit and Loss statement (UC POI 4-01, UC S2-01), balance sheet (UC POI 3-01, UC SP 1-01) for health insurance companies and Social insurance company. The data source for the private health insurance agencies is represented by the statement from the MF SR: Information on the level of income and expenditures by health insurance companies.

181. The intermediate consumption of social security funds covers also the amount of financial means, which the private health insurance companies (Union ZP, Ltd. a Dôvera ZP, Ltd.) can leave and use for their overheads according to the Act of Law 581/2004 Coll.⁴.

182. In addition to already mentioned sector reclassification of units, the output and intermediate consumption has been influenced also by another methodological change: *capitalisation of military expenditures, expenditures on research and development and by recording of small tools as GFCF*.

183. According to the ESA 2010 methodology, the expenditures intended for the purchase of military equipment and the RD expenditures have been reclassified from the intermediate consumption into the capital formation (P.5). Similarly, the intermediate consumption has decreased by expenditures on small tools because based on the utilisation criteria being more than 1 year, this type of expenditures has been moved into GFCF.

184. As the decrease of expenditures on intermediate consumption is balanced by the increase of capital formation, no direct impact on the GDP growth has occurred.

⁴ Law 581/2004 Coll. – Law on health insurance companies, supervision over the health-care provision and amendments of some Acts of law.

However, the GDP increased by the consumption of assets (by an increase of P.51c), which are under the ESA 2010 methodology recorded as GFCF.

185. Research and development activities carried out by government units are classified as output for own final use (P.12) and the related costs as investment (P.51). The calculation of output of research and development for own final use in the sector of general government is in more details specified in Chapter 5.

186. **Sector of households S.14** covers physical persons, which undertake based on the license for sole trading (undertaking based on the conditions stated in the Act of Law No. 455/1991 Coll. on sole trading as amended) and persons who undertake based on a different permit according to specific rules. Here belong free lancers and self-employed farmers. However, the pre-condition is that these entities are not registered in the Business register.

187. In 2010, there were 409 489 active units registered in the register broken down by NACE sections and legal form as it is presented in table 36.

Table 36 Overview of the number of reporting units by SK NACE sections and legal form

SK NACE	Number of units	Legal form ^{*)}		
		101	103	105
A	20 538	12 804	7 700	34
B	31	30	0	1
C	62 210	62 169	0	41
D	21	20	0	1
E	662	662	0	0
F	87 867	87 866	0	1
G	105 300	105 220	0	80
H	14 749	14 696	0	53
I	14 997	14 996	0	1
J	10 186	10 186	0	0
K	9 771	3 838	0	5 933
L	2 130	2 130	0	0
M	41 026	34 671	0	6 355
N	10 486	10 284	0	202
O	0	0	0	0
P	4 358	4 358	0	0
Q	6 498	813	0	5 685
R	2 418	2 399	0	19
S	16 241	16 240	0	1
Total	409 489	383 382	7 700	18 407

*) A code-list of legal forms is presented in Chapter 9

188. The highest number of units in the sector of households is classified under the legal form 101, approximately 93,6 %. Within the framework of the legal form 101 (table 37), the units with the combined activity under the legal forms 107 and 109 are included too.

Table 37 Overview of the number of reporting units with the combined activity under the legal form 101

SK NACE	Legal form 101	
	of which:	
	107	109
A	1 805	27
B	1	1
C	473	147
D		2
E	11	2
F	376	242
G	1 208	1 029
H	227	24
I	187	45
J	27	30
K	8	2 014
L	27	28
M	163	2 066
N	58	190
O		
P	26	18
Q	1	440
R	17	12
S	34	75
Total	4 649	6 392

189. For the calculation of output and intermediate consumption in the sector of households, both, the accounting statement Úč FO 1-01 and Úč FO 2-01, are used, which were submitted in 2010 by 211 301 units in accordance with the SK NACE sections as presented in table 38.

Table 38 Overview of the number of reporting units by SK NACE sections

SK NACE	Number of units
A	9 259
B	7
C	28 952
D	14
E	429
F	35 299
G	65 769
H	9 051
I	10 964
J	4 670
K	2 441
L	1 324
M	21 009
N	5 154
O	0
P	2 140
Q	4 763
R	1 304
S	8 755
Total	211 304

190. The units, which submitted the accounting statement, have consequently been

imputed to the total population of active units.

191. When calculating the output and intermediate consumption, the results of the sample statistical survey Roč 3-01 are used for comparison reasons too; these results are furthermore grossed-up to the total population of active units. The overview of the number of reporting units, which have submitted the Roč 3-01 questionnaire, is presented in table 39.

Table 39 Number of reporting units, which have compiled the Roč 3-01 questionnaire by SK NACE sections

SK NACE	Number of units
A	447
B	25
C	3 011
D	21
E	155
F	780
G	1 729
H	362
I	501
J	305
K	133
L	199
M	773
N	603
O	0
P	105
Q	326
R	191
S	328
Total	9 994

192. **The sector of non-profit institutions serving households S.15** includes institutional units, which are of a non-profit nature and which are separate legal entities rendering non-market services to households. These units belong among the private non-profit producers. As of 31 December 2010, there were 53 871 non-profit units registered in the statistical register, of which 46 492 were active (presented in table 40).

Table 40 Non-profit institutions in the RO in 2010 by legal form and SK NACE sections

Legal form*)	Of which SK NACE					Total
	L	P	Q	R	S	
117	0	0	442	0	11	453
118	0	22	372	8	106	508
119	2	870	764	85	573	2294
271	9830	0	0	0	0	9830
331		4	6	24	0	34
381	0	0	0	0	2	2
382	0	0	0	0	4	4
701	0	14	0	9507	19295	28816
711	0	0	0	0	78	78
721	0	0	0	0	3376	3376

741	0	0	0	0	94	94
745	0	0	0	0	40	40
751	0	0	0	0	842	842
911	0	0	0	9	0	9
921	0	0	0	0	112	112
Spolu	9832	910	1584	9633	24533	46492

*) A code-list of legal forms is presented in Chapter 9

193. When compiling the non-financial annual sectoral accounts for S.15, the statistical and administrative data sources are used. Administrative data sources (data from tax authorities) do not cover all active units, thus, the grossing-ups are consequently made to the total population of active units registered in the RO. The NSNO questionnaire serves as the statistical data source. For organisations, which are not captured by the survey and are kept as active, the estimations and grossing-ups are made. The sample survey for the given survey is stratified by the economic activity, legal form and the size category. Grossing-ups for uncovered, but active, units are based on the acquired data for units, which have fulfilled the relevant questionnaire within the sample.

194. Due to the fact that neither the administrative nor the statistical surveys are complete, when compiling the final data for the S.15 sector we are using their mutual combination. According to the two-digit SK NACE sections, the data for S.15 are broken down into 9 industries (68, 85-88, 90, 91, 93, 94).

Market vs. non-market units

195. The SOSR checks-out each year the classification of the given unit into the institutional sectors in the context of quantitative and qualitative criteria of ESA2010. In case that units classified in the sub-sector S.11001 (Public non-financial corporations) do not comply with the qualitative criteria needed for the classification outside the S.13 and/or are not able to cover their costs by their sales at least by 50% in the course of three subsequent years, the SOSR's division of sectoral accounts proposes their reclassification into the sector of general government or into the sector of non-profit institutions serving households.

196. Similarly, the classification of non-profit institutions in the sector S.15 and units in the sector of general government S.13 is verified. The classification of private non-profit institution is assessed based on its ability to cover its costs by the sales at least by 50%.

Non-corporative businesses (quasi-corporations)

197. Non-corporative enterprises are similarly as all other units addressed by the Roč 1-01 or Roč 2-01 surveys based on the Statistical register of organisations, in which all reporting units are broken down by the institutional sector, economic activity, number of employees etc. From the SOSR's standpoint, the quasi-corporations are units, which behave as corporations but in reality they are not corporations and are not even registered in the business register. They obligatory keep their set of accounts in the double entry book-keeping system and have no limited partnership.

198. The ESA 2010 distinguishes the concept of "**special purpose vehicle**" (SPV) or "**special purpose entity**" (SPE). The above-mentioned information related to the functioning and updating of RO and other administrative registers administered by

other institutions is generally valid and does not contain any special SPE category.

199. Units, which comply with the characteristics of SPE defined in ESA and other methodological guidelines and recommendations of Eurostat, are identified ad hoc based on the supplementary information on the functioning of the given unit. The unit is captured by the SOSR at its inception, while in case of non-standard entity the register administrator consults its sectoral classification with the SOSR's department of sectoral accounts. In 2010, three SPEs were identified: Slovenská konsolidačná agentúra a.s., Slovenská inkasná s.r.o. a Veriteľ a.s.

200. Statistical surveys intended for the acquisition of data on enterprises are pursued regularly each year and the quarterly and monthly surveys are running along with them as well. As for the big enterprises in S.11, the data are acquired by an exhaustive survey i.e. all industries are covered. In case of small units for S.11, the selection is done by the means of a representative sample of all industries. For comparison and analytical reasons the administrative data are obtained too, which are regularly submitted to the SOSR by their administrators based on the contracts on mutual co-operation. In the past, the ad hoc surveys were carried out (e.g. Survey on wealth in 1999), however, currently the system of questionnaires is rather optimised than expanded because of financial constraints.

201. The basic statistical survey for S.11 serving for the compilation of accounts is the Annual questionnaire on production divisions Roč 1-01. By using this questionnaire the following is obtained: indicators charactering the enterprises and its establishment units in the area of formation and distribution of sources, financial management, employment and the specification of economic activity. The questionnaire is submitted by enterprises registered in the business register, subsidised organisations which are market producers, public institutions with the number of employees being 20 and more and by organisations with the annual turnover being 5 million € and more, which are registered in the RO of the SOSR.

202. For the calculation of output for establishment units, the following indicators in the Module 177 of the statistical questionnaire Roč 1-01 have been delimited.

177 module		GROSS TURNOVER	
		(in €)	
		I. r.	In the observed year
		a	1
Revenues from sales of goods and services, including public catering (a. 601 and 602) ¹⁾		1	
Sale and delivery of goods and services to other establishment units within the enterprise including internal sales ¹⁾		2	
Revenues from goods sold (a. 604)	Wholesale trade ²⁾	3	
	Retail trade ²⁾	4	
Costs on the sold goods (a. 504)	Wholesale trade ²⁾	5	
	Retail trade ²⁾	6	
Capitalisation (accounting group 62) ¹⁾		7	
Change in stocks of work in progress, semifinished goods, goods and animals (accounting group 61)		8	
Gross turnover of the establishment unit (r. 1 until 4 - 5 - 6 + 7 ± 8)		9	

203. For the calculation of intermediate consumption for establishment units, the following indicators in the Module 178 of the statistical questionnaire Roč 1-01 have

been delimited.

178 module (in €)	INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS	
	I. r.	In the observed year
	a	1
Consumption of purchased material and energy (a. 501 až 503) ³⁾	1	
Services purchased (from accounting group 51) ³⁾	2	
Consumption of material, energy and services purchased or taken from other establishment units of enterprise including internal sales	3	
Shortages and losses on inventories (from a. 549 and 582, SO from a.. 548)	4	
Intermediate consumption in total (r. 1 - 5)	5	

204. The annual questionnaire on production divisions in small enterprises surveys data on indicators characterising the small business making activities in the area of formation and distribution of sources, financial management, employment and the specification of economic activity. The questionnaire is submitted by enterprises registered in the business register, subsidised organisations, which are market producers with the number of employees 0-19, which are maintained in the RO with the prevailing SK NACE activity:01, 02, 05, 10 - 41, 45, 50-55, 60-64, 70-74, 80, 85, 90, 92, 93.

205. For calculation of the turnover-type output, the following indicators in the Module 177a. of the statistical questionnaire Roč 2-01 have been determined.

177a module (in €)	GROSS TURNOVER	
	I. r.	In the observed year
	a	1
Revenues from sales of goods and services	1	
Revenues from sold goods	Wholesale trade	2
	Retail trade	3
Costs on the sold goods	Wholesale trade	4
	Retail trade	5
Capitalisation	6	
Change in intra-organisational stocks	7	

206. For the calculation of intermediate consumption, the following indicators in the Module 178a. of the statistical questionnaire Roč 2-01 have been delimited.

178a module (in €)	INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS	
	I. r.	In the observed year
	a	1
Consumption of material and energy	1	
Consumption of services	2	
Shortages and losses on inventories	3	

207. The data from accounting statements Profit and Loss Úč POD 2-01, which are compared with the statistical questionnaires Roč 1-01 and Roč 2-01, are used as independent data sources. Data from the statistical survey for the compilation of quarterly accounts, i.e. Quarterly questionnaire of production divisions Prod 3-04 (20

and more employees) and the Quarterly questionnaire for small business P13-04 (up to 19 employees), are used as additional independent data sources. The structure of the survey by size categories is identical with the description of questionnaires Roč 1-01 and Roč 2-01. The data by sections and divisions of SK NACE are subject of comparison.

208. The main data source for the calculation of output and intermediate consumption in the sector of households S.14 is the accounting statement Úč FO 1-01 Statement on income and expenditures and the accounting statement Úč FO 2-01 Statement on assets and liabilities. These statements are annexed to the tax declaration on the income tax of physical persons. They are submitted by the physical persons not registered in the business register which keep their set of account in the single entry book-keeping system.

209. These statements are the basic data sources for the calculation of market output in the sector of households. The statements are processed according to the SK NACE. In 2010, there were 211 304 units which submitted this questionnaires. Based on these statements, the gross output was figured out as follows:

- from the Úč FO 1-01 statement

Row 01 Revenues from sales of goods - contains revenues from sold goods less VAT, regardless of it is the sale of goods in retail trade or in wholesale trade; the figure is inserted here from the money diary from the column income included into the tax base.

Row 02 Revenues from sold goods and services - contains data from the money diary from the column revenues from sold goods and services. If these data are in separate columns, they have to be added together.

Row 03 Other income – data from the money diary from the column other income. For example, interest received is not booked as income included into the tax base, because this not subject of taxation. This income will be included in the tax declaration separately.

Row 06 Purchase of goods – the row contains the amount of purchased goods during the accounting period for which it has already been paid.

- from the Úč FO 2-01 statement

Row 07 work-in-progress, goods, animals and other inventories - the data from the book on inventories valued according to the Law are reported here

210. The gross output being enumerated as described above relates to 211 304 units, which have submitted the statement; it has been grossed-up to the total population of 409 489 active entrepreneurs. The grossing-up to the total population has been made based on the average values of the inquired indicators per one entrepreneur in each SK NACE division.

211. The statement on income and expenditures Úč FO 1-01 is the data source for the calculation of intermediate consumption of S.14 with the following items:

Row 05 Purchase of material – the row presents the amount of purchased material for the given accounting period for which it has already been paid.

Row 09 Operating overheads – data are taken from the relevant column of the diary, if it has a breakdown of expenditures including other expenses.

212. The inquired intermediate consumption has been grossed-up to the population of active units in a similar way as the output.

213. The statistical sample survey on entrepreneurs – physical persons not registered in the business register Roč 3-01 is used as a supplementary data source

for the estimation of output and intermediate consumption of the sector of households. By the means of this survey we obtain information on indicators characterising the activity of entrepreneurs in the area of formation and distribution of sources, financial management, employment and the specification of economic activity. Data are surveyed for physical persons not registered in the business register undertaking on the basis of the Law on sole traders, furthermore, freelancers and self-employed farmers carrying out their activities based on a different Act of Law than the Law on sole traders, which are kept in the register of organisation of the SOSR with the following main SK NACE activities: 01, 02, 03, 08, 10, 11, 13-18, 20-82, 85-93, 95, 96.

Roč 3-01

1102 module	SUPPLEMENTARY INFORMATION
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6 Did you perform also research and development within your working activity? (Tick answer)

Yes 1 No 2

7 Did you provide inward processing or processing under the contract within your activity

(Tick answer)

If you select yes, answer the question 8

Yes 1 No 2

(Imported goods and products that have passed through processing operations and are re-exported back abroad are in question. Inward processing shall be stated in terms of customs regulations and applies to non-member countries and processing under contract for Member States shall be made in accordance with Commission Regulation (EC) No. 1982/2004).

8 Mark the manner of keeping records on inward processing or processing under the contract

(Tick answer)

- through the expenditure and revenue accounts

- within your own evidence, ie an auxiliary registration

1
2

If you provided inward processing or processing under contract please indicate

the volume of imported goods and product for processing (in €)

The volume of exported goods and products after processing (in €)

(shall be indicated net of sales – expenditures on processing)

revenues (sales) for processing (in €)

(invoiced amount of costs incurred in the process of processing is in question and information is reported net of the volume of goods and products,)

340 module			BASIC INDICATORS (in €)		l. r.	In observed year
					a	1
Revenues (sales) in total					1	
Of	From goods	Wholesale trade			2	
		Retail trade			3	
	From sale of fixed assets			4		
Revenues (sales) from population (including VAT and excite taxes)					5	
Expenditures in total					6	
Of	On the purchase of	Wholesale trade			7	
		Retail trade			8	
Average number of employees in person					9	
Incom in kind of employees					10	
Depreciation of fixed assets					11	
Social costs					12	
Redemption of income during temporary inability					13	

214. Statistical sample survey on entrepreneurs – physical persons not registered in the business register Roč 3-01 is currently not carried out.

3.2 The borderline cases

Production

215. **The own account production** is directly surveyed by the annual statistical survey in the module Gross Turnover under the item **capitalisation**. Data are furthermore specified according to the Statistical classification of production in module 182 (see chapter 9). On the expenditure side, the own account GFCF is surveyed in enterprises directly by the statistical survey, where the reporting units directly report expenditures for own account acquisition of durable assets. This figure is consequently adjusted by the profit margin in order to ensure the comparability of valuation (basic prices vs. production costs). Based on this information it is not possible to separate certain concrete items, e.g. machine tools produced by the machinery enterprises, originals of literature and art masterpieces. Information on the acquisition of assets by the means of barter are obtained directly from the statistical survey, where the reporting units report the value of acquired assets by the free-of-charge acquisition. The expenditures on the mineral exploration are part of GFCF of mining centres; they are not figured out separately.

216. **Production for own final use** covers the agricultural output for own final use, the own-account built houses, cottages and garages, together with the imputed rent.

217. The agricultural output for own final use includes production being produced by:

- households as consumers within their gardens, crofts and domestic breeding,
- sole traders who consume part of their output within the household to which they belong.

218. When compiling the agricultural output for own final use, the following

information is used:

- structural census of farms within the agricultural statistics. The quantitative and price indicators of particular agricultural products used for final consumption (milk, meat, eggs, fruit, and vegetables) are in question. Furthermore, the data on the size of gardens, number of small breeders, unit values of products etc. are used. The structural census of farms was carried out in 2010 in all municipalities of the Slovak Republic and in selected urban localities, in which the agricultural primary production was assumed. In total 795 207 households and 20 254 registered units, with the agriculture as the main economic activity, were included in this survey,
- household budget surveys, where the consumption in kind of already modified agricultural products in form of food is estimated, i.e. meat, milk, fruit, potatoes and vegetables used for own final use,
- annual questionnaire on agricultural production of private farmers and gardeners, which is taken over from the agricultural statistics division; this questionnaire contains the plant as well as animal production by commodities in physical units and in €.

219. We assume that the output produced in private plots can represent a significant part of production for own final use of households (part is used as intermediate consumption and part as final consumption), although the selling in markets cannot be excluded.

220. The agricultural output for own final use of households covers also the output coming from the collection of forest fruit. It is figured out based on the qualified estimations of particular types of forest fruits and the purchaser's prices taken over from the Forestry Research Institute in Zvolen. For the improvement of the estimate, also the information on purchases of forest fruits from their vendors in market is used; a more detailed description is to be found in chapter 7.

221. **Construction output for own final use** is described in more details in chapter 5.

222. **Production of housing services** carried out by the owners of dwellings is included into the production as imputed rent. The methodology of imputed rent calculation is described in more details in chapter 3.18.

223. **Production of households as employers of the household personnel** is not reported in national accounts of the SR because of the presupposed negligibility of this type of employment under the conditions of the SR.

224. **Production of voluntary activities**, the result of which are products intended for sale, is included in the N1 grossing-up for the deliberately non-registered units, while the purchases and sales without any receipts are in question. A more detailed information is to be found in chapter 7.

225. **Production used for compensation in kind** is not figured out separately. The income in kind is in national accounts included under the item D.11 Compensation of employees based on data obtained from the statistical and administrative sources. For S.14, this item is estimated based on the data on wages from the Úč FO 1-01 statement. The income in kind is part of the calculation of final consumption of

households.

226. **Production of particular local units** intended for exchange within the institutional unit is surveyed by the establishment questionnaire Roč 1-01 and Roč 2-01 for each local unit separately.

Intermediate consumption (inclusion/exclusion)

227. **Operating lease** - costs on use of leased fixed assets e.g. lending of mixing device, or any other device, which is not available for the given company but it is necessary for its production process, are recorded in the intermediate consumption within the item other costs included into the intermediate consumption in Roč 1-01 and Roč 2-01 questionnaires.

228. **Small tools, which have to be part of GFCF**, should be excluded from information on intermediate consumption obtained by the statistical survey. Therefore, a new module "border for intermediate consumption" has been implemented into the questionnaire Roč 1-01 where all borderline cases are recorded, which should be classified as GFCF. The acquisition price is used as criterion, which spans the difference between the accounting rules of our economy and the acquisition price proposed by us. Whereas the ESA 2010 methodology states as the border for intermediate consumption the service life only, from the practical point of view it is hard to determine from the value of some products if the screwdriver (which should not be part of GFCF) is in question or another tool, which, however, should be part of GFCF. Therefore we have chosen the acquisition price of 100 € as the border for the reallocation of products from intermediate consumption into GFCF. Thus, those products, the acquisition value of which is lower than 100 €, are included into intermediate consumption.

229. **Contributions and fees paid to non-profit institutions serving enterprises** become part of intermediate consumption of market producers because such contributions and fees are considered as payments for services.

230. **Products and services of particular local units** intended for exchange within the institutional unit are surveyed by the establishment questionnaire Roč 1-01 and Roč 2-01 for each local unit separately.

231. **Payments for non-life insurance services** are allocated into intermediate consumption of the relevant institutional sectors. Payments for life-insurance services are not part of intermediate consumption. A more detailed information is to be found in chapter 3.17.

232. The total value of **FISIM produced by financial corporations S.12** is allocated into intermediate consumption of relevant institutional sectors. A more detailed information is to be found in chapter 3.17.

233. **The results of research and development acquired exclusively for the purposes of incorporation into the final product** of research and development (sub-deliveries) are not included into the intermediate consumption. Information on research and development is obtained on the basis of the statistical survey in accordance with the Frascati manual, i.e. they are netted by the sub-delivery

services.

234. **Goods and services used as inputs into auxiliary activities** are considered as costs which are included into intermediate consumption when calculating the sectoral accounts. Data are available from statistical surveys Roč 1-01 and Roč 2-01 in the intermediate consumption module. Information on goods and services obtained from other local (establishment) units within one institutional entity are recorded directly in the Roč 1-01 and Roč 2-01 questionnaires within the intermediate consumption module.

235. **Expenditures of employees refunded by the employer**, inevitable for production, are part of intermediate consumption and are surveyed by the module on intermediate consumption under other costs included into intermediate consumption.

236. **Big repairs and reconstructions** are always part of GFCF of constructions. Data on the acquisition of assets are obtained by the statistical survey, in which we distinguish different types of assets. Thus, it is possible to compile separately costs on the acquisition of valuables, SW, R&D etc. In line with the ESA 2010 methodology, the expenditures incurred for the military equipment are part of GFCF. The expenditures on military equipment are identifiable from the administrative background statements being submitted by the government entities. The statement on income and expenditures (Fin 1-04) is in question, in which all income and expenditures are identified based on the economic classification of the budgetary classification and by purpose (COFOG classification). Expenditures can be identified by entity, to which they are related (e.g. Ministry of Defense of the SR).

237. **Purchase of non-produced assets (NP)** is neither part of intermediate consumption nor of GFCF; however it is traced by the annual questionnaire Roč 1-01. Payments for the use of agricultural and non-agricultural land, plots, public areas etc. (not buildings) are not part of intermediate consumption. Data on these payments are obtained from the statistical surveys.

238. **Expenditures of employers, which have to be recorded as wages and salaries in kind**, are directly surveyed by the Roč1-01 questionnaire, module 304, employees and wages and are recorded under item D.11.

239. **Intermediate consumption of market producers or producers for own final use** does not contain the consumption of collective services, which are recorded as expenditures on the collective consumption of the sector of general government.

240. **Production of particular local units** produced and consumed within the same local unit is included neither in production nor into intermediate consumption.

241. **Payments for government licenses and fees** are recorded as other taxes on production D.29. Information is obtained from the Roč 1-01 questionnaire, module on taxes, fees and subsidies, within which the item other taxes and fees related to the activity of the establishment unit is distinguished.

242. **Payments for licenses on the use of natural resources** (e.g. land) are recorded as rent D.45. Information is acquired from the statistical questionnaires.

243. **Decommissioning costs** are not part of intermediate consumption but

represent rather the GFCF and, at the same time, they fully enter the CFC.

244. Information on the calculation of *tax income* is presented in the sub-chapter 3.28 and 3.29. In case of the sector of general government, the income and expenditures are identifiable based on the statement on income and expenditure (Fin 1-04). In this statement, all income as well as expenditures, are identifiable based on the economic classification of the budgetary classification and by purpose (classification COFOG). In addition, it is possible to identify a concrete entity, to which they are related (e.g. Ministry of Defense of the SR, SOSR etc.). This detailed information allows to identify items belonging to intermediate consumption and taxes according to the ESA2010 definitions.

3.3 Valuation

245. All flows and stocks recorded in the annual sectoral accounts are expressed in monetary terms at current prices. Flows are recorded on accrual basis.

246. Data used for the compilation of production P.11 are surveyed at basic prices (business accounts are done in the same way), including the production for own final use P.12 (is surveyed under the item Capitalisation). Data used for the compilation of non-market output P.13 are surveyed by costs.

247. Data inquired for the purposes of the intermediate consumption quantification are surveyed at purchaser's prices. Overview of the valuation of gross output and intermediate consumption by particular sectors is presented in table 41, where ZC stands for basic prices, CO for purchaser's prices and VN are production costs.

Table 41 Valuation overview

	S.11		S.12		S.13		S.14		S.15	
	ZC	CO	ZC	CO	VN	CO	ZC	CO	VN	CO
Gross 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
Roč2-01 (0-19 employees)		x								
Roč1-01 ZAV (20 and more employees)		x								
- except for the consumption of material, energy and services purchased or taken over from other establishment units within the enterprise ¹⁾	x									

1) The purchase and delivery of goods and services to other ZJs within the enterprise is recorded in P.1. These indicators are recorded only in that enterprise which has 2 or more establishment units and are valued in the same way, i.e. in ZC. When doing the calculation the value added for these indicators within the same enterprise is equal to 0.

The accrual recording of taxes and subsidies is described in more details in sub-chapters 3.28 and 3.29.

3.4 Transition from private accounting and administrative concepts to ESA 2010 national accounting concepts

248. In statistical questionnaires the transformation of data from business accounting

and the administrative concepts into the concept of national accounts is ensured in such a way that the reporting unit is provided with the precise definition of indicators under the given items in the questionnaire as well as with the link to the relevant accounts of the business accounting. In case when the account of the organisation is not in line with the request stated in the questionnaire, the organisation is obliged to determine the data and in the more difficult cases also the expert estimate is accepted. This is the way how data are explored also in case they become from the administrative data source. The above mentioned description is valid for S.11, S.15 and part of S.12 (non-banking entities and auxiliary financial institutions). The items for the calculation of the production of banks and insurance corporations and for the compilation of intermediate consumption of banks are taken over directly from accounting and banking questionnaires without any further changes. For the transformation of codes of the income and expenditure items of EKRK into the transaction codes of the system of national accounts, the transformation bridges are used in S.13.

249. The borderline cases, as big repairs and reconstructions, software, literary and art originals and research and development are surveyed directly by the means of statistical questionnaires for big and small businesses in the relevant modules, by which the data on sales for particular commodities are traced.

250. Basic data in Roč 1-01 and Roč 2-01 for output and intermediate consumption are compiled in line with the ESA 2010 methodology and serve as a background for additional adjustments, in order to ensure the full transformation of data into the national accounts concepts.

251. Output is usually adjusted by the holding gains and losses, undervalued production, subsidies on products, tips in services, increase of timber, production of housing services, import of goods and goods sent abroad for further processing.

252. The intermediate consumption is adjusted standardly by the holding gains and losses, payments for the services of insurance corporations related to the non-life insurance, overestimated intermediate consumption, borderline between the durable assets and intermediate consumption (small tools), allocated FISIM, import of goods, small tools, and trading of non-resident units registered in the SR for VAT purposes.

Holding gains/losses on inventories

253. Data on production and intermediate consumption obtained from the above mentioned statistical questionnaires are adjusted by the calculated holding gains and losses in accordance with the method recommended by ESA 2010 based on quarterly stocks of relevant inventories (see chapter 5).

Underestimated production and overestimated intermediate consumption

254. There are no explicit data on the underestimation of output and overestimation of intermediate consumption. Therefore, when estimating the underestimation of production and overestimation of intermediate consumption we use:

- the comparison of analytical indicators (share of intermediate consumption in production, labour productivity) calculated for small and big private non-financial corporations by divisions,
- the comparison of indicators of production and intermediate consumption and

value added reported in the statistical questionnaires Roč 1-01 and in accounting statements Profit and Loss Úč POD 2-01 for units under audit (published in the official journal).

255. The value of data surveyed for the production compilation is increased by subsidies on products in order to ensure the reporting in basic prices. The background for the estimation of subsidies on products is the information on income and expenditures (Fin 1-04), in which the figures on the subsidies paid are presented.

Tips

256. The estimate of tips is based on the public poll carried out in the past, which estimated the level of tips being paid by the population for services provided in restaurants, hotels, hair-dressers, cosmetics etc. The tips are recorded in the output of non-financial corporations and the sector of households in the SK NACE 55 accommodation, 56 Restaurants and 96 Other personal services. The division of the sum of tips is made according to the share of output of these divisions in the total output.

Standing timber

257. The increase in the value of standing timber inventories for the sector of non-financial corporations is elaborated by the Forestry Research Institute in Zvolen. The Green report of the forestry economics and other national and foreign research results, together with own calculations, are the data sources for this estimate. Increase of the standing timber inventories represents the amount by which the value of standing timber has increased and which increases the production of the SKNACE 02 by the same level.

Production of housing services

258. When transforming from the business accounting system into the concepts of national accounts, the production in the sector S.11 is adjusted by the production of housing services. It is the imputed production for owner-occupied dwellings in the sector S.11.

Change in the amount of import and export

259. The change in the amount of import and export is equal to the difference between the sum of quarterly tentative data for import and export and the annual definitive figures. The main data source is the foreign trade statistics. More information on import and export of goods is to be found in chapters 5.13 and 5.15.

Goods sent abroad for processing

260. The output includes only sales for inward processing (or the value added from inward processing). The statistical survey for big enterprises Roč 1-01 inquires information on the performance of inward processing within the given enterprise's activities or on processing based on the contract as well as on the amount of goods passing through the inward processing in the SR broken down by the statistical classification of products CPA. The purpose is to obtain data on the active inward processing according to the customs rules (data for the non-member states are reported) and data on processing based on the contract in compliance with the EC Regulation No. 1982/2004 (data for the member states are reported).

Insurance service charge

261. The intermediate consumption of the sector of non-financial corporations includes the payments for financial services. The fees, which the non-financial institutions pay to the insurance corporations for the provision of non-life insurance services and which form part of the output of insurance corporations are recorded on the production account of S.12 as the item P.1.

262. Total fees for non-life insurance services are proportional to the level of actual premiums paid by institutions, grossed-up by the revenues from investment of technical reserves of insurance companies after the deduction of received claims (a more detailed calculation is presented in chapter 3.17). These fees are allocated into the intermediate consumption and final consumption of sectors based on the sectoral structure of the non-life premiums written, which is obtained by the SOSR from insurance companies.

Small tools

263. In accordance with the ESA 2010 methodology, the border for inclusion into the durable intangible and tangible asset is the service life longer than one year unlike the valid legal standards in the SR, which declare the border at the level of 1 700 € and the service life longer than one year in case of tangible asset and 2 400 € for intangible asset with the same length of service life.

264. The compliance with the ESA 2010 is ensured by the exclusion of relevant items from intermediate consumption to GFCF. As we are not able to distinguish the smallest tools (e.g. screwdrivers, hammers etc.), which should not belong to GFCF, we stated the borderline at the level of 100 €. All acquired tools between 100 € - 1 700 € or 2 400 € are considered as small tools, which belong to GFCF.

Trade of non-resident units registered in the SR for VAT purposes

265. The incorporation of this methodological change is performed based on the analysis comparing data from VAT declarations and the foreign trade statistics data. In line with the methodology, the result of analysis for 2010 has shown that trade of non-resident units in the SR overestimates the export of goods and, at the same time, it underestimates the import of goods. More detailed information is to be found in chapter 5.13 Export of goods.

FISIM

266. The intermediate consumption of particular sectors is adjusted by the allocation of FISIM. More information on the allocation of FISIM is presented in chapter 3.17.

Income in kind

267. The issue of income in kind is directly solved by statistical questionnaires, of which we can obtain information on total costs incurred by the enterprises on income in kind by the means of a specific module. This information serves as a background for the calculation of item D.11 Compensation of employees. At the same time, the explanatory notes on intermediate consumption clearly state that income in kind is not part of intermediate consumption.

268. For those reporting units which are not participating in the statistical surveys for businesses, however according to ESA2010 criteria they belong into the sector of

non-financial corporations, the supplementary data source being the Profit and Loss statement ÚČ NUJ 2-01 for non-profit institutions is used for the calculation of output and intermediate consumption.

269. Output and intermediate consumption is adjusted by entities reclassified within the particular institutional sectors.

270. Output for 2010 has been adjusted by the obligation against the ŽSR, which has been paid by the Slovak government.

Table 42 Overview of adjustments of S.11 in 2010

in thd. €

	Output	Intermediate consumption
Statements Roč 1-01	89 084 641	66 453 979
Statements Roč 2-01	14 124 514	7 301 758
ÚČ NUJ 2-01	31 332	18 601
Holding gains/losses on inventories	-126 825	21 022
Underestimation, overestimation	382 108	-208 322
Subsidies on products	418 324	-
Production of housing services	252 231	-
Stock of standing timber	33 400	-
Tips	14 043	-
Payments for services of insurance companies related to non-life insurance	-	173 550
Small tools	-	-650 720
Goods sent abroad for processing	287 875	-
FISIM	-	512 888
Change in import/export of goods	-518 865	-1 159 878
Reclassification of units	-1 164 880	-689 523
Commitment to ŽSR	-143 941	-
Research and development	-	-113 053
Trade of VAT registered non-residents	-	117 000
TOTAL	102 673 957	71 777 302

271. For entities classified in the **sector of general government S.13**, there are detailed administrative data sources which the given units are obliged to submit in line with the rules on budgetary statements. In case of S.13, the transaction P.1 represents the sum of costs (P.2, P51c, D1 and D.2-D.3). The estimate of P.1 and P.2 transactions is based on administrative information with the Fin 1-04 statement as the background, which is then adjusted to the accrual basis and modified in terms of FISIM and non-life insurance. In case of wages, no income in kind is considered in the sector of general government. All transactions are in more details described within the expenditure approach of the GDP calculation.

272. If the **sector of households S.14** is concerned, data from Úč FO 1-01 and Úč FO 2-01 for output and intermediate consumption are in line with the national accounts methodology except for other income, which is netted by the sale of durable assets and other financial income.

273. Production is standardly adjusted by the an undervalued output, purchases without receipts, drugs, prostitutions, smuggling (illegal output), tips, production for own final use, goods sent abroad for processing, holding gains and losses on inventories.

274. For exhaustiveness of market output calculation of the sector of households, the grossing-ups are made for the underestimation of market production, which have been deliberately not reported by the registered units, for non-recorded income of individuals who are undertaking without any permit and are not registered and for illegal activities (see chapter 7).

275. Output for own final use covers the agricultural production for own final use, own-account built houses, huts and cottages, garages and imputed rent (see chapter 3.2)

276. Intermediate consumption is adjusted by the overestimation of costs, intermediate consumption on drugs, prostitution and smuggling and intermediate consumption on production for own final use, holding gains and losses on inventories, FISIM and small tools.

277. For exhaustiveness of intermediate consumption calculation of the sector of households, the following estimates are being done: on the deliberate overestimation of reported costs, overestimation of costs due to the purchase of goods and services which are not consumed by entrepreneurs within their activities but rather as their own final consumption of households and of illegal activities (see also chapter 7).

278. Intermediate consumption on production for own final use for agricultural production is estimated based on households budget surveys and by the extrapolation of the development of the growth of agricultural production for own final use.

279. The intermediate consumption of the own-account construction of houses, huts and garages is estimated as 50% from the own-account output related to their construction. Calculation of intermediate consumption on imputed rent is described in the sub-chapter 3.17.

Table 43 Overview of adjustments of S.14

in thd. €

	Output	Intermediate consumption
Úč FO1-01,Úč FO 2-01	17 256 311	10 370 272
Undervaluation of output	5 082 141	-
Overvaluation of intermediate consumption	-	-1 486 379
Drugs	263 025	112 968
Prostitution	120 661	-
Smuggling	26 620	3 196
Sales without receipt N1	1 134 055	-
Registered – non-observed N5	821 843	221 738
Tips	26 090	-
Goods sent abroad for processing	9 455	-
FISIM	-	79 203
Small tools	-	-110 283
Holding gains and losses on inventories	-4 744	7 178
Output for own final use of which:	6 553 976	2 283 837
Agricultural production for own final use	685 094	168 919
Forest fruits	32 018	-
Own-account construction of houses, huts and garages	1 248 801	624 400
Imputed rent	4 588 063	1 490 518
Total	31 289 433	11 481 730

Table 44 Conceptual adjustments on value added in production approach

in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1
Holding gains/losses on inventories	-147 847	954	-	-11 922	-	-158 815
Subsidies on products	418 324	-	-	-	-	418 324
Production of housing services	252 231	-	-	-	-	252 231
Payments for services of insurance companies related to non-life insurance	-173 550	-20 142	0	-	0	-193 692
Small tools	650 720	-	33 564	110 283	-	794 567
Goods sent abroad for processing	287 875	-	-	9 455	-	297 330
FISIM	-512 888	-12 216	0	-79 203	0	-604 307
Change in import/export of goods	641 013	-	-	-	-	641 013
Reclassification	-475 357	4 709	737 198	-	-1 448	265 102
Non-life insurance - measurement of output, and meeting claims due to catastrophes	-	58 872	-	-	-	58 872
Fees payable on securities lending and gold loans	-	-432	-	-	-	-432
Commitment to ŽSR	-143 941	-	-	-	-	-143 941
Research and development	113 053	-	234 482	-	-	347 535
Trade of VAT registered non-residents	-117 000	-	-	-	-	-117 000
Military expenditures	-	-	46 837	-	-	46 837

3.5 The roles of direct and indirect estimation methods and of benchmarks and extrapolations

280. The sources broken down by SK NACE and/or institutional sectors used for the direct estimates are shown in table 45, where SZ is statistical survey and AZ stands for administrative source.

Table 45 Sources for the direct method of calculation of output and intermediate consumption by SK NACE divisions

	Output	Intermediate consumption
A 01 Crop and animal production, hunting and related services activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
A 02 Forestry and logging	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
A 03 Fishing and aquaculture	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
B 05 Mining of coal and lignite	ŠZ (S.11)	ŠZ (S.11)
B 06 Extraction of crude petroleum and natural gas	ŠZ (S.11)	ŠZ (S.11)
B 07 Mining of metal ores	ŠZ (S.11)	ŠZ (S.11)
B 08 Other mining and quarrying	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
B 09 Mining support service activities	ŠZ (S.11)	ŠZ (S.11)
C 10 Manufacture of food products	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 11 Manufacture of beverages	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 12 Manufacture of tobacco products	ŠZ (S.11)	ŠZ (S.11)
C 13 Manufacture of textiles	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 14 Manufacture of wearing apparel	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 15 Manufacture of leather and related products	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 17 Manufacture of paper and paper products	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 18 Printing and reproduction of recorded media	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 19 Manufacture of coke and refined petroleum products	ŠZ (S.11)	ŠZ (S.11)
C 20 Manufacture of chemicals and chemical products	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 22 Manufacture of rubber and plastic products	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 23 Manufacture of other non-metallic mineral products	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 24 Manufacture of basic metals	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)

C 25 Manufacture of fabricated metal products, except machinery and equipment	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 26 Manufacture of computer, electronic and optical products	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 27 Manufacture of electrical equipment	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 28 Manufacture of machinery and equipment n.e.c.	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 29 Manufacture of motor vehicles, trailers and semi-trailers	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 30 Manufacture of other transport equipment	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 31 Manufacture of furniture	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 32 Other manufacturing	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
C 33 Repair and installation of machinery and equipment	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
D 35 Electricity, gas, steam and air conditioning supply	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
E 36 Water collection, treatment and supply	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
E 37 Sewerage	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
E 38 Waste collection, treatment and disposal activities; materials recovery	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
E 39 Remediation activities and other waste management services	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
F 41 Construction of buildings	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
F 42 Civil engineering	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
F 43 Specialised construction activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
G 45 Wholesale and retail trade and repair of motor vehicles and motorcycles	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
G 46 Wholesale trade, except of motor vehicles and motorcycles	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
G 47 Retail trade, except of motor vehicles and motorcycles	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
H 49 Land transport and transport via pipelines	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
H 50 Water transport	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
H 51 Air transport	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
H 52 Warehousing and support activities for transportation	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
J 53 Postal and courier activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
I 55 Accommodation	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
I 56 Food and beverage service activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
J 58 Publishing activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
J 59 Motion picture, video and television programme production, sound recording and music publishing activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
J 60 Programming and broadcasting activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
J 61 Telecommunications	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
J 62 Computer programming, consultancy and related activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
J 63 Information service activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
K 64 Financial service activities, except insurance and pension funding	ŠZ (S.12), AZ (S.14)	ŠZ (S.12), AZ (S.14)
K 65 Insurance, reinsurance and pension funding, except compulsory social security	ŠZ (S.12), AZ (S.14)	ŠZ (S.12), AZ (S.14)
K 66 Activities auxiliary to financial services and insurance activities	ŠZ (S.12), AZ (S.14)	ŠZ (S.12), AZ (S.14)
L 68 Real estate activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
M 69 Legal and accounting activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
M 70 Activities of head offices; management consultancy activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
M 71 Architectural and engineering activities; technical testing and analysis	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
M 72 Scientific research and development	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
M 73 Advertising and market research	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
M 74 Other professional, scientific and technical activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
M 75 Veterinary activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
N 77 Rental and leasing activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
N 78 Employment activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
N 79 Travel agency, tour operator reservation service and related activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
N 80 Security and investigation activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
N 81 Services to buildings and landscape activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
N 82 Office administrative, office support and other business support activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
P 85 Education	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)

Q 86 Human health activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
Q 87 Residential care activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
Q 88 Social work activities without accomodation	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
R 90 Creative, arts and entertainment activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
R 91 Libraries, archives, museums and other cultural activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
R 92 Gambling and betting activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
R 93 Sport activities and amusement and recreation activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
S 95 Repair of computers and personal and househosld goods	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
S 96 Other personal service activities	ŠZ (S.11), AZ (S.14)	ŠZ (S.11), AZ (S.14)
Sector of general government S.13	AZ (S.13), AZ (S.15)	AZ (S.13), AZ (S.15)
NPISHs S.15	AZ (S.13), AZ (S.15) SZ (S.15)	AZ (S.13), AZ (S.15) SZ (S.15)

281. Each unit replies to the statistical questionnaire separately and in addition to the basic questionnaire it receives also a specific range of questions related directly to the industry, in which the unit performs its activity according to the economic activities. Thus, if the unit has also a secondary activity, which is related to agriculture, no double counting occurs because the sale of such unit will be included into its main activity.

282. The use of indirect methods when compiling the sectoral accounts is presented by sectors in table 46.

Table 46 The indirect method of output and intermediate consumption calculation

Sector	Indicator	Method
Sector of non-financial corporations S.11	Tips	See chapter 7
Sector of households S.14	Tips	See chapter 7
Sector of households S.14	Drugs	See chapter 7
Sector of households S.14	Prostitution	See chapter 7
Sector of households S.14	Purchases without receipt	See chapter 7
Sector of households S.14	Agricultural output P.12	Extrapolation
Sector of households S.14	Smuggling	See chapter 7
Sector of households S.14	Imputed rent	See chapter 3.18
Sector of NPISH S.15	Empty dwellings	See chapter 3.18

283. Data sources for the production approach for particular institutional sectors are available regularly each year (by the means of annual statistical surveys and administrative data sources).

284. For the quantification of illegal production of drugs, prostitution and purchases without any receipt, as well as part of intermediate consumption for imputed rent, the extrapolation technique is used (a more detailed description is resented in chapter 7 and in chapter 3.18).

285. The value of intermediate consumption S.14 figured out from Úč FO 1-01 statement is grossed-up to the total population of active units undertaking in this sector. Intermediate consumption is netted by the overestimation, which the entrepreneurs report as intermediate consumption but it is not consumed in the production process (use for private purposes).

286. Intermediate consumption corresponding to the production for own final use is

obtained indirectly (by an extrapolation) based on the benchmark for 2007 from the methodological approach for the calculation of output and intermediate consumption for own final use of households in agriculture and construction, which has been developed by Infostat from household budget surveys and the time series of the agricultural production for own final use. The share of intermediate consumption in production is approximately 25 %.

287. The estimate of tips is based on public poll data, which was performed for the last time in 2007. Based on data obtained from the inquiries, the estimate of tips is carried out by extrapolation with the reference year being the 2007.

3.6 The main approaches taken with respect to exhaustiveness

288. For the exhaustiveness purposes, the grossing-ups and imputations are the first steps being made in individual sectors. The adjustments for exhaustiveness (non-observed economy) are described in chapter 7. The grossing-up for exhaustiveness is made in S.11 and S.14 sectors. The following table shows the particular adjustments of output and intermediate consumption (or VA only) by types of exhaustiveness (N1-N7) and SK NACE sections.

Table 47 Exhaustiveness adjustments on value added in production approach

in thd. €

	N1	N2	N3	N4	N5	N6	N7	S.1
A	143 101	-	548 193	-	33 537	425 131	33 400	1 183 362
B	-	-	-	-	-	3 668	-	3 668
C	31 124	150 057	-	-	91 335	1 354 949	-	1 627 465
D	-	-	-	-	-	43 490	-	43 490
E	-	-	-	-	156	23 929	-	24 085
F	400 636	-	624 401	-	108 978	1 551 602	-	2 685 617
G	162 213	23 424	-	-	116 058	1 621 345	-	1 923 040
H	21 828	-	-	-	80 576	674 787	-	777 191
I	41 744	-	-	-	24 642	225 345	32 701	324 432
J	4 232	-	-	-	17 185	123 080	-	144 497
K	-	-	-	-	-	-	-	-
L	173 245	-	-	-	8 416	59 682	-	241 343
M	6 849	-	-	-	65 576	547 517	-	619 942
N	-	-	-	-	10 469	166 169	-	176 638
O	-	-	-	-	-	-	-	-
P	34 661	-	-	-	4 074	35 168	-	73 903
Q	22 243	-	-	-	24 614	165 695	-	212 552
R	-	-	-	-	4 756	40 557	-	45 313
S	92 179	120 661	-	-	9 733	96 836	7 432	326 841
T	-	-	-	-	-	-	-	-
U	-	-	-	-	-	-	-	-
Total	1 134 055	294 142	1 172 594	-	600 105	7 158 950	73 533	10 433 379

3.7 Agriculture, forestry and fishing (NACE Rev.2 Section A)

289. The value added in NACE 01 Crop and animal production, hunting and related service activities, 02 Forestry and logging and 03 Fishing and aquaculture, which belong to section A, has achieved the level of 1 727 509 tis. €, what is 2,8 % of value added of the total economy.

Table 48 Gross value added by divisions

in thd. €

	Output	Intermediate consumption	Value added	% from the total value added
01	2 958 643	1 687 484	1 271 159	2,1
02	910 239	456 083	454 156	0,7
03	3 498	2 304	1 194	0,0
Total A	3 872 380	2 145 871	1 726 509	2,8

290. The value added for divisions 01, 02 and 03 is the sum of values added for the given sectors. In case of agriculture, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation. If forestry and fishing is concerned, the sector of non-financial corporations, and the sector of households enter the calculation.

Table 49 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total A
P.1	1 670 519	2185	2 199 676	3 872 380
P.2	1 321 770	1025	823 076	2 145 871
B.1g	348 749	1160	1 376 600	1 726 509

291. The set of units contains all establishment units, subsidised organisations and school economies in the sector of general government as well as the private self-employed farmers and small growers and breeders not registered in the business register, which carry out activities belonging to this section. Main sources for the calculation of output and intermediate consumption for this section are described in chapter 3.1. The adjustment approach for exhaustiveness purposes is described in more details in chapter 7.

Output

292. Output in agriculture, forestry and fishing is the sum of outputs of these divisions in particular sectors. It is expressed in basic prices.

Table 50 Sectoral breakdown of output

in thd. €

	01	02	03	Total A
S.11	1 257 095	411 812	1 612	1 670 519
S.13	2185	-	-	2 185
S.14	1 699 363	498 427	1 886	2 199 676
Total A	2 958 643	910 239	3 498	3 872 380

293. The total output in S.11 for the division 01 represents the sum of outputs of agricultural activities and the inseparable non-agricultural activities (secondary output). The highest amount of agricultural output is formed by the products coded by the classification of production as follows: 01.11 Cereals (except rice), leguminous crops and oil seeds, 01.24 Pome fruits and stone fruits, 01. Dairy cattle, live and raw milk from dairy cattle, 01.42 Other cattle and buffaloes, live and their semen and 01.46 Swine, live.

294. The secondary output represents the processing of own agricultural products, agro-tourism, sports and rural tourism, services performed within the maintenance and preserving of the country and other activities. The share of agriculture in the total output of the non-financial sector represents 1, 3%.

295. The output in the division 02 represents the amount of timber harvesting within the revenues from sales of own goods. In addition, it is the production for own final use, e.g. fire wood, wooden fences against game, seeds of forest plants, seeds for the forest recovery etc. The share of forestry in the total output of the non-financial sector is 0,4%.

296. The output of the division 03 is represented by the products belonging under CPA 03.00 Fish and other fishery products and their share in the total output is very low.

297. The output obtained from the statistical questionnaires is furthermore adjusted by the estimate of undervalued output, holding gains and losses on inventories and the change in the export of goods. In forestry, the output is adjusted by the increase of standing timber. The compiled output is then grossed-up by subsidies on products in order to ensure the reporting of output in basic prices. In agriculture, mainly the compensating payments on plants, bonuses on beef-cattle, pigs, sheep and subsidies on milk are in question.

298. In the **sector of non-financial corporations** the output of section A represents 1,6 % of the total output of the non-financial corporations sector. The calculation of output of S.11 and its adjustments are shown in tables 51, 52.

Table 51 Calculation of output in S.11

in thd. €

		01	02	03	Total A
Revenues from sales of own goods and services		1 139 813	361 206	1 277	1 502 296
Sale and delivery of goods and services to other ZJs	+	116 744	19 583	-	136 327
Revenues from goods in WT	+	97 116	21 147	4 338	122 601
Revenues from goods in RT	+	33 993	3 673	73	37 739
Expenditures on sold goods in WT	-	83 806	10 760	4 336	98 902
Expenditures on sold goods in RT	-	28 907	2 599	31	31 537
Capitalisation	+	86 113	4 618	-	90 731
Changes in stock of work-in-progress	+	-37 599	290	506	-36 803
Output (Roč 1-01+Roč 2-01)	=	1 323 467	397 158	1 827	1 722 452

Table 52 Adjustments of output in S.11

in thd. €

		01	02	03	Spolu A
Output (Roč 1-01+ Roč 2-01)		1 323 467	397 158	1 827	1 722 452
Holding gains/losses on inventories	-	99 645	4 508	209	104 362
Standing timber	+	-	33 400	-	33 400
Undervalued output	+	1 496	2 721	14	4 231
Subsidies on products	+	83 174	-	-	83 174
Change in the export of goods	+	-51 397	-16 959	-20	-68 376
Output	=	1 257 095	411 812	1 612	1 670 519
Of which: market		1 170 982	407 194	1 612	1 579 788
for own final use		86 113	4618	-	90 731

299. In the **sector of general government**, the output of section A represented 0,02% of the total output of the sector of general government, the share of non-market output represented 0,01% of the sector of general government production. The output in the sector S13. is calculated as the sum of costs of non-market producers classified in the sector of general government. Transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of the non-market and market output. The calculation of output in S.13 is presented in table 53.

Table 53 Calculation of output in S.13

in thd. €

		01	02	03	Total A
Intermediate consumption (P.2)	+	1 025	-	-	1 025
Consumption of fixed capital (P.51c)	+	240	-	-	240
Compensation of employees (D.1)	+	906	-	-	906
Other taxes on production (D.29)	+	14	-	-	14
Other subsidies on production (D.39)	-	-	-	-	-
Output (P.1)	=	2 185	-	-	2 185
Of which: market (P.11)		797	-	-	797
for own final use (P.12)		-	-	-	-
other non-market (P.13)		1 388	-	-	1 388

300. The output of the **sector of households S.14** is the sum of output of self-employed farmers not registered in the business register (P.11) and the output of agricultural goods for own final use (P.12). The accounting statements Úč FO 1-01 and Úč FO 2-01 form the background for the quantification of market output. The output in agriculture, forestry and fishing represents 7 % of the total output of the sector of households. Calculation of output in S.14 and its adjustments are presented in tables 54 and 55.

Table 54 Calculation of output in S.14

in thd. €

		01	02	03	Total A
Sale of goods		105 241	57 591	1 077	163 909
Sale of goods and services	+	469 038	298 554	1 124	768 716
Other income	+	142 262	12 850	33	155 145
Purchase of goods	-	72 541	38 552	845	111 938
Work in progress, goods, animals and others	+	12 864	2 672	10	15 546
Output (Úč FO 1-01 + Úč FO 2-01)	=	656 864	333 115	1 399	991 378

Table 55 Adjustments of output in S.14

in thd. €

		01	02	03	Total A
Output (Úč FO 1-01 + Úč FO 2-01)		656 864	333 115	1 399	991 378
Holding gains/losses on inventories	-	4 742	68	4	4 814
Undervalued output	+	182 954	119 252	398	302 604
Sale without receipt N1	+	118 067	25 018	16	143 101
Registered – non-observed output N5	+	29 108	21 110	77	50 295
Agricultural output for own final use	+	717 112	-	-	717 112
Output	=	1 699 363	498 427	1 886	2 199 676
Of which: market		982 251	498 427	1 886	1 482 564
for own final use		717 112	-	-	717 112

Intermediate consumption

301. Intermediate consumption in agriculture, forestry and fishing is the sum of intermediate consumption of these divisions in particular sectors. It is expressed in purchaser's prices.

Table 56 Intermediate consumption by sectors

in thd. €

	01	02	03	Total A
S.11	1 050 267	269 956	1 547	1 321 770
S.13	1025	-	-	1 025
S.14	636 192	186 127	757	823 076
Total A	1 687 484	456 083	2 304	2 145 871

302. The intermediate consumption in the **sector of non-financial corporations** formed 79,1% of output in S.11 in section A. Calculation of intermediate consumption in S.11 and its adjustments are shown in tables 57, 58.

Table 57 Calculation of intermediate consumption in S.11

in thd. €

		01	02	03	Total A
Consumption of purchased material and energy		672 535	39 379	-	711 914
Services purchased	+	247 888	210 539	658	459 085
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	116 744	19 263	-	136 007
Shortages and losses on inventories	+	1 849	82	735	2 666
Intermediate consumption (Roč 1-01+Roč 2-01)	=	1 039 016	269 263	1 393	1 309 672

Table 58 Adjustments of intermediate consumption in S.11

in thd. €

		01	02	03	Total A
Intermediate consumption (Roč 1-01+Roč 2-01)		1 039 016	269 263	1 393	1 309 672
Holding gains/losses on inventories	+	27 208	255	38	27 501
Payments for insurance services	+	6 013	631	6	6 650
Overvalued intermediate consumption	-	3 781	4 474	8	8 263
FISIM	+	11 467	459	36	11 962
Small tools	-	5 796	1 111	14	6 921
Change in the import of goods	+	-23 904	4 886	96	-18 922
Research and development	-	87	-	-	87
Trade of VAT registered non-residents	+	131	47	-	178
Intermediate consumption	=	1 050 267	269 956	1 547	1 321 770

303. The amount of intermediate consumption of the sector of general government represented 46,9 % of the total output of the sector of general government in section A. Calculation of intermediate consumption in S.13 and its adjustment is shown in table 59.

Table 59 Calculation of intermediate consumption in S.13

in thd. €

		01	02	03	Total A
Source data (Fin 1-4)	+	1 002	-	-	1 002
Adjustment by receivables and payables	+	23	-	-	23
Intermediate consumption (P.2)	=	1 025	-	-	1 025

304. The intermediate consumption in the sector of households has represented 37,4 % of output of S.14 in the section A. The calculation of intermediate consumption in S.14 and its adjustments are to be found in tables 60 and 61.

Table 60 Calculation of intermediate consumption in S.14

in thd. €

		01	02	03	Total A
Consumption of material and energy		220 758	33 146	380	254 284
Operating costs	+	314 528	176 396	470	491 394
Intermediate consumption (Úč FO 1-01)	=	535 286	209 542	850	745 678

Table 61 Adjustments of intermediate consumption in S.14

in thd. €

		01	02	03	Total A
Intermediate consumption (Úč FO 1-01)		535 286	209 542	850	745 678
Holding gains/losses on inventories	+	1 191	194	3	1 388
Overvalued intermediate consumption	-	78 867	31 040	126	110 033

FISIM	+	4 065	1 600	6	5 671
Registered – non-observed output N5	+	10 594	6 140	24	16 758
Intermediate consumption on agricultural output for own final use	+	168 919	-	-	168 919
Small tools	-	4 996	309	-	5 305
Intermediate consumption	=	636 192	186 127	757	823 076

3.8 Mining and quarrying (NACE Rev. 2 Section B)

305. Value added in this section consists of the following divisions: 05 Mining of coal and lignite, 06 Extraction of crude petroleum and natural gas, 07 Mining of metal ores, 08 Other mining and quarrying a 09 Mining support service activities. The share of value added of the section B in the total value added was 0,5 % in 2010, what represented 320 885 thd. €

Table 62 Gross value added by divisions

in thd. €

	Output	Intermediate consumption	Value added	% in value added
05	131 408	53 866	77 542	0,1
06-07*	12 720	2 231	87	0,0
08	140 097	85 350	54 747	0,1
09	224 387	46 280	178 107	0,3
Total B	508 612	187 727	320 885	0,5

*Sections are merged because of the individual data protection

306. The calculation of aggregates of value added for divisions consists of their sum for particular sectors. In case of section B, the non-financial sector and the sector of households enter the calculation.

Table 63 Gross value added by sectors

in thd. €

	S.11	S.14	Total B
P.1	506 995	1 617	508 612
P.2	187 219	508	187 727
B.1g	319 776	1 109	320 885

307. Section B covers all establishment units of S.11, which are dealing with the mining of minerals, existing in the nature as solid substances (coal and ore), liquids (oil), or gases (natural gas). Their activity is done by mining or quarrying by the means of drilling. This section covers also those units, which are dealing with additional operations intended for the preparation of raw materials for the market. If the division 08 is concerned, the activities related to the decoration and construction stone and operation of gravel and sand pits are performed also by units of the S.14 sector.

308. Main sources for the calculation of output and intermediate consumption for the section B are described in the chapter 3.1. The adjustment approach for exhaustiveness purposes is described in more details in chapter 7.

Output

309. Output of the section B is the sum of outputs of the following divisions in particular sectors: 05, 06, 07, 08 and 09. It is expressed in basic prices. Due to the protection of individual data, the table contains only the aggregate for the divisions 05, 06 and 07. Expenditures on the exploration of geological layers are part of GFCF

of mining centres; they are not figured out separately.

Table 64 Sectoral breakdown of output in thd. €

	05	06-07	08	09	Total B
S.11	131 408	12 720	138 480	224 387	506 995
S.14	-	-	1 617	-	1 617
Total B	131 408	12 720	140 097	224 387	508 612

310. In the **sector of non-financial corporations**, the output of section B represents 0,5 % of the total output of S.11. The calculation of output of S.11 and its adjustments are presented in tables 65, 66.

Table 65 Calculation of output in S.11 in thd. €

		05	06-07	08	09	Total B
Revenues from sales of own goods and services		127 855	13 508	135 736	207 185	484 284
Sale and delivery of goods and services to other ZJs	+	-	-	-	-	-
Revenues from goods in WT	+	13 486	-	6 157	669	20 312
Revenues from goods in RT	+	388	-	685	333	1 406
Expenditures on sold goods in WT	-	13 472	-	4 822	994	19 288
Expenditures on sold goods in RT	-	274	-	564	265	1 103
Capitalisation	+	4 667	-	7 813	19 044	31 524
Changes in stock of work-in-progress	+	-1 738	-	1 844	-2 981	-2 875
Output (Roč 1-01+Roč 2-01)	=	130 912	13 508	146 849	222 991	514 260

Table 66 Adjustments of output in S.11 in thd. €

		05	06-07	08	09	Total B
Output (Roč 1-01+ Roč 2-01)		130 912	13 508	146 849	222 991	514 260
Holding gains/losses on inventories	-	-57	-	-148	18	-187
Undervalued output	+	517	364	281	1 414	2 576
Subsidies on products	+	-	-	370	-	370
Change in the export of goods	+	-78	-1 152	-9 168	-	-10 398
Output	=	131 408	12 720	138 480	224 387	506 995
Of which: market		126 741	12 720	130 667	205 343	475 471
for own final use		4 667	-	7813	19044	31 524

311. In the **sector of households**, the output of the section B represents 0,01 % of the total output of S.14 and is related to the division 08 Activities related to decoration and building stone and operation of gravel and sand pits. Calculation of output in S.14 and its adjustments are shown in tables 67, 68.

Table 67 Calculation of output in S.14 in thd. €

		08	Total B
Sale of goods		664	664
Sale of goods and services	+	478	478
Other income	+	46	46
Purchase of goods	-	39	39
Work in progress, goods, animals and others	+	-	-
Output (Úč FO 1-01 + Úč FO 2-01)	=	1 149	1 149

Table 68 Adjustments of output in S.14 in thd. €

		08	Total B
Output (Úč FO 1-01+Úč Fo2-01)		1 149	1 149
Undervalued output	+	469	469
Holding gains/losses on inventories	-	1	1
Output	=	1 617	1 617

Of which: market		1 617	1 617
for own final use		-	-

Intermediate consumption

312. Intermediate consumption in section B is the sum of intermediate consumption in particular sectors quantified by divisions. It is expressed in purchaser's prices.

Table 69 Intermediate consumption by sectors in thd. €

	05	06-07	08	09	Total B
S.11	53 866	2 231	84 842	46 280	187 219
S.14	-	-	508	-	508
Total B	53 866	2 231	85 350	46 280	187 727

313. The intermediate consumption of the **sector of non-financial corporations** has represented 36,9 % of output of S.11 in the section B. Calculation of intermediate consumption in S.11 and its adjustment is presented in tables 70, 71.

Table 70 Calculation of intermediate consumption in S.11 in thd. €

		05	06-07	08	09	Total B
Consumption of purchased material and energy		33 718	1 320	47 753	13 854	96 645
Services purchased	+	20 178	421	46 041	32 157	98 797
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-	-
Shortages and losses on inventories	+	-	-	108	5	113
Intermediate consumption (Roč 1-01+Roč 2-01)	=	53 896	1 741	93 902	46 016	195 555

Table 71 Adjustment of intermediate consumption in S.11 in thd. €

		05	06-07	08	09	Total B
Intermediate consumption (Roč 1-01+Roč 2-01)		53 896	1 741	93 902	46 016	195 555
Holding gains/losses on inventories	+	-23	-	-75	221	123
Payments for insurance services	+	182	11	214	215	622
Overvalued intermediate consumption	-	134	6	310	98	548
FISIM	+	1 338	96	709	63	2 206
Small tools	-	151	-	171	137	459
Change in the import of goods	+	-1 329	94	-9 380	-	-10 615
Trade of VAT registered non-residents	+	87	295	-47	-	335
Intermediate consumption	=	53 866	2 231	84 842	46 280	187 219

314. The amount of intermediate consumption in the sector of households represented 31,4 % of the output of S.14 in the section B. The calculation of intermediate consumption in S.14 and its adjustment is presented in tables 72 and 73.

Table 72 Calculation of intermediate consumption in S.14 in thd. €

		08	Total B
Consumption of material and energy		17	17
Operating costs	+	562	562
Intermediate consumption (Úč FO 1-01)	=	579	579

Table 73 Adjustment of intermediate consumption in S.14 in thd. €

		08	Total B
Intermediate consumption (Úč FO 1-01)	+	579	579
Overvalued intermediate consumption	-	75	75
FISIM	+	4	4
Intermediate consumption	=	508	508

3.9 Manufacturing (NACE Rev. 2 Section C)

315. There are 24 divisions in this section (SKNACE codes 10 – 33). In 2010, the value added represented 20, 8 % in the total valued added.

Table 74 Gross value added by divisions

in thd. €

	Output	Intermediate consumption	Value added	% in the value added
10	2 730 011	1 983 891	746 120	1,2
11	676 459	437 597	238 862	0,4
12	260	245	15	0,0
13	281 561	136 534	145 027	0,2
14	437 045	193 261	243 784	0,4
15	507 169	240 733	266 436	0,4
16	1 464 314	824 440	639 874	1,0
17	1 208 927	907 335	301 592	0,5
18	468 310	288 568	179 742	0,3
19	3 395 163	3 204 185	190 978	0,3
20	2 151 797	1 737 385	414 412	0,7
21	335 906	164 511	171 395	0,3
22	2 636 371	1 931 260	705 111	1,1
23	1 556 013	1 006 452	549 561	0,9
24	4 264 507	3 290 252	974 255	1,6
25	4 138 982	2 462 507	1 676 475	2,7
26	6 547 485	5 862 478	685 007	1,1
27	2 274 356	1 681 188	593 168	1,0
28	2 673 601	1 812 787	860 814	1,5
29	13 283 185	11 355 506	1 927 679	3,1
30	368 479	212 364	156 115	0,3
31	827 327	516 483	310 844	0,5
32	415 086	187 092	227 994	0,4
33	1 365 561	801 032	564 529	0,9
Total C	54 007 875	41 238 086	12 769 789	20,8

316. Calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of the section C, the sector of non-financial corporations and partially the sector of general government and households enter the calculation.

Table 75 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total C
P.1	49 569 458	2 078	4 436 339	54 007 875
P.2	39 355 627	736	1 881 723	41 238 086
B.1g	10 213 831	1 342	2 554 616	12 769 789

317. The section C covers all establishment units of the sector of non-financial corporations, which are part of manufacturing. This section includes also subsidised and budgetary organisations and units controlled by municipalities belonging into the sector of general government (production and distribution of scientific publications, etc.). Into this section, the register classifies also units which are not recorded in the business register and are dealing with manufacturing in the sector of households. The main sources for the calculation of output and intermediate consumption for the section C Manufacturing are presented in the chapter 3.1. The adjustment procedure for exhaustiveness purposes is described in chapter 7.

Output

318. Output of the section C is the sum of outputs of divisions 10 – 33 in particular sectors. It is expressed in basic prices.

Table 76 Sectoral breakdown of output in thd. €

	S.11	S.13	S.14	Total C
10	2 394 676	-	335 335	2 730 011
11	632 053	3	44 403	676 459
12	260	-	-	260
13	239 044	-	42 517	281 561
14	280 344	-	156 701	437 045
15	474 075	-	33 094	507 169
16	655 714	128	808 472	1 464 314
17	1 190 118	-	18 809	1 208 927
18	376 418	1 947	89 945	468 310
19	3 395 163	-	-	3 395 163
20	1 880 342	-	271 455	2 151 797
21	335 454	-	452	335 906
22	2 489 803	-	146 568	2 636 371
23	1 373 899	-	182 114	1 556 013
24	4 237 391	-	27 116	4 264 507
25	2 721 436	-	1 417 546	4 138 982
26	6 481 730	-	65 755	6 547 485
27	2 211 230	-	63 126	2 274 356
28	2 606 238	-	67 363	2 673 601
29	13 278 531	-	4 654	13 283 185
30	367 340	-	1 139	368 479
31	628 932	-	198 395	827 327
32	284 898	-	130 188	415 086
33	1 034 369	-	331 192	1 365 561
Total C	49 569 458	2 078	4 436 339	54 007 875

319. By commodities, the output is in the manufacturing divisions reported mainly at the main diagonal products. If the volume is concerned, the highest production is the production of the commodity CPA 29.10.2 Passenger cars in divisions 29 and 19.20.2 Fuel oil and gas; lubricating oils in division 19.

320. In the **sector of non-financial corporations**, the output of section C represented 48,3 % of the total production of S.11. Calculation of output in the sector S.11 and its adjustments are presented in tables 77 and 78.

Table 77 Calculation of output in S.11 in thd. €

	Revenues from sales of own goods and services	Sale and delivery of goods and services to other ZJs	Revenues from goods in WT	Revenues from goods in RT	Expenditures on sold goods in WT	Expenditures on sold goods in RT	Capitalisation	Change in stocks of Work in progress	Output (Roč 1-01+Roč 2-01)
		+	+	+	-	-	+	+	=
10	2 215 825	30 833	634 873	88 989	516 408	77 536	34 327	-4 886	2 406 017
11	574 585	928	100 498	5 995	56 995	4 281	10 130	-3 281	627 579
12	124	-	226	-	320	-	-	-	30
13	232 301	8	11 764	3 256	15 835	2 587	784	-3 278	226 413
14	244 442	-	13 570	7 337	12 642	5 398	5 185	-2 037	250 457

15	459 802	-	10 833	1 230	9 113	692	613	-1 220	461 453
16	660 158	8 451	55 645	3 420	57 921	3 635	4 841	1 218	672 177
17	1 163 119	-	137 748	130	117 080	144	11 961	-219	1 195 515
18	366 317	-	21 718	3 518	21 287	2 112	1 765	-405	369 514
19	3 100 469	-	119 152	335 793	111 322	270 142	255 495	24 805	3 454 250
20	1 888 825	315	105 791	13 525	94 056	11 435	8 166	-8 995	1 902 136
21	306 479	-	9 589	1 856	9 055	1 867	30 230	-1 889	335 343
22	2 477 119	-	215 867	34 138	193 681	29 653	13 890	4 268	2 521 948
23	1 350 256	1 258	103 122	10 105	82 726	8 974	18 305	-18 999	1 372 347
24	4 059 776	-	108 965	3 474	104 778	2 547	62 179	74 094	4 201 163
25	2 710 223	-	176 415	43 921	171 848	36 815	14 674	9 985	2 746 555
26	6 567 873	-	202 405	2 105	193 453	2 397	22 102	30 131	6 628 766
27	2 148 555	-	124 181	6 485	109 078	6 423	17 516	19 449	2 200 685
28	2 507 569	-	62 781	14 355	56 293	10 710	20 600	33 355	2 571 657
29	13 108 507	-	252 310	1 324	223 614	836	176 528	1 117	13 315 336
30	310 544	-	9 325	1 285	9 311	1 231	7 401	-26 834	291 179
31	592 375	14 811	15 434	24 670	16 171	15 499	15 947	1 593	633 160
32	235 222	-	5 129	13 922	4 193	10 702	3 705	2 418	245 501
33	922 215	-	80 256	8 053	69 156	8 032	69 079	3 690	1 006 105
Total C	48 202 680	56 604	2 577 597	628 886	2 256 336	513 648	805 423	134 080	49 635 286

Table 78 Adjustments of output in S.11

in thd. €

	Output (Roč 1-01+ Roč 2-01)	Holding gains/losses on inventories	Goods sent abroad for processing	Underestimated output	Subsidies on products	Change in the export of goods	Reclassification of units	Output	Of which market	For own final use
		-	+	+	+	+		=		
10	2 406 017	166	-	11 631	3 099	-25 905	-	2 394 676	2 360 349	34 327
11	627 579	94	-	2 500	226	1 844	2	632 053	621 923	10 130
12	30	-	-	-	-	230	-	260	260	-
13	226 413	93	18 735	699	-	-6 710	-	239 044	238 260	784
14	250 457	-605	40 452	1 272	815	-13 257	-	280 344	275 159	5 185
15	461 453	141	5 168	910	-	6 685	-	474 075	473 462	613
16	672 177	980	-	4 038	-	-19 521	-	655 714	650 873	4 841
17	1 195 515	4 540	-	4 002	-	-4 859	-	1 190 118	1 178 157	11 961
18	369 514	-68	4 247	2 746	-	-157	-	376 418	374 653	1 765
19	3 454 250	24 013	-	3 120	-	-38 194	-	3 395 163	3 139 668	255 495
20	1 902 136	2 626	-	10 965	-	-30 133	-	1 880 342	1 872 176	8 166
21	335 343	800	2 143	898	-	-2 130	-	335 454	305 224	30 230
22	2 521 948	3 066	3 333	5 611	-	-38 023	-	2 489 803	2 475 913	13 890
23	1 372 347	-2 114	1 762	6 138	-	-8 462	-	1 373 899	1 355 594	18 305
24	4 201 163	22 424	9 192	11 930	-	37 530	-	4 237 391	4 175 212	62 179
25	2 746 555	-1 947	12 922	11 534	1	-51 523	-	2 721 436	2 706 762	14 674
26	6 628 766	-538	6 892	6 473	-	-160 939	-	6 481 730	6 459 628	22 102
27	2 200 685	-152	37 376	7 739	-	-34 722	-	2 211 230	2 193 714	17 516
28	2 571 657	-4 074	2 560	8 645	-	19 302	-	2 606 238	2 585 638	20 600
29	13 315 336	-8 170	59 325	12 574	-	-116 874	-	13 278 531	13 102 003	176 528
30	291 179	904	60 647	2 116	-	14 302	-	367 340	359 939	7 401
31	633 160	-7 041	871	2 973	-	-15 113	-	628 932	612 985	15 947
32	245 501	-783	-	921	-	37 693	-	284 898	281 193	3 705
33	1 006 105	63	22 246	6 081	-	-	-	1 034 369	965 290	69 079
Total C	49 635 286	34 418	287 871	125 516	4 141	-448 936	2	49 569 458	48 764 035	805 423

321. In the sector of general government, the output of section C represented 0,02% of total output of the sector of general government; the share of non-market output

represented 0,01% of output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. Mainly the transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 79.

Table 79 Calculation of output in S.13

in thd. €

		10	11	...	16	17	18	...	33	Total C
Intermediate consumption (P.2)	+	-	3	-	52	-	681	-	-	736
Consumption of fixed capital (P.51c)	+	-	-	-	-	-	576	-	-	576
Compensation of employees (D.1)	+	-	-	-	76	-	527	-	-	603
Other taxes on production (D.29)	+	-	-	-	-	-	163	-	-	163
Other subsidies on production (D.39)	-	-	-	-	-	-	-	-	-	-
Output (P.1)	=	-	3	-	128	-	1 947	-	-	2 078
Of which: market (P.11)		-	2	-	5	-	996	-	-	1 003
for own final use (P.12)		-	-	-	-	-	-	-	-	-
other non-market (P.13)		-	1	-	123	-	951	-	-	1 075

322. In the **sector of households**, the output of section C represented 14,2 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are presented in tables 80 and 81.

Table 80 Calculation of output in S.14

in thd. €

	Sale of goods	Sale of goods and services	Other income	Purchase of goods	Work in progress, finished goods, animals, others	Output (Úč FO 1-01+ Úč Fo 2-01)
		+	+	-	+	=
10	160 036	168 438	7 847	108 762	-120	227 439
11	13 887	23 322	1 875	1 548	-396	37 140
12	-	-	-	-	-	-
13	16 797	22 624	1 691	10 100	-13	30 999
14	61 491	82 124	6 288	40 059	174	110 018
15	10 028	9 683	617	1 935	-173	18 220
16	143 777	528 502	21 324	89 078	364	604 889
17	6 956	7 885	196	2 472	3	12 568
18	12 139	50 569	3 036	5 038	-7	60 699
19	-	-	-	-	-	-
20	1 676	3 892	151	201	23	5 541
21	25	254	15	-	4	298
22	28 982	93 145	4 792	16 978	-1 503	108 438
23	27 104	117 025	5 167	13 068	2 075	138 303
24	5 252	18 991	317	3 278	125	21 407
25	227 387	977 922	26 873	133 203	828	1 099 807
26	9 963	43 389	582	7 293	451	47 092
27	18 452	35 936	1 661	8 533	106	47 622
28	9 065	42 789	971	5 770	1 031	48 086
29	2 444	2 679	82	1 757	10	3 458
30	1 042	541	4	948	1	640
31	30 114	115 546	2 835	17 505	2 920	133 910
32	45 845	67 204	2 918	17 972	-94	97 901
33	43 380	220 551	11 718	23 188	783	253 244
Total C	875 842	2 633 011	100 960	508 686	6 592	3 107 719

Table 81 Adjustments of output in S.14

in thd. €

	Output Ťč (FO 1-01 + Ťč Fo 2-01)	Holding gains/ losses on inventories	Purchase without receipt N1	Underestim ated output	Non- observed output N5	Goods sent abroad for processing	Drugs	Output
		-	+	+	+	+	+	=
10	227 439	2	10 149	77 811	19 938	-	-	335 335
11	37 140	3	613	3 526	3 127	-	-	44 403
12	-	-	-	-	-	-	-	-
13	30 999	2	75	9 633	1 812	-	-	42 517
14	110 018	-187	3 891	33 716	6 554	2 335	-	156 701
15	18 220	24	1 490	12 312	1 096	-	-	33 094
16	604 889	115	2 341	180 833	20 524	-	-	808 472
17	12 568	2	-	6 188	55	-	-	18 809
18	60 699	1	1 829	23 799	3 619	-	-	89 945
19	-	-	-	-	-	-	-	-
20	5 541	3	-	2 803	89	-	263 025	271 455
21	298	-	-	117	37	-	-	452
22	108 438	-5	-	37 569	556	-	-	146 568
23	138 303	-3	-	41 014	2 794	-	-	182 114
24	21 407	3	-	5 590	122	-	-	27 116
25	1 099 807	209	1 178	280 709	28 958	7 103	-	1 417 546
26	47 092	-1	-	14 156	4 506	-	-	65 755
27	47 622	-	-	13 661	1 843	-	-	63 126
28	48 086	-2	13	15 147	4 115	-	-	67 363
29	3 458	-	8	834	354	-	-	4 654
30	640	-	-	271	228	-	-	1 139
31	133 910	-2	7 316	43 408	13 759	-	-	198 395
32	97 901	-1	1 840	25 375	5 071	-	-	130 188
33	253 244	-1	381	66 997	10 569	-	-	331 192
Spolu C	3 107 719	162	31 124	895 469	129 726	9 438	263 025	4 436 339

Intermediate consumption

323. Intermediate consumption in category C is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 82 Intermediate consumption by sectors

in thd. €

	S.11	S.13	S.14	Total C
10	1 840 415	-	143 476	1 983 891
11	427 995	3	9 599	437 597
12	245	-	-	245
13	120 898	-	15 636	136 534
14	132 451	-	60 810	193 261
15	231 726	-	9 007	240 733
16	421 200	52	403 188	824 440
17	901 652	-	5 683	907 335
18	253 142	681	34 745	288 568
19	3 204 185	-	-	3 204 185
20	1 622 033	-	115 352	1 737 385
21	164 398	-	113	164 511
22	1 859 509	-	71 751	1 931 260
23	920 165	-	86 287	1 006 452
24	3 276 630	-	13 622	3 290 252
25	1 889 971	-	572 536	2 462 507
26	5 826 161	-	36 317	5 862 478
27	1 658 738	-	22 450	1 681 188

28	1 787 112	-	25 675	1 812 787
29	11 353 421	-	2 085	11 355 506
30	212 081	-	283	212 364
31	427 744	-	88 739	516 483
32	149 553	-	37 539	187 092
33	674 202	-	126 830	801 032
Total C	39 355 627	736	1 881 723	41 327 986

324. The intermediate consumption in the **non-financial sector** represented 79,4 % of the output of S.11 in the section C. The calculation of intermediate consumption of S.11 by divisions and its adjustments are shown in tables 83, 84.

Table 83 Calculation of intermediate consumption in S.11

in thd. €

	Consumption of purchased material and energy	Purchased services	Consumption of material and energy and services purchased or taken from other ZJs within the enterprise including internal sales	Shortages and losses on inventories	Intermediate consumption (Roč 1-01+Roč 2-01)
		+	+	+	=
10	1 529 472	332 951	30 833	7 793	1 901 049
11	285 819	154 917	928	1 019	442 683
12	12	215	-	-	227
13	123 483	30 464	8	454	154 409
14	90 995	45 527	-	120	136 642
15	263 193	76 984	-	331	340 508
16	326 307	139 196	8 451	234	474 188
17	708 029	182 286	-	1 246	891 561
18	185 783	65 799	-	818	252 400
19	3 064 948	141 561	-	171	3 206 680
20	1 488 242	189 032	315	643	1 678 232
21	115 690	74 440	-	360	190 490
22	1 568 933	347 215	-	3 491	1 919 639
23	694 291	243 621	1 258	1 311	940 481
24	2 945 045	441 589	-	671	3 387 305
25	1 514 806	477 933	-	3 296	1 996 035
26	5 488 226	401 716	-	7 197	5 897 139
27	1 475 072	260 724	-	12 004	1 747 800
28	1 483 446	335 807	-	3 353	1 822 606
29	10 625 941	1 037 393	-	11 024	11 674 358
30	174 727	38 087	-	47	212 861
31	373 185	55 664	14 811	297	443 957
32	127 021	28 963	-	608	156 592
33	390 970	298 633	-	259	689 862
Total C	35 043 636	5 400 717	56 604	56 747	40 557 704

Table 84 Adjustments of intermediate consumption in S.11

in thd. €

	Intermediate consumption (Roč 1-01 + Roč 2-01)	Holding gains/ losses on inventories	Payments for insurance services	Overestimated intermediate consumption	FISIM	Small tools	Change in the import of goods	Research and development	VAT registered non-resident traders	Reclassification of units	Intermediate consumption
		+	+	-	+	-	+	-	+	-	=
10	1 901 049	1 029	7 855	5 092	11 318	4 011	-74 550	84	2 901	-	1 840 415
11	442 683	291	1 265	1 191	2 124	1 169	-16 066	-	61	3	427 995
12	227	-	-	3	21	-	-	-	-	-	245

13	154 409	161	250	426	961	608	-34 569	-	720	-	120 898
14	136 642	215	531	381	618	456	-9 659	-	4 941	-	132 451
15	340 508	627	474	381	2 062	558	-120 132	440	9 566	-	231 726
16	474 188	2 807	1 397	2 594	3 329	1 492	-56 624	-	189	-	421 200
17	891 561	7 068	2 594	1 569	2 598	1 648	-817	-	1 865	-	901 652
18	252 400	-106	1 259	1 077	2 121	1 294	-161	-	-	-	253 142
19	3 206 680	8 591	2 282	2 585	1 019	31	-12 540	-	769	-	3 204 185
20	1 678 232	1 889	8 354	4 238	6 992	1 067	-39 342	34 263	5 476	-	1 622 033
21	190 490	619	483	309	205	131	-31 884	554	5 479	-	164 398
22	1 919 639	4 093	3 278	2 641	6 074	9 310	-52 799	13 591	4 766	-	1 859 509
23	940 481	-2 903	3 389	2 187	7 783	3 005	-24 072	222	901	-	920 165
24	3 387 305	40 665	8 064	4 732	6 469	14 175	-158 019	-	11 053	-	3 276 630
25	1 996 035	-4 116	5 408	6 273	6 286	56 924	-52 225	469	2 249	-	1 889 971
26	5 897 139	-4 664	4 187	5 005	2 223	29 970	-70 831	618	33 700	-	5 826 161
27	1 747 800	210	4 757	3 195	4 078	32 944	-65 826	1 834	5 692	-	1 658 738
28	1 822 606	-4 246	4 561	3 564	6 377	40 199	-3 204	4 020	8 801	-	1 787 112
29	11 674 358	-26 059	8 650	9 544	15 883	27 291	-254 924	40 373	12 721	-	11 353 421
30	212 861	819	1 346	616	4 766	2 184	4 048	9 051	92	-	212 081
31	443 957	-9 065	1 541	1 147	1 456	2 207	-7 291	-	500	-	427 744
32	156 592	-2 356	445	289	813	4 791	-1 650	1 151	1 940	-	149 553
33	689 862	-413	3 379	2 036	910	15 535	-	1 965	-	-	674 202
Total C	40 557 704	15 156	75 749	61 075	96 486	251 000	-1 083 137	108 635	114 382	3	39 355 627

325. The amount of intermediate consumption of the **sector of general government** represented 35,4 % of the total output of the sector of general government in section C. The intermediate consumption calculation and its adjustment is shown in table 85.

Table 85 Calculation of intermediate consumption in S.13

in thd. €

		10	11	...	16	17	18	...	33	Total C
Source data (Fin 1-4)	+	-	-	-	44	-	673	-	-	717
Reclassification of units	+	-	3	-	-	-	-	-	-	3
Adjustment by receivables and payables	+	-	-	-	8	-	9	-	-	16
Intermediate consumption (P.2)	=	-	3	-	52	-	681	-	-	736

326. The amount of intermediate consumption in the **sector of households** represented 42,4% of output of S.14 in the section C. The calculation of intermediate consumption and its adjustments are presented in tables 86 and 87.

Table 86 Calculation of intermediate consumption in S.14

in thd. €

	Consumption of material and energy	Operating costs	Intermediate consumption (Úč FO 1-01)
		+	=
10	99 022	61 811	160 833
11	3 764	6 513	10 277
12	-	-	-
13	7 196	10 293	17 489
14	30 207	38 288	68 495
15	5 275	4 821	10 096
16	238 939	209 973	448 912
17	4 008	2 494	6 502
18	16 391	22 711	39 102
19	-	-	-
20	1 594	1 157	2 751
21	66	61	127
22	51 763	30 832	82 595

23	54 686	42 978	97 664
24	9 207	6 219	15 426
25	273 169	383 070	656 239
26	30 538	9 841	40 379
27	11 013	14 521	25 534
28	13 961	15 384	29 345
29	711	1 641	2 352
30	82	277	359
31	70 956	26 966	97 922
32	15 361	27 225	42 586
33	64 831	83 340	148 171
Total C	1 002 740	1 000 416	2 003 156

Table 87 Adjustments of intermediate consumption in S.14

in thd. €

	Intermediate consumption (Úč FO 1-01)	Holding gains/ losses on inventories	Overvalued intermediate consumption	Registered – non-observed intermediate consumption N5	Drugs	FISIM	Small tools	Intermediate consumption
		+	-	+	+	+	-	=
10	160 833	118	23 082	4 567	-	1 228	188	143 476
11	10 277	17	1 474	711	-	78	10	9 599
12	-	-	-	-	-	-	-	-
13	17 489	68	2 555	506	-	134	6	15 636
14	68 495	-117	9 970	2 056	-	523	177	60 810
15	10 096	47	1 502	289	-	77	-	9 007
16	448 912	524	55 737	6 944	-	3 429	884	403 188
17	6 502	29	915	17	-	50	-	5 683
18	39 102	69	5 757	1 125	-	299	93	34 745
19	-	-	-	-	-	-	-	-
20	2 751	8	402	29	112 968	21	23	115 352
21	127	-	27	12	-	1	-	113
22	82 595	11	11 555	185	-	631	116	71 751
23	97 664	26	12 953	857	-	746	53	86 287
24	15 426	29	1 991	44	-	118	4	13 622
25	656 239	681	91 736	9 736	-	5 012	7 396	572 536
26	40 379	28	4 913	1 469	-	308	954	36 317
27	25 534	23	3 676	529	-	195	155	22 450
28	29 345	3	4 282	895	-	224	510	25 675
29	2 352	2	346	102	-	18	43	2 085
30	359	7	59	62	-	3	89	283
31	97 922	101	13 177	3 258	-	748	113	88 739
32	42 586	181	6 236	1 234	-	325	551	37 539
33	148 171	73	20 544	3 764	-	1 131	5 765	126 830
Total C	2 003 156	1 928	272 889	38 391	112 968	15 299	17 130	1 881 723

3.10 Electricity, gas, steam and air conditioning supply (NACE Rev. 2 Section D)

327. The value added in the section D is formed by the division 35 Electricity, gas, steam and air conditioning supply. The amount of value added of the section D was 2 486 976 thd. € and represented 4,1 % of the total value added.

Table 88 Gross value added by divisions

in thd. €

	Output	Intermediate consumption	Value added	% in value added
35	10 765 583	8 278 607	2 486 976	4,1
Total D	10 765 583	8 278 607	2 486 976	4,1

328. The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In terms of section D, the sector of non-financial corporations, sector of general government and the sector of households are in question.

Table 89 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total D
P.1	10 762 141	497	2 945	10 765 583
P.2	8 277 613	368	626	8 278 607
B.1g	2 484 528	129	2 319	2 486 976

329. Section D covers in the division 35 units classified in the sector of non-financial corporations, sector of general government and the sector of households, which are dealing with the production and distribution of electricity, gas and water. The main sources for the calculation of output and intermediate consumption for section D are presented in chapter 3.1. The adjustment procedure for the exhaustiveness purposes is in more details described in chapter 7.

Output

330. Output of section D is the sum of outputs of division 35 in particular sectors. It is expressed in basic prices.

Table 90 Sectoral breakdown of output

in thd. €

	35	Total D
S.11	10 762 141	10 762 141
S.13	497	497
S.14	2 945	2 945
Total D	10 765 583	10 765 583

331. In the **sector of non-financial corporations**, the output of section D represented 10,5 % of the total output of the sector of non-financial corporations. The highest amounts of output for S.11 are related to commodities CPA 35.11 Electricity and CPA 35.14 Trade services of electricity. The calculation of output in S.11 and its adjustments are to be found in tables 91 and 92.

Table 91 Calculation of output in S.11

in thd. €

		35	Total D
Revenues from sales of own goods and services		10 615 567	10 615 567
Sale and delivery of goods and services to other ZJs	+	45	45
Revenues from goods in WT	+	519 820	519 820
Revenues from goods in RT	+	71 771	71 771
Expenditures on sold goods in WT	-	509 149	509 149
Expenditures on sold goods in RT	-	66 161	66 161
Capitalisation	+	30 346	30 346
Changes in stock of work-in-progress	+	50 608	50 608
Output (Roč 1-01+Roč 2-01)	=	10 712 847	10 712 847

Table 92 Adjustments of output in S.11

in thd. €

		35	Total D
Output (Roč 1-01+ Roč 2-01)		10 712 847	10 712 847
Holding gains/losses on inventories	-	-11 501	-11 501
Undervalued output	+	39 381	39 381
Reclassification of units	+	-1 202	-1 202
Output	-	386	386

Of which: market	=	10 762 141	10 762 141
for own final use		30 346	30 346

332. In the sector of general government, the output of section D represented 0,004% of total output of the sector of general government; the share of non-market output represented 0,001% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. Mainly the transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 93.

Table 93 Calculation of output in S.13 in thd. €

		35	Total D
Intermediate consumption (P.2)	+	368	368
Consumption of fixed capital (P.51c)	+	-	-
Compensation of employees (D.1)	+	129	129
Other taxes on production (D.29)	+	-	-
Other subsidies on production (D.39)	-	-	-
Output (P.1)	=	497	497
Of which: market (P.11)		386	368
for own final use (P.12)		-	-
other non-market (P.13)		111	111

333. In the **sector of households** the output of section D represented 0,01 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are presented in tables 94 and 95.

Table 94 Calculation of output in S.14 in thd. €

		35	Total D
Sale of goods		68	68
Sale of goods and services	+	2 145	2 145
Other income	+	33	33
Purchase of goods	-	34	34
Work in progress, goods, animals and others	+	53	53
Output (Úč FO 1-01 + Úč FO 2-01)	=	2 265	2 265

Table 95 Adjustments of output in S.14 in thd. €

		35	Total D
Output (Úč FO 1-01+Úč Fo2-01)		2 265	2 265
Undervalued output	+	680	680
Output	=	2 945	2 945
Of which: market		2 945	2 945
for own final use		-	-

Intermediate consumption

334. Intermediate consumption in section D is the sum of intermediate consumptions in relevant sectors. It is expressed in purchaser's prices.

Table 96 Intermediate consumption by sectors in thd. €

	35	Total D
S.11	8 277 613	8 277 613
S.13	368	368
S.14	626	626
Total D	8 278 607	8 278 607

335. Intermediate consumption in the **sector of non-financial corporations** represented 76,9 % of output of S.11 in section D. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 97 and 98.

Table 97 Calculation of intermediate consumption in S.11

in thd. €

		35	Total D
Consumption of purchased material and energy		6 260 177	6 260 177
Services purchased	+	1 986 527	1 986 527
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	45	45
Shortages and losses on inventories	+	759	759
Intermediate consumption (Roč 1-01+Roč 2-01)	=	8 247 508	8 247 508

Table 98 Adjustments of intermediate consumption in S.11

in thd. €

		35	Total D
Intermediate consumption (Roč 1-01+Roč 2-01)		8 247 508	8 247 508
Holding gains/losses on inventories	+	-18 546	-18 546
Payments for insurance services	+	25 937	25 937
Overvalued intermediate consumption	-	3 333	3 333
FISIM	+	31 734	31 734
Small tools	-	5 452	5 452
Change in the import of goods	+	133	133
Reclassification of units	-	368	368
Intermediate consumption	=	8 277 613	8 277 613

336. The amount of intermediate consumption of **sector of general government** represented 74,1 % of the total output of the sector of general government in section D. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 99.

Table 99 Calculation of intermediate consumption in S.13

in thd. €

		35	Total D
Reclassification of units	+	368	368
Intermediate consumption (P.2)	=	368	368

337. The amount of intermediate consumption in the sector of households represented 21,3 % of output of S.14 in section D. The calculation of intermediate consumption in S.14 by divisions and its adjustments are shown in tables 100, 101.

Table 100 Calculation of intermediate consumption in S.14

in thd. €

		35	Total D
Consumption of material and energy		181	181
Operating costs	+	536	536
Intermediate consumption (Úč FO 1-01)	=	717	717

Table 101 Adjustments of intermediate consumption in S.14

in thd. €

		35	Total D
Intermediate consumption (Úč FO 1-01)		717	717
Overvalued intermediate consumption	-	96	96
FISIM	+	5	5
Intermediate consumption	=	626	626

3.11 Water supply; sewerage, waste management and remediation activities (NACE Rev. 2 Section E)

338. The value added of the section E is the sum of values added in the following divisions of SK NACE 36 Water collection, treatment and supply, 37 Sewerage, 38 Waste collection, treatment and disposal activities; materials recovery, and 39 Remediation activities and other waste management services. The amount of value added in section E was 589 623 thd. € and represented 1, 0 % of the total value added.

Table 102 Gross value added by divisions

in thd. €

	Output	Intermediate consumption	Value added	% of value added
36	500 397	239 924	260 473	0,4
37	21 870	11 217	10 653	0,0
38	527 517	213 334	314 183	0,6
39	8 104	3 790	4 314	0,0
Total E	1 057 888	468 265	589 623	1,0

339. The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In terms of section E, the non-financial corporations sector, sector of general government and sector of households are in question.

Table 103 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total E
P.1	944 390	32 059	81 439	1 057 888
P.2	417 102	12 354	38 809	468 265
B.1g	527 288	19 705	42 630	589 623

340. Section E covers all units of the sector of non-financial corporations, whose main activity is the water supply, sewerage, and waste management. This section covers also subsidised and budgetary organisations and units controlled by municipalities from the sector of general government (public service enterprises and technical services of cities involved in the production in these sectors). The register records in this category also units not registered in business register dealing with the activities of water supply, sewerage and waste management of the sector of households. The main data sources for the calculation of output and intermediate consumption for the section E are described in the chapter 3.1. The adjustment procedure for exhaustiveness purposes is in more details described in chapter 7.

Output

341. Output in the section E is the sum of outputs of SK NACE divisions 36, 37, 38 and 39 in particular sectors. It is expressed in basic prices.

Table 104 Sectoral breakdown of output

in thd. €

	36	37	38	39	Total E
S.11	500 069	18 090	420 412	5 819	944 390
S.13	-	561	29 469	2 029	32 059
S.14	328	3 219	77 636	256	81 439
Total E	500 397	21 870	527 517	8 104	1 057 888

342. In the **sector of non-financial corporations**, the output of section E represented 0,9 % of total output of the sector of non-financial corporations. The

calculation of output in S.11 and its adjustments are shown in tables 105 and 106.

Table 105 Calculation of output in S.11

in thd. €

		36	37	38	39	Total E
Revenues from sales of own goods and services		458 250	15 912	423 172	5 744	903 078
Sale and delivery of goods and services to other ZJs	+	26 552	-	-	-	26 552
Revenues from goods in WT	+	9	1 815	95 004	1	96 829
Revenues from goods in RT	+	329	163	42 030	21	42 543
Expenditures on sold goods in WT	-	54	928	110 795	1	111 778
Expenditures on sold goods in RT	-	278	168	53 758	23	54 227
Capitalisation	+	12 018	589	4 609	20	17 236
Changes in stock of work-in-progress	+	1 353	554	-809	-	1 098
Output (Roč 1-01+Roč 2-01)	=	498 179	17 937	399 453	5 762	921 331

Table 106 Adjustment of output in S.11

in thd. €

		36	37	38	39	Total E
Output (Roč 1-01+ Roč 2-01)		498 179	17 937	399 453	5 762	921 331
Holding gains/losses on inventories	-	107	-	-183	-	-76
Undervalued output	+	1 997	153	2 053	57	4 260
Subsidies on products	+	-	-	83	-	83
Change in the export of goods	+	-	-	18 810	-	18 810
Reclassification of units	-	-	-	170	-	170
Output	=	500 069	18 090	420 412	5 819	944 390
Of which: market		488 051	17 501	415 803	5 799	927 154
for own final use		12 018	589	4609	20	17 236

343. In the sector of general government, the output of section E represented 0,3% of total output of the sector of general government, the share of non-market output represented 0,2% of output of the sector of government. The output of the sector of general government is calculated as a sum of costs of non-market producers classified in the sector of general government. Mainly the transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 107.

Table 107 Calculation of output in S.13

in thd. €

		36	37	38	39	Total E
Intermediate consumption (P.2)	+	-	219	11 315	820	12 354
Consumption of fixed capital (P.51c)	+	-	82	5 120	216	5 418
Compensation of employees (D.1)	+	-	259	12 749	960	13 968
Other taxes on production (D.29)	+	-	1	285	33	319
Other subsidies on production (D.39)	-	-	-	-	-	-
Output (P.1)	=	-	561	29 469	2 029	32 059
Of which: market (P.11)		-	337	3 742	549	4 628
for own final use (P.12)		-	-	-	-	-
other non-market (P.13)		-	224	25 727	1 480	27 431

344. In the **sector of households**, the output of the section E represented 0,3 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 108 and 109.

Table 108 Calculation of output in S.14

in thd. €

		36	37	38	39	Total E
Sale of goods		-	302	74 093	97	74 492
Sale of goods and services	+	273	2 146	33 136	123	35 678

Other income	+	-	52	5 304	6	5 362	
Purchase of goods	-	-	37	48 420	35	48 492	
Work in progress, goods, animals and others	+	-	-	1	5	6	
Output (Úč FO 1-01 + Úč FO 2-01)	=		273	2 463	64 114	196	67 046

Table 109 Adjustments of output in S.14

in thd. €

		36	37	38	39	Total E
Output (Úč FO 1-01+Úč FO2-01)		273	2 463	64 114	196	67 046
Undervaluation of output	+	55	756	13 308	60	14 179
Registered – non-observed output N5	+	-	-	215	-	215
Holding gains/losses on inventories	-	-	-	1	-	1
Output	=	328	3 219	77 636	256	81 439
Of which: market		328	3 219	77 636	256	81 439
for own final use		-	-	-	-	-

Intermediate consumption

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

Table 110 Intermediate consumption by sectors

in thd. €

	36	37	38	39	Total E
S.11	239 777	9 797	164 598	2 930	417 102
S.13	-	219	11 315	820	12 354
S.14	147	1 201	37 421	40	38 809
Total E	239 924	11 217	213 334	3 790	468 265

346. The intermediate consumption in the **non-financial corporations sector** represented 44, 2 % of output of S.11 in section E. The calculation of intermediate consumption in S.11 and its adjustments are presented in tables 111, 112.

Table 111 Calculation of intermediate consumption in S.11

in thd. €

		36	37	38	39	Total E
Consumption of purchased material and energy		90 308	3 978	63 722	1 015	159 023
Services purchased	+	119 074	5 936	121 019	1 679	247 708
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	26 552	-	-	-	26 552
Shortages and losses on inventories	+	13	-	94	-	107
Intermediate consumption (Roč 1-01+Roč 2-01)	=	235 947	9 914	184 835	2 694	433 390

Table 112 Adjustments of intermediate consumption in S.11

in thd. €

		36	37	38	39	Total E
Intermediate consumption (Roč 1-01+Roč 2-01)		235 947	9 914	184 835	2 694	433 390
Holding gains/losses on inventories	+	581	3	-339	-1	244
Payments for insurance services	+	767	48	631	8	1 454
Overvalued intermediate consumption	-	645	134	674	87	1 540
FISIM	+	4 968	162	2 847	325	8 302
Small tools	-	1 841	196	1 193	9	3 239
Change in the import of goods	+	-	-	-23 253	-	-23 253
Trade of VAT registered non-residents	+	-	-	1 859	-	1 859
Reclassification of units	-	-	-	115	-	115
Intermediate consumption	=	239 777	9 797	164 598	2 930	417 102

347. The amount of intermediate consumption of sector of general government represented 38,5% of the total output of the sector of general government in section

E. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 113.

Table 113 Calculation of intermediate consumption in S.13 in thd. €

		36	37	38	39	Total E
Source data (Fin 1-4)	+	-	210	11 454	819	12 483
Small tools	+	-	-	-29	-	-29
Reclassification of units	+	-	-	116	-	116
Adjustment by receivables and payables	+	-	9	-226	1	-216
Intermediate consumption (P.2)	=	-	219	11 315	820	12 354

348. The amount of intermediate consumption in the **sector of households** represented 47,6 % of output of S.14 in section E. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 114 and 115.

Table 114 Calculation of intermediate consumption in S.14 in thd. €

		36	37	38	39	Total E
Consumption of material and energy		11	287	17 538	-	17 836
Operating costs	+	162	1 092	23 266	46	24 566
Intermediate consumption (Úč FO 1-01)	=	173	1 379	40 804	46	42 402

Table 115 Adjustments of intermediate consumption in S.14 in thd. €

		36	37	38	39	Total E
Intermediate consumption (Úč FO 1-01)		173	1 379	40 804	46	42 402
Overvalued intermediate consumption	-	27	190	3 727	6	3 950
Registered- unknown intermediate consumption N5	+	-	-	59	-	59
FISIM	+	1	11	312	-	324
Holding gains/losses on inventories	+	-	1	129	-	130
Small tools	-	-	-	156	-	156
Intermediate consumption	=	147	1 201	37 421	40	38 809

3.12 Construction (NACE Rev. 2 Section F)

349. The section F Construction consists of three divisions 41 Construction of buildings, 42 Civil engineering and 43 Specialised construction activities. In 2010, the value added in section of construction was 5 450 244 thd. and represented 8,1 % of the total value added.

Table 116 Gross value added by divisions in thd. €

	Output	Intermediate consumption	Value added	% of the value added
41	4 322 416	2 703 648	1 618 768	2,6
42	2 862 773	2 182 874	679 899	1,1
43	6 166 115	3 014 538	3 151 577	5,2
Total F	13 351 304	7 901 060	5 450 244	8,9

350. The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section F, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 117 Gross value added by sectors in thd. €

	S.11	S.13	S.14	Total F
P.1	6 732 529	7 588	6 611 187	13 351 304

P.2	5 195 424	2 372	2 703 264	7 901 060
B.1g	1 537 105	5 216	3 907 923	5 450 244

351. In the sector of non-financial corporations, the enterprises dealing with the building of houses, highways and network engineering prevail. The subsidised organisations with construction as the main activity, units providing services to educational institutions or the municipal firms and facilities of the corresponding code of activity are classified into the sector of general government and firms not registered in the business register with the construction output are included into the sector of households. The main sources for the calculation of output and intermediate consumption for section F are presented in chapter 3.1. The information on the construction of new residential and non-residential buildings, as well as on engineering networks and repairs, reconstructions or modernisation of apartments is available from the Roč 1-01 questionnaire (part on Construction). In addition, the annual statistical survey covers also questions on the export of services abroad by requesting the quantification of sales for such services. The entity which carries out the construction work abroad for the time period being less than one year is considered as resident and thus its output is considered as national. The adjustment procedure for the exhaustiveness purposes is described in more details in chapter 7.

Output

352. The output of construction section is the sum of outputs of divisions 41, 42 and 43 in relevant sectors. It is expressed in basic prices.

Table 118 Sectoral breakdown of output

in thd. €

	41	42	43	Total F
S.11	2 077 869	2 670 394	1 984 266	6 732 529
S.13	588	2 324	4 676	7 588
S.14	2 243 959	190 055	4 177 173	6 611 187
Total F	4 322 416	2 862 773	6 166 115	13 351 304

353. In the **sector of non-financial corporations**, the output of section F represented 6,6 % of the total output of the sector of non-financial corporations. From the commodity standpoint, the output is mostly reported in construction works mainly on the row CPA 41.00.2 Non-residential buildings and CPA 42.11 Roads and motorways; construction works for roads and motorways. The calculation of output in S.11 and its adjustments are shown in tables 119 and 120.

Table 119 Calculation of output in S.11

in thd. €

		41	42	43	Total F
Revenues from sales of own goods and services		2 060 023	2 490 229	1 968 900	6 519 152
Sale and delivery of goods and services to other ZJs	+	355	114 838	-	115 193
Revenues from goods in WT	+	34 963	11 526	54 234	100 723
Revenues from goods in RT	+	48 926	22 236	83 414	154 576
Expenditures on sold goods in WT	-	32 447	9 501	46 456	88 404
Expenditures on sold goods in RT	-	48 148	21 023	63 261	132 432
Capitalisation	+	18 150	30 019	20 187	68 356
Changes in stock of work-in-progress	+	-15 252	18 072	-47 723	-44 903
Output (Roč 1-01+Roč 2-01)	=	2 066 570	2 656 396	1 969 295	6 692 261

Table 120 Adjustments of output in S.11

in thd. €

		41	42	43	Total F
Output (Roč 1-01+ Roč 2-01)		2 066 570	2 656 396	1 969 295	6 692 261
Holding gains/losses on inventories	-	1 223	847	992	3 062
Undervalued output	+	12 815	14 845	15 561	43 221
Subsidies on products	+	-	-	402	402
Reclassification of units	-	293	-	-	293
Output	=	2 077 869	2 670 394	1 984 266	6 732 529
Of which: market		2 059 719	2 640 375	1 964 079	6 664 173
for own final use		18 150	30019	20187	68 356

354. In the sector of general government, the output of section F represented 0,1% of total output of the sector of general government; the share of non-market output represented 0,1% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. Mainly the transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 121.

Table 121 Calculation of output in S.13

in thd. €

		41	42	43	Total F
Intermediate consumption (P.2)	+	282	1 248	842	2 372
Consumption of fixed capital (P.51c)	+	46	111	70	227
Compensation of employees (D.1)	+	259	948	3 764	4 971
Other taxes on production (D.29)	+	1	17	-	18
Other subsidies on production (D.39)	-	-	-	-	-
Output (P.1)	=	588	2 324	4 676	7 588
Of which: market (P.11)		326	38	106	470
for own final use (P.12)		-	-	-	-
other non-market (P.13)		262	2 286	4 570	7 118

355. In the **sector of households**, the output of section F represented 21,1 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 122 and 123.

Table 122 Calculation of output in S.14

in thd. €

		41	42	43	Total F
Sale of goods		104 683	5 897	503 213	613 793
Sale of goods and services	+	663 335	138 082	2 623 350	3 424 767
Other income	+	22 657	3 515	102 961	129 133
Purchase of goods	-	82 385	1 392	386 722	470 499
Work in progress, goods, animals and others	+	3 679	-535	-413	2 731
Output (Úč FO 1-01 + Úč FO 2-01)	=	711 969	145 567	2 842 389	3 699 925

356. The main adjustments of output in construction are described in more details in chapter 3.1. A specific adjustment is related to the grossing-up of own-account construction for individual construction of houses, garages, huts and cottages, which is characterised in more details in chapter 5.

Table 123 Adjustments of output in S.14

in thd. €

		41	42	43	Total F
Output (Úč FO 1-01+Úč FO 2-01)		711 969	145 567	2 842 389	3 699 925
Undervalued output	+	238 920	39 432	831 692	1 110 044
Registered-non-observed output N5	+	44 269	5 056	102 480	151 805

Sale without any receipt N1	+	-	-	400 636	400 636
Construction output for own final use	+	1 248 801	-	-	1 248 801
Holding gains/losses on inventories	-	-	-	24	24
Output	=	2 243 959	190 055	4 177 173	6 611 187
Of which: market		995 158	190 055	4 177 173	5 362 386
for own final use		1 248 801	-	-	1 248 801

Intermediate consumption

357. Intermediate consumption in divisions 41, 42 and 43 is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 124 Intermediate consumption by sectors

in thd. €

	41	42	43	Total F
S.11	1 747 543	2 145 769	1 302 112	5 195 424
S.13	282	1 248	842	2 372
S.14	955 823	35 857	1 711 584	2 703 264
Total F	2 703 648	2 182 874	3 014 538	7 901 060

358. The intermediate consumption of the **sector of non-financial corporations** represented 77,2 % of output of S.11 in section F. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 125, 126.

Table 125 Calculation of intermediate consumption in S.11

in thd. €

		41	42	43	Total F
Consumption of purchased material and energy		503 616	605 044	334 275	1 442 935
Services purchased	+	1 236 778	1 417 474	1 003 861	3 658 113
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	355	114 838	-	115 193
Shortages and losses on inventories	+	418	105	293	816
Intermediate consumption (Roč 1-01+Roč 2-01)	=	1 741 167	2 137 461	1 338 429	5 217 057

Table 126 Adjustments of intermediate consumption in S.11

in thd. €

		41	42	43	Total F
Intermediate consumption (Roč 1-01+Roč 2-01)		1 741 167	2 137 461	1 338 429	5 217 057
Holding gains/losses on inventories	+	1 841	135	440	2 416
Payments for insurance services	+	7 304	8 966	4 376	20 646
Overvalued intermediate consumption	-	7 151	6 559	11 484	25 194
FISIM	+	17 190	10 625	3 195	31 010
Small tools	-	12 578	4 859	32 841	50 278
Reclassification of units	-	230	-	3	233
Intermediate consumption	=	1 747 543	2 145 769	1 302 112	5 195 424

359. The amount of intermediate consumption of sector of general government represented 31,3 % of the total output of the sector of general government in section E. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 127.

Table 127 Calculation of intermediate consumption in S.13

in thd. €

		41	42	43	Total F
Source data (Fin 1-4)	+	58	1 223	865	2 146
Small tools	+	-	-	-24	-24
Reclassification of units	+	230	-	3	234
Adjustment by receivables and payables	+	-6	25	-2	17
Intermediate consumption (P.2)	=	282	1 248	842	2 372

360. The amount of intermediate consumption in **sector of households** represented 40,9 % of output of S.14 in section F. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 128, 129.

Table 128 Calculation of intermediate consumption in S.14

in thd. €

		41	42	43	Total F
Consumption of material and energy		191 227	16 386	851 951	1 059 564
Operating costs	+	203 904	23 973	1 159 509	1 387 386
Intermediate consumption (Úč FO 1-01)	=	395 131	40 359	2 011 460	2 446 950

Table 129 Adjustments of intermediate consumption in S.14

in thd. €

		41	42	43	Total F
Intermediate consumption (Úč FO 1-01)		395 131	40 359	2 011 460	2 446 950
Overvalued intermediate consumption	-	78 975	5 884	288 284	373 143
Registered – non-observed intermediate consumption N5	+	12 634	1 162	29 031	42 827
Costs on construction output for own final use	+	624 400	-	-	624 400
FISIM	+	3 018	308	15 362	18 688
Holding gains/losses on inventories	+	177	7	921	1 105
Small tools	-	562	95	56 906	57 563
Intermediate consumption	=	955 823	35 857	1 711 584	2 703 264

3.13 Wholesale and retail trade; repair of motor vehicles and motorcycles (NACE Rev. 2 Section G)

361. The value added in branches 45 Wholesale and retail trade and repair of motor vehicles and motorcycles, 46 Wholesale trade, except of motor vehicles and motorcycles and 47 Retail trade, except of motor vehicles and motorcycles, which belong into this section, reached the level of 9 176 870 thd. €, what represented 14,9 % of the value added for the entire economy.

Table 130 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
45	1 726 719	720 829	1 005 890	1,6
46	8 806 005	4 057 332	4 748 673	7,7
47	5 899 434	2 477 127	3 422 307	5,6
Total G	16 432 158	7 255 288	9 176 870	14,9

362. The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section G, the sector of non-financial corporations, and the sector of households enter the calculation. The sector of general government reports activity in the industry 46 only.

Table 131 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total G
P.1	10 989 844	392	5 441 922	16 432 158
P.2	5 309 813	140	1 945 335	7 255 288
B.1g	5 680 031	252	3 496 587	9 176 870

363. Section G is specific by a huge number of units, which are classified in register into the non-financial sector, sector of general government and the sector of households. In the sector of non-financial corporations, the industry 45 covers sellers

of cars of various marks. The industry 46 consists of units providing wholesale activity prevalingly falling into the size category of 0-19 employees. The industry 47 keeps the units with retail trade activities, while mainly the retail chains are in question, supermarkets, retail shops, pharmacies, petrol stations, consignments, internet sales, good automats etc. Due to the confidential data protection, the information on transactions in S.13 is aggregated into one branch. The main sources for the calculation of output and intermediate consumption for section G are presented in the chapter 3.1. The adjustments for the exhaustiveness purposes are described in chapter 7.

Output

364. The output of section G is the sum of outputs of branches 45, 46 and 47 in the relevant sectors. It is expressed in basic prices.

Table 132 Sectoral breakdown of output in thd. €

	45	46	47	Total G
S.11	906 787	6 624 651	3 458 406	10 989 844
S.13	-	392	-	392
S.14	819 932	2 180 962	2 441 028	5 441 922
Total G	1 726 719	8 806 005	5 899 434	16 432 158

365. In the **sector of non-financial corporations**, the output of section G represented 10,7 % of the total output of the sector of non-financial corporations. By commodities, the output is reported in many rows in all three divisions 45-47, regardless of whether the revenues from sales of own goods and services or the sale of goods are in question. The units dealing with wholesale activity frequently show also the values for retail trade and vice versa, the retail trade shops are dealing also with the wholesale activity. The calculation of output in S.11 and its adjustments are shown in tables 133, 134.

Table 133 Calculation of output in S.11 in thd. €

		45	46	47	Total G
Revenues from sales of own goods and services		461 280	3 154 320	578 190	4 193 790
Sale and delivery of goods and services to other ZJs	+	-	-	-	-
Revenues from goods in WT	+	1 301 953	18 417 292	1 426 602	21 145 847
Revenues from goods in RT	+	1 742 662	1 371 672	9 358 192	12 472 526
Expenditures on sold goods in WT	-	1 136 021	15 454 801	1 131 674	17 722 496
Expenditures on sold goods in RT	-	1 476 818	983 702	6 826 326	9 286 846
Capitalisation	+	8 525	63 433	30 170	102 128
Changes in stock of work-in-progress	+	-227	18 867	4 274	22 914
Output (Roč 1-01+Roč 2-01)	=	901 354	6 587 081	3 439 428	10 927 863

Table 134 Adjustments of output in S.11 in thd. €

		45	46	47	Total G
Output (Roč 1-01+ Roč 2-01)		901 354	6 587 081	3 439 428	10 927 863
Holding gains/losses on inventories	-	-80	-526	-398	-1 004
Goods sent abroad for processing	+	-	4	-	4
Undervalued output	+	5 348	34 560	18 580	58 488
Subsidies on products	+	5	2 480	-	2 485
Output	=	906 787	6 624 651	3 458 406	10 989 844
Of which: market		898 262	6 561 218	3 428 236	10 887 716
for own final use		8 525	63433	30170	102 128

366. In the sector of general government, the output of section G represented 0,003% of total output of the sector of general government; the share of non-market output represented 0,002% of output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 135.

Table 135 Calculation of output in S.13

in thd. €

		46-47*
Intermediate consumption (P.2)	+	140
Consumption of fixed capital (P.51c)	+	24
Compensation of employees (D.1)	+	228
Other taxes on production (D.29)	+	0
Other subsidies on production (D.39)	-	0
Output (P.1)	=	392
Of which: market (P.11)		131
for own final use (P.12)		0
other non-market (P.13)		261

*Sections are merged because of the individual data protection

367. In the **sector of households**, the output of section G represented 17,4 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 136, 137.

Table 136 Calculation of output in S.14

in thd. €

		45	46	47	Total G
Sale of goods		400 163	2 360 190	3 682 352	6 442 705
Sale of goods and services	+	413 999	922 336	770 290	2 106 625
Other income	+	18 452	113 957	100 418	232 827
Purchase of goods	-	214 348	1 817 603	2 867 550	4 899 501
Work in progress, goods, animals and others	+	6	-623	-4 685	-5 302
Output (Úč FO 1-01 + Úč FO 2-01)	=	618 272	1 578 257	1 680 825	3 877 354

Table 137 Adjustments of output in S.14

in thd. €

		45	46	47	Total G
Output (Úč FO 1-01+Úč FO 2-01)		618 272	1 578 257	1 680 825	3 877 354
Undervalued output	+	139 140	526 164	547 754	1 213 058
Registered-non-observed output N5	+	32 516	49 872	80 108	162 496
Goods sent abroad for processing	+	-	2	15	17
Sale without any receipt N1	+	29 988	-	132 225	162 213
Holding gains/losses on inventories	-	-16	-47	-101	-164
Smuggling	+	-	26 620	-	26 620
Output	=	819 932	2 180 962	2 441 028	5 441 922
Of which: market		819 932	2 180 962	2 441 028	5 441 922
for own final use		-	-	-	-

368. Data on retail trade sales directly enter the calculation of the final consumption of households. However, they are adjusted by that part of sales which has been realised by business entities and represents their intermediate consumption (for more details, see chapter 5.7).

Intermediate consumption

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

Table 138 Intermediate consumption by sectors in thd. €

	45	46	47	Total G
S.11	508 978	3 167 755	1 633 080	5 309 813
S.13	-	140	-	140
S.14	211 851	889 437	844 047	1 945 335
Total G	720 829	4 057 332	2 477 127	7 255 288

370. The intermediate consumption of **the sector of non-financial corporations** represented 48,3% of output of S.11 in section G. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 139 and 140.

Table 139 Calculation of intermediate consumption in S.11 in thd. €

		45	46	47	Total G
Consumption of purchased material and energy		269 445	1 357 697	541 576	2 168 718
Services purchased	+	234 428	1 892 750	1 039 974	3 167 152
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-
Shortages and losses on inventories	+	3 553	21 711	38 125	63 389
Intermediate consumption (Roč 1-01+Roč 2-01)	=	507 426	3 272 158	1 619 675	5 399 259

Table 140 Adjustments of intermediate consumption in S.11 in thd. €

		45	46	47	Total G
Intermediate consumption (Roč 1-01+Roč 2-01)		507 426	3 272 158	1 619 675	5 399 259
Holding gains/losses on inventories	+	-1 016	-3659	-645	-5 320
Payments for insurance services	+	1439	5 855	2 821	10 115
Overvalued intermediate consumption	-	2414	21 584	10 171	34 169
FISIM	+	8 900	72 428	43 539	124 867
Small tools	-	5 291	157 411	22 144	184 846
Research and development	-	66	32	-	98
Reclassification of units	-	-	-	-5	-5
Intermediate consumption	=	508 978	3 167 755	1 633 080	5 309 813

371. The amount of intermediate consumption of **sector of general government** represented 35,6% of the total output of the sector of general government in section G. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 141.

Table 141 Calculation of intermediate consumption in S.13 in thd. €

		46-47*
Source data (Fin 1-4)		145
Reclassification of units	+	-5
Adjustment by receivables and payables	+	0
Intermediate consumption (P.2)	=	140

*Sections are merged because of the individual data protection

372. The amount of intermediate consumption in **sector of households** represented 35,7 % of output of S.14 in section G. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 142, 143.

Table 142 Calculation of intermediate consumption in S.14 in thd. €

		45	46	47	Total G
Consumption of material and energy		102 488	266 439	231 880	600 807
Operating costs	+	133 628	745 666	731 142	1 610 436
Intermediate consumption (Úč FO 1-01)	=	236 116	1 012 105	963 022	2 211 243

Table 143 Adjustments of intermediate consumption in S.14

in thd. €

		45	46	47	Total G
Intermediate consumption (Úč FO 1-01)		236 116	1 012 105	963 022	2 211 243
Overvalued intermediate consumption	-	34 728	142 040	138 862	315 630
Registered – non-observed intermediate consumption N5	+	9 870	14 099	22 469	46 438
FISIM	+	1 803	7 754	7 356	16 913
Smuggling	+	-	3 196	-	3 196
Holding gains/losses on inventories	+	-19	522	56	559
Small tools	-	1 191	6 199	9 994	17 384
Intermediate consumption	=	211 851	889 437	844 047	1 945 335

Validation of trade services

373. Within the system SNA-NT, an independent calculation of trade margins of retail trade and wholesale trade is done. For the calculation of trade margins and the quantification of trade margin rates, firstly the average rates of particular products are figured out from the supply side (output) and the amounts of goods at the use side, which run through the whole-sale and retail-trade chains (so-called distribution channels), are stated by an expert estimate. The total amount of the calculated retail and whole-trade margins is verified. Based on this analysis, the trade margins rates from the use of goods are calculated backwards (less VAT), which enter the SNA-NT system.

374. The average rates on the use side are quantified based on the determination of the amounts of use (from which the VAT has already been deducted), and which run through the concrete trade (distribution channels). The average rates calculated from the supply side are then applied on these amounts and the amount of margin is estimated. In case that this amount is too high, the average rates are decreased or the amounts are lowered (i.e. the distribution channels).

375. The first estimate of the whole and retail trade margin matrices helps us to verify the correctness of the reported output and thus represents the validation of trade service in retail and whole-sale trade.

3.14 Transportation and storage (NACE Rev. 2 Section H)

376. The value added in branches 49 Land transport and transport via pipelines, 50 Water transport, 51 Air transport, 52 Warehousing and support activities for transportation and 53 Postal and courier activities, which belong to this section, amounted in 2010 to 3 255 549 thd. €, what represented 5, 3 % of the value added for the entire economy.

Table 144 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
49	5 247 455	3 059 063	2 188 392	3,6
50	36 801	21 848	14 953	0,0
51	39 716	25 319	14 397	0,0
52	3 049 999	2 279 028	770 971	1,3
53	494 957	228 121	266 836	0,4
Spolu H	8 868 928	5 613 379	3 255 549	5,3

377. The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section H, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 145 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total H
P.1	6 299 814	333 577	2 235 537	8 868 928
P.2	4 529 767	173 035	910 577	5 613 379
B.1g	1 770 047	160 542	1 324 960	3 255 549

378. The section H Transportation and storage covers establishment units belonging into S.11, the main activity of which is related to transport and related activities. The highest number of units is represented by road transporters of goods. However, the registers include also dispatch firms, telecommunication operators, post, air companies, shipping companies and bigger travel agencies. The budgetary organisations from sector S.13, which are dealing with the construction and administration of infrastructure, belong here too. The road transporters and small travel agencies belong to the sector of households and are classified under the legal form 101 physical person – entrepreneur not registered in the business register. The main data sources for the calculation of output and intermediate consumption for the section H are presented in the chapter 3.1. The adjustment procedure for the purposes of exhaustiveness is described in more details in chapter 7.

Output

379. The output of sector H is the sum of outputs for branches 49, 50, 51, 52 and 53 in particular sectors. It is expressed in basic prices.

Table 146 Sectoral breakdown of output

in thd. €

	49	50	51	52	53	Total H
S.11	3 219 151	34 972	39 522	2 551 882	454 287	6 299 814
S.13	-	-	-	333 577	-	333 577
S.14	2 028 304	1 829	194	164 540	40 670	2 235 537
Total H	5 247 455	36 801	39 716	3 049 999	494 957	8 868 928

380. In the **sector of non-financial corporations**, the output in section H represented 6,1 % of the total out of the sector of non-financial corporations. The output is shown by commodities at the diagonal rows. The branch 49 shows the highest amounts of output in the commodities of railway transport, road transport and pipeline transport. The calculation of output in S.11 and its adjustments are to be found in tables 147, 148.

Table 147 Calculation of output in S.11

in thd. €

		49	50	51	52	53	Total H
Revenues from sales of own goods and services		3 007 394	34 486	34 049	2 115 335	445 646	5 636 910
Sale and delivery of goods and services to other ZJs	+	2 358	-	-	562 166	-	564 524
Revenues from goods in WT	+	42 109	-	23 884	82 398	908	149 299
Revenues from goods in RT	+	21 068	1 998	-	6 312	14 719	44 097
Expenditures on sold goods in WT	-	36 594	-	18 821	75 531	757	131 703
Expenditures on sold goods in RT	-	18 735	1 779	-	4 899	10 983	36 396
Capitalisation	+	8 160	5	127	11 634	3 503	23 429
Changes in stock of work-in-progress	+	-752	-	-	310	-	-442

Output (Roč 1-01+Roč 2-01)	=	3 025 008	34 710	39 239	2 697 725	453 036	6 249 718
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Table 148 Adjustments of output in S.11

in thd. €

		49	50	51	52	53	Total H
Output (Roč 1-01+ Roč 2-01)		3 025 008	34 710	39 239	2 697 725	453 036	6 249 718
Holding gains/losses on inventories	-	-26	-	-	-2	-	-28
Undervalued output	+	10 480	262	283	9 774	1 251	22 050
Subsidies on products	+	327 578	-	-	-	-	327 578
Reclassification of units	-	-	-	-	155 619	-	155 619
Committment to ŽSR	-	143 941	-	-	-	-	-
Output	=	3 219 151	34 972	39 522	2 551 882	454 287	6 299 814
Of which: market		3 210 991	34 967	39 395	2 543 319	450 784	6 279 456
for own final use		8 160	5	127	8563	3503	20 358

381. In the **sector of general government**, the output of section H represented 2,9% of total output of the sector of general government, the share of non-market output represented 1,5% of output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 149.

Table 149 Calculation of output in S.13

in thd. €

		52
Intermediate consumption (P.2)		173 035
Consumption of fixed capital (P.51c)	+	110 856
Compensation of employees (D.1)	+	48 214
Other taxes on production (D.29)	+	1 472
Other subsidies on production (D.39)	-	-
Output (P.1)	=	333 577
Of which: market (P.11)		161 317
for own final use (P.12)		3 071
other non-market (P.13)		169 189

382. In the **sector of households**, the output of section H represented 7,1 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 150 and 151.

Table 150 Calculation of output in S.14

in thd. €

		49	50	51	52	53	Total H
Sale of goods		216 316	-	-	14 732	1 873	232 921
Sale of goods and services	+	1 266 831	1 374	144	117 921	29 424	1 415 694
Other income	+	60 493	90	1	3 072	389	64 045
Purchase of goods	-	79 253	-	-	12 285	1 533	93 071
Work in progress, goods, animals and others	+	465	-1	-	2	1	467
Output (Úč FO 1-01 + Úč FO 2-01)	=	1 464 852	1 463	145	123 442	30 154	1 620 056

Table 151 Adjustments of output in S.14

in thd. €

		49	50	51	52	53	Total H
Output (Úč FO 1-01+Úč FO 2-01)		1 464 852	1 463	145	123 442	30 154	1 620 056
Undervalued output	+	440 792	307	49	34 219	8 639	484 006
Registered-non-observed output N5	+	102 643	59	-	5 044	1 877	109 623
Sale without any receipt N1	+	19 993	-	-	1 835	-	21 828
Holding gains/losses on inventories	-	-24	-	-	-	-	-24

Output	=	2 028 304	1 829	194	164 540	40 670	2 235 537
Of which: market		2 028 304	1 829	194	164 540	40 670	2 235 537
for own final use		-	-	-	-	-	-

Intermediate consumption

383. Intermediate consumption in section H is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 152 Intermediate consumption by sectors

in thd. €

	49	50	51	52	53	Total H
S.11	2 231 330	21 281	25 256	2 040 702	211 198	4 529 767
S.13	-	-	-	173 035	-	173 035
S.14	827 733	567	63	65 291	16 923	910 577
Total H	3 059 063	21 848	25 319	2 279 028	228 121	5 613 379

384. The intermediate consumption of the **sector of non-financial corporations** represented 71,9 % of output of S.11 in section H. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 153 and 154.

Table 153 Calculation of intermediate consumption in S.11

in thd. €

		49	50	51	52	53	Spolu H
Consumption of purchased material and energy		964 402	7 863	6 621	245 234	20 826	1 244 946
Services purchased	+	1 253 127	13 220	16 929	1 359 060	189 075	2 831 411
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	2 358	-	-	562 166	-	564 524
Shortages and losses on inventories	+	789	7	56	1 048	-	1 900
Intermediate consumption (Roč 1-01+Roč 2-01)	=	2 220 676	21 090	23 606	2 167 508	209 901	4 642 781

Table 154 Adjustments of intermediate consumption in S.11

in thd. €

		49	50	51	52	53	Spolu H
Intermediate consumption (Roč 1-01+Roč 2-01)		2 220 676	21 090	23 606	2 167 508	209 901	4 642 781
Holding gains/losses on inventories	+	-1 081	-31	91	-570	1	-1 590
Payments for insurance services	+	9339	133	146	5 736	357	15 711
Overvalued intermediate consumption	-	11302	68	90	5 281	409	17 150
FISIM	+	19 970	179	1 563	18 793	1 751	42 256
Small tools	-	6 270	22	60	4 002	403	10 757
Research and development	-	2	-	-	-	-	2
Reclassification of units	-	-	-	-	141482	-	141 482
Intermediate consumption	=	2 231 330	21 281	25 256	2 040 702	211 198	4 529 767

385. The amount of intermediate consumption of **sector of general government** represented 51,9% of the total output of the sector of general government in section H. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 155.

Table 155 Calculation of intermediate consumption in S.13

in thd. €

		52
Source data (Fin 1-4)	+	30 648
Small tools	+	-61
Reclassification of units	+	141 482
Adjustment by receivables and payables	+	965
Intermediate consumption (P.2)	=	173 035

386. The amount of intermediate consumption in sector of households represented 40,7 % of output of S.14 in section H. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 156 and 157.

Table 156 Calculation of intermediate consumption in S.14

in thd. €

		49	50	51	52	53	Total H
Consumption of material and energy		155 355	71	-	12 581	1 499	169 506
Operating costs	+	775 773	582	72	61 927	17 615	855 969
Intermediate consumption (Úč FO 1-01)	=	931 128	653	72	74 508	19 114	1 025 475

Table 157 Adjustments of intermediate consumption in S.14

in thd. €

		49	50	51	52	53	Total H
Intermediate consumption (Úč FO 1-01)		931 128	653	72	74 508	19 114	1 025 475
Overvalued intermediate consumption	-	137 712	97	10	10 889	2 873	151 581
Registered – non-observed intermediate consumption N5	+	27 242	15	-	1 228	562	29 047
FISIM	+	7 111	5	1	569	146	7 832
Holding gains/losses on inventories	+	234	-	-	11	-	245
Small tools	-	270	9	-	136	26	441
Intermediate consumption	=	827 733	567	63	65 291	16 923	910 577

3.15 Accommodation and food service activities (NACE Rev. 2 Section I)

387. Value added in section I Accommodation and food service was 751 280 thd. € and represented 1,2 % share in the total value added.

Table 158 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
55	362 040	191 432	170 608	0,3
56	1 025 641	444 969	580 672	0,9
Total I	1 387 681	636 401	751 280	1,2

388. The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section I, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 159 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total I
P.1	641 531	12 953	733 197	1 387 681
P.2	350 766	4 305	281 330	636 401
B.1g	290 765	8 648	451 867	751 280

389. The section I covers those reporting units from the sector of non-financial corporations, which are dealing with the operation of hotels, restaurants, catering and dining halls for students. The majority of units belong into the category of 0-19 employees. In the sector of households, prevalingly the units merged under the legal form 101 physical person – entrepreneur not registered in the business register are in question. In sector S.13, the budgetary organisations, subsidised organisations running special facilities of particular institutions classified in the sector S.13 are in question. The main data sources for the calculation of output and intermediate consumption for section I are presented in chapter 3.1. The adjustment procedure for the purposes of exhaustiveness is described in more details in chapter 7.

Output

390. The output of sector H is the sum of outputs for branches 55 and 56 in particular sectors. It is expressed in basic prices.

Table 160 Sectoral breakdown of output in thd. €

	55	56	Total I
S.11	264 411	377 120	641 531
S.13	11 258	1 695	12 953
S.14	86 371	646 826	733 197
Total I	362 040	1 025 641	1 387 681

391. In the sector of **non-financial corporations**, the output in section I represented 0,6 % of the total output of the sector of non-financial corporations. The highest amounts of output are in rows CPA 55.10 Hotel and similar accommodation services and CPA 56.10 Restaurant and mobile food serving services. The calculation of output in S.11 and its adjustments are to be found in tables 161 and 162.

Table 161 Calculation of output in S.11 in thd. €

		55	56	Spolu I
Revenues from sales of own goods and services		246 880	334 215	581 095
Sale and delivery of goods and services to other ZJs	+	1 483	-	1 483
Revenues from goods in WT	+	2 041	14 934	16 975
Revenues from goods in RT	+	10 706	68 453	79 159
Expenditures on sold goods in WT	-	1 883	12 497	14 380
Expenditures on sold goods in RT	-	6 004	38 182	44 186
Capitalisation	+	1 439	1 563	3 002
Changes in stock of work-in-progress	+	331	155	486
Output (Roč 1-01+Roč 2-01)	=	254 993	368 641	623 634

Table 162 Adjustments of output in S.11 in thd. €

		55	56	Spolu I
Output (Roč 1-01+ Roč 2-01)		254 993	368 641	623 634
Holding gains/losses on inventories	-	-	-2	-2
Tips	+	7 491	5 643	13 134
Undervalued output	+	1 927	2 811	4 738
Reclassification of units	-	-	-23	-23
Output	=	264 411	377 120	641 531
Of which: market		262 972	375 557	638 529
for own final use		1 439	1563	3 002

392. In the **sector of general government**, the output of section I represented 0,1% of total output of the sector of general government; the share of non-market output represented 0,1% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 163.

Table 163 Calculation of output in S.13 in thd. €

		55	56	Total I
Intermediate consumption (P.2)		3 838	467	4 305
Consumption of fixed capital (P.51c)	+	416	47	463
Compensation of employees (D.1)	+	6 963	1 168	8 131
Other taxes on production (D.29)	+	41	13	54

Other subsidies on production (D.39)	-	-	-	-
Output (P.1)	=	11 258	1 695	12 953
Of which: market (P.11)		2 889	303	3 192
for own final use (P.12)		-	-	-
other non-market (P.13)		8 369	1 392	9 761

393. In the **sector of households**, the output of section I represented 2,3 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 164, 165.

Table 164 Calculation of output in S.14

in thd. €

		55	56	Total I
Sale of goods		20 692	421 381	442 073
Sale of goods and services	+	47 603	288 735	336 338
Other income	+	6 235	35 809	42 044
Purchase of goods	-	17 672	334 359	352 031
Work in progress, goods, animals and others	+	-392	-5	-397
Output (Úč FO 1-01 + Úč FO 2-01)	=	56 466	411 561	468 027

Table 165 Adjustments of output in S.14

in thd. €

		55	56	Total I
Output (Úč FO 1-01+Úč FO 2-01)		56 466	411 561	468 027
Undervalued output	+	15 399	155 485	170 884
Registered-non-observed output N5	+	5 766	27 197	32 963
Sale without any receipt N1	+	3 972	37 772	41 744
Tips	+	4 762	14 805	19 567
Holding gains/losses on inventories	-	-6	-6	-12
Output	=	86 371	646 826	733 197
Of which: market		86 371	646 826	733 197
for own final use		-	-	-

Intermediate consumption

394. Intermediate consumption in section I is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 166 Intermediate consumption by sectors

in thd. €

	55	56	Total I
S.11	151 382	199 384	350 766
S.13	3 838	467	4 305
S.14	36 212	245 118	281 330
Total I	191 432	444 969	636 401

395. The intermediate consumption of the **sector of non-financial corporations** represented 54,7 % of output of S.11 in branches 55 and 56. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 167 and 168.

Table 167 Calculation of intermediate consumption in S.11

in thd. €

		55	56	Total I
Consumption of purchased material and energy		88 063	148 441	236 504
Services purchased	+	53 327	52 198	105 525
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	1 483	-	1 483
Shortages and losses on inventories	+	128	98	226
Intermediate consumption (Roč 1-01+Roč 2-01)	=	143 001	200 737	343 738

Table 168 Adjustments of intermediate consumption in S.11

in thd. €

		55	56	Total I
Intermediate consumption (Roč 1-01+Roč 2-01)		143 001	200 737	343 738
Holding gains/losses on inventories	+	84	96	180
Payments for insurance services	+	487	445	932
Overvalued intermediate consumption	-	1 490	1 972	3 462
FISIM	+	12 400	1 181	13 581
Small tools	-	3 100	1 151	4 251
Reclassification of units	-	-	-48	-48
Intermediate consumption	=	151 382	199 384	350 766

396. The amount of intermediate consumption of **sector of general government** represented 33,2% of the total output of the sector of general government in section I. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 169.

Table 169 Calculation of intermediate consumption in S.13

in thd. €

		55	56	Total I
Source data (Fin 1-4)		3 850	511	4 361
Reclassification of units	+	-	-48	-48
Adjustment by receivables and payables	+	-13	4	-8
Intermediate consumption (P.2)	=	3 838	467	4 305

397. The amount of intermediate consumption in the **sector of households** represented 38,4 % of output of S.14 in section I. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 170 and 171.

Table 170 Calculation of intermediate consumption in S.14

in thd. €

		55	56	Total I
Consumption of material and energy		11 416	106 124	117 540
Operating costs	+	29 378	170 319	199 697
Intermediate consumption (Úč FO 1-01)	=	40 794	276 443	317 237

Table 171 Adjustments of intermediate consumption in S.14

in thd. €

		55	56	Total I
Intermediate consumption (Úč FO 1-01)		40 794	276 443	317 237
Overvalued intermediate consumption	-	6 022	40 239	46 261
Registered – non-observed intermediate consumption N5	+	1 359	6 962	8 321
Holding gains/losses on inventories	+	61	592	653
FISIM	+	312	2 111	2 423
Small tools	-	292	751	1 043
Intermediate consumption	=	36 212	245 118	281 330

398. The statistics of retail-trade sales for hotels, restaurants and cafeterias (HORECA) enters directly the calculation of the final consumption of households for the relevant COICOP 11. However, it is adjusted by that part of sales which has been realised by business entities and represents their intermediate consumption (for more details see chapter 5.7).

399. The output of services of hotels, restaurants and cafeterias includes also the value of consumed food, beverages, retail trade goods being sold (e.g. tobacco products) and of services rendered (e.g. renting of lounges, slot machines).

400. Accommodation and food services, which are used by residents/non-residents are part of import and export of services. Information on them is taken over from the administrative data source - BoP, concretely from item tourism (see chapter 5.16).

3.16 Information and communication (NACE Rev. 2 Section J)

401. The value added in branches 58 Publishing activities, 59 Motion Picture, video and television programme production, sound recording and music publishing activities, 60 Programming and broadcasting activities, 61 Telecommunications, 62 Computer programming, consultancy and related activities and 63 Information service activities achieved in 2010 the level of 2 752 360 thd. €, what represented a 4,5 % share in the value added for the entire economy.

Table 172 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
58	580 814	291 721	289 093	0,5
59	230 101	117 680	112 421	0,2
60	224 054	144 132	79 922	0,1
61	2 058 661	911 962	1 146 699	1,9
62	1 394 862	588 822	806 040	1,3
63	494 160	175 975	318 185	0,5
Total J	4 982 652	2 230 292	2 752 360	4,5

402. The calculation of aggregates of value added for divisions consists of their sums for particular sectors. In case of section J, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 173 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Spolu J
P.1	4 393 718	174 845	414 089	4 982 652
P.2	2 007 660	98 793	123 839	2 230 292
B.1g	2 386 058	76 052	290 250	2 752 360

403. Section J Information and communication covers establishment units for sector S.11, main activity of which is related to the above mentioned services. For the sector S.13, the register contains mainly budgetary organisations, the main activity of which is related to information, communication and mass media services. In the sector of households, majority of units under the legal form 101 physical person – entrepreneur not registered in the business register - is in question. The main sources for the calculation of output and intermediate consumption for section J are presented in chapter 3.1. The adjustment procedure for the purposes of exhaustiveness is described in more details in chapter 7.

Output

404. The output of section J is the sum of outputs for branches 58, 59, 60, 61, 62 and 63 in particular sectors. It is expressed in basic prices.

Table 174 Sectoral breakdown of output

in thd. €

	58	59	60	61	62	63	Total J
S.11	379 766	194 636	100 794	2 056 001	1 306 347	356 174	4 393 718
S.13	4 344	807	122 805	-	-	46 889	174 845

S.14	196 704	34 658	455	2 660	88 515	91 097	414 089
Total J	580 814	230 101	224 054	2 058 661	1 394 862	494 160	4 982 652

405. In the **sector of non-financial corporations**, the output in section J represented 4,3 % of the total output of the sector of non-financial corporations. The highest amount of output is reported for the KP 61.20.1 Mobile telecommunications services and private network services for wireless telecommunications systems. The high amounts are recorded also under CPA 61.10.3 Data transmission services over wired telecommunications networks and CPA 62.09 Other information technology and computer services. The calculation of output in S.11 and its adjustments are to be found in tables 175 and 176.

Table 175 Calculation of output in S.11

in thd. €

		58	59	60	61	62	63	Total J
Revenues from sales of own goods and services		380 361	190 838	100 375	2 137 187	1 228 567	353 375	4 390 703
Sale and delivery of goods and services to other ZJs	+	-	-	-	-	4 874	-	4 874
Revenues from goods in WT	+	10 697	2 688	-	3 169	165 744	1 263	183 561
Revenues from goods in RT	+	3 094	2 992	1	50 443	38 271	1 033	95 834
Expenditures on sold goods in WT	-	7 825	1 354	-	2 436	141 084	689	153 388
Expenditures on sold goods in RT	-	2 328	1 255	1	162 258	31 853	723	198 418
Capitalisation	+	36	-	67	26 621	2 521	327	29 572
Changes in stock of work-in-progress	+	557	-1	-	449	32 532	-20	33 517
Output (Roč 1-01+Roč 2-01)	=	384 592	193 908	100 442	2 053 175	1 299 572	354 566	4 386 255

Table 176 Adjustments of output in S.11

in thd. €

		58	59	60	61	62	63	Total J
Output (Roč 1-01+ Roč 2-01)		384 592	193 908	100 442	2 053 175	1 299 572	354 566	4 386 255
Holding gains/losses on inventories	-	-93	-4	-	-	-269	-	-366
Undervalued output	+	2 447	2 124	352	2 826	6 506	1 608	15 863
Change in the export of goods	+	-7 366	-1 400	-	-	-	-	-8 766
Output	=	379 766	194 636	100 794	2 056 001	1 306 347	356 174	4 393 718
Of which: market		379 730	194 636	100 727	2 029 380	1 303 826	355 847	4 364 146
for own final use		36	-	67	26621	2521	327	29 572

406. In the **sector of general government**, the output of section J represented 1,5% of total output of the sector of general government; the share of non-market output represented 1,4% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 177.

Table 177 Calculation of output in S.13

in thd. €

		58	59	60	63	Total J
Intermediate consumption (P.2)	+	1 031	448	63 347	33 967	98 793
Consumption of fixed capital (P.51c)	+	1 191	69	17 848	7 188	26 296
Compensation of employees (D.1)	+	2 113	290	33 637	5 376	41 416
Other taxes on production (D.29)	+	9	-	7 973	358	8 340
Other subsidies on production (D.39)	-	-	-	-	-	-
Output (P.1)	=	4 344	807	122 805	46 889	174 845
Of which: market (P.11)		1 299	359	8 078	2 490	12 226

for own final use (P.12)		1 095	-	-	714	1 809
other non-market (P.13)		1 950	448	114 727	43 685	160 810

407. In the **sector of households**, the output of section J represented 1,3 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 178, 179.

Table 178 Calculation of output in S.14

in thd. €

		58	59	60	61	62	63	Total J
Sale of goods		66 720	13 798	184	357	35 622	17 667	134 348
Sale of goods and services	+	103 795	20 008	131	1 757	53 457	64 101	243 249
Other income	+	7 064	788	-	46	2 383	2 209	12 490
Purchase of goods	-	30 468	8 577	-	351	28 786	12 652	80 834
Work in progress, goods, animals and others	+	93	-8	-	-	2	54	141
Output (Úč FO 1-01 + Úč FO 2-01)	=	147 204	26 009	315	1 809	62 678	71 379	309 394

Table 179 Adjustments of output in S.14

in thd. €

		58	59	60	61	62	63	Total J
Output (Úč FO 1-01+Úč FO 2-01)		147 204	26 009	315	1 809	62 678	71 379	309 394
Undervalued output	+	34 658	6 159	85	771	18 657	18 786	79 116
Registered-non-observed output N5	+	12 381	1 916	55	80	5 967	930	21 329
Sale without any receipt N1	+	2 445	574	-	-	1 213	-	4 232
Holding gains/losses on inventories	-	-16	-	-	-	-	-2	-18
Output	=	196 704	34 658	455	2 660	88 515	91 097	414 089
Of which: market		196 704	34 658	455	2 660	88 515	91 097	414 089
for own final use		-	-	-	-	-	-	-

Intermediate consumption

408. Intermediate consumption in section J is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 180 Intermediate consumption by sectors

in thd. €

	58	59	60	61	62	63	Total J
S.11	232 597	107 198	80 725	910 969	561 829	114 342	2 007 660
S.13	1 031	448	63 347	-	-	33 967	98 793
S.14	58 093	10 034	60	993	26 993	27 666	123 839
Total J	291 721	117 680	144 132	911 962	588 822	175 975	2 230 292

409. The intermediate consumption of the **sector of non-financial corporations** represented 45,7 % of output of S.11 in section J. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 181 and 182.

Table 181 Calculation of intermediate consumption in S.11

in thd. €

		58	59	60	61	62	63	Total J
Consumption of purchased material and energy		144 212	34 079	2 988	74 374	66 204	24 747	346 604
Services purchased	+	107 964	82 847	77 903	843 368	505 470	90 033	1 707 585
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-	4 874	-	4 874
Shortages and losses on inventories	+	177	11	-	982	394	74	1 638
Intermediate consumption (Roč 1-01+Roč 2-01)	=	252 353	116 937	80 891	918 724	576 942	114 854	2 060 701

Table 182 Adjustments of intermediate consumption in S.11

in thd. €

		58	59	60	61	62	63	Total J
Intermediate consumption (Roč 1-01+Roč 2-01)		252 353	116 937	80 891	918 724	576 942	114 854	2 060 701
Holding gains/losses on inventories	+	34	79	11	122	22	49	317
Payments for insurance services	+	505	470	167	899	1 539	259	3 839
Overvalued intermediate consumption	-	1 955	1 206	186	1 373	1 625	493	6 838
FISIM	+	812	1 237	167	3 532	3 534	1 649	10 931
Small tools	-	2 838	496	271	10 935	17 150	1 964	33 654
Change in the import of goods	+	-15 158	-9 901	0	-	-	-	-25 059
Research and development	-	1 324	-	54	-	1 433	12	2 823
Trade of VAT registered non-residents	+	168	78	-	-	-	-	246
Reclassification of units	=	232 597	107 198	80 725	910 969	561 829	114 342	2 007 660

410. The amount of intermediate consumption of the **sector of general government** represented 56,5% of the total output of the sector of general government in section J. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 183.

Table 183 Calculation of intermediate consumption in S.13

in thd. €

		58	59	60	63	Total J
Source data (Fin 1-4)	+	1 068	461	52 112	33 926	87 567
Small tools	+	-16	-	-923	-29	-968
Payments for insurance services	+	-	-	220	10	230
Adjustment by receivables and payables	+	-20	-12	11 938	59	11 965
Intermediate consumption (P.2)	=	1 031	448	63 347	33 967	98 793

411. The amount of intermediate consumption in the **sector of households** represented 29,9 % of output of S.14 in section J. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 184 and 185.

Table 184 Calculation of intermediate consumption in S.14

in thd. €

		58	59	60	61	62	63	Total J
Consumption of material and energy		9 712	1 126	10	265	5 234	7 602	23 949
Operating costs	+	55 980	10 118	58	873	27 058	25 243	119 330
Intermediate consumption (Úč FO 1-01)	=	65 692	11 244	68	1 138	32 292	32 845	143 279

Table 185 Adjustments of intermediate consumption in S.14

in thd. €

		58	59	60	61	62	63	Total J
Intermediate consumption (Úč FO 1-01)		65 692	11 244	68	1 138	32 292	32 845	143 279
Overvalued intermediate consumption	-	9 829	1 678	15	157	4 856	4 728	21 263
Registered – non-observed intermediate consumption N5	+	2 459	397	6	24	1 044	214	4 144
Holding gains/losses on inventories	+	221	16	-	-	46	17	300
FISIM	+	502	86	1	8	246	251	1 094
Small tools	-	952	31	-	20	1 779	933	3 715
Intermediate consumption	=	58 093	10 034	60	993	26 993	27 666	123 839

3.17 Financial and insurance activities (NACE Rev. 2 Section K)

412. The value added in branches 64 Financial service activities, except insurance and pension funding, 65 Insurance, reinsurance and pension funding, except compulsory social security and 66 Activities auxiliary to financial services and insurance activities achieved in 2010 the level of 2 468 880 t thd. €, what represented 4,1 % of the value added for the entire economy.

Table 186 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
64	2 802 886	921 818	1 881 068	3,1
65	930 118	632 721	297 397	0,5
66	553 369	262 954	290 415	0,5
Total K	4 286 373	1 817 493	2 468 880	4,1

413. The calculation of aggregates of value added consists of their sums for particular sectors. In case of section K, the sector of financial corporations and the sector of households enter the calculation.

Table 187 Gross value added by sectors

in thd. €

	S.12	S.13	S.14	Total K
P.1	3 909 875	10 538	365 960	4 286 373
P.2	1 684 447	4 522	128 524	1 817 493
B.1g	2 225 428	6 016	237 436	2 468 880

414. Section K covers units belonging to the sector of financial corporations (see chapter 3.1). In the sector of households, majority of units under the legal form 101 physical person – entrepreneur not registered in the business register and under 105 –free lancers is in question. The main sources for the calculation of output and intermediate consumption for section K are presented in chapter 3.1. The output and intermediate consumption of the sector of financial corporations is compiled by a combination of statistical and administrative data sources. Overview of the use of main sources for particular types of institutions in S12. is shown in table 188 below.

Table 188 Overview of data sources in S.12

Type of institution	Subsector	Data source
National Bank of Slovakia	S.121	NBS
Commercial banks	S.122	NBS
Investment funds PT	S.123	ŠÚ SR
Investment funds other than PT	S.124	ŠU SR
Leasing companies	S.125	NBS, ŠÚ SR
Consumer credit institutions	S.125	NBS, ŠÚ SR
Companies with other financial intermediation as main activity	S.125	ŠU SR
BCP in Bratislava AS	S.126	ŠU SR
Central depository,	S.126	ŠU SR
Commodity stock-exchange BA	S.126	ŠÚ SR
Deposit protection fund	S.126	ŠU SR
GARANCNY FOND INVESTICII	S.126	ŠU SR
Pension Management companies (DSS)	S.126	ŠU SR
Pension management companies (DDS)	S.126	ŠU SR
Management companies (collective investment)	S.126	ŠU SR
Other security brokers	S.126	ŠÚ SR
Insurance agents	S.126	ŠU SR

Companies with financial intermediation as main activity	S.126	ŠÚ SR
Private health insurance companies	S.126	ŠP, MF SR
Holding companies	S.127	ŠÚ SR
Insurance companies	S.128	NBS, ŠÚ SR
Pension funds DSS	S.129	NBS, ŠÚ SR
Pension funds DDS	S.129	NBS, ŠÚ SR

Legend:

NBS – National Bank of Slovakia

ŠÚ SR – Statistical Office of the SR

MF SR – Ministry of Finance of the SR

ŠP – State treasury

Output

415. The output of section J is the sum of outputs for branches 64, 65, 66 in particular subsectors.

Table 189 Sectoral breakdown of output

in thd. €

	64	65	66	Total K
S.12	2 734 467	929 801	245 607	3 909 875
S.13	9 276	-	1 262	10 538
S.14	59 143	317	306 500	365 960
Total K	2 802 886	930 118	553 369	4 286 373

416. The output of the sector of financial corporations is calculated as a sum of outputs of particular branches for all institutional sub-sectors of S.12. The calculation of output in S.12 is presented in table 190.

Table 190 Output in S.12

in thd. €

	64	65	66	Total K
S.121	55 428	-	--	55 428
S.122	1 943 080	-	-	1 943 080
S.123	26 584	-	-	26 584
S.124	68 903	-	-	68 903
S.125	611 247	-	-	611 247
S.126 banking	25 728	-	99 283	125 011
S.126 Insurance	-	46 357	146 323	192 680
S.127	3 497	-	-	3 497
S.128	-	883 444	1	883 445
S.129	-	-	-	-
Total for S.12	2 734 467	929 801	245 607	3 909 875

417. The calculation of output for particular institutional sub-sectors of S.12, including relevant allocation, is presented in tables 191 until 207.

Calculation of output in S.121

418. The output of sub-sector S.121 represented in 2010 a 1,4% share in the total output of S.12.

Table 191

in thd. €

General operating costs	=	60 485
Revenues from payments and commissions	-	5 057
Output S.121	=	55 428

419. The output of S.121 is calculated by the cost approach. All other payments and commissions, being invoiced to third parties, are deducted from this sum. The output

of NBS is consumed by the banking sector (subsector S.122), where it is considered as intermediate consumption. NBS is not treated as the FISIM producer, thus, it does not enter the calculation algorithm for FISIM.

Calculation of output in S.122

420. The sub-sector S.122 is formed by all commercial banks and affiliates of the foreign banks in the territory of Slovakia. In 2010, the production of S.122 represented 49,3 % of the total output of S.12.

Table 192

in thd. €

Revenues from payments and commissions	=	579 373
FISIM	+	1 363 707
Output of S.122	=	1 943 080

421. The output of S.122 is formed by the value of received payments and commissions and FISIM (financial intermediation services indirectly measured).

422. The values of payments and commissions received represents the directly invoiced payments for services, which the bank reports against the client. The surface mail and administrative payments related to the maintenance of accounts, transfer of financial means, money exchange, or one-shot payments for the establishment of account and payments for the provision of financial services as well as for the consultancy activity related to financial intermediation are in question.

Calculation of FISIM

423. Total value of FISIM is equal to the FISIM on deposits and FISIM on loans calculated for all institutional sectors, which consume services of financial intermediation generating FISIM.

424. Both, the sub-sector S.122 (Commercial banks with the licence granted by the NBS) and the sub-sector S.125 (financial institutions dealing with financial intermediation, e.g. non-banking institutions providing the consumer's loans, leasing companies and other companies dealing with hire purchase, are considered as FISIM generators).

425. FISIM is allocated to users as costs. Thus, part of interest payments to financial intermediators has to be reclassified to payments for services and allocated to financial intermediaries as output. The relevant value is recorded as the consumption of users. The GDP is influenced by the part of FISIM allocated into final consumption, export and import.

426. The NBS S.121, money market investment funds S.123, investment funds other than of money market S.124, other auxiliary financial institutions S.126, insurance corporations S.128 and pension funds S.129 are not considered as generators of FISIM and therefore they do not enter the FISIM calculation.

427. FISIM in sub-sectors S.122 and S.125 is calculated separately according to particular user's sectors, while the same value of the reference rate for both sub-sectors enters the calculation.

$$FISIM = FISIM(L) + FISIM(D)$$

$$FISIM(L) = Ri(L) - L * Ri$$

$$FISIM(D) = D * Ri - Ri(D),$$

Where

$FISIM$ = total $FISIM$ for S.122+S.125

$FISIM(L)$ = $FISIM$ on loans,

$FISIM(D)$ = $FISIM$ on deposits.

Ri = internal reference interest rate within S.122 and S.125 sub-sectors

L = average annual value of loans being provided

D = average annual value of deposits received

$Ri(L)$ = actual interest received from loans

$Ri(D)$ = actual interest paid from deposits

428. For the calculation of $FISIM$ for the sub-sector S.122 and S.125, the data from administrative sources of NBS are used. The information on the stocks of loans granted and deposits received broken down by institutional sectors and the related interest on revenues and costs is in question. Information on interest is taken over from the annual statistical survey, however, not in an exhaustive way. Data are available only from the user's sectors S.11, S.14 and S.2. point of view. For other sectors, the interest is estimated based on the structure of stocks of granted loans (by sector S.125) as a ratio of stocks of particular user's sectors to the total stock of loans multiplied by the total value of interest obtained from the statistical survey.

429. The internal reference interest rate is calculated as a ratio of:

- interest received from loans plus interest on deposits within the subsectors S.122 and S.125 and mutually
- stocks of loans within the subsectors S.122 and S.125 and mutually (less interest from securities).

430. Based on the Law on banks (Law No. 483/2001 Coll. as of 5 October 2001 on banks including amendments) it is valid that without a **bank permit** nobody can receive deposits unless there is no other special rule and provide the interest on deposits or other payments which are treated as tax expenditures according to special rule. Under the conditions of the SR, this is allowed only to commercial banks, which are classified in the sub-sector S.122 ($FISIM$ on loans and deposits). If the sub-sector S.125 is concerned, it can provide only loans ($FISIM$ on loans).

431. Export of $FISIM$ services is calculated as the sum of $FISIM$ from loans rendered to non-resident units and $FISIM$ on deposits received from non-resident units.

Export $FISIM$ = Export $FISIM$ (L) + Export $FISIM$ (D)

$$Export\ FISIM(L) = Re(L) - L * Re$$

$$Export\ FISIM(D) = D * Re - Re(D),$$

where

Export $FISIM$ = total export of $FISIM$ services for S.122+S.125

Export $FISIM(L)$ = export of $FISIM$ services on loans

Export $FISIM(D)$ = export of $FISIM$ services on deposits

$Re(e)$ = external reference interest rate within the sub-sectors S.122 and S.125

L = average annual value of loans provided to non-resident units

D = average annual value of deposits received from non-resident units

$Re(L)$ = actual interest from loans

$Re(D)$ = actual interest paid from deposits

432. Import of FISIM services is calculated as a sum of imported FISIM services on the granted loans (loans which the residents have taken abroad) and a sum of imported FISIM services on deposits (deposits which have been deposited by residents abroad). The algorithm of the import of FISIM is identical as in case of the export of FISIM services.

433. The external reference interest rate (used when calculating the export and import of FISIM services) is calculated as a ratio between

- interest received from loans plus interest from deposits between residents and non-resident financial institutions

and

- stocks of interest plus stocks of deposits between resident and non-resident financial institutions.

434. The stocks of rendered interest and received deposits within the resident/non-resident sub-sectors S.122 and S.125 and mutually as well as the related interest flows have an influence on the production of FISIM by the internal/external reference interest rate only.

Allocation of FISIM

435. For the purposes of own resources, the GNI calculation has been covering the total impact of the FISIM allocation since 2010.

Table 193 Allocation of FISIM in the sub-sector S.122 on the use side

in thd. €

	USES						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	53 800						53 800
Import	0						
Output, FISIM in S.12	0						
Intermediate consumption	527 043	400 418	12 187	57 127	43 049	14 262	
Adjustment of interests related to allocation of FISIM	-610 730	-265 920	373 455	-20 397	-734 226	-5 872	42 230
Final household consumption	870 964				870 964		

Table 194 Allocation of FISIM in the sub-sector S.122 on the source side

in thd. €

	RESOURCES						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	0						
Import	88 100						88 100
Output, FISIM in S.12	1 363 707		1 363 707				
Intermediate consumption	0						
Adjustment of interests related to allocation of FISIM	-610 730	134 498	-978 064	36 730	179 786	8 390	7 930
Final household consumption	0						

Table 195 Allocation of FISIM in the sub-sector S.125 on the use side

in thd. €

	USES						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	8 013						8 013
Import	0						
Output, FISIM in S.12	0						
Intermediate consumption	154 629	112 470	27	5 838	36 154	140	
Adjustment of interests related to allocation of FISIM	-259 394	-112 470	-27	-5 838	-152 227	-140	11 308
Final household consumption	116 073				116 073		

Table 196 Allocation of FISIM in the sub-sector S.122 on the resource side

in thd. €

	RESOURCES						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	0						
Import	19 321						19 321
Output, FISIM in S.12	259 394		259 394				
Intermediate consumption	0						
Adjustment of interests related to allocation of FISIM	-259 394	0	-259 394	0	0	0	0
Final household consumption	0						

436. The value of import of FISIM services is allocated into intermediate consumption of user's sectors S.11 and S.13 and into final consumption of households S.14. Information on these flows from the S.122 subsector's point of view is available from NBS, except for the data on the sector of households, which are estimated by an expert estimate.

437. The total value for import of FISIM for S.125 is estimated based on the share of import and export of FISIM services in the sub-sector of commercial banks, which is then applied on the value of export of FISIM in S.125. The allocation of import of FISIM in the sub-sector S.125 is estimated based on the structure taken over from the allocation of FISIM in S.122.

438. Allocation of FISIM for the sector of households is separately calculated for entrepreneurs (allocation into intermediate consumption) and other population as final consumers (allocation into final consumption) on the side of loans as well as deposits.

439. Total value of FISIM services for the sector of households covers also payments for housing services. As it is not easy explicitly to exclude from questionnaires the information on stocks of rendered loans related to housing, the estimate of FISIM services for these loans is carried out by the means of the following loans:

- investment loans,
- 50% from the total amount of consumer loans,
- mortgages,
- construction saving loans,
- and other loans on housing.

440. Interest being paid by households for these loans is estimated based on the share of loans related to housing in the total loans provided. This ratio is applied to total interest taken over from NBS, the „statement V (NBS) 13-04“. The calculated value of FISIM for loans related to housing enter the intermediate consumption of imputed rent described in chapter 3.18.

441. Adjustment of interest in the ROW sector S.2 is usually carried out on both sides, the use and the source sides, in the direct relation to the allocation of FISIM services separately for export and import.

Calculation of output in S.123, S.124, S.125, S.126, S.127

442. Output in sub-sectors of investment funds of money market and other markets except the money market S.123 and S.124 represented 2,4 % of the total output of S.12. The output in subsectors of financial intermediation, other auxiliary and captive

financial institutions S.125, 126 and S.127 represented 23,6 % of the total output of S.12.

Table 197 in thd. €

Output in S.123 (PFPT)	=	26 584
Output in S.124 (other than PFPT)	+	68 903
Output S.123+S.124	=	95 487

Table 198 in thd. €

Output in S.125	=	611 247
Output in S.126 banking	+	125 011
Output in S.126 insurance	+	192 680
Output in S.127	+	3 497
Output S.125-S.127	=	932 435

443. The calculation of output in these sub-sectors is based on data obtained from the statistical questionnaire Pen P5-01. The following information is available: income items (revenues from sales of own goods, change in intra-organisational stocks, capitalisation, revenues from sales of securities and shares, interest received, income from financial leasing) and expenditure items (costs on the sold goods, securities and shares sold, cost interest).

444. The output of financial auxiliary institutions in insurance in the sub-sector S.126 (insurance and social security) is calculated as a sum of received payments for the services rendered. Data are available from the annual statistical survey Poi P5-01.

584 module		COMPLEMENTARY FINANCIAL INDICATORS (in thd. €)		I. r.	In the observed year
Revenues in total				1	
Of which revenues from sales of securities and shares				2	
Output of non-banking financial institutions				3	
Expenditures in total				4	
Of which	Consumption of material, energy and services			5	
	Expenditures on securities and shares sold			6	
	Net book value of the sold assets			7	
	Social costs			8	
	Compulsory social contributions of employers			9	
	Voluntary social contributions of employers			10	
Other subsidies on production				11	
Social contributions of employees	compulsory			12	
	voluntary			13	
Income in kind of employees				14	
Profit prior to taxation				15	

Calculation of output in S.128

445. The output of insurance corporations and pension funds is calculated separately for the services of life insurance and non-life insurance, reinsurance services and pension funds services. The main data source for the calculation of output for sub-sectors S.128 and S.129 are the audited accounting statements for the insurance market and pension schemes. The calculation of output of insurance corporations is shown in tables 199 until 201. In 2010, the output of the subsector S.128 represented 22, 4% of the output of S.12.

Table 199 Calculation of output of non-life insurance

in thd. €

Actual premiums received	=	929 526
Premiums written gross	=	935 505
Change in the reserve for future premiums	-	5835
Change in the reserve for insurance bonuses and reductions	-	144
Supplementary insurance	+	38 938
Costs on insurance claims	-	532 528
Costs on insurance claims gross	=	507725
Change in reserve for insurance claims	+	46 375
Costs on the administration of settlement of claims	+	-21 574
Change in the reserve for the settlement of outstanding risks	+	-
Change in actuarial reserves	+	2
Reinsurance services	+	65
Output of non-life insurance	=	436 001

Table 200 Calculation of output of life insurance

in thd. €

Actual premiums received	=	975 521
Premiums written gross	=	973 637
Change in the reserve for future premiums	-	-2276
Change in the reserve for insurance bonuses and reductions	-	392
Supplementary insurance	+	187 470
Costs on insurance claims	-	605 281
Costs on insurance claims gross	=	608 757
Change in reserve for insurance claims	+	6 847
Change in the reserve for the settlement of outstanding risks	+	-
Costs on the administration of settlement of claims	+	-10321
Change in other actuarial reserves	+	-2
Increase of the reserve for life insurance	-	169174
Reinsurance services	+	35
Output of life insurance	=	388 571

Table 201 Calculation of output for reinsurance services

in thd. €

Calculation of payments for reinsurance services		Non-life insurance	Life insurance	Total
Actual premiums received by reinsurer	=	185 904	6 641	192 545
Share of reinsurer in the premiums written gross	=	253 604	8 917	262 521
Commission received from reinsurer	-	59 522	2 522	62 044
Share of reinsurer in the change in the reserve for future insurance claims	-	8 981	-246	8 736
Share of reinsurer in the change of reserve on the premium bonuses and maluses gross		-804	-	-804
Costs on insurance claims of reinsurer	-	183 806	2 775	186 582
Share of reinsurer in costs on insurance claims gross	=	147 849	2 465	150 314
Share of reinsurer in the change of reserve on the insurance claims	+	36 332	310	36 643
Share of reinsurer in the change of reserve on the settlement of outstanding risks	+	-375	-	-375
Share of reinsurer in the change of other reserves	+	-	-	-
Share of reinsurer in revenues from actuarial reserves	+	4 417	19 637	24 053
Share of reinsurer in the increase of the life-insurance reserve	-	-	19 972	19 972
Payments for reinsurance services in total	=	6 515	3 530	10 045

Table 202 Share of reinsurers in technical reserves in thd. €

A. Technical reserves in total (as of 31 December 2010)	=	322 948
B. Share of reinsurers in technical reserves	=	4 668 545
Ratio B/A	=	0,07

Calculation of output in S.129

446. Under the conditions of the SR, the units classified in the sub-setor S.129 belong into the private part of pension funds. In question are pension funds managed by the pension funds management companies (DSS - II. pilar) and complementary pension funds managed by the complementary pension funds management companies (DDS - III. pilar).

447. In context of the Law on pension and complementary pension saving, the particular companies are obliged to receive:

- remuneration for the management of the complementary pension fund,
- remuneration for the valorisation of assets in the contributory defined pension scheme,
- rewards for the move of the participant to another complementary pension management company.

448. The sum of these payments and commissions represents the output of pension management companies, which is recorded in national accounts in the sub-sector S.126poi under the SK NACE branch 65. As the pension funds are not from the legal point of view separated units but are managed by pension funds management companies, their output is equal zero.

449. **Premiums received** is the value of written premium netted by changes in reserves for the future insurance claims and covers the risks of the current accounting period. When calculating the output from non-life insurance, the change in reserve on insurance bonuses and maluses is taken into account because this reserve is related to the non-life insurance and is recorded into the value of premiums received but with a negative sign.

450. **Complementary insurance** corresponds to the revenues obtained by the insurance company from investing of total technical reserves which were netted by the revenues from investing of own resources.

451. Whereas the data on revenues from own resources are not available from the accounting statements for the insurance market, the information from the annual statistical survey is used. This approach is applied also within the calculation of the life and non-life insurance output. The value of revenues from the financial placement of technical reserves is netted by non-realised gains and losses. In case of life insurance, it is netted also by non-realised gains and losses. In question is the balance of increases and decreases of the financial placements of technical reserves. The increase in life insurance is formed by the sum of the change in the reserve for life insurance and the change for the coverage of claims from the financial placement which are netted by realised and non-realised gains and losses.

452. **Costs on insurance claims** cover insurance events which have happened during the accounting period. They represent the total costs on insurance claims (including the share of reinsurers) grossed-up by the change in the reserve on

insurance claims, change in the reserve for the settlement of outstanding risks, costs on the management of settlement of insurance events and also by the change in the level of other technical reserves because they are considered as reserves related to costs on the insurance claims. When estimating the claims (adjusted claims), a method, based on the expectation by model resulting from the previous scheme of claims paid by the corporation, will be used. Since 2014, the indicator on costs on insurance claims related to natural disasters has been surveying within the framework of statistical survey Poi P5-01. Currently, a possibility for the application of method based on information derived ex-post (actual costs incurred plus the change in settlement reserves) is being tested.

453. **Costs related to the administration and management** of the settlement of insurance events are excluded from the total adjusted claims. The value of these costs is directly taken over from the administrative data source (Ppn (TAP) 8-01) separately for life and non-life insurance.

454. If the reinsurance services are concerned, based on the available information from the annual statistical survey we can say that approximately 99% of **reinsurance services** are imported, i.e. Slovak insurance companies are reinsured by foreign ones. On the other hand, the Slovak insurance companies do not provide any reinsurance services to foreign insurance companies, thus, the export of reinsurance services is equal to zero. The remaining 1% of reinsurance services are provided by insurance corporations within the resident territory what represents the output of resident unit. Information on the share of national and foreign reinsurers in the total gross premiums written and costs on insurance claims is available from the statistical questionnaire POI P 5-01.

455. The value of payments for reinsurance services is calculated separately by the same way as the calculation of payments for direct insurance services, including the calculation of complementary premiums. Due to unavailability of direct information for the calculation of the share of reinsurers in the complementary insurance as well as in the increase of reserves for the life insurance, a proportional calculation is used. For the estimate of the share of reinsurers in the total amount of complementary insurance, a percentage obtained from the share of reinsurers in the total stock of technical reserves to the overall stock of technical reserves is used. The same percentage is applied for the calculation of the share of reinsurers in the change in the life insurance reserves. For the calculation of reinsurance, a so-called gross method is used, i.e. all transactions between the direct insurers and reinsurers are recorded. Transactions between the resident insurers and resident reinsurers are recorded without any reconciliation.

456. The output of companies rendering reinsurance services is netted by the amount of received commissions.

Table 203 Allocation of insurance services for non-life insurance

in thd.€

Non-life insurance services	USES						
	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Indicator							
Export	28 905	-	-	-	-	-	28 905
Output (Non-life Insurance and reinsurance services fee) in S.12	-	-	-	-	-	-	-
Intermediate consumption	218 689	173 034	20 142	11 129	13 790	594	-

D.44 (Other Investment Income)	38 938	-	38 938	-	-	-	-
FCH	247 279	-	-	-	247 279	-	-

Table 204

in thd.€

Non-life insurance services	RESOURCES						
Indicator	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Output (Non-life Insurance and reinsurance services fee) in S.12	494 873	-	494 873	-	-	-	-
Intermediate consumption	-	-	-	-	-	-	-
D.44 (Other Investment Income)	38 938	13 204	1 382	853	20 958	25	2 516
FCH	-	-	-	-	-	-	-

Table 205 Allocation of insurance services fore life-insurance

in thd.€

Life insurance services	USES						
Indicator	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Export	269	-	-	-	-	-	269
Output (Non-life Insurance and reinsurance services fee) in S.12	-	-	-	-	-	-	-
D.44 (Other Investment Income)	187 469	-	187 469	-	-	-	-
FCH	388 302	-	-	-	388 302	-	-

Table 206

in thd.€

Life insurance services	RESOURCES						
Indicator	S.1+S.2	S.11	S.12	S.13	S.14	S.15	S.2
Output (Non-life Insurance and reinsurance services fee) in S.12	388 571	-	388 571	-	-	-	-
D.44 (Other Investment Income)	187 469	-	-	-	187 049	-	420
FCH	-	-	-	-	-	-	-

Table 207 Illustration of the impact of allocation services in GDP and GNI

	2010
Impact of allocation of insurance services in GDP in %	1,00
Impact of allocation of insurance services in GNI in %	1,02

457. Output of non-life insurance is allocated into the intermediate consumption of sectors and into final consumption of households proportionally according to the structure of premiums received from sectors. This structure is obtained directly from insurance companies by the means of the annual statistical survey.

458. For the estimate of insurance and reinsurance services related to the insurance of houses and apartments the same algorithm is used as for the calculation of total services of non-life insurance. This algorithm is applied to the item of insurance of real estate – obtained from the accounting statement on non-life insurance (PPN (PTN) 04-04) – administrative data source from NBS). The values achieved represent the sum, which has to be considered in terms of intermediate consumption when calculating the imputed rent. This part has no impact on GNI, as the FISIM and insurance costs are already part of intermediate consumption of housing but at the different level of aggregation.

459. The total value of output of life insurance and payments for pension funds services are allocated into the final consumption of households. The output from activity other than insurance as well as the output for own final use are not estimated.

460. In the sector of general government, the output in section K represented 0, 1% of the total output of the sector of general government; the share of non-market output represented 0, 1% of the output of sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 208.

Table 208 Calculation of output in S.13 in thd. €

		64	66	Total K
Intermediate consumption (P.2)	+	3 998	524	4 522
Consumption of fixed capital (P.51c)	+	1 331	133	1 464
Compensation of employees (D.1)	+	3 937	605	4 542
Other taxes on production (D.29)	+	10	-	10
Other subsidies on production (D.39)	-	-	-	-
Output (P.1)	=	9 276	1 262	10 538
Of which: market (P.11)		-711	733	22
for own final use (P.12)		-	-	-
other non-market (P.13)		9 987	529	10 516

461. In the **sector of households**, the output of section K represented 1,2 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 209, 210.

Table 209 Calculation of output in S.14 in thd. €

		64	65	66	Total K
Sale of goods		5 590	-	169 236	174 826
Sale of goods and services	+	140 175	250	193 244	333 669
Other income	+	2 422	67	34 698	37 187
Purchase of goods	-	89 044	-	90 676	179 720
Work in progress, goods, animals and others	+	-	-	-3	-3
Output (Úč FO 1-01 + Úč FO 2-01)	=	59 143	317	306 499	365 959

Table 210 Adjustment of output in S.14 in thd. €

		64	65	66	Total K
Output (Úč FO 1-01+Úč FO 2-01)		59 143	317	306 499	365 959
Holding gains/losses on inventories	-	-	-	-1	-1
Output	=	59 143	317	306 500	365 960
Of which: market		59 143	317	306 500	365 960
for own final use		-	-	-	-

Intermediate consumption

462. Intermediate consumption in section K is the sum of intermediate consumptions in the 65, 66 and 67 branches by particular sectors. It is expressed in purchaser's prices.

Table 211 Intermediate consumption by sectors in thd. €

	64	65	66	Total K
S.12	894 824	632 649	156 974	1 684 447
S.13	3 998	-	524	4 522
S.14	22 996	72	105 456	128 524
Total K	921 818	632 721	262 954	1 817 493

463. The intermediate consumption of **the sector of financial corporations** represented 43,1 % of output of S.12 in section K. The calculation of intermediate consumption in S.12 and its adjustments are shown in tables 212 until 216.

Table 212 Intermediate consumption in S.12

in thd. €

	64	65	66	Total S.12
S.121	15 849	-	-	15 849
S.122	673 774	-	-	673 774
S.123	11 188	-	-	11 188
S.124	22 590	-	-	22 590
S.125	155 825	-	-	155 825
S.126 Banking	14 357	-	67 290	81 647
S.126 Insurance	-	28 340	89 684	118 024
S.127	1 241	-	-	1 241
S.128	-	578 350	-	578 350
S.129	-	25 959	--	25 959
Total S.12	894 824	632 649	156 974	1 684 447

Table 213 Calculation of intermediate consumption in S.121

in thd. €

Purchased supplies		14298
Costs on payments and commissions	+	1250
Payments for the non-life insurance services	+	319
Holding gains/losses on inventories	+	-18
Intermediate consumption S.121	=	15849

Table 214 Calculation of intermediate consumption in S.122

in thd. €

Purchased supplies		465 895
Costs on payments and commissions	+	139 954
Output of NBS in costs	+	55 428
Payments for the non-life insurance services	+	13098
Holding gains/losses on inventories	+	-601
Intermediate consumption S.122	=	673 774

Table 215 Calculation of intermediate consumption in S.123, S.124, S.125, S.126 and S.127

in thd. €

		64	66	Total
Consumption of material, energy and services		199 823	151 359	351 182
Shortages and losses on inventories	+	659	66	725
Payments for the non-life insurance services	+	4 923	77	5 000
Holding gains/losses on inventories	+	-204	-110	-314
Allocation of FISIM	+	-	5 582	5 582
Intermediate consumption of S.123- S.127	=	205 201	156 974	362 175

Table 216 Calculation of intermediate consumption in 128 and S.129

in thd. €

		65
Consumption of material, energy and services		449 084
Payments for the reinsurance services received	+	10 045
Costs on the liquidation management	+	31 895
Payments for the non-life insurance services	+	1 725
Costs on the financial placement	+	133 287
Holding gains/losses on inventories	+	-21
Allocation of FISIM	+	6 634
Intermediate consumption of S.128 and S.129	=	632 649

464. The amount of intermediate consumption of **sector of general government** represented 42,9% of the total output of the sector of general government in section K. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 217.

Table 217 Calculation of intermediate consumption in S.13 in thd. €

		64	66	Total K
Source data (Fin 1-4)		-	255	255
Reclassification of units	+	3 998	271	4 269
Adjustment by receivables and payables	+	-	-2	-2
Intermediate consumption (P.2)	=	3 998	524	4 522

465. The amount of intermediate consumption in **sector of households** represented 35,1 % of output of S.14 in section K. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 218 and 219.

Table 218 Calculation of intermediate consumption in S.14 in thd. €

		64	65	66	Total K
Consumption of material and energy		10 459	10	7 421	17 890
Operating costs	+	12 471	61	98 162	110 694
Intermediate consumption (Úč FO 1-01)	=	22 930	71	105 583	128 584

Table 219 Adjustments of intermediate consumption in S.14 in thd. €

		64	65	66	Total K
Intermediate consumption (Úč FO 1-01)		22 930	71	105 583	128 584
FISIM	+	175	1	806	982
Holding gains/losses on inventories	+	15	-	40	55
Small tools	-	124	-	973	1 097
Intermediate consumption	=	22 996	72	105 456	128 524

3.18 Real estate activities (NACE Rev. 2 Section L)

466. The value added in branch 68 Real estate activities achieved in 2010 the level of 4 221 027 thd. €, what represented a 6,9 % share in the value added for the entire economy.

Table 220 Gross value added by branches in thd. €

	Output	Intermediate consumption	Value added	% of the value added
68	6 653 956	2 432 929	4 221 027	6,9
Total L	6 653 956	2 432 929	4 221 027	6,9

467. The calculation of aggregates of value added for section L consists of their sums for particular sectors. In case of section L, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 221 Gross value added by sectors in thd. €

	S.11	S.13	S.14	S.15	Total L
P.1	1 603 271	15 899	4 927 563	107 223	6 653 956
P.2	787 166	6 874	1 542 108	96 781	2 432 929
B.1g	816 105	9 025	3 385 455	10 442	4 221 027

468. Section L **Real estate activities** covers the establishment units from S.11, the main activity of which is related to the above mentioned services, e.g. construction co-operatives and housing management facilities. For the sector of general government, the subsidised and budgetary organisations and units controlled by municipalities belong here (units under the competence of which is the management of facilities belonging to S.13, technical services enterprises of the local municipality etc.). Register includes also units not registered in the business register dealing with real estate activities into this section too. The sector S.15 is represented by houses owner's communities. The main sources for the calculation of output and intermediate consumption for section L are presented in sub-chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in chapter 7.

Output

469. The output of section L is the sum of outputs in the branch 68 in particular sectors. It is expressed in basic prices.

Table 222 Sectoral breakdown of output in thd. €

	68	Total L
S.11	1 603 271	1 603 271
S.13	15 899	15 899
S.14	4 927 563	4 927 563
S.15	107 223	107 223
Total L	6 653 956	6 653 956

470. In the **sector of non-financial corporations**, the output in section L represented 1,6 % of the total output of the sector of non-financial corporations. The highest amount of output is reported for the CPA 68.20 Rental and operating services of own or leased real estate a v komodite 68.32 Management services of real estate on a fee or contract basis. The calculation of output in S.11 and its adjustments are to be found in tables 223, 224.

Table 223 Calculation of output in S.11 in thd. €

		68	Total L
Revenues from sales of own goods and services		1 337 409	1 337 409
Sale and delivery of goods and services to other ZJs	+	1	1
Revenues from goods in WT	+	45 502	45 502
Revenues from goods in RT	+	21 702	21 702
Expenditures on sold goods in WT	-	26 745	26 745
Expenditures on sold goods in RT	-	16 319	16 319
Capitalisation	+	8 478	8 478
Changes in stock of work-in-progress	+	-26 368	-26 368
Output (Roč 1-01+Roč 2-01)	=	1 343 660	1 343 660

Table 224 Adjustment of output in S.11 in thd. €

		68	Total L
Output (Roč 1-01+ Roč 2-01)		1 343 660	1 343 660
Holding gains/losses on inventories	-	-270	-270
Output of housing services	+	252 231	252 231
Undervalued output	+	7 462	7 462
Reclassification of units	-	352	352
Output	=	1 603 271	1 603 271

Of which: market		1 594 793	1 594 793
for own final use		8 478	8 478

471. In the **sector of general government**, the output of section L represented 0,1% of total output of the sector of general government; the share of non-market output represented 0,1% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 225.

Table 225 Calculation of output in S.13 in thd. €

		68
Intermediate consumption (P.2)		6 874
Consumption of fixed capital (P.51c)	+	3 463
Compensation of employees (D.1)	+	5 405
Other taxes on production (D.29)	+	157
Other subsidies on production (D.39)	-	0
Output (P.1)	=	15 899
Of which: market (P.11)		3 663
for own final use (P.12)		0
other non-market (P.13)		12 236

472. In the sector of households, the output of section L represented 15,7% of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 226 and 227.

Table 226 Calculation of output in S.14 in thd. €

		68	Total L
Sale of goods		37 485	37 485
Sale of goods and services	+	86 387	86 387
Other income	+	14 732	14 732
Purchase of goods	-	15 816	15 816
Work in progress, goods, animals and others	+	-17	-17
Output (Úč FO 1-01 + Úč FO 2-01)	=	122 771	122 771

Table 227 adjustment output in S.14 in thd. €

		68	Total L
Output (Úč FO 1-01+Úč FO 2-01)		122 771	122 771
Undervalued output	+	33 323	33 323
Registered-non-observed output N5	+	10 159	10 159
Sale without any receipt N1	+	173 245	173 245
Imputed rent	+	4 588 063	4 588 063
Holding gains/losses on inventories	-	-2	-2
Output	=	4 927 563	4 927 563
Of which: market		339 500	339 500
for own final use		4 588 063	4 588 063

473. In the **NPISH**, the output of section L represented 8,3 % of the total output of the sector S.15. The calculation of output in S.15 and its adjustments are shown in table 228.

Table 228 Output in S.15

in thd. €

		68	Total L
Intermediate consumption		96 781	96 781
Compensation of employees	+	9 965	9 965
Other taxes on production	+	149	149
Consumption of fixed capital	+	328	328
Output	=	107 223	107 223
Of which: market		20 099	20 099
other non-market		87 124	87 124

Intermediate consumption

474. Intermediate consumption in section L is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 229 Intermediate consumption by sectors

in thd. €

	68	Total L
S.11	787 166	787 166
S.13	6 874	6 874
S.14	1 542 108	1 542 108
S.15	96 781	96 781
Total L	2 432 929	2 432 929

475. The intermediate consumption of **the sector of non-financial corporations** represented 49,1 % of output of S.11 in section L. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 230 and 231.

Table 230 Calculation of intermediate consumption in S.11

in thd. €

		68	Total L
Consumption of purchased material and energy		139 631	139 631
Services purchased	+	577 162	577 162
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	1	1
Shortages and losses on inventories	+	1 311	1 311
Intermediate consumption (Roč 1-01+Roč 2-01)	=	718 105	718 105

Table 231 Adjustments of intermediate consumption in S.11

in thd. €

		68	Total L
Intermediate consumption (Roč 1-01+Roč 2-01)		718 105	718 105
Holding gains/losses on inventories	+	105	105
Payments for insurance services	+	713	713
Overvalued intermediate consumption	-	9 603	9 603
FISIM	+	81 943	81 943
Small tools	-	3 734	3 734
Research and development	-	93	93
Reclassification of units	-	270	270
Intermediate consumption	=	787 166	787 166

476. The amount of intermediate consumption of **sector of general government** represented 43,2% of the total output of the sector of general government in section L. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 232.

Table 232 Calculation of intermediate consumption in S.13

in thd. €

		68	Total L
Source data (Fin 1-4)		6 466	6 466
Small tools	+	-13	-13
Reclassification of units	+	270	270
Adjustment by receivables and payables	+	150	150
Intermediate consumption (P.2)	=	6 874	6 874

477. The amount of intermediate consumption in the **sector of households** represented 31,3 % of output of S.14 in section L. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 233 and 234.

Table 233 Calculation of intermediate consumption in S.14

in thd. €

		68	Total L
Consumption of material and energy		5 096	5 096
Operating costs	+	53 612	53 612
Intermediate consumption (Úč FO 1-01)	=	58 708	58 708

Table 234 Adjustment of intermediate consumption in S.14

in thd. €

		68	Spolu L
Intermediate consumption (Úč FO 1-01)		58 708	58 708
Overvalued intermediate consumption	-	9 294	9 294
Registered – non-observed intermediate consumption N5	+	1 743	1 743
Intermediate consumption related to imputed rent	+	1 490 518	1 490 518
FISIM	+	448	448
Holding gains/losses on inventories	+	195	195
Small tools	-	210	210
Intermediate consumption	=	1 542 108	1 542 108

478. The intermediate consumption in the **NPISH sector** represented 90,3 % of output in S.15 in section L. The calculation of intermediate consumption and its adjustment in S.15 is presented in table 235.

Table 235 Calculation of intermediate consumption and its adjustments in S.15

in thd. €

		68	Total L
Consumption of purchased material and energy		32 631	32 631
Purchased services	+	61 434	61 434
Shortages and losses on inventories	+	-	-
Other costs included into intermediate consumption	+	468	468
FISIM	+	2 248	2 248
Intermediate consumption	=	96 781	96 781

Imputed rent

479. For the calculation of imputed rent, the SOSR is currently using a user cost approach. According to the user cost method, the output of housing services is the sum of intermediate consumption, consumption of fixed capital, other taxes on production (after deducting the subsidies on production) and the net operating surplus. Housing services provided by the owners of dwellings are part of the calculation of imputed rent.

480. When calculating the particular cost items of the imputed rent for dwellings, the number of owner-occupied dwellings, inquired from the 2011 census, is used as the starting point. The above-mentioned figure is each year updated according to the

results of the statistics on newly produced dwellings. This statistics contains detailed data on the structure of newly-built dwellings as well as data on the disposals of dwellings (due to demolition, change in their utilisation etc.)

481. For the calculation of cost items, the **replacement price of one dwelling** is very important. This figure is the multiplication of the average dwelling surface area and the average price per m². When stating the average surface area, the number of dwellings from 2011 census is adjusted by the increases of newly-built dwellings with the average surface area being quantified. The average price per m² is taken over from NBS.

482. Within the calculation of intermediate consumption the results of the survey on costs on housing in rented dwellings has been used; this survey was organised by the Ministry of Construction and Regional Development of the SR during 1997- 1999. The results of this survey, in which more than half of the total number of organisations managing the rented dwellings in the SR, allowed for the calculation of average costs on the operation and repairs of one dwelling. The mentioned approach has been chosen because it allows to exclude the labour inputs from the output of owner-occupied dwellings. The acquired values are adjusted by costs on big repairs (belong to GFCF). Their volume has been identified from the HBS and consequently deducted from intermediate consumption.

483. The obtained data on maintenance costs and operating costs are inter-annually updated by the relevant CPIs. Operating costs are updated by index corresponding to COICOP 4.1 and maintenance costs by the index for COICOP 4.3.

484. The intermediate consumption covers also the relevant payments for insurance services and FISIM (related to housing). The calculation is based on administrative sources from NBS (for more details please refer to chapter 3.17).

485. The consumption of fixed capital is calculated by a PIM method from the replacement value of owner-occupied dwelling, while the life span is considered for 55 years with the linear depreciation.

486. When calculating the imputed rent, the item „taxes less subsidies“ is not taken into account. There are no reliable data on the total sum of housing tax collected for the SOSR (the municipalities collect the housing tax together with the tax on land); however, according to the expert estimate, its size is approximately the same as the overall sum of subsidies paid on housing.

487. The value of operating surplus is calculated as a 2, 5% share (actual annual rate of return) from the net value of owner-occupied dwellings. When calculation the net value of dwellings the life span for the housing fund is considered for 55 years, similarly as in case of the consumption of fixed capital calculation.

488. The calculation of imputed rent and intermediate consumption of housing services does not cover the payments for heating, watering, electricity etc. They are recorded within the final consumption of households within the relevant COICOP group.

489. For the calculation of imputed output for recreational huts and garages, the values of the average rent inquired from advertisement published in daily press, internet etc. are used. Both, the number of garages used by households and the number of recreational huts, are available from questionnaires of the municipality MOŠ – MIS 1-01 (a complementary data source).

The calculation of imputed rent in 2010 is presented in table 236.

Table 236 Calculation of imputed rent in thd. €

		2010
Intermediate consumption		1 490 518
Consumption of fixed capital	+	1 590 175
Net operating surplus	+	1 347 755
Imputed output for huts and garages	+	159 615
Total imputed output	=	4 588 063

Rented dwellings

490. Output for rented dwellings is included in the total output of NACE 68; however, it is not possible to separate it from the total value. We are able only to estimate some figures based on the total amount of imputed rent (part of final consumption of households as COICOP 4.1 – the calculation is based on HBS data), which should be equal to the total output of rented dwellings.

491. Intermediate consumption for S.1 is calculated as a share in output for rented dwellings, which is the same as in case of imputed rent. We assume that the output of sectors S.12 and S.15 is negligible or close to zero. Both figures, P.1 and P.2, for sector S.11 are to be considered as a rough estimate from business statistics and data for sector S.14 result from the deduction of other sectors from the total sum.

Table 237 Market rent in 2010 in thd. €

Sector	S.11	S.12	S.13	S.14	S.15	Total S.1
Output	38 598	-	103 896	394 483	-	536 977
Intermediate consumption	15 200	-	26 200	122 671	-	164 071

Co-operative dwellings

492. There are co-operative dwellings in the Slovak Republic; however, the rent is comparable with other private rent. Therefore, the issue of cheap rent under the conditions of the SR is not relevant.

493. If the owners of dwellings are the housing cooperatives (S.11), the rent paid by the cooperative members to housing cooperatives contains all payments related to the use of the cooperative dwelling: building administration (garbage disposal, in-house electricity, cleaning of the common space, maintenance and repairs of the common space, etc.), fond for „operation, maintenance and repairs”, administration fees and annuity payments.

494. If the owner-occupied dwellings are in question, the rent paid by the owners to the selected house care-taker (landlord) contains the payment for the provision of these services:

- house care-taking (purchase of goods and services for the operation, maintenance and repairs of the common space of the house, and other activities related to the use of the given house), remuneration for the care-taking,
- administration of payments of owners for performing of these activities (services related to the use of dwellings), as well as the fund for “operation, maintenance, and repairs“, which consists of the contributions of particular owners.

Empty dwellings

495. The cost included in the intermediate consumption arises also in case of empty dwellings. The estimate of intermediate consumption for empty dwellings is based on the number of empty dwellings obtained from the 2011 population and housing census as well as from the previous censuses. We assume that 90% of these empty dwellings should be included into the calculation of imputed rent. For the calculation of intermediate consumption, the same unit costs for repairs and maintenance have been used as for the owner-occupied dwellings. The intermediate consumption calculated as described above is included into the total intermediate consumption for owner-occupied dwellings.

Maintenance and repairs

496. Expenditures on maintenance and small repairs of dwellings (regardless of the payer) are based on the retail trade statistics. That part of expenditures on small repairs, which based on the statistical survey on living costs in rented dwellings (which was organised in 1997-1999 by the Ministry of construction and regional development of the SR) is not included in the intermediate consumption; it is recorded as the final consumption of households.

Holiday houses

497. The issue of holiday houses represents under the conditions of the SR a negligible impact on GDP. For 2010, we have carried out estimates related to the real estate owned by Slovak residents abroad and the real estate owned by non-residents in the territory of the SR (see chapter 8.4.2.2).

3.19 Professional, scientific and technical activities (NACE Rev. 2 Section M)

498. The value added in branches 69 Legal and accounting activities, 70 Activities of head offices; management consultancy activities, 71 Architectural and engineering activities; technical testing and analysis, 72 Scientific research and development, 73 Advertising and market research, 74 Other Professional, scientific and technical activities and 75 Veterinary activities, belonging into this section, achieved the level of 2 991 411 thd. €, what represented 4,9 % of the value added for the entire economy.

Table 238 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
69	1 419 950	430 854	989 096	1,6
70	889 923	438 275	451 648	0,7
71	1 657 842	850 264	807 578	1,3
72	222 111	71 711	150 400	0,2
73	972 462	671 776	300 686	0,5
74	458 157	201 107	257 050	0,4

75	62 716	27 763	34 953	0,1
Total M	5 683 161	2 691 750	2 991 411	4,9

499. The calculation of aggregates of value added for section M consists of their sums for particular sectors. In case of section M, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 239 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total M
P.1	3 514 713	214 828	1 953 620	5 683 161
P.2	2 038 617	80 605	572 528	2 691 750
B.1g	1 476 096	134 223	1 381 092	2 991 411

500. Section M covers the establishment units belonging into the sector of non-financial corporations, the main activity of which is related to the above-mentioned services. A significant part of output in the sector of general government is generated by the testing institutes and other professional controlling and testing bodies belonging to S.13. The sector of households covers the units under the legal form 101-physical person not registered in the business register and under the legal form 105 freelancer – physical person undertaking based on the Law other than the Law on sole traders. The main data sources for the calculation of output and intermediate consumption for section M are described in chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in chapter 7.

Output

501. The output of section M is the sum of outputs of the branches 69, 70, 71, 72, 73, 74 and 75 in particular sectors. It is expressed in basic prices.

Table 240 Sectoral breakdown of output

in thd. €

	69	70	71	72	73	74	75	Total M
S.11	592 269	730 943	1 072 320	71 853	799 968	245 863	1 497	3 514 713
S.13	-	9 802	50 327	130 853	-	14 666	9 180	214 828
S.14	827 681	149 178	535 195	19 405	172 494	197 628	52 039	1 953 620
Total M	1 419 950	889 923	1 657 842	222 111	972 462	458 157	62 716	5 683 161

502. In the sector of **non-financial corporations**, the output in section M represented 3,4 % of the total output of the sector of non-financial corporations. The highest amount of output is reported for the CPA 73.11.11 Full service advertising services and for 71.12.20 Project management services for construction projects. The calculation of output in S.11 and its adjustments are to be found in tables 241 and 242.

Table 241 Calculation of output in S.11

in thd. €

		69	70	71	72	73	74	75	Total M
Revenues from sales of own goods and services		577 274	711 509	1 032 423	69 906	770 583	237 980	1 484	3 401 159
Sale and delivery of goods and services to other ZJs	+	-	-	-	-	-	-	-	-
Revenues from goods in WT	+	549	91 948	11 612	380	52 045	126 391	-	282 925
Revenues from goods in RT	+	3 675	9 377	6 783	426	17 507	6 317	-	44 085
Expenditures on sold goods in WT	-	314	79 143	10 153	291	37 961	121 559	-	249 421

Expenditures on sold goods in RT	-	2 439	8 729	6 111	336	12 417	4 758	-	34 790
Capitalisation	+	-	1 082	23 091	77	519	3 526	-	28 295
Changes in stock of work-in-progress	+	9 667	1 179	7 204	1 202	5 547	-3 551	-	21 248
Output (Roč 1-01+Roč 2-01)	=	588 412	727 223	1 064 849	71 364	795 823	244 346	1 484	3 493 501

Table 242 Adjustments of output in S.11

in thd. €

		69	70	71	72	73	74	75	Total M
Output (Roč 1-01+ Roč 2-01)		588 412	727 223	1 064 849	71 364	795 823	244 346	1 484	3 493 501
Holding gains/losses on inventories	-	-46	-406	-1 044	-28	-2	-26	-	-1 552
Undervalued output	+	3 811	3 314	6 424	461	4 143	1 491	13	19 657
Change in the export of goods	+	-	-	3	-	-	-	-	3
Output	=	592 269	730 943	1 072 320	71 853	799 968	245 863	1 497	3 514 713
Of which: market		592 269	729 861	1 049 229	71 776	799 449	242 337	1 497	3 486 418
for own final use		-	1082	23091	77	519	3526	-	28 295

503. In the **sector of general government**, the output of section M represented 1,8% of total output of the sector of general government, the share of non-market output represented 1,6% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 243.

Table 243 Calculation of output in S.13

in thd. €

		70	71	72	74	75	Total M
Intermediate consumption (P.2)		7 315	28 025	37 867	4 006	3 392	80 605
Consumption of fixed capital (P.51c)	+	192	4 579	13 762	3 082	1 653	23 268
Compensation of employees (D.1)	+	2 294	17 586	78 185	7 344	4 112	109 521
Other taxes on production (D.29)	+	1	137	1 039	234	23	1 434
Other subsidies on production (D.39)	-	-	-	-	-	-	-
Output (P.1)	=	9 802	50 327	130 853	14 666	9 180	214 828
Of which: market (P.11)		98	4 133	18 009	3 066	3 687	28 993
for own final use (P.12)		-	-	-	-	-	-
other non-market (P.13)		9 704	46 194	112 844	11 600	5 493	185 835

504. In the **sector of households**, the output of section M represented 6,2 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 244 and 245.

Table 244 Calculation of output in S.14

in thd. €

		69	70	71	72	73	74	75	Total M
Sale of goods		98 625	32 821	37 993	9 166	35 254	37 629	3 246	254 734
Sale of goods and services	+	523 886	89 817	372 246	9 832	117 823	125 333	33 900	1 272 837
Other income	+	24 578	10 662	11 510	199	4 501	7 042	1 290	59 782
Purchase of goods	-	50 992	16 716	17 281	1 819	26 947	23 097	3 704	140 556
Work in progress, goods, animals and others	+	-14	4	152	-	-6	-52	-53	31
Output (Úč FO 1-01 + Úč FO 2-01)	=	596 083	116 588	404 620	17 378	130 625	146 855	34 679	1 446 828

Table 245 Adjustment of output in S.14

in thd. €

		69	70	71	72	73	74	75	Total M
Output (Úč FO 1-01+Úč FO 2-01)		596 083	116 588	404 620	17 378	130 625	146 855	34 679	1 446 828
Undervalued output	+	191 112	28 583	106 775	2 027	39 348	39 031	9 972	416 848
Registered-non-observed output N5	+	36 477	4 006	21 757	-	2 516	11 046	7 278	83 080
Sale without any receipt N1	+	4 007	-	2 039	-	-	694	109	6 849
Holding gains/losses on inventories	-	-2	-1	-4	-	-5	-2	-1	-15
Output	=	827 681	149 178	535 195	19 405	172 494	197 628	52 039	1 953 620
Of which: market		827 681	149 178	535 195	19 405	172 494	197 628	52 039	1 953 620
for own final use		-	-	-	-	-	-	-	-

Intermediate consumption

505. Intermediate consumption in section M is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 246 Intermediate consumption by sectors

in thd. €

	69	70	71	72	73	74	75	Total M
S.11	235 199	381 609	653 903	30 308	600 400	136 527	671	2 038 617
S.13	-	7 315	28 025	37 867	-	4 006	3 392	80 605
S.14	195 655	49 351	168 336	3 536	71 376	60 574	23 700	572 528
Total (M)	430 854	438 275	850 264	71 711	671 776	201 107	27 763	2 691 750

506. The intermediate consumption of **the sector of non-financial corporations** represented 58% of output of S.11 in section M. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 247 and 248.

Table 247 Calculation of intermediate consumption in S.11

in thd. €

		69	70	71	72	73	74	75	Total M
Consumption of purchased material and energy		19 639	114 938	200 812	13 134	70 005	39 946	627	459 101
Services purchased	+	215 639	270 946	460 502	17 901	532 319	95 519	56	1 592 882
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-	-	-	-	-
Shortages and losses on inventories	+	38	49	660	6	47	521	-	1 321
Intermediate consumption (Roč 1-01+Roč 2-01)	=	235 316	385 933	661 974	31 041	602 371	135 986	683	2 053 304

Table 248 Adjustments of intermediate consumption in S.11

in thd. €

		69	70	71	72	73	74	75	Total M
Intermediate consumption (Roč 1-01+Roč 2-01)		235 316	385 933	661 974	31 041	602 371	135 986	683	2 053 304
Holding gains/losses on inventories	+	-4	186	-76	-105	-2	461	-4	456
Payments for insurance services	+	570	396	1 610	60	1 720	147	-	4 503
Overvalued intermediate consumption	-	1 856	3 713	4 793	207	3 258	1 198	8	15 033
FISIM	+	4 026	6 197	3 842	72	4 905	1 761	-	20 803
Small tools	-	2 853	7 390	7 469	553	5 336	631	-	24 232
Change in the import of goods	+	-	-	-2	-	-	1	-	-1
Research and development	-	-	-	1 183	-	-	-	-	1 183
Intermediate consumption	=	235 199	381 609	653 903	30 308	600 400	136 527	671	2 038 617

507. The amount of intermediate consumption of **sector of general government** represented 37,5% of the total output of the sector of general government in section M. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 249.

Table 249 Calculation of intermediate consumption in S.13

in thd. €

		70	71	72	74	75	Total M
Source data (Fin 1-4)		7 883	12 422	36 269	5 497	3 537	65 608
Small tools	+	-	-114	-1 071	-307	-9	-1 501
Adjustment by receivables and payables	+	-569	15 717	2 669	-1 184	-137	16 497
Intermediate consumption (P.2)	=	7 315	28 025	37 867	4 006	3 392	80 605

508. The amount of intermediate consumption in **sector of households** represented 29,3% of output of S.14 in section M. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 250, 251.

Table 250 Calculation of intermediate consumption in S.14

in thd. €

		69	70	71	72	73	74	75	Total M
Consumption of material and energy		15 690	5 852	36 501	2 766	23 428	10 162	15 825	110 224
Operating costs	+	205 371	50 384	154 913	1 324	58 946	57 876	10 030	538 844
Intermediate consumption (Uč FO 1-01)	=	221 061	56 236	191 414	4 090	82 374	68 038	25 855	649 068

Table 251 Adjustment of intermediate consumption in S.14

in thd. €

		69	70	71	72	73	74	75	Total M
Intermediate consumption (Uč FO 1-01)		221 061	56 236	191 414	4 090	82 374	68 038	25 855	649 068
Overvalued intermediate consumption	-	32 929	8 342	28 266	563	11 832	10 113	3 934	95 979
Registered – non-observed intermediate consumption N5	+	6 517	1 035	5 593	-	523	2 253	1 583	17 504
FISIM	+	1 689	429	1 462	31	629	520	197	4 957
Holding gains/losses on inventories	+	132	41	25	-	39	64	-1	300
Small tools	-	815	48	1 892	22	357	188	-	3 322
Intermediate consumption	=	195 655	49 351	168 336	3 536	71 376	60 574	23 700	572 528

Research and development

509. The annual statistical survey includes also questions if the given reporting unit carries out research and development activities and also what types of costs it has incurred for these activities.

We have two types of organisations involved in R&D activities in our country:

- Independent R&D organisations, i.e. legal and physical entities with principal activity of R&D according to the NACE Rev.2 classification;
- Associated R&D working places, i.e. legal and physical entities whose principal activity is different from R&D, but their research and development potential represents, recalculated by the full time equivalent, at least one man-year.

510. Some of R&D organisations or working places perform R&D also in local KAU. It is the case for example of universities, when the given university may have a faculty in other region of the country.

511. Regarding the finance of R&D activities in major organisations, separate LKAUs are not set up for R&D expenditure. It is not typical in our country.

512. In R&D statistics according to Frascati manual, we measure only costs on R&D in current prices. The total amount of expenditures incurred in the organisation for R&D activities covers capital and current expenditures. From expenditures incurred outside the organisation only those are included here, which serve for supporting the in-house research and development (e.g. purchase of equipment for R&D). The depreciation of buildings, machinery and technical equipment is excluded from the statistical monitoring of in-house expenditures on R&D.

513. Both, the capitalisation of R&D and the measurement of software, are described in more details in chapter 5.

3.20 Administrative and support service activities (NACE Rev. 2 Section N)

514. The value added in branches 77 Rental and leasing activities, 78 Employment activities, 79 Travel agency, tour operator reservation service and related activities, 80 Security and investigation activities, 81 Services to building and landscape activities and 82 Office administrative, Office support and other business support activities, which belong to this section, achieved in 2010 the value of 1 561 600 thd. €, what represented 2,5 % of the value added for the total economy.

Table 252 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
77	574 835	244 694	330 141	0,5
78	233 784	49 886	183 898	0,3
79	516 579	411 782	104 797	0,2
80	288 610	71 461	217 149	0,4
81	402 604	157 464	245 140	0,4
82	1 035 508	555 033	480 475	0,7
Total N	3 051 920	1 490 320	1 561 600	2,5

515. The calculation of aggregates of value added for section N consists of their sums for particular sectors. In case of section N, the sector of non-financial corporations, sector of general government and the sector of households enter the calculation.

Table 253 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	Total N
P.1	2 513 807	31 881	506 232	3 051 920
P.2	1 301 711	12 700	175 909	1 490 320
B.1g	1 212 096	19 181	330 323	1 561 600

516. Section N covers reporting units belonging into the sector of non-financial corporations, sector of general government and the sector of households the main activity of which is related to the above-mentioned services. For sector S.13, mainly the subsidised organisations being controlled by the municipality are covered by the register. A significant part of output in the sector of general government is generated by the testing institutes and other professional controlling and testing bodies belonging to S.13. The sector of households covers the units under the legal form 101-physical person not registered in the business register. The main data sources for the calculation of output and intermediate consumption for section N are

described in chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in chapter 7.

Output

517. The output of section N is the sum of outputs of the branches 77, 78, 79, 80, 81 and 82 in particular sectors. It is expressed in basic prices.

Table 254 Sectoral breakdown of output

in thd. €

	77	78	79	80	81	82	Total N
S.11	525 689	221 525	447 368	237 295	217 647	864 283	2 513 807
S.13	-	-	228	-	29 902	1 751	31 881
S.14	49 146	12 259	68 983	51 315	155 055	169 474	506 232
Total N	574 835	233 784	516 579	288 610	402 604	1 035 508	3 051 920

518. In the **sector of non-financial corporations**, the output in section N represented 2,4 % of the total output of the sector of non-financial corporations. The highest amount of output is reported for the CPA 79.12 Tour operator services and in the commodity CPA 80.10 Private security services. The calculation of output in S.11 and its adjustments are to be found in tables 255, 256.

Table 255 Calculation of output in S.11

in thd. €

		77	78	79	80	81	82	Total N
Revenues from sales of own goods and services		512 286	217 760	444 360	235 614	215 078	838 062	2 463 160
Sale and delivery of goods and services to other ZJs	+	-	1 704	44	-	-	-	1 748
Revenues from goods in WT	+	34 797	3 445	374	51	1 265	70 307	110 239
Revenues from goods in RT	+	34 913	2 120	57	370	1 627	19 437	58 524
Expenditures on sold goods in WT	-	32 191	2 778	375	29	889	67 760	104 022
Expenditures on sold goods in RT	-	27 357	1 730	41	313	1 045	11 870	42 356
Capitalisation	+	711	69	-	16	131	5 728	6 655
Changes in stock of work-in-progress	+	-4	-20	-12	-1	411	4 709	5 083
Output (Roč 1-01+Roč 2-01)	=	523 155	220 570	444 407	235 708	216 578	858 613	2 499 031

Table 256 Adjustments of output in S.11

in thd. €

		77	78	79	80	81	82	Spolu N
Output (Roč 1-01+ Roč 2-01)		523 155	220 570	444 407	235 708	216 578	858 613	2 499 031
Holding gains/losses on inventories	-	-22	-	-	-6	49	-36	-15
Undervalued output	+	2 512	955	2 961	1 581	1 150	5 634	14 793
Reclassification of units	-	-	-	-	-	32	-	32
Output	=	525 689	221 525	447 368	237 295	217 647	864 283	2 513 807
Of which: market		524 978	221 456	447 368	237 279	217 516	858 555	2 507 152
for own final use		711	69	-	16	131	5728	6 655

519. In the **sector of general government**, the output of section N represented 0,3% of total output of the sector of general government; the share of non-market output represented 0,2% of output of the sector of general government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 257.

Table 257 Calculation of output in S.13

in thd. €

		79	81	82	Total N
Intermediate consumption (P.2)		67	11 479	1 154	12 700
Consumption of fixed capital (P.51c)	+	3	6 609	8	6 620
Compensation of employees (D.1)	+	158	11 522	564	12 244
Other taxes on production (D.29)	+	-	292	25	317
Other subsidies on production (D.39)	-	-	-	-	-
Output (P.1)	=	228	29 902	1 751	31 881
Of which: market (P.11)		4	2 696	314	3 014
for own final use (P.12)		-	-	-	-
other non-market (P.13)		224	27 206	1 437	28 867

520. In the **sector of households**, the output of section N represented 1,6 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 258 and 259.

Table 258 Calculation of output in S.14

in thd. €

		77	78	79	80	81	82	Total N
Sale of goods		35 654	1 840	5 581	3 154	23 536	59 513	129 278
Sale of goods and services	+	26 158	7 698	50 809	36 588	100 020	99 674	320 947
Other income	+	2 851	100	2 524	568	5 432	6 901	18 376
Purchase of goods	-	28 601	1 065	10 766	1 672	8 460	35 571	86 135
Work in progress, goods, animals and others	+	-15	-	1	-	2	-255	-267
Output (Úč FO 1-01 + Úč FO 2-01)	=	36 047	8 573	48 149	38 638	120 530	130 262	382 199

Table 259 Calculation of output in S.14

in thd. €

		77	78	79	80	81	82	Total N
Output (Úč FO 1-01+Úč FO 2-01)		36 047	8 573	48 149	38 638	120 530	130 262	382 199
Undervalued output	+	11 649	3 061	18 147	11 393	32 209	33 700	110 159
Registered-non-observed output N5	+	1 449	625	2 687	1 284	2 314	5 502	13 861
Holding gains/losses on inventories	-	-1	-	-	-	-2	-10	-13
Output	=	49 146	12 259	68 983	51 315	155 055	169 474	506 232
Of which: market		49 146	12 259	68 983	51 315	155 055	169 474	506 232
for own final use		-	-	-	-	-	-	-

Intermediate consumption

521. Intermediate consumption in section N is the sum of intermediate consumptions of particular sectors. It is expressed in purchaser's prices.

Table 260 Intermediate consumption by sectors

in thd. €

	77	78	79	80	81	82	Total N
S.11	226 428	47 317	371 760	59 963	102 499	493 744	1 301 711
S.13	-	-	67	-	11 479	1 154	12 700
S.14	18 266	2 569	39 955	11 498	43 486	60 135	175 909
Total N	244 694	49 886	411 782	71 461	157 464	555 033	1 490 320

522. The intermediate consumption of the sector of **non-financial corporations** represented 51,8% of output of S.11 in section N. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 261 and 262.

Table 261 Calculation of intermediate consumption in S.11

in thd. €

		77	78	79	80	81	82	Total N
Consumption of purchased material and energy		65 324	257	85 127	15 574	31 357	225 965	423 604
Services purchased	+	159 874	45 346	292 094	45 031	72 442	251 203	865 990
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	1 704	44	-	-	-	1 748
Shortages and losses on inventories	+	3 147	2	-	198	28	1 361	4 736
Intermediate consumption (Roč 1-01+Roč 2-01)	=	228 345	47 309	377 265	60 803	103 827	478 529	1 296 078

Table 262 Adjustment of intermediate consumption in S.11

in thd. €

		77	78	79	80	81	82	Spolu N
Intermediate consumption (Roč 1-01+Roč 2-01)		228 345	47 309	377 265	60 803	103 827	478 529	1 296 078
Holding gains/losses on inventories	+	178	5	-	-16	228	57	452
Payments for insurance services	+	132	224	1 184	225	289	503	2 557
Overvalued intermediate consumption	-	2 109	179	2 053	257	868	6 477	11 943
FISIM	+	5 126	156	584	181	67	23 883	29 997
Small tools	-	5 244	198	5 220	973	1 017	2 751	15 403
Reclassification of units	-	-	-	-	-	27	-	27
Intermediate consumption	=	226 428	47 317	371 760	59 963	102 499	493 744	1 301 711

523. The amount of intermediate consumption of **sector of general government** represented 39,8% of the total output of the sector of general government in section N. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 263.

Table 263 Calculation of intermediate consumption in S.13

in thd. €

		79	81	82	Total N
Source data (Fin 1-4)		65	11 343	1 167	12 576
Small tools	+	-	-131	-11	-142
Reclassification of units	+	-	27	-	27
Adjustment by receivables and payables	+	1	239	-2	239
Intermediate consumption (P.2)	=	67	11 479	1 154	12 700

524. The amount of intermediate consumption in **sector of households** represented 34,7 % of output of S.14 in section N. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 264, 265.

Table 264 Calculation of intermediate consumption in S.14

in thd. €

		77	78	79	80	81	82	Total N
Consumption of material and energy		4 907	9	6 576	3 091	14 569	17 037	46 189
Operating costs	+	15 811	2 891	38 686	10 396	35 186	51 688	154 658
Intermediate consumption (Uč FO 1-01)	=	20 718	2 900	45 262	13 487	49 755	68 725	200 847

Table 265 Adjustment of intermediate consumption in S.14

in thd. €

		77	78	79	80	81	82	Total N
Intermediate consumption (Uč FO 1-01)		20 718	2 900	45 262	13 487	49 755	68 725	200 847
Overvalued intermediate consumption	-	3 032	440	6 671	1 978	7 174	9 979	29 274
Registered – non-observed intermediate consumption N5	+	385	86	1 026	300	597	998	3 392

FISIM	+	158	22	346	103	380	525	1 534
Holding gains/losses on inventories	+	81	1	2	2	16	36	138
Small tools	-	44	-	10	416	88	170	728
Intermediate consumption	=	18 266	2 569	39 955	11 498	43 486	60 135	175 909

Operating leasing

525. Payments for operating leasing **at lessee** are recorded within other services on account 518, which is part of intermediate consumption. **At lessor**, the income from operating leasing is recorded on account 648 – other revenues from economic activity and thus is not part of output. Estimate of household expenditures related to the leasing of particular goods are included in the final consumption of households.

Production of tour operators

526. The production of tour operators is recorded as the sum of commissions on package holidays, which represents only part of the total expenditures of travellers. However, these commissions are recorded also in terms of tour operators because they can sell products of another tour operator for a commission.

527. The production of tour operators is formed by services, which express the total price for a tour being bought by the customer for the complex price, i.e. an in-advance organised package consisting of the combination at least two of the following services - accommodation, transport, catering, sport and cultural services etc. These sales represent the expenditures of clients for the given tour, while he/she can extra pay for special services which are not part of the package.

3.21 Public administration and defence; compulsory social security (NACE Rev. 2 Section O)

528. The value added in branch 84 Public administration and defence; compulsory social security (Section O Public administration and defence; compulsory social security) achieved in 2010 the value of 4 721 894 thd. €, what represented 7,7% of the value added for the total economy.

Table 266 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
84	6 796 375	2 074 481	4 721 894	7,7
Total O	6 796 375	2 074 481	4 721 894	7,7

529. The calculation of aggregates of value added for section O consists of their sums for particular sectors. In case of section O, the sector of financial corporations, and sector of general government enter the calculation.

Table 267 Gross value added by sectors

in thd. €

	S.12	S.13	Total O
P.1	36 883	6 759 492	6 796 375
P.2	20 092	2 054 389	2 074 481
B.1g	16 791	4 705 103	4 721 894

530. Section O covers reporting units belonging mainly into the sector of general government S.13 and partially also units belonging to sector S.12 in the scope of the

obligatory social security system. For sector S.13, the non-market producers, budgetary and subsidised organisations are in question. The main data sources for the calculation of output and intermediate consumption for section O are described in chapter 3.1. In case of section O, the full coverage is presupposed.

Output

531. The output of section O is the sum of outputs of the branch 84 in particular sectors. In sector S.13, the market and non-market output calculated by sum of costs and in S.12 the market output expressed in basic prices are in question.

Table 268 Sectoral breakdown of output in thd. €

	84	Total O
S.12	36 883	36 883
S.13	6 759 492	6 759 492
Total O	6 796 459	6 796 459

532. In the sector of **financial corporations**, the output in section O represented 0,9 % of the total output of the sector of S.12. The total amount of output of S.12, in terms of insurance corporations, covers also the income of private health insurance companies. Under the conditions of the SR, the institutions Union and Dôvera are in question, the private part of which belongs to the sector of S.12. The data source for calculation of output for private health insurance companies is the administrative statement Fin 1-04, which contains information on income and expenditures. The value of output consists of a 3, 5% share in the total income of health insurance companies, to which they are entitled according to the Law. This part is recorded in national accounts in the subsector S.126.

533. In the **sector of general government**, the output of section O represented 57,8% of total output of the sector of general government, the share of non-market output represented 53,6% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 269.

Table 269 Calculation of output in S.13 in thd. €

		84
Intermediate consumption (P.2)		2 054 389
Consumption of fixed capital (P.51c)	+	1 754 026
Compensation of employees (D.1)	+	2 936 314
Other taxes on production (D.29)	+	14 763
Other subsidies on production (D.39)	-	-
Output (P.1)	=	6 759 492
Of which: market (P.11)		448 012
for own final use (P.12)		47 146
other non-market (P.13)		6 264 334

Intermediate consumption

534. Intermediate consumption in section O is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 270 Intermediate consumption by sectors in thd. €

	84	Spolu O
S.12	20 092	20 092
S.13	2 054 389	2 054 389
Spolu (O)	2 074 565	2 074 565

535. Intermediate consumption in the sector of financial corporations represented 54, 5% of output of S.12 in section O.

536. Intermediate consumption in private health insurance companies consists of costs, which are specified in details in statements submitted by the Ministry of Finance of the SR and the State Treasury. Data for both institutions are compiled separately by using the combination of sources from the statistical survey and the administrative data source. The entire part is recorded in national accounts as output of sub-sector S.126 under the SK NACE 84 activity.

537. The amount of intermediate consumption of the **sector of general government** represented 30,4% of the total output of the sector of general government in section O. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 271.

Table 271 Calculation of intermediate consumption in S.13

in thd. €

		84
Source data (Fin 1-4)	+	1 977 705
FISIM	+	62 965
Capitalisation of military expenditures	+	-84 335
Capitalisation of R&D expenditures	+	-116 003
Small tools	+	-35 066
Estimate of P.12 (profit and loss statement)	+	6 405
Payments for insurance services	+	22 095
Payment for the registration of cars	+	61
Payment for the administration to private health insurance companies (3,5% from social contributions)	+	36 883
Reclassification of expenditure to financial transaction	+	-2 448
Redistribution of premiums in case of health insurance	+	-1 640
Move of transaction (dividends)	+	-13 273
Reclassification of units	+	-996
Adjustment by non-profit institutions	+	5 858
Adjustment by receivables and payables	+	179 613
Adjustment by expenditures not recorded in the income and expenditures statement	+	9 252
Foreign receivables	+	976
Incorporation of private health insurance companies	+	6 337
Intermediate consumption (P.2)	=	2 054 389

3.22 Education (NACE Rev. 2 Section P)

538. The value added in the branch Education achieved in 2010 the value of 2 129 685 thd. €, what represented 3,5 % of the value added for the total economy.

Table 272 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
85	2 821 117	691 432	2 129 685	3,5
Total P	2 821 117	691 432	2 129 685	3,5

539. The calculation of aggregates of value added for section P consists of their sums for particular sectors. In case of section P, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 273 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	S.15	Total P
P.1	97 235	2 307 195	156 050	260 637	2 821 117
P.2	47 040	482 144	51 949	110 299	691 432
B.1g	50 195	1 825 051	104 101	150 338	2 129 685

540. The section P is represented prevalingly by the sector of general government S.13, where among subsidised and budgetary organisations all types of kindergartens and basic schools, some secondary schools, universities and other types of education are registered. In the sector of non-financial corporations mainly the vocational centres, operated by big enterprises, are classified; among the smaller units belong driving schools and some language schools or other types of educational facilities. Part of private and church schools is classified in the sector S.15; in the sector of households, the remaining part of private schools, together with firms with various forms of education, is classified. The main data sources for the calculation of output and intermediate consumption for section P are described in chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in chapter 7.

Output

541. The output of section P is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 274 Sectoral breakdown of output

in thd. €

	85	Total P
S.11	97 235	97 235
S.13	2 307 195	2 307 195
S.14	156 050	156 050
S.15	260 637	260 637
Total P	2 821 117	2 821 117

542. In the sector of **non-financial corporations**, the output in section P represented 0,1 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in tables 275 and 276.

Table 275 Calculation of output in S.11

in thd. €

		85	Total P
Revenues from sales of own goods and services		93 539	93 539
Sale and delivery of goods and services to other ZJs	+	-	-
Revenues from goods in WT	+	88	88
Revenues from goods in RT	+	13 304	13 304
Expenditures on sold goods in WT	-	73	73
Expenditures on sold goods in RT	-	10 102	10 102
Capitalisation	+	289	289
Changes in stock of work-in-progress	+	-1	-1
Output (Roč 1-01+Roč 2-01)	=	97 044	97 044

Table 276 Adjustment of output in S.11

in thd. €

		85	Total P
Output (Roč 1-01+ Roč 2-01)		97 044	97 044
Holding gains/losses on inventories	-	-1	-1
Undervalued output	+	836	836
Reclassification of units	-	646	646
Output	=	97 235	97 235
Of which: market		96 946	96 946
for own final use		289	289

543. In the **sector of general government**, the output of section P represented 19,8% of total output of the sector of general government; the share of non-market output represented 17,6% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 277.

Table 277 Calculation of output in S.13

in thd. €

		85	Total P
Intermediate consumption (P.2)		482 144	482 144
Consumption of fixed capital (P.51c)	+	264 018	264 018
Compensation of employees (D.1)	+	1 557 741	1 557 741
Other taxes on production (D.29)	+	3 292	3 292
Other subsidies on production (D.39)	-	-	-
Output (P.1)	=	2 307 195	2 307 195
Of which: market (P.11)		171 184	171 184
for own final use (P.12)		82 877	82 877
other non-market (P.13)		2 053 134	2 053 134

544. In the **sector of households**, the output of section P represented 0,5 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 278 and 279.

Table 278 Calculation of output in S.14

in thd. €

		85	Total P
Sale of goods		6 876	6 876
Sale of goods and services	+	82 062	82 062
Other income	+	4 804	4 804
Purchase of goods	-	4 897	4 897
Work in progress, goods, animals and others	+	9	9
Output (Úč FO 1-01 + Úč FO 2-01)	=	88 854	88 854

Table 279 Adjustment of output in S.14

in thd. €

		85	Total P
Output (Úč FO 1-01+Úč FO 2-01)		88 854	88 854
Undervalued output	+	26 728	26 728
Registered-non-observed output N5	+	5 806	5 806
Sale without any receipt N1	+	34 661	34 661
Holding gains/losses on inventories	-	-1	-1
Output	=	156 050	156 050
Of which: market		156 050	156 050
for own final use		-	-

545. In the **NPISH sector**, the output in section P represented 20,1 % of the total output of the NPISH sector. The calculation of output in sector S.15 is shown in table 280.

Table 280 Calculation of output in S.15 in thd. €

		85	Total P
Intermediate consumption		110 299	110 299
Compensation of employees	+	148 480	148 480
Other taxes on production	+	285	285
Consumption of fixed capital	+	1 573	1 573
Output	=	260 637	260 637
Of which market		79 228	79 228
for own final use		181 409	181 409

Intermediate consumption

546. Intermediate consumption in section P is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 281 Intermediate consumption by sectors in thd. €

	85	Total P
S.11	47 040	47 040
S.13	482 144	482 144
S.14	51 949	51 949
S.15	110 299	110 299
Total P	691 432	691 432

547. The intermediate consumption of the **sector of non-financial corporations** represented 48,4 % of output of S.11 in section P. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 282 and 283.

Table 282 Calculation of intermediate consumption in S.11 in thd. €

		85	Total P
Consumption of purchased material and energy		18 982	18 982
Services purchased	+	29 594	29 594
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-
Shortages and losses on inventories	+	30	30
Intermediate consumption (Roč 1-01+Roč 2-01)	=	48 606	48 606

Table 283 Adjustment of intermediate consumption in S.11 in thd. €

		85	Total P
Intermediate consumption (Roč 1-01+Roč 2-01)		48 606	48 606
Intermediate consumption (Úč Nuj 2-01)	+	276	276
Holding gains/losses on inventories	+	56	56
Payments for insurance services	+	96	96
Overvalued intermediate consumption	-	799	799
FISIM	+	259	259
Small tools	-	1 306	1 306
Reclassification of units	-	148	148
Intermediate consumption	=	47 040	47 040

548. The amount of intermediate consumption of **sector of general government** represented 20,9% of the total output of the sector of general government in section

P. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 284.

Table 284 Calculation of intermediate consumption in S.13 in thd. €

		85	Total P
Source data (Fin 1-4)		468 277	468 277
Small tools	+	-6 706	-6 706
Payments for insurance services	+	309	309
Reclassification of units	+	148	148
Adjustment by receivables and payables	+	20 116	20 116
Intermediate consumption (P.2)	=	482 144	482 144

549. The amount of intermediate consumption in the **sector of households** represented 33,3 % of output of S.14 in section P. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 285 and 286.

Table 285 Calculation of intermediate consumption in S.14 in thd. €

		85	Total P
Consumption of material and energy		4 068	4 068
Operating costs	+	52 962	52 962
Intermediate consumption (Úč FO 1-01)	=	57 030	57 030

Table 286 Adjustment of intermediate consumption in S.14 in thd. €

		85	Total P
Intermediate consumption (Úč FO 1-01)		57 030	57 030
Overvalued intermediate consumption	-	6 805	6 805
Registered – non-observed intermediate consumption N5	+	1 732	1 732
FISIM	+	436	436
Holding gains/losses on inventories	+	10	10
Small tools	-	454	454
Intermediate consumption	=	51 949	51 949

550. The amount of intermediate consumption in the **NPISH sector** represented 42,3% of output of S.15 in section P. The calculation of intermediate consumption in S.15 and its adjustments are shown in table 287.

Table 287 Calculation of intermediate consumption and its adjustments in S.15 in thd. €

		85	Total P
Consumption of purchased material and energy		48 290	48 290
Purchased services	+	57 291	57 291
Shortages and losses	+	24	24
Other costs included into intermediate consumption	+	3 162	3 162
FISIM	+	1 532	1 532
Intermediate consumption	=	110 299	110 299

551. Within the regular monitoring of the sector classification of reporting units, the correctness of the classification of entities is verified at the end of each calendar year. A more detailed description is presented in chapter 3.1.

3.23 Human health and social work activities (NACE Rev. 2 Section Q)

552. The value added in the branch Human health and social work achieved in 2010 the value of 2 158 164 thd. €, what represented 3,5 % of the value added for the total economy.

Table 288 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
86	3 021 867	1 123 720	1 898 147	3,0
87	338 008	110 437	227 571	0,4
88	90 260	57 814	32 446	0,1
Total Q	3 450 135	1 291 971	2 158 164	3,5

553. The calculation of aggregates of value added for section Q consists of their sums for particular sectors. In case of section Q, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 289 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	S.15	Total Q
P.1	985 703	1 474 750	582 244	407 438	3 450 135
P.2	274 821	631 038	132 812	253 300	1 291 971
B.1g	710 882	843 712	449 432	154 138	2 158 164

554. The health industry covers the majority of reporting units which are classified in the sector of general government. Based on the new ESA 2010 methodology, a reclassification of public hospitals from sectors S.11 and S.15 into the sector of general government has taken place. The private health-care facilities, medical institutions, specialised institutions are classified in S.11. The social-work houses, orphanages, youth centres and belong to S.13 as they are budgetary organisations. The entities providing health-care and social services under the legal form 105 freelancer - physical person undertaking based on the Law other than the Law on sole traders are classified into the sector of households. The sector NPISH covers private health facilities registered as non-profit institutions, medical institutions, specialised institutions, hospices, consultancy centres in the health industry etc. The main data sources for the calculation of output and intermediate consumption for section Q are described in chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in chapter 7.

Output

555. The output of section Q is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 290 Sectoral breakdown of output

in thd. €

	86	87	88	Total Q
S.11	980 013	4 105	1 585	985 703
S.13	1 186 284	272 295	16 171	1 474 750
S.14	562 739	10 608	8 897	582 244
S.15	292 831	51 000	63 607	407 438
Total Q	3 021 867	338 008	90 260	3 450 135

556. In the **sector of non-financial corporations**, the output in section Q represented 1,0 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in tables 291 and 292.

Table 291 Calculation of output in S.11

in thd. €

		86	87	88	Total Q
Revenues from sales of own goods and services		1 951 731	4 087	1 572	1 957 390
Sale and delivery of goods and services to other ZJs	+	-	-	-	-
Revenues from goods in WT	+	978	-	-	978
Revenues from goods in RT	+	35 770	2	9	35 781
Expenditures on sold goods in WT	-	746	-	-	746
Expenditures on sold goods in RT	-	29 333	3	10	29 346
Capitalisation	+	7 934	-	-	7 934
Changes in stock of work-in-progress	+	185	-	-	185
Output (Roč 1-01+Roč 2-01)	=	1 966 519	4 086	1 571	1 972 176

Table 292 Adjustments of output in S.11

in thd. €

		86	87	88	Total Q
Output (Roč 1-01+ Roč 2-01)		1 966 519	4 086	1 571	1 972 176
Output (Úč Nuj 2-01)	+	9 813	-	-	9 813
Holding gains/losses	-	-9	-	-	-9
Undervalued output	+	10 970	19	14	11 003
Subsidies on products	+	91	-	-	91
Reclassification of units	-	1 007 389	-	-	1 007 389
Output	=	980 013	4 105	1 585	985 703
Of which: market		972 697	4 105	1 585	978 387
for own final use		7 316	-	-	7 316

557. In the **sector of general government**, the output of section Q represented 12,7% of total output of the sector of general government; the share of non-market output represented 3,4% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 293.

Table 293 Calculation of output in S.13

in thd. €

		86	87	88	Total Q
Intermediate consumption (P.2)		549 353	75 937	5 748	631 038
Consumption of fixed capital (P.51c)	+	62 838	12 907	630	76 375
Compensation of employees (D.1)	+	567 575	182 895	9 751	760 221
Other taxes on production (D.29)	+	6 518	556	42	7 116
Other subsidies on production (D.39)	-	-	-	-	-
Output (P.1)	=	1 186 284	272 295	16 171	1 474 750
Of which: market (P.11)		1 011 278	57 523	3 254	1 072 055
for own final use (P.12)		618	-	-	618
other non-market (P.13)		174 388	214 772	12 917	402 077

558. In the sector of households, the output of section Q represented 1,9 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 294 and 295.

Table 294 Calculation of output in S.14

in thd. €

		86	87	88	Total Q
Sale of goods		4 855	1 850	45	6 750
Sale of goods and services	+	363 653	6 115	5 741	375 509
Other income	+	21 427	315	945	22 687
Purchase of goods	-	2 602	36	12	2 650
Work in progress, goods, animals and others	+	13	-	-	13
Output (Úč FO 1-01 + Úč FO 2-01)	=	387 346	8 244	6 719	402 309

Table 295 Adjustment of output in S.14

in thd. €

		86	87	88	Total Q
Output (Úč FO 1-01+Úč FO 2-01)		387 346	8 244	6 719	402 309
Undervalued output	+	123 856	1 199	1 629	126 684
Registered-non-observed output N5	+	29 518	1 078	409	31 005
Sale without any receipt N1	+	22 016	87	140	22 243
Holding gains/losses on inventories	-	-3	-	-	-3
Output	=	562 739	10 608	8 897	582 244
Of which: market		562 739	10 608	8 897	582 244
for own final use		-	-	-	-

559. In the **NPISH sector**, the output in section Q represented 31,4% of the total output of the NPISH sector. The calculation of output in sector S.15 is shown in table 296.

Table 296 Calculation of output in S.15

in thd. €

		86	87	88	Total Q
Intermediate consumption		173 399	31 993	47 908	253 300
Compensation of employees	+	113 860	18 347	13 924	146 131
Other taxes on production	+	620	118	127	865
Consumption of fixed capital	+	4 952	542	1 648	7 142
Output	=	292 831	51 000	63 607	407 438
Of which: market		229 131	25 175	23 257	277 563
for own final use		63 700	25 825	40 350	129 875

Intermediate consumption

560. Intermediate consumption in section Q is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 297 Intermediate consumption by sectors

in thd. €

	86	87	88	Total Q
S.11	271 913	1 994	914	274 821
S.13	549 353	75 937	5 748	631 038
S.14	129 055	513	3 244	132 812
S.15	173 399	31 993	47 908	253 300
Total Q	1 123 720	110 437	57 814	1 291 971

561. The intermediate consumption of the sector of **non-financial corporations** represented 27,9% of output of S.11 in section Q. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 298 and 299.

Table 298 Calculation of intermediate consumption in S.11

in thd. €

		86	87	88	Spolu Q
Consumption of purchased material and energy		640 461	1 268	225	641 954
Services purchased	+	223 507	413	297	224 217

Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-
Shortages and losses on inventories	+	291	3	-	294
Intermediate consumption (Roč 1-01+Roč 2-01)	=	864 259	1 684	522	866 465

Table 299 Adjustment of intermediate consumption in S.11

in thd. €

		86	87	88	Total Q
Intermediate consumption (Roč 1-01+Roč 2-01)		864 259	1 684	522	866 465
Intermediate consumption (Úč Nuj 2-01)	+	4 903	-	-	4 903
Holding gains/losses on inventories	+	-442	-1	-	-443
Payments for insurance services	+	2 753	7	-	2 760
Overvalued intermediate consumption	-	6 440	-307	-380	5 753
FISIM	+	759	6	12	777
Small tools	-	50 485	9	-	50 494
Reclassification of units	-	543 394	-	-	543 394
Intermediate consumption	=	271 913	1 994	914	274 821

562. The amount of intermediate consumption of **sector of general government** represented 42,8% of the total output of the sector of general government in section Q. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 300.

Table 300 Calculation of intermediate consumption in S.13

in thd. €

		86	87	88	Total Q
Source data (Fin 1-4)		6 672	76 221	3 540	86 433
Small tools	+	-36	-303	-51	-390
Reclassification of units	+	544 389	-	-	544 389
Adjustment by receivables and payables	+	-1 673	19	2 258	605
Intermediate consumption (P.2)	=	549 353	75 937	5 748	631 038

563. The amount of intermediate consumption in the **sector of households** represented 22,8 % of output of S.14 in section Q. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 301 and 302.

Table 301 Calculation of intermediate consumption in S.14

in thd. €

		86	87	88	Total Q
Consumption of material and energy		24 510	41	159	24 710
Operating costs	+	119 976	362	3 501	123 839
Intermediate consumption (Úč FO 1-01)	=	144 486	403	3 660	148 549

Table 302 Adjustment of intermediate consumption in S.14

in thd. €

		86	87	88	Total Q
Intermediate consumption (Úč FO 1-01)		144 486	403	3 660	148 549
Overvalued intermediate consumption	-	21 623	81	551	22 255
Registered – non-observed intermediate consumption N5	+	6 096	188	107	6 391
FISIM	+	1 104	3	28	1 135
Holding gains/losses on inventories	+	-22	0	0	-22
Small tools	-	986	0	0	986
Intermediate consumption	=	129 055	513	3 244	132 812

564. The amount of intermediate consumption in the **NPISH sector** represented 62,2 % of output of S.15 in section Q. The calculation of intermediate consumption in S.15 and its adjustments are shown in table 303.

Table 303 Calculation of intermediate consumption and its adjustments in S.15

in thd. €

		86	87	88	Total Q
Consumption of purchased material and energy		127 494	15 987	11 985	155466
Purchased services	+	38 649	14 629	33 635	86913
Shortages and losses	+	83	-	-	83
Other costs included into intermediate consumption	+	3 083	1 038	2 121	6242
FISIM	+	4 090	339	167	4 596
Intermediate consumption	=	173399	31993	47908	253 300

565. Within the regular monitoring of the sector classification of reporting units, the correctness of the classification of entities is verified at the end of each calendar year. A more detailed description is presented in chapter 3.1.

3.24 Arts, entertainment and recreation (NACE Rev. 2 Section R)

566. The value added in branches 90 Creative, arts and entertainment activities, 91 Libraries, archives, amusements and other cultural activities, 92 Gambling and betting activities and 93 Sport activities and amusement and recreation activities, achieved in 2010 the value of 1 243 447 thd. €, what represented 2,0 % of the value added for the total economy.

Table 304 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
90	175 461	81 790	93 671	0,2
91	136 257	45 982	90 275	0,1
92	1 110 677	193 546	917 131	1,5
93	341 420	199 050	142 370	0,2
Total R	1 763 815	520 368	1 243 447	2,0

567. The calculation of aggregates of value added for branches 90, 91, 92 and 93 consists of their sums for particular sectors. In case of section R, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 305 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	S.15	Total R
P.1	1 278 014	278 034	107 634	100 133	1 763 815
P.2	286 623	111 200	38 686	83 859	520 368
B.1g	991 391	166 834	68 948	16 274	1 243 447

568. The section R covers establishment units belonging into the sector of non-financial corporations, the main activity of which is related to the above mentioned services. The big number of units are classified in the branch 93 Sport activities and amusement and recreation activities mainly in the size category of enterprises up to 19 employees. The sector S.13 covers urban libraries, cultural centres, museums and theatres. Many entities operating under the legal form 101 physical person – undertaker not registered in the business register are classified in the sector of households. The sector NPISH covers various sport clubs, foundations and civic associations. The main data sources for the calculation of output and intermediate consumption for section Q are described in chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in chapter 7.

Output

569. The output of section R is the sum of output in particular sectors. It is expressed in basic prices.

Table 306 Sectoral breakdown of output

in thd. €

	90	91	92	93	Total R
S.11	8 142	11 780	1 106 324	151 768	1 278 014
S.13	134 967	119 338	-	23 729	278 034
S.14	30 256	3 024	4 353	70 001	107 634
S.15	2 096	2 115	-	95 922	100 133
Total R	175 461	136 257	1 110 677	341 420	1 763 815

570. In the sector of **non-financial corporations**, the output in section R represented 1,2 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in tables 307 and 308.

Table 307 Calculation of output in S.11

in thd. €

		90	91	92	93	Total R
Revenues from sales of own goods and services		7 979	11 558	1 100 176	125 511	1 245 224
Sale and delivery of goods and services to other ZJs	+	-	-	-	-	-
Revenues from goods in WT	+	122	186	272	-	580
Revenues from goods in RT	+	347	98	1 896	6 615	8 956
Expenditures on sold goods in WT	-	110	58	173	-	341
Expenditures on sold goods in RT	-	232	70	1 165	3 432	4 899
Capitalisation	+	1	-	-	96	97
Changes in stock of work-in-progress	+	-	-	-81	-	-81
Output (Roč 1-01+Roč 2-01)	=	8 107	11 714	1 100 925	128 790	1 249 536

Table 308 Adjustment of output in S.11

in thd. €

		90	91	92	93	Total R
Output (Roč 1-01+ Roč 2-01)		8 107	11 714	1 100 925	128 790	1 249 536
Output (Úč Nuj 2-01)	+	-	-	-	21 519	21 519
Undervalued output	+	84	66	5 399	1 459	7 008
Reclassification of units	-	49	-	-	-	49
Output	=	8 142	11 780	1 106 324	151 768	1 278 014
Of which: market		8 141	11 780	1 106 178	151 672	1 277 771
for own final use		1	-	146	96	243

571. In the **sector of general government**, the output of section R represented 2,5% of total output of the sector of general government; the share of non-market output represented 2,2% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 309.

Table 309 Calculation of output in S.13

in thd. €

		90	91	93	Total R
Intermediate consumption (P.2)		62 381	39 494	9 325	111 200
Consumption of fixed capital (P.51c)	+	9 234	17 581	3 541	30 356
Compensation of employees (D.1)	+	62 161	61 544	10 817	134 522
Other taxes on production (D.29)	+	1 191	719	46	1 956

Other subsidies on production (D.39)	-	-	-	-	-
Output (P.1)	=	134 967	119 338	23 729	278 034
Of which: market (P.11)		18 569	12 939	2 973	34 481
for own final use (P.12)		-	1 532	-	1 532
other non-market (P.13)		116 398	104 867	20 756	242 021

572. In the sector of households, the output of section R represented 0,3 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 310 and 311.

Table 310 Calculation of output in S.14

in thd. €

		90	91	92	93	Total R
Sale of goods		2 264	706	869	16 071	19 910
Sale of goods and services	+	19 144	2 184	2 453	37 168	60 949
Other income	+	736	54	731	5 412	6 933
Purchase of goods	-	1 215	303	954	8 043	10 515
Work in progress, goods, animals and others	+	-	-	-	10	10
Output (Úč FO 1-01 + Úč FO 2-01)	=	20 929	2 641	3 099	50 618	77 287

Table 311 Adjustment of output in S.14

in thd. €

		90	91	92	93	Total R
Output (Úč FO 1-01+Úč FO 2-01)		20 929	2 641	3 099	50 618	77 287
Undervalued output	+	6 297	318	1 101	16 426	24 142
Registered-non-observed output N5	+	3 030	65	153	2 955	6 203
Holding gains/losses on inventories	-	-	-	-	-2	-2
Output	=	30 256	3 024	4 353	70 001	107 634
Of which: market		30 256	3 024	4 353	70 001	107 634
for own final use		-	-	-	-	-

573. In the **NPISH sector**, the output in section R represented 7,7 % of the total output of the NPISH sector. The calculation of output in sector S.15 is shown in table 312.

Table 312 Calculation of output in S.15

in thd. €

		90	91	92	93	Total R
Intermediate consumption		1 529	1 157	-	81 173	83 859
Compensation of employees	+	531	950	-	10 234	11 715
Other taxes on production	+	3	5	-	472	480
Consumption of fixed capital	+	33	3	-	4 043	4 079
Output	=	2 096	2 115	-	95 922	100 133
Of which: market		1 220	1 424	-	32 293	34 937
for own final use		876	691	-	63 629	65 196

Intermediate consumption

574. Intermediate consumption in section R is the sum of intermediate consumptions of particular sectors. It is expressed in purchaser's prices.

Table 313 Intermediate consumption by sectors

in thd. €

	90	91	92	93	Total R
S.11	5 180	4 845	191 744	84 854	286 623
S.13	62 381	39 494	-	9 325	111 200
S.14	12 700	486	1 802	23 698	38 686
S.15	1 529	1 157	-	81 173	83 859
Total R	81 790	45 982	193 546	199 050	520 368

575. The intermediate consumption of the **sector of non-financial corporations** represented 22,4 % of output of S.11 in section R. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 314, 315.

Table 314 Calculation of intermediate consumption in S.11

in thd. €

		90	91	92	93	Total R
Consumption of purchased material and energy		2 495	1 355	18 034	38 183	60 067
Services purchased	+	1 837	3 633	175 859	34 862	216 191
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-	-
Shortages and losses on inventories	+	-	1	134	116	251
Intermediate consumption (Roč 1-01+Roč 2-01)	=	4 332	4 989	194 027	73 161	276 509

Table 315 Adjustment of intermediate consumption in S.11

in thd. €

		90	91	92	93	Total R
Intermediate consumption (Roč 1-01+Roč 2-01)		4 332	4 989	194 027	73 161	276 509
Intermediate consumption (Úč Nuj 2-01)	+	-	-	-	13 422	13 422
Holding gains/losses on inventories	+	-	5	-26	24	3
Payments for insurance services	+	10	3	960	188	1 161
Overvalued intermediate consumption	-	69	42	514	2 394	3 019
FISIM	+	30	11	842	719	1 602
Small tools	-	19	121	3 543	266	3 949
Change in the import of goods	+	976	-	-	-	976
Research and development	-	-	-	2	-	2
Reclassification of units	-	80	-	-	-	80
Intermediate consumption	=	5 180	4 845	191 744	84 854	286 623

576. The amount of intermediate consumption of **sector of general government** represented 40% of the total output of the sector of general government in section R. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 316.

Table 316 Calculation of intermediate consumption in S.13

in thd. €

		90	91	93	Total R
Source data (Fin 1-4)		62 089	37 036	9 430	108 554
Small tools	+	-182	-467	-48	-697
Payments for insurance services	+	-	2	-	2
Reclassification of units	+	80	-	-	80
Adjustment by receivables and payables	+	394	2 924	-57	3 261
Intermediate consumption (P.2)	=	62 381	39 494	9 325	111 200

577. The amount of intermediate consumption in the **sector of households** represented 35,9 % of output of S.14 in section R. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 317 and 318.

Table 317 Calculation of intermediate consumption in S.14

in thd. €

		90	91	92	93	Total R
Consumption of material and energy		2 537	34	757	4 920	8 248
Operating costs	+	11 544	515	1 267	21 743	35 069
Intermediate consumption (Úč FO 1-01)	=	14 081	549	2 024	26 663	43 317

Table 318 Adjustment of intermediate consumption in S.14

in thd. €

		90	91	92	93	Total R
Intermediate consumption (Úč FO 1-01)		14 081	549	2 024	26 663	43 317
Overvalued intermediate consumption	-	2 106	81	279	3 922	6 388
Registered – non-observed intermediate consumption N5	+	617	14	38	778	1 447
FISIM	+	108	4	15	204	331
Holding gains/losses on inventories	+	-	-	4	27	31
Small tools	-	-	-	-	52	52
Intermediate consumption	=	12 700	486	1 802	23 698	38 686

578. The amount of intermediate consumption in the **NPISH sector** represented 83,7 % of output of S.15 in section R. The calculation of intermediate consumption in S.15 and its adjustments are shown in table 319.

Table 319 Calculation of intermediate consumption and its adjustments in S.15

in thd. €

		90	91	92	93	Total R
Consumption of purchased material and energy		364	234	-	18 174	18 772
Purchased services	+	988	882	-	58 118	59 988
Shortages and losses	+	-	-	-	2	2
Other costs included into intermediate consumption	+	113	2	-	2 749	2 864
FISIM	+	64	39	-	2 130	2 233
Intermediate consumption	=	1 529	1 157	-	81 173	83 859

579. The output of activities of section R is backed by statistical surveys Roc 1-01 and Roc 2-01 by the means of module, which specifies the sales of services. In case of the sector of general government, these services are covered by administrative sources. Expenditures related to output of these works of art are part of the expenditures of government. GFCF for originals of entertainment, literary and art pieces is described in more details in chapter 5.

3.25 Other service activities (NACE Rev. 2 Section S)

580. The value added in branches 94 Activities of membership organisations, 95 Repair of computers and personal and household goods a 96 Other personal service activities, which belong to this section, achieved in 2010 the value of 630 023 thd. €, what represented 1,0 % of the value added for the total economy.

Table 320 Gross value added by branches

in thd. €

	Output	Intermediate consumption	Value added	% of the value added
94	426 043	282 186	143 857	0,2
95	186 229	86 020	100 209	0,2
96	522 939	136 980	385 959	0,6
Total S	1 135 211	505 186	630 025	1,0

581. The calculation of aggregates of value added for branches consists of their sums for particular sectors. In case of section S, the sector of non-financial corporations, sector of general government, the sector of households and the NPISH sector enter the calculation.

Table 321 Gross value added by sectors

in thd. €

	S.11	S.13	S.14	S.15	Total S
P.1	170 275	9 179	532 182	423 575	1 135 211
P.2	88 563	4 962	130 127	281 534	505 186
B.1g	81 712	4 217	402 055	142 041	630 025

582. The section S covers all units of S.11 and S.13, the main activity of which is related to the above mentioned services. Many entities operating under the legal form 101 physical person – undertaker not registered in the business register are classified in the sector of households. The highest number of units belongs to sector NPISH, where all political parties, profession chambers and church communities are registered. The main data sources for the calculation of output and intermediate consumption for section S are described in chapter 3.1. The adjustment approach for the exhaustiveness purposes is described in more details in chapter 7.

Output

583. The output of section R is the sum of outputs in particular sectors. It is expressed in basic prices.

Table 322 Sectoral breakdown of output

in thd. €

	94	95	96	Total S
S.11	-	58 264	112 011	170 275
S.13	2 468	-	6 711	9 179
S.14	-	127 965	404 217	532 182
S.15	423 575	-	-	423 575
Total S	426 043	186 229	522 939	1 135 211

584. In the **sector of non-financial corporations**, the output in section S represented 0,2 % of the total output of the sector of non-financial corporations. The calculation of output in S.11 and its adjustments are to be found in tables 323 and 324.

Table 323 Calculation of output in S.11

in thd. €

		94	95	96	Total S
Revenues from sales of own goods and services		-	52 488	107 157	159 645
Sale and delivery of goods and services to other ZJs	+	-	-	-	-
Revenues from goods in WT	+	-	6 618	274	6 892
Revenues from goods in RT	+	-	21 000	9 573	30 573
Expenditures on sold goods in WT	-	-	4 920	173	5 093
Expenditures on sold goods in RT	-	-	17 188	6 505	23 693
Capitalisation	+	-	-	26	26
Changes in stock of work-in-progress	+	-	-41	-9	-50
Output (Roč 1-01+Roč 2-01)	=	-	57 957	110 343	168 300

Table 324 Adjustment of output in S.11

in thd. €

		94	95	96	Total S
Output (Roč 1-01+ Roč 2-01)		-	57 957	110 343	168 300
Holding gains/losses	-	-	-5	-1	-6
Tips	+	-	-	909	909
Undervalued output	+	-	302	723	1 025
Reclassification of units	-	-	-	-35	-35
Output	=	-	58 264	112 011	170 275
Of which: market		-	58 264	111 985	170 249
for own final use		-	-	26	26

585. In the **sector of general government**, the output of section S represented 0,08% of total output of the sector of general government; the share of non-market output represented 0,08% of output of the sector of government. The output of the sector of general government is calculated as sum of costs of non-market producers classified in the sector of general government. The transactions P.2, P.51C, D.1PAY, D.29PAY – D.39REC are in question. It consists of market and non-market output. Calculation of output in S.13 is presented in table 325.

Table 325 Calculation of output in S.13 in thd. €

		94	96	Total S
Intermediate consumption (P.2)		652	4 310	4 962
Consumption of fixed capital (P.51c)	+	131	223	354
Compensation of employees (D.1)	+	1 678	1 973	3 651
Other taxes on production (D.29)	+	6	206	212
Other subsidies on production (D.39)	-	-	-	-
Output (P.1)	=	2 467	6 712	9 179
Of which: market (P.11)		-	-199	-199
for own final use (P.12)		-	-	-
other non-market (P.13)		2 467	6 911	9 378

586. In the **sector of households**, the output of section S represented 1,7 % of the total output of the sector of households. The calculation of output in S.14 and its adjustments are shown in tables 326 and 327.

Table 326 Calculation of output in S.14 in thd. €

		94	95	96	Total S
Sale of goods		-	37 945	47 681	85 626
Sale of goods and services	+	-	68 297	133 866	202 163
Other income	+	-	2 847	9 707	12 554
Purchase of goods	-	-	32 873	41 778	74 651
Work in progress, goods, animals and others	+	-	89	10	99
Output (Úč FO 1-01 + Úč FO 2-01)	=	-	76 305	149 486	225 791

Table 327 Adjustment of output in S.14 in thd. €

		94	95	96	Total S
Output (Úč FO 1-01+Úč FO 2-01)		-	76 305	149 486	225 791
Undervalued output	+	-	27 065	46 683	73 748
Registered-non-observed output N5	+	-	5 952	7 325	13 277
Sale without any receipt N1	+	-	18 641	73 538	92 179
Tips	+	-	-	6 523	6 523
Prostitution	+	-	-	120 661	120 661
Holding gains/losses on inventories	-	-	-2	-1	-3
Output	=	-	127 965	404 217	532 182
Of which: market		-	127 965	404 217	532 182
for own final use		-	-	-	-

587. In the **NPISH sector**, the output in section S represented 32,6 % of the total output of the NPISH sector. The calculation of output in sector S.15 is shown in table 328.

Table 328 Calculation of output in S.15 in thd. €

		94	95	96	Spolu S
Intermediate consumption		281 534	-	-	281 534
Compensation of employees	+	117 221	-	-	117 221

Other taxes on production	+	4 303	-	-	4 303
Consumption of fixed capital	+	20 517	-	-	20 517
Output	=	423 575	-	-	423 575
Of which: market		187 886	-	-	187 886
for own final use		235 689	-	-	235 689

Intermediate consumption

588. Intermediate consumption in section S is the sum of intermediate consumptions in particular sectors. It is expressed in purchaser's prices.

Table 329 Intermediate consumption by sectors in thd. €

	94	95	96	Total S
S.11	-	40 259	48 304	88 563
S.13	652	-	4 310	4 962
S.14	-	45 761	84 366	130 127
S.15	281 534	-	-	281 534
Total S	282 186	86 020	136 980	505 186

589. The intermediate consumption of the **sector of non-financial corporations** represented 52 % of output of S.11 in section S. The calculation of intermediate consumption in S.11 and its adjustments are shown in tables 330 and 331.

Table 330 Calculation of intermediate in S.11 in thd. €

		94	95	96	Total S
Consumption of purchased material and energy		-	13 051	28 015	41 066
Services purchased	+	-	28 182	20 037	48 219
Consumption of material, energy and services purchased or taken from other ZJs within enterprise including internal sales	+	-	-	-	-
Shortages and losses on inventories	+	-	12	9	21
Intermediate consumption (Roč 1-01+Roč 2-01)	=	-	41 245	48 061	89 306

Table 331 Adjustment of intermediate consumption in S.11 in thd. €

		94	95	96	Spolu S
Intermediate consumption (Roč 1-01+Roč 2-01)		-	41 245	48 061	89 306
Holding gains/losses on inventories	+	-	-94	6	-88
Payments for insurance services	+	-	33	72	105
Overvalued intermediate consumption	-	-	263	337	600
FISIM	+	-	35	4 137	4 172
Small tools	-	-	567	179	746
Research and development	-	-	130	-	130
Reclassification of units	-	-	-	3456	3 456
Intermediate consumption	=	-	40 259	48 304	88 563

590. The amount of intermediate consumption of the **sector of general government** represented 54,1% of the total output of the sector of general government in section S. The calculation of intermediate consumption in S.13 and its adjustment is shown in table 332

Table 332 Calculation of intermediate consumption in S.13 in thd. €

		94	96	Total S
Source data (Fin 1-4)		524	1 068	1 591
Expenditures not recorded	+	121	-	121
Payments for insurance services	+	2	-	2
Reclassification of units	+	-	3 462	3 462

Adjustment by receivables and payables	+	5	-220	-214
Intermediate consumption (P.2)	=	652	4 310	4 962

591. The amount of intermediate consumption in the **sector of households** represented 24,5 % of output of S.14 in section S. The calculation of intermediate consumption in S.14 and its adjustments are shown in tables 333 and 334.

Table 333 Calculation of intermediate consumption in S.14

in thd. €

		94	95	96	Total S
Consumption of material and energy		-	21 718	30 584	52 302
Operating costs	+	-	30 231	64 920	95 151
Intermediate consumption (Úč FO 1-01)	=	-	51 949	95 504	147 453

Table 334 Adjustment of intermediate consumption in S.14

in thd. €

		94	95	96	Total S
Intermediate consumption (Úč FO 1-01)		-	51 949	95 504	147 453
Overvalued intermediate consumption	-	-	7 570	13 893	21 463
Registered – non-observed intermediate consumption N5	+	-	1 496	2 048	3 544
FISIM	+	-	397	730	1 127
Holding gains/losses on inventories	+	-	107	56	163
Small tools	-	-	618	79	697
Intermediate consumption	=	-	45 761	84 366	130 127

592. The amount of intermediate consumption in the **NPISH sector** represented 66,5 % of output of S.15 in section S. The calculation of intermediate consumption in S.15 and its adjustments are shown in table 335.

Table 335 Calculation of intermediate consumption and its adjustments in S.15

in thd. €

		94	95	96	Total S
Consumption of purchased material and energy		67 356	-	-	67 356
Purchased services	+	190 356	-	-	190 356
Shortages and losses	+	37	-	-	37
Other costs included into intermediate consumption	+	19 992	-	-	19 992
FISIM	+	3 793	-	-	3 793
Intermediate consumption	=	281 534	-	-	281 534

3.26 Activities of households as employers; undifferentiated goods and services producing activities of households for own use (NACE Rev.2 Section T)

593. According to the ESA 2010 methodology, the output of households with the paid staff should be included into the output for own final use. Due to the fact that under the conditions of the SR the household services provided by the paid employees of household do not occur, the data are not reported in the national accounts of the SR.

3.27 Taxes on products, including VAT

594. Taxes on products (D.21) are taxes paid for each unit of the produced or sold goods and services.

Table 336 Taxes on products

in thd. €

Taxes on products	ESA	2010
VAT type of taxes	D.211	4 182 101
Taxes on import, custom duties except VAT	D.212	30
Taxes on products, except VAT and taxes on import	D.214	2 077 708
Total	D.21	6 259 839

Value added tax D.211

595. VAT is an indirect tax by which each good or service is taxed in each phase of production and distribution. It is applied on all goods and services with the exceptions (e.g. financial and insurance services, education, health-care services etc.) This tax is transferred to the budget by the tax payer but it is the final user who is affected.

596. The tax payer must submit the tax declaration due in time stated by the Law after the end of the tax period and at this date he should also pay the tax, if the duty occurs (*for example, if the firm submits the tax declaration for September until 25 October, until 25 October it should also pay the tax, if in September the tax duty occurred*). If the payer encounter an excessive deduction, i.e. the deducted tax is higher than the tax the payer should pay, the payer deducts this excessive deduction is the next tax period from the tax duty. If the payer cannot deduct the excessive deduction from the tax duty in the next tax period, the Tax Authority returns it to him (*A firm submits the tax declaration for January in February and claims for the tax refund. In the next tax declaration for February, which the firm submits in March, it will deduct the excessive deduction from the tax duty which occurs to the firm. If the firm is still entitled to a deduction, the Tax Authority will refund it until the end of April.*)

Accrual (t) = TAX COLLECTION by TA {February (t) until January (t+1)}
- ALLEGED DEDUCTION TA {April (t) until March (t+1)}
+ TAX COLLECTION by CA {January (t) until December (t)}

Table 337

Cash payments of VAT (in mill. €)				
	Tax collection TA	Deduction alleged TA ⁵	Tax collection by CA ⁶	subtotal
	1	2	3	4=1+2+3
January (t)				
February (t)				
March (t)				
April (t)				
May (t)				
June (t)				
July (t)				
August (t)				
September (t)				
October (t)				
November (t)				
December (t)				

⁵ Tax Authority⁶ Customs Administration

January (t+1)			
February (t+1)			
March (t+1)			
ACCRUAL TAX (t)			Σ

597. In 2010, the cash VAT represented 4 421 082 thd. €. This amount has been furthermore adjusted by the VAT own resource levy and other adjustments – reclassification of sanctions to D.759.

Table 338 Calculation of D.211

in thd. €

		S.13
Source data (Fin 1-4)		4 422 082
3rd own resource EU resulting from VAT - a change in relation to the implementation of ESA 2010	+	53 371
Accrualisation of taxes	+	-239 982
Levy to the EU budget	+	-53 371
Transfer of sanctions to D.759	+	1
D.211 – in total	=	4 182 101

Excise taxes D.214

598. Excise taxes are indirect taxes, by which the selected goods are taxed. In Slovakia, there is currently an excise tax on mineral oils, alcohol, wine, beer, and tobacco products. The excise tax is paid by the producer or distributor; however, the final consumer is burdened.

599. The tax paying principle is the same for all excise taxes. The tax payer acting in the unique EU market should submit the tax declaration until the date stated by the Law after the end of the taxation period (in terms of excise taxes it is the calendar month) and, at the same time, he should pay the tax, if the tax duty has occurred to him, *for example, if the firm submits the tax declaration for September until 25 October, until 25 October the firm should also pay the tax, if in September the tax duty occurred*). By the introduction of tax storages, the number of claims for tax refunds has been eliminated, thus, when calculated the accrual data, the cash payments are not specifically broken down into the tax duty and tax refunds. If the import of goods from third countries is in question, the tax is paid immediately or until 10 days from the liberalisation of goods into free circulation.

**Accrual (t) = TAX COLLECTION by TA {February (t) until January (t+1)}
+ TAX COLLECTION by CA {January(t) until December (t)}**

Table 339

Cash payments of excise taxes (in mill. €)			
	Tax collection TA (tax declarations)	Tax collection CA (import)	Subtotal
	1	2	3 = 1+2
January (t)			
February (t)			
March (t)			
April (t)			
May (t)			

June (t)			
July (t)			
August (t)			
September (t)			
October (t)			
November (t)			
December (t)			
January (t+1)			
ACCRUAL TAX (t)			Σ

600. In terms of the tax revenue D.214, the adjustment by the car registration payment is visible.

Table 340 Calculation of D.214

in thd. €

		S.13
Source data (Fin 1-4)		2 086 842
Accrualisation of taxes	+	-13 817
Payment for the car registration	+	4 683
D.214 – in total	=	2 077 708

Taxes on import and custom duties except VAT (D.212)

601. Taxes on import and custom duties are not subject of accrualisation but are rather recorded on the cash basis. In case of the SR, the source data contain also sanctions. If it is possible to separate the sanction from the tax duty, the cash collection is adjusted by this item; this item will be recorded as D.759.

602. The background information for the calculation of accrual taxes comes from the Financial Administration of the SR, which is then processed by the MFSR and submitted to the SOSR. It is possible to identify the cash revenue of each tax. The supplementary information from the Financial Administration breaks this information down to months and categories, thus, it is possible to apply the time adjusted cash method. The methodology on the tax accrualisation based on the time adjusted cash does not take into account the sums which have not been collected.

Table 341 Calculation of D.212

in thd. €

		S.13
Source data (Fin 1-4)		30
D212 – in total	=	30

Car registration Tax

603. Under the conditions of the SR, a system of tax collection by the means of duty stamps exists. The income from sale of stamps is allocated under the item of the budgetary classification, while this item is divided into ESA transactions D.29 and D.59 based on the expert estimate because there is no direct data source based on which it could be precisely divided. The SOSR uses the data on the registered cars in the given year as the starting point. Based on the number of registered cars, the SOSR calculates the income from the car registration. The calculated sum is consequently shifted into the ESA transaction D.214.

3.28 Subsidies on products

604. Subsidies on products are provided from the central government budget and the budgets of cities and municipalities. For example, the subsidies on:

- the intensification and effectiveness of agricultural and food production,
- the programme of decreasing the energy demand and the use of alternative energy sources,
- the development of small and medium undertaking,
- the refund of the difference between the interest rates advantaged by the government, which are paid by the loan receivers and the valid discount rate released by NBS in the context of agreement on the compensation of the financial losses to banks,
- the prices for the market regulation (meat, milk products, wheat, poultry, honey, sugar-beet, malt and some other commodities),

belong here.

605. The statistical questionnaire Roč 1–01 should be treated as an orientation information for the sector of non-financial corporations. The reporting units report in the statistical questionnaire the value of subsidies from government bodies provided for the unit of produced and imported good or service, on price losses if they are the result of a deliberate economic and social policy of the government. However, these data are incomplete. Another data source for the achievement of subsidies on products is the State closing account and the Report on the agriculture and food industry.

606. Subsidies on products are adjusted within the process of the national accounts compilation by items presented in tables 342 and 343.

Table 342 in thd. €

		S.13
Source data (Fin 1-4)	+	411 010
D.319pay	=	411 010

Table 343 in thd. €

		S.13
Agriculture, forestry, fishery and hunting	+	91 445
Fuel and energy	+	986
Mining, production and construction	+	8
Transport	+	266 822
Garbage disposal	+	22 240
Institutional health-care	+	6 303
Recreational and sporting services	+	3 490
Cultural services	+	2 774
Broadcasting and publishing services	+	2 257
Other	+	14 686
D.31pay in total	=	411 010

607. Subsidies on products were at the level of 411 010 thd. €. The highest share in the total amount of subsidies has been recorded for subsidies on agricultural commodities and for the preservation of geo-fund and cultivation. These subsidies amounted to 91 445 thd. € what represented 22,2% of the total amount of subsidies on products.

Car scrape scheme

608. Under the conditions of the SR, there was a car scrape scheme supporting the sale of cars. It was related to the older used cars, for which the Slovak government provided a subsidy, if scraped. The scheme was realised in 2009, while in 2010 it winded down. In 2009, the amount of 48 312,5 thd. € was paid by the means of this scheme, however, in 2010 it was only 1 512 thd. €.

A decorative graphic consisting of three blue circles of varying sizes and two thin blue lines. One line starts from the top left and goes towards the top-right circle. Another line starts from the top left and goes towards the middle circle. A third line starts from the top right and goes towards the bottom-right circle.

Chapter 4

Income approach

Reference framework, borderline cases, valuation, exhaustiveness, compensation of employees, taxes on production and imports, subsidies, gross operating surplus, mixed income, consumption of fixed capital

Chapter 4 Income approach

4.0 GDP according to the income approach

609. For the calculation of GDP by income approach, no independent method is used. The reason lies in the lack of relevant data for direct independent calculation of the operating surplus and mixed income. Both sub-aggregates are obtained as balancing residual items in the sectoral accounts of the generation of income accounts.

Table 344 Income approach by particular components broken down by SK NACE sections in thd. €

	D.1 Compensation of employees	D.2 Taxes on production and import	D.3 Subsidies (-)	B.2n Net operating surplus	B.3n Net mixed income	P.51 Consumption of fixed capital	B.2g Gross operating surplus	B.3g Gross mixed income
A	549 240	45 375	-390 760	-105 788	1 268 044	360 398	227 552	1 295 102
B	111 397	2 266	-220	102 424	782	104 236	206 656	786
C	5 403 961	109 131	-22 162	2 297 282	1 980 034	3 001 545	5 220 700	2 058 161
D	469 915	22 109	-1	550 750	1 774	1 442 429	1 993 086	1 867
E	284 700	13 867	-4 907	-35 344	34 091	297 216	259 651	36 312
F	1 411 271	18 246	-209	540 827	3 272 232	207 877	694 926	3 326 010
G	3 912 676	42 407	-2 621	2 299 503	2 261 079	663 827	2 817 754	2 406 655
H	1 635 338	55 387	-394 438	-135 194	1 061 446	1 033 009	856 284	1 102 977
I	420 567	2 666	-106	83 949	165 783	78 422	133 839	194 315
J	944 870	19 460	-1 759	543 101	232 179	1 014 507	1 548 690	241 097
K	792 677	73 057	-51	896 879	211 759	494 559	1 390 305	212 892
L	280 472	28 134	-737	1 806 031	55 579	2 051 548	3 657 238	255 920
M	1 250 741	12 217	-64	345 641	1 194 305	188 572	507 844	1 220 674
N	734 730	10 264	-486	506 789	209 463	100 840	597 463	219 629
O	2 953 262	16 884	-	-5 875	-	1 757 623	1 751 748	-
P	1 778 837	4 242	-3 521	53	80 084	269 990	267 841	82 286
Q	1 498 330	4 379	-28 682	189 819	314 882	179 436	360 640	323 497
R	254 153	33 908	-1 682	836 348	53 001	67 718	902 212	54 855
S	225 348	5 278	-663	33 591	333 672	32 799	60 540	339 522
S.1	x	6 402 849	-421 925	x	x	x	x	x
Total	24 912 485	6 922 126	-1 274 994	10 750 786	12 730 188	13 346 551	23 454 969	13 372 556

Table 345 GDP by income approach according to institutional sectors in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1	Total
Compensation of employees	14 783 222	780 539	5 642 727	3 272 485	433 512	x	24 912 485
Gross operating surplus	+ 16 633 178	1 386 563	2 304 044	3 097 545	33 639	x	23 454 969
Gross mixed income	+ -	-	-	13 372 556	-	x	13 372 556
Taxes on production and import	+ 330 113	75 168	39 637	68 277	6 082	6 402 849	6 922 126
Subsidies	- 849 858	51	-	3 160	-	421 925	1 274 994
GDP	= 30 896 655	2 242 219	7 986 408	19 807 703	473 233	x	67 387 142
Share in GDP in %	45,8	3,3	11,9	29,4	0,7	8,9	100

4.1 Reference framework

610. The delimitation of institutional units and sectors, classifications used and the main sources are the same as in terms of the compilation of GDP by production approach. The calculation of GDP by income approach is based on the annual surveys and administrative data sources (see chapter 10). The main sources for the

calculation of particular components of the income approach are presented in chapter 3.1. The adjustment procedure for the exhaustiveness purposes is described in more details in chapter 7.

611. All components of GDP by income approach are compiled based on the statistical and administrative data sources, except for the operating surplus and mixed income, which are to be considered as balancing items of the generation of income accounts.

4.2 The borderline cases

Income in kind

612. Determination of wages and salaries is presented in all explanatory notes of the relevant annual statistical questionnaires. Borderline cases between the income in kind and intermediate consumption (e.g. value of uniforms or other special clothes, which can be used by employees at work and outside the workplace, e.g. uniforms of guards, clothes of employees in travel agencies, banks etc.) are explicitly solved within these explanatory notes. The value of working clothes is not reported; the working overalls, jackets, clothes used in laboratories, risky workplaces, hospitals, dining halls etc. are included in the intermediate consumption on row 1 or 5 of the module 178.

Intangible fixed assets

613. Intangible fixed assets, which comply with the capitalisation criterion of the utilisation for 1 year, are recorded as gross fixed capital formation. With regard to the Slovak legislation, the definition criterion is, in addition to the service life, also the acquisition price. In the annual statistical survey there is a module, by which we survey the information required for the reclassification of these expenditures from intermediate consumption into GFCF.

614. The borderline cases related to recording of taxes on production and import and subsidies are described in more details in chapters 4.8 and 4.9.

4.3 Valuation

615. All flows and stocks recorded in the annual sectoral accounts are expressed in monetary terms at current prices. Flows are recorded on accrual basis.

616. Income in kind of employees is expressed in basic prices (if the products are produced by the employer) or at purchaser's prices (if they are purchased by employer, e.g. clothes, uniforms, etc.). The value of income in kind is taken over from the business book-keeping system. In case of S.13, the compensations of employees in kind are monitored at the separate item of the budgetary classification 637013 (see table 356).

617. Compensations of employees, including extra payments and bonuses, are recorded at the time when the work has been done. In line with the accounting rules, the cash flows related to a calendar year (since 1 January until 31.12) are accrued

and the specific adjustments are made in case of the paydays for December of the calendar year.

4.4 Transition from private accounting and administrative concepts to ESA 2010 national accounts concepts

618. In statistical questionnaires the transformation of data from business accounting and the administrative concepts into the concept of national accounts is ensured in such a way that the reporting unit is provided with the precise definition of indicators under the given items in the questionnaire as well as with the link to the relevant accounts of the business accounting. In case when the account of the organisation is not in line with the request stated in the questionnaire, the organisation is obliged to delineate the data; in more difficult cases also the expert estimate is accepted.

619. In case of entities classified in the sector of general government, the units should register into the system of State Treasury and Data Centre and submit the statements in compliance with the budgetary process.

620. A more detailed description of adjustments for the transition from private accounting to national accounts concepts is presented in chapter 3.4 and 5.4.

Generation of reserves for the liquidation of big capital assets

621. In the sector of general government, a fund for the liquidation of nuclear facilities and the historical debt related to the operation of nuclear power plants is cumulated. The accumulation of means is recorded as tax income, the accumulation of means for the historical debt is realised by the means of tax income and the consequent capital transfers.

Table 346 National Nuclear Fund

in thd. €

Revenue from nuclear installation operators*	D.73REC	55 613
Subsidies for liquidation of installations	D.3PAY	45 209
Liquidation of installations	D.9PAY	9 257

* financial means are collected by the central body (ministry)

4.5 The roles of direct and indirect estimation methods and of benchmarks and extrapolations

622. When calculating the GDP components by income approach, the direct and indirect estimation methods are used. The gross operating surplus and gross mixed income are balancing items of the generation of income account.

Table 347 Overview of estimation methods for particular components of income approach used for the GDP compilation

in thd. €

	Estimation methods
Compensation of employees	Statistical surveys, administrative sources, conceptual adjustments, exhaustiveness
Taxes on production and import	Administrative sources
Subsidies	Administrative sources
Consumption of fixed capital	CFC (PIM)

623. The use of indirect methods, when compiling sectoral accounts within the income approach of GDP compilation, is presented by sectors in table 348.

Table 348 Indirect method of the GDP components calculation

in thd. €

Sector	Indicator	Method
Sector of non-financial corporations S.11	Tips	See chapter 7
Sector of households S.14	Tips	See chapter 7
Sector of general government S.13	Registration of cars	

Tips

624. The estimate of tips is based on public poll data, which was performed in 2007. Based on data obtained from the inquiries, the estimate of tips is carried out by extrapolation with the reference year being the 2007.

Registration of cars

625. Payment for the registration of cars (D.214) is settled in form of stamps. This income item enters both, the D.29 “Other taxes on production” and D.59 “Other current taxes”, items. The value of income from the registration of cars is excluded from these transactions; it is calculated as the number of registered cars multiplied by the registration payment and is recorded under D.214 “Other taxes on products (except VAT and taxes on import)”.

4.6 The main approaches taken with respect to exhaustiveness

626. For the exhaustiveness purposes, the grossing-ups and imputations are the first steps being made in individual sectors. The adjustments for exhaustiveness (non-observed economy) are described in chapter 7.

627. The grossing-up for exhaustiveness is made in S.11 and S.14 sectors within the variable compensation of employees. Namely, the adjustments for compensation of non-registered employees, undervaluation of reported wage data and tips in services are in question. When estimating the particular components of exhaustiveness, the employment method is used (see 7.1.3) as well as data on employment and wages obtained from questionnaires for small non-financial enterprises and for undertakers not registered in the business register. A more detailed description of adjustments related to exhaustiveness within the income approach of the GDP compilation is to be found in chapters 4.7 and 7.3. Table 349 shows the adjustments for exhaustiveness purposes within the income method of GDP compilation by individual types of exhaustiveness.

Table 349 Adjustments for exhaustiveness in the income approach

in thd. €

Indicator	Sector	N1	N2	N3	N4	N5	N6	N7	Total
Compensation of employees	S.11	-	-	-	-	-	74 500	14 043	88 543
	S.14	-	-	-	-	-	2 165 936	26 090	2 192 026
	Total	-	-	-	-	-	2 240 436	40 133	2 280 569

4.7 Compensation of employees

628. Compensation of employees D.1 covers total remunerations in the monetary form, as well as in kind, for the work, 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 employers' actual social contributions (D.121) and employers' imputed social contributions (D.122).

Table 350 Compensation of employees by institutional sectors

in thd. €

Sector	D.1 Compensation of employees	D.11 Wages and salaries in cash	D.11 Wages and salaries in kind	D.12 Social contributions of employers in total	D.121 Actual social contributions of employers	D.122 Imputed social contributions of employers
S.11	14 783 222	10 839 635	715 916	3 227 671	3 073 711	153 960
S.12	780 539	594 852	18 665	167 022	163 102	3 920
S.13	5 642 727	3 905 476	283 993	1 453 258	1 316 121	137 137
S.14	3 272 485	2 477 113	114 419	680 953	623 591	57 362
S.15	433 512	329 217	3 740	100 555	95 275	5 280
Total	24 912 485	18 146 293	1 136 733	5 629 459	5 271 800	357 659

629. Quality of data on compensation of employees is verified by comparing with data on employment under the domestic concept of ESA 2010. The ratios are verified in the entire time series at the level of NACE sections - average compensation per one employee and average compensation per one hour worked. The total employment under the domestic concept of ESA 2010 is expressed by the number of persons in main, or in the only, job (person having more jobs is counted only once). It consists of the number of employees and self-employed persons (undertakers) – residents and non-residents, who work for resident units.

630. When constructing the total employment, a balancing method is used, i.e. the supply of labour force is balanced with the demand, where the supply is represented by data from LFS, which are furthermore adjusted owing to the coverage and the domestic ESA 2010 concept. The demand for labour force is represented by data from statistical questionnaires, which are already expressed in the domestic concept. These are combined with the administrative sources and expert estimates. Data on the number of employed persons and hours worked are in statistical questionnaires directly linked to items which enter the calculation of compensation of employees, thus, their mutual harmonisation and comparability is ensured. A more detailed description of balancing of employment is presented in chapter 7.1.3.

631. Compensation of employees obtained from the statistical questionnaires covers also compensation paid to non-residents by resident employers. Wages and refunds of wages from statistical questionnaires cover also the wages and refunds of wages of non-residents. Wages and refunds of wages are reported in business surveys separately as an independent item (businesses report gross wages provided to non-residents, i.e. employees, who are citizens of other countries and work in our territory for a time period shorter than one year or 1 year at maximum and are in a working, service or membership relation to the organisation).

632. The methodology from the compilation of compensation of employees is described in more details by particular institutional sectors.

Sector of non-financial corporations

Table 351 Compensation of employees in S.11 by SK NACE sections

in thd. €

SK NACE	D.1 Compensation of employees	D.11 Wages and salaries in cash	D.11 Wages and salaries in kind	D.12 Social contributions of employers in total	D.121 Actual social contributions of employers	D.122 Imputed social contributions of employers
A	465 971	335 448	15 480	115 043	105 512	9 531
B	111 252	81 719	4 734	24 799	24 003	796
C	4 921 268	3 583 705	213 583	1 123 980	1 084 784	39 196
D	469 640	345 887	19 714	104 039	100 541	3 498
E	264 861	192 379	13 018	59 464	58 132	1 332
F	826 034	568 993	71 200	185 841	174 495	11 346
G	2 833 004	2 085 106	125 204	622 694	597 882	24 812
H	1 368 531	923 504	124 286	320 741	285 041	35 700
I	155 176	113 837	4 659	36 680	34 445	2 235
J	856 678	638 598	42 119	175 961	167 592	8 369
K	-	-	-	-	-	-
L	253 767	189 423	7 255	57 089	54 293	2 796
M	985 619	788 687	31 202	165 730	158 106	7 624
N	613 488	468 888	29 361	115 239	111 796	3 443
O	-	-	-	-	-	-
P	51 324	39 320	1 126	10 878	10 631	247
Q	466 304	377 858	8 690	79 756	77 876	1 880
R	97 664	75 849	2 570	19 245	18 622	623
S	42 641	30 434	1 715	10 492	9 960	532
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	14 783 222	10 839 635	715 916	3 227 671	3 073 711	153 960

633. The background for the calculation of transactions D.11 (Wages and salaries in cash, Wages and salaries in kind), D.121 (Actual social contributions of employers) and D.122 (Imputed social contributions of employers) is formed by the annual statistical questionnaires Roč 1-01 and Roč 2-01.

634. The calculation of particular transactions in case of big enterprises with 20 and more staff includes data from items and modules shown below:

304 module	EMPLOYEES AND WAGES	l. r.	In observed year
		a	1
Wages and refunds of wages of employees (in €)		12	
Refunding of the emergency service (in €)		14	
Payments from profit after taxation to own employees (in €)		15	
Other payments from costs – less severance pay (in €)		17	
Severance pay (in €)		18	

178 module	INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS (in €)	l. r.	In observed year
		a	1
Compulsory social contributions of employers		8	
Refund of income at temporary working disability		9	
Voluntary social contributions of employers		10	
Social costs		13	

187 module		SPECIFICATION OF INCOME IN KIND OF EMPLOYEES (in €)	
		l. r.	In observed year
		a	1
Income in kind of employees		1	
of which	Meal vouchers and food free of charge	2	
	Refund of food at business trips	3	
	Goods and services as a result of own-account production	4	
	Allowances for sport, recreational and cultural events	5	
	Provision of business cars for personal use	6	
	Uniforms or other special clothing	7	
	Housing allowances	8	
	Interest rate related to a granted loan	9	
	Transportation to and from the job	10	
	Other	11	

635. For small non-financial enterprises, the information from Roč 2-01 questionnaire covers only restricted number of indicators. The missing items are therefore completed by data from the quarterly questionnaires by the sum of quarters of the given year. The calculation of particular transactions in case of small enterprises up to 19 employees includes mainly the data from items and modules shown below:

304 a module		EMPLOYEES AND WAGES	
		l. r.	In observed year
		a	1
Wages and wage refunds of employees (in €)		1	

178 a module		INTERMEDIATE CONSUMPTION AND SUPPLEMENTARY INDICATORS (in €)	
		l. r.	In observed year
		a	1
Income in kind of employees		6	
Social costs		12	
Compulsory social contributions of employers		13	
Refund of income at temporary working disability		14	
Voluntary social contributions of employers		15	

Table 352 Calculation of D.1 in S.11

in thd. €

		2010
Source data (Roč1-01, Roč2-01, P13-04)		11 180 270
	Adjustment for exhaustiveness (N6)	+ 57 286
	Adjustment for exhaustiveness (N7)	+ 14 043
	Reclassification of units	+ -411 964
	D.11 Wages and salaries in cash	= 10 839 635
Source data (Roč1-01, Roč2-01)		726 866
	Reclassification of units	+ -10 950
	D.11 Wages and salaries in kind	= 715 916
Source data (Roč1-01, Roč2-01)		3 198 103
	Adjustment for exhaustiveness (N6)	+ 16 386
	Reclassification of units	+ -140 778
	D.121 Actual social contributions of employers	= 3 073 711
Source data (Roč1-01, Roč2-01)		161 626
	Adjustment for exhaustiveness (N6)	+ 828
	Reclassification of units	+ -8 494
	D.122 Imputed social contributions of employers	= 153 960
	D.1 Compensation of employees	= 14 783 222

636. Within the implementation of ESA2010, a sector reclassification of several entities was done for the reference year 2010 (health-care facilities, subsidised organisations, National Highway Company) based on the application of qualitative rules in the context of paragraph 2.38 of ESA 2010 and provisions of the Manual on government deficit and debt (MGDD).

Sector of financial corporations

Table 353 Compensation of employees in S.12 by SK NACE divisions

in thd. €

SK NACE	D.1 Compensation of employees	D.11 Wages and salaries in cash	D.11 Wages and salaries in kind	D.12 Social contributions of employers in total	D.121 Actual social contributions of employers	D.122 Imputed social contributions of employers
64	562 388	427 611	13 005	121 772	119 290	2 482
65	157 465	117 889	4 758	34 818	33 455	1 363
66	43 738	33 976	902	8 860	8 800	60
84	16 948	15 376	0	1 572	1 557	15
Total	780 539	594 852	18 665	167 022	163 102	3 920

637. The background for the calculation of transactions D.1, D.11, D.121 a D.122 is formed by the annual statistical questionnaires Pen P5-01 (Annual enterprise questionnaire on banking and non-banking financial institutions) and Poi P5-01 (Annual enterprise questionnaire on insurance). The calculation of particular transactions includes data from items and modules shown below:

304 c module	EMPLOYEES AND WAGES	I. r.	In observed year
		a	1
	Wages and refunds of wages of employees (in €)	11	
	Refunding of the emergency service (in €)	13	
	Payments from profit after taxation to own employees (in €)	14	
	Other payments from costs – less severance pay (in €)	16	
	Severance pay (in €)	17	

584/587 module	COMPLEMENTARY FINANCIAL INDICATORS PEN/POI (In €)	I. r.	In observed year
		a	1
	Social costs		
	Compulsory social contributions of employers		
	Voluntary social contributions of employers		
	Refund of income at temporary working disability		
	Income in kind of employees		

638. Compensations of employees for private health insurance companies are calculated from administrative data sources.

Table 354 Calculation of D.1 in S.12

in thd. €

		2010
Source data (PenP5-01, PoiP5-01)		582 464
Source data - private health insurance companies – administrative data sources	+	15 376
Reclassification of units	+	-2 988
D.11 Wages and salaries in cash	=	594 852
Source data (PenP5-01, PoiP5-01)	+	18 732
Reclassification of units	+	-67
D.11 Wages and salaries in kind	=	18 665

Source data (PenP5-01, PoiP5-01)	+	162 405
Source data - private health insurance companies – administrative data sources	+	1 557
Reclassification of units	+	-860
D.121 Actual social contributions of employers	=	163 102
Source data (PenP5-01, PoiP5-01)	+	3 927
Source data - private health insurance companies – administrative data sources	+	15
Reclassification of units	+	-22
D.122 Imputed social contributions of employers	=	3 920
D.1 Compensation of employees	=	780 539

639. Within the implementation of ESA 2010, a sector reclassification of several entities was done for the reference year 2010 (Eximbank, Education supporting fund). The selected entities were reclassified from sector S.12 into S.13 based on the application of qualitative rules in the context of paragraph 2.38 of ESA 2010.

Sector of general government

Table 355 Compensation of employees in S.13 by SK NACE sections

in thd. €

SK NACE	D.1 Compensation of employees	D.11 Wages and salaries in cash	D.11 Wages and salaries in kind	D.12 Social contributions of employers in total	D.121 Actual social contributions of employers	D.122 Imputed social contributions of employers
A	906	631	45	230	212	18
B	-	-	-	-	-	-
C	603	307	193	103	101	2
D	129	78	11	40	40	-
E	13 968	10 161	32	3 775	3 608	167
F	4 971	3 610	48	1 313	1 249	64
G	228	162	8	58	55	3
H	48 214	32 357	1 587	14 270	11 734	2 536
I	8 131	5 623	551	1 957	1 843	114
J	41 416	25 700	6 399	9 317	8 829	488
K	4 542	3 294	221	1 027	984	43
L	5 405	3 896	165	1 344	1 279	65
M	109 521	74 113	7 906	27 502	25 597	1905
N	12 244	8 593	137	3514	3 342	172
O	2 936 314	2 012 933	170 523	752 858	652 666	100 192
P	1 557 741	1 085 986	71 677	400 078	379 586	20 492
Q	760 221	546 486	11 336	202 399	193 215	9 184
R	134 522	89 036	13 018	32 468	30 800	1 668
S	3 651	2 510	136	1005	981	24
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	5 642 727	3 905 476	283 993	1 453 258	1 316 121	137 137

640. The main data source for calculation of compensation of employees in the sector of general government is the statement on income and expenditures (Fin 1-04). This type of statement contains cash data on income and expenditures broken down by the economic classification of budgetary classification (EK RK). In line with the ESA 2010 methodology, a transformation bridge has been constructed, which is annually updated. According to the transformation bridge, the following items of EK RK are part of calculation of compensation of employees for 2010:

Table 356

ESA 2010	Description	EKRK	EKRK item description
D.1	Compensation of employees:		
D.11	Wages and salaries	610000	Wages, salaries, service incomes and other personal payments
		611000	Basic- tariff salary , personal, basic, functional salary including compensations
		612000	Extra payments and bonuses
		613000	Compensation for emergency services
		614000	Remunerations
		615000	Other personal compensations
		616000	Extra pay and additional pay
		631000	Travel expenses
		631001	national
		631002	foreign
		631003	in case of temporary reallocation and inception of the labour relation
		631004	Travel expenses to employees according to special legislation
		637006	Redemptions
		637007	Compensations for travelling
		637009	Redemptions of wages and salaries
		637013	Wages in kind
		637014	Catering
		637026	Other remunerations
		637027	Compensations outside the Remunerations for work performed outside the employment relationship
D.12 (D.121+D.122)	Social contributions of employees		
D.121	Actual social contributions of employers		
D.1211	Actual social contributions of employers to the pension scheme	625002	Contributions on old-age insurance
		625004	Contributions on invalidity insurance
		627000	Contributions to supplementary pension insurance companies
		628002	Contributions on pension benefits
		628004	Contributions on disability pension benefits
		628005	On retirement allowance
		629000	Contributions to old age pension saving
		621000	Insurance premiums payable to the General Health Insurance Company
		623000	Insurance premiums payable to other health insurance companies
D.1212	Actual social contributions of employers other than contributions to the pension scheme	625000	Insurance premiums payable to the Social Insurance Company
		625001	insurance premiums on sickness
		625003	accident insurance
		625006	guarantee insurance
		625005	unemployment insurance
		625007	insurance for reserve solidarity fund
		628000	Insurance premiums payable to special accounts
		628001	on sickness insurance
		628003	On accident insurance
D.122	Imputed social contributions of employers		
D.1221	Imputed contributions of employers into the pension scheme		
D.1222	Imputed contributions of employers other than contributions into the pension scheme	637016	Allocation to the social fund
		642013	Transfer for retirement benefits
		642012	Transfer for severance pays to employees
		642015	For Sickness benefit
		642017	Benefits in respect of accidents at work and occupational diseases

		642035	Transfer to cover financial matters for the armed forces and corps
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641. The social security system of policemen and soldiers is regulated since 1 July 2002 by the Law No. 328/2002 Coll. on social security of soldiers and policemen including amendments. In compliance with the valid legislation the pension allowances are paid to separate accounts of ministries, under the competence of which the regulation of armed forces and security corps and the Slovak Intelligence Service falls.

642. The social contributions of employers for the soldiers and policemen, together with the social contributions of soldiers and policemen as employees, are paid to the purpose funds on sickness, injury and retirement.

643. From the sickness insurance, the following allowances are provided:

- compensation of the service salary of policemen or the compensation of the service salary of the professional soldier during the temporary working disability,
- sickness allowance,
- equalisation benefit,
- maternity allowance.

644. The sickness allowances are granted and paid by the Service office (to policemen) or the Service Authority – Military Social Security Office (to soldiers). From the injury insurance, the following allowances are paid:

- compensation of loss in service salary,
- compensation of pain and the obstruction in social exertion,
- compensation of costs incurred for the medical treatment,
- one-shot extraordinary reimbursement.

645. The injury allowances are granted by the director of the Regional Directorate of Police Corps (for policemen) and the Military Social Security Office (for soldiers). From the retirement pension scheme, the following allowances are paid:

- retirement allowance,
- retirement pension,
- obituary allowance,
- disability retirement benefit,
- widow/orphan pension benefit.

646. The retirement pension is provided to the policemen and professional soldiers, whose service relation has ended (in 2010 the service relation should last for 15 year as a minimum). The retirement pension allowances are granted to policemen by the Social Security Office of the ministry and to soldiers by the Military Social Security Office.

647. The social security benefits are paid from a specific account. The administrator of this account is the Social Security Office of the ministry. The administrator of the specific account of the Ministry of Defence is the Military Social Security Office. The following contributions are treated as receipts of this specific account:

- sickness insurance,

- injury insurance,
- retirement pension insurance,

which are paid by the employees (policemen and soldiers), as well as by their employers (Service offices and Service authorities). The description of main sources for the sub-sector of Social Security Funds S.1314 is presented in chapter 3.1.

Table 357 Calculation of D.1 in S.13

in thd. €

		2010
Source data (Fin 1-4)		3 921 807
Adjustment by receivables and payables	+	-54 258
Shift of compensation of employees of ministries to extra-budget account (D.73)	+	-102 023
Adjustments by non-profit institutions	+	2 306
Reclassification of units	+	421 637
D.11 Wages and salaries	=	4 189 469
Source data (Fin 1-4)	+	642 932
Shift of compensation of employees of ministries to extra-budget account (D.73)	+	-33 580
Adjustments by non-profit institutions	+	349
Reclassification of units	+	74 159
D.1211 Employer's actual pension contributions	=	683 860
Source data (Fin 1-4)	+	558 534
Adjustments by non-profit institutions	+	363
Reclassification of units	+	73 364
D.1212 Employer's actual non-pension contributions	=	632 261
Source data Fin 1-4)	+	130 362
Shift of compensation of employees of ministries to extra-budget account (D.73)	+	-1 497
Adjustments by non-profit institutions	+	19
Reclassification of units	+	8 253
D.1222 Employer's imputed non-pension contributions	=	137 137
D.1 Compensation of employees	=	5 642 727

648. Within the implementation of ESA 2010, a sector reclassification of several entities was done for the reference year 2010 (health-care facilities, subsidised organisations, National Highway Company, Eximbank, Education supporting fund, Recycling Fund). The selected entities were reclassified from sector S.12 into S.13 based on the application of qualitative rules in the context of paragraph 2.38 of ESA 2010 and provisions of the Manual on government deficit and debt (MGDD).

Sector of households

Table 358 Compensation of employees in S.14 by SK NACE sections

in thd. €

SK NACE	D.1 Compensation of employees	D.11 Wages and salaries in cash	D.11 Wages and salaries in kind	D.12 Social contributions of employers in total	D.121 Actual social contributions of employers	D.122 Imputed social contributions of employers
A	82 363	63 655	2 066	16 642	14 704	1 938
B	145	118	0	27	25	2
C	482 090	372 376	14 883	94 831	88 168	6 663
D	146	114	0	32	30	2
E	5 871	4 488	156	1 227	1 156	71
F	580 266	439 407	21 127	119 732	108 300	11 432
G	1 079 444	813 356	39 542	226 546	209 543	17 003
H	218 593	161 723	13 726	43 144	36 936	6 208
I	257 260	200 494	4 679	52 087	47 119	4 968
J	46 776	36 502	1 232	9 042	8 296	746
K	24 544	17 745	367	6 432	6 050	382

L	11 335	8 027	268	3 040	2 785	255
M	155 601	113 862	7 149	34 590	31 789	2 801
N	108 998	83 649	3 720	21 629	20 213	1 416
O	-	-	-	-	-	-
P	21 292	16 456	726	4 110	3 869	241
Q	125 674	92 083	2 300	31 291	29 433	1 858
R	10 252	7 942	110	2 200	2 051	149
S	61 835	45 116	2 368	14 351	13 124	1 227
T	-	-	-	-	-	-
U	-	-	-	-	-	-
Total	3 272 485	2 477 113	114 419	680 953	623 591	57 362

649. For the calculation of compensation of employees in the sector of households S.14, the statistical and administrative data sources are used. The statistical source is represented by the annual survey Roč 3-01 “Annual questionnaire on physical persons not registered in the business register”. The advantage of the survey is the mutual link of indicators on the compensation of employees, hours worked and production indicators. The calculation of particular transactions consists of data from the module shown below.

340. module	BASIC INDICATORS (in €)	I. r.	In observed year
		a	1
	Wages and refunds of wages of employees	13	
	Social contributions of employer for employees	14	
	Refund of income at temporary working disability	16	
	Income in kind of employees	17	
	Social costs	18	

650. The administrative data source is represented by the statement on income and expenditures Úč FO 1-01, which is submitted together with the tax declaration by entrepreneurs keeping their set of accounts in the single entry book-keeping system. The relevant indicators for the calculation of compensation of employees are wages and payments of premiums and contributions. Wages cover:

- net wages paid to employees, including the tax bonus from the employer's funds,
- premiums and social security contributions, which the employee is obliged to pay,
- income tax and prepayment on the income tax from main activity,
- tax bonus returned by the tax administrator, recorded as cancellation.

651. Payments of premiums and contributions include the premiums and contributions paid for physical person or entrepreneur and premiums and contributions paid by employer for employees.

652. Data are broken down by SK NACE sections and regions. The data on entrepreneurs with employees from LFS (VZPS) and the Statistical register of organisations are used as well. The sector S.14 covers also the grossing-up for wages of non-registered employees and the undervaluation of wages. When calculating these figures, the estimate of non-registered work, which is obtained from

the comparison of employment compiled based on the demographic sources and ESA 2010 (chapter 7.1.3.), is used.

Table 359 Calculation of D.1 in S.14

in thd. €

		2010
Source data (combined)		846 568
Adjustment for exhaustiveness (N6)	+	1 604 455
Adjustment for exhaustiveness (N7)	+	26 090
D.11 Wages and salaries in cash	=	2 477 113
Source data (combined)		39 103
Adjustment for exhaustiveness (N6)	+	75 316
D.11 Wages and salaries in kind	=	114 419
Source data (combined)		178 380
Adjustment for exhaustiveness (N6)	+	445 211
D.121 Actual social contributions of employers	=	623 591
Source data (combined)		16 408
Adjustment for exhaustiveness (N6)	+	40 954
D.122 Imputed social contributions of employers	=	57 362
D.1 Compensation of employees	=	3 272 485

Sector of non-profit institutions serving households

Table 360 Compensation of employees in S.15 by SK NACE sections

in thd. €

SK NACE	D.1 Compensation of employees	D.11 Wages and salaries in cash	D.11 Wages and salaries in kind	D.12 Social contributions of employers in total	D.121 Actual social contributions of employers	D.122 Imputed social contributions of employers
L	9 965	7 196	70	2 699	2 556	143
P	148 480	112 374	1 095	35 011	33 134	1 877
Q	146 131	111 527	931	33 673	31 880	1 793
R	11 715	8 923	222	2 570	2 445	125
S	117 221	89 197	1 422	26 602	25 260	1 342
Total	433 512	329 217	3 740	100 555	95 275	5 280

653. For the calculation of compensation of employees in the sector of non-profit institutions serving households, the annual statistical questionnaires NSNO 1-01 and NSNO 2-01 are used. The questionnaire NSNO 1-01 is submitted by the selected reporting units, which do not undertake and their income in the preceding accounting period was over 6 640 € (big and medium reporting units).

654. The questionnaire NSNO 2-01 is submitted by small reporting units, which do not undertake and their income in the preceding accounting period did not reach 6 640 €. The following data from the module below enter the calculation of particular transactions:

391/392 module	EMPLOYEES, WAGES AND OTHER COSTS (M391- NSNO 1-01, M392- NSNO 2-01)	I. r.	In observed year
		a	1
	Wages and refunds of wages of employees (in €)		
	Income in kind of employees (in €)		
	Other payments from costs (in €)		
	Compulsory social contributions of employers (in €)		
	Social costs (in €)		
	Severance pay (in €)		

Retirement benefits (in €)	
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655. The questionnaire Práca 2-04, which covers also the non-profit institutions serving households, is used as an additional reference data source. The data for the calculation of transactions D.11 and D.12 are obtained from the module below:

5 module	EMPLOYEES AND WAGES	I. r.	In observed year
		a	1
	Wages and refunds of wages of employees (in €)	15	
	Refunding of the emergency service (in €)	19	
	Payments from profit after taxation to own employees (in €)	20	
	Other payments from costs (in €)	22	
	Severance pay (in €)	23	
	Refund of income at temporary working disability (in €)	24	
	Compulsory social contributions of employers (in €)	25	

656. Another data source is the administrative accounting Profit and Loss statement (Výsledovka Úč NUJ 2 – 01), which is intended for units keeping their set of accounts in a double entry book-keeping system and are not established for the business purposes.

Table 361 PROFIT AND LOSS statement Úč. NUJ 2 – 01 in thd. €

Account number	Costs	Row number	Activity			Preceding accounting period
			Main, not taxed	Business, taxed	Total	
			7	8	9	
521	Wage costs	08				
524	Social contributions and health insurance by Law	09				
525	Other social insurance	10				
527	Social costs by Law	11				
528	Other social costs	12				

Table 362 Calculation of D.1 in S.15 in thd. €

		year 2010
Source data (combined)	+	330 291
Reclassification of units		-1 074
D.11 Wages and salaries in cash	=	329 217
Source data (combined)		3 740
D.11 Wages and salaries in kind	=	3 740
Source data (combined)		95 492
Reclassification of units	+	-217
D.121 Actual social contributions of employers	=	95 275
Source data (combined)		5 280
D.122 Imputed social contributions of employers	=	5 280
D.1 Compensation of employees	=	433 512

657. Within the implementation of ESA 2010, a sector reclassification of Recycling fund occurred, which was reclassified from S.15 into the sector S.13 based on qualitative and quantitative criteria in compliance with paragraphs 2.38, 3.19 and 3.33 of the ESA 2010 methodology.

4.7.1 Wages and Salaries

658. Wages and salaries for the total economy are presented as a sum for particular sectors S.11 up to S.15. Data compiled for individual sectors based on the relevant statistical sources are verified by information from other sources, e.g. the accounting ones. Data on wages obtained from statistical sources cover the majority of employees in the national economy. For institutional units, for which there are no statistical data available, the administrative source are used or the expert estimates are made, by which the exhaustive coverage is ensured. Wages and salaries in cash are calculated from several wage items from statistical questionnaires.

659. Wages and salaries in kind are shown separately based on the indicator called Wages and salaries in kind available from the statistical questionnaires (or from administrative data by EKRK items for sector S.13). Estimates of tips are included into wages and salaries in sectors S.11 and S.14 and result from the public poll on the expenditures of households in the informal sector.

4.7.2 Employers' social contributions

660. Employers' social contributions D.12 are formed by the value of actual social contributions D.121 and imputed D.122, paid by employers for their employees to ensure the social benefits for them.

661. The actual employers' social contributions D.121 are represented by social contributions, which are paid by employers for the benefit of their employees into the social security funds or to other institutional units responsible for the administration of the social security system. Although the employer pays them directly into the social security fund, the payments are pursued for the benefit of employees.

662. Imputed social contributions of employers D.122 represent the counterpart to the social allowances not financed from funds, which are paid directly by employers to their employees without the participation of insurance companies or autonomous pension funds or separated reserves for this purpose.

663. The actual social contributions of employers are not broken down in the statistical questionnaires into contributions to pension schemes and contributions paid to other than pension schemes. Within the indicator "Compulsory social contributions paid by the employers" they are reported in total for both types of contributions. They can be divided only by estimates, which are based on the amounts of social contributions for particular sectors and the total payment received by relevant pillars of the pension scheme in relation to the payments for other social and health insurance.

4.8 Taxes on production and import

Table 363 Overview of taxes on production and import

in thd. €

		Year 2010
D.2	Taxes on production and imports	6 779 116
D.21	Taxes on products	6 259 839

D.211	Value added tax	4 182 101
D.212	Taxes and duties on imports excluding VAT	30
D.2121	Import duties	19
D.2122	Taxes on imports excluding VAT and import duties	11
D.214	Taxes on products excluding VAT and import duties	2 077 708
D.29	Other taxes on production	519 277

Table 364 Calculation of D.211

In thd. €

Source data (Fin 1-4)		4 422 082
3rd own resource on VAT; change in terms of ESA 2010 implementation	+	53 371
EU flows – payment to the EU budget	-	53 371
Accrualisation of taxes	-	239 982
Move of sanctions into D.759	+	1
D.211REC - Total	=	4 182 101

Table 365 Calculation of D.212

in thd. €

Source data (Fin 1-4)		30
D.212REC - Total	=	30

Table 366 Calculation of D.214

in thd. €

Source data (Fin 1-4)		2 086 842
Accrualisation of taxes	-	13 817
Payment for the registration of cars	+	4 683
D.214REC - Total	=	2 077 708

Table 367 Calculation of D.29

in thd. €

Source data (Fin 1-4)		603 655
Accrualisation of taxes	+	3 672
Move of sanctions into D.759	-	948
Payment for removal and liquidation of garbage	-	130 979
Payment for the registration of cars	-	2 633
Rerouting of transactions with the insurance of deposits	+	46 510
D.29REC - Total	=	519 277

664. Generally speaking, in some cases it is not easy to determine the difference between the tax income and sale. Within the classification of income, we examine if the given entity, which has reported an income, provides a service or product to the paying entity and in what relation is the income to the costs of the given entity. The administrative statements are to be considered as the source of information on all types of taxes.

Table 368 Breakdown of indicators by the economic classification of budgetary classification

EKRK code	Name	ESA 2010 code
121	Tax on real estate	D.29 other taxes on production
121001	Tax on land	
121002	Tax on structures	
121003	Tax on dwellings and non-residential space in the residential house	
133	Taxes on specific services	
133001	Tax on dog	
133005	Tax on the entry and stay of car in the historical places	
133012	Tax on the use of public environment	
133014	Tax on the placement of nuclear device	
134	Taxes on use of goods and activity performance permits	
134001	Tax on the refund of the mining territory	

134002	Tax on motor vehicles	
134004	Tax on the refund of storage of gas or liquids	
139	Other taxes on goods and services	
139001	Refund of public services provided by RTVS	
139002	Cancellation of local payments	
221	Administrative payments	
221002	Revenues from sales of stamps	
221004	Other payments	
221005	Licences	
229	Other administrative payments, other fees and pays	
229001	Tax on the drainage of sewerage water to surface water	
229005	Tax on the pollution	

Payment for dog

665. According to the Slovak legislation, the municipalities have the right to collect taxes. Payment for dog is a typical payment collected by the local municipality, which is connected to the ownership of dog. The payment is paid by physical persons (households) as well as by entrepreneurs based on the municipality Act of Law (decree). The municipality states the level of this payment and ensures the agenda related to the collection of this fee. The local police can examine the owner if the payment has been paid or not.

666. The payment is classified as tax, whereas the services related to the payment are not adequate to the sum paid. Some municipalities provide the dog owners with special bags for their excrements, what can be considered as a service received, however, this is not the case in the entire territory of the SR. Thus, the payment is classified as tax income.

667. A similar approach is applied also in other cases, e.g. **payment for the entry of car into the historical places of the city**. Analogically is treated the income from the **payments related to the attendance of children into the pre-school facilities**, however, in an opposite manner, i.e. the tax is reclassified to the payment for service (non-market output P.131), or the **payment for the communal garbage** (market output P.11). **Payment for the registration of cars** is recorded under the item D.214 (see chapter 3.28).

668. In compliance with ESA 2010 and the revised MGDD, the contribution of banks into the Deposit Protection Fund (S.12) is rerouted through the sector of general government S.13. The rerouting on the income side is recorded as tax income D.29REC and on the expenditure side as an expenditure transfer D.759PAY.

Table 369 Overview of other taxes on production D.29 in the structure of the National overview of taxes

in thd. €

			Year 2010
D29	_T	Other taxes on production	519 277
D29A	_T	Taxes on land, buildings or other structures	188 870
D29A	C01	Land	47 663
D29A	C02	Buildings	122 885
D29A	C03	Dwellings	7 862
D29A	C06	Tax on use of public premises	10 460
D29B	_T	Taxes on the use of fixed assets	122 562
D29B	C01	Road tax - domestic	122 042
D29B	C03	Taxes on specific services - on permits to enter historical city district with motor vehicle	520

D29E	_T	Business and professional licences	133 770
D29E	C01	Tax on installing nuclear equipment	3 930
D29E	C02	Tax on excavation areas	598
D29E	C03	Tax on gas and liquid storage	1 183
D29E	C06	Administrative fees - other	113 182
D29E	C07	Administrative fees - licence fees	3 461
D29E	C05	TV and Radio licence fees	11 416
D29F	_T	Taxes on pollution	24 918
D29F	C02	Fees connected with water pollution	10 744
D29F	C03	Fees connected with air pollution	14 174
D29H	_T	Other taxes on production n.e.c.	49 157
D29H	C02	Taxes on specific services - for dog	2 613
D29H	C03	Contribution to the deposit guarantee scheme	46 511
D29H	C06	Other taxes	33

669. The taxes on real estate related to production represented the highest amount of other taxes (23,7%), followed by taxes on motor vehicles 23,5% and administrative fees 21,8%.

Table 370 Other taxes on production D.29 by SK NACE sections and institutional sectors in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1
A	43 066	-	14	2 295	-	45 375
B	2 088	-	-	178	-	2 266
C	94 601	-	163	14 365	-	109 131
D	21 803	-	-	306	-	22 109
E	13 101	-	319	447	-	13 867
F	16 581	-	18	1 647	-	18 246
G	31 918	-	-	10 488	-	42 407
H	50 526	-	1 472	3 390	-	55 387
I	2 319	-	54	292	-	2 666
J	8 745	-	8 340	2 377	-	19 460
K	-	73 047	10	-	-	73 057
L	7 173	-	157	20 655	149	28 134
M	5 965	-	1 434	4 817	-	12 217
N	8 251	-	317	1 696	-	10 264
O	-	2 121	14763	-	-	16 884
P	142	-	3292	523	285	4 242
Q	-3 863	-	7116	261	865	4 379
R	27 632	-	1956	3 841	480	33 908
S	65	-	212	698	4 303	5 278
Total	330 113	75 168	39 637	68 277	6 082	519 277

670. In terms of tax income, the time aspect of transaction recording is very important. In case of "Other taxes on production" (D.2), the tax income from motor vehicles is accrued, in addition to D.211, D.212, D.214 (for more details please refer to chapter 3.28). The calculation of the accrual tax by the means of time adjusted cash is in question. With regard to the significance of other items, we assume that the cash fulfilment is approximately equal to the accrual value.

4.9 Other subsidies on production

671. 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. Both, the EKRK and the State Closing Account, are to be considered as the main data sources.

Table 371 Breakdown of indicators by EKRK

EKRK	Name	ESA 2010
644	Transfer to non-financial entities and subsidized organisations not classified in General Government in The Register of Organisations managed by SO SR	D.39 Subsidies
644000	Transfer to non-financial entities and subsidized organisation	
644001	to legal entity/unit established by a State, municipality or higher territorial unit	
644002	to other legal entity/unit	
644003	to Entrepreneur -physical person	
644004	to subsidized organisation not classified in General Government	
647	Current transfers to national financial institutions	
647000	Current transfers to national financial institutions	
647001	on the compensation for the property loss	
647002	on services related to state guarantees	

Table 372 Other subsidies on production D.39 in 2010

in thd. €

Housing and community facility n.e.c.	134
Transport	271 197
Cultural services	3 256
Religious and other community services	142
Waste disposal	26 108
Waste water disposal	34
Protection of the nature and landscape	908
Other environmental protection n.e.c.	63
Other activities	14 565
Fuels and Energy	1 157
Agriculture, forestry, fisheries and hunting	107 349
Recreational and sport services	4 097
Mining, manufacturing and construction	9
General area of economic, business and labour affairs	836
Broadcasting and publishing services	2 650
Research and development in the field of economy	64
Research and development in the field of environmental protection	540
Research and development in the field of healthcare	87
The basic research	7 225
Water supplies	24
Reduction of environmental pollution	19
D.39PAY - Total	440 463

Table 373 Overview of adjustments of subsidies on production

in thd. €

Transaction	Adjustment	Value
D39PAY		440 462
	Source data (Fin 1-4)	482 491
	Adjustment by non-profit institutions	-
	Reclassification of units	-42 029

672. The adjustments related to reclassification of units represent the adjustment of D.39PAY, which is due to reclassification recorded as D.73, because the given entity is in the sector S.13. Some units, which were the recipients of subsidies, became the government entities in line with the new ESA2010 methodology, thus, it was necessary to reclassify this type of transaction into current transfers of government (D.73REC/PAY).

673. Other subsidies on production (D.39) paid from abroad S.2 - the estimate of this item for the sector S.2 is carried out based on administrative data for the sector of general government, which are at disposal of the SOSR from the MFSR. This background information is elaborated from the statement Fin 1-04 on income and expenditures. In this statement, the given entity identifies by codes (codes are precisely specified by the decree of the MFSR), if the budgetary means or the EU funds are in questions (code of the source).

Car scrape scheme

674. Under the conditions of the SR, there was a scheme supporting the sale of cars by the means of car scrape in the past (for more details please refer to chapter 3.29).

4.10 Gross operating surplus

675. Gross operating surplus B.2g 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. All conceptual adjustments from the production approach are included in the operating surplus through the value added of particular sectors.

Table 374 Gross operating surplus by institutional sectors and by sections of SK NACE in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1
A	227 312	-	240	-	-	227 552
B	206 656	-	-	-	-	206 656
C	5 220 124	-	576	-	-	5 220 700
D	1 993 086	-	-	-	-	1 993 086
E	254 233	-	5 418	-	-	259 651
F	694 699	-	227	-	-	694 926
G	2 817 730	-	24	-	-	2 817 754
H	745 428	-	110 856	-	-	856 284
I	133 376	-	463	-	-	133 839
J	1 522 394	-	26 296	-	-	1 548 690
K	-	1 388 841	1 464	-	-	1 390 305
L	555 902	-	3 463	3 097 545	328	3 657 238
M	484 576	-	23 268	-	-	507 844
N	590 843	-	6 620	-	-	597 463
O	-	-2 278	1 754 026	-	-	1 751 748
P	2 250	-	264 018	-	1 573	267 841
Q	277 123	-	76 375	-	7 142	360 640
R	867 777	-	30 356	-	4 079	902 212
S	39 669	-	354	-	20 517	60 540
Total	16 633 178	1 386 563	2 304 044	3 097 545	33 639	23 454 969
in %	70,9	5,9	9,8	13,2	0,1	100

4.11 Mixed income

676. The item B.3 „Mixed income” is a balancing item of the generation of income account of the sector of households S.14. The gross mixed income contains the

consumption of fixed capital. All conceptual adjustments from the production approach are included in the mixed income through the value added of the sector of households.

Table 375 Mixed income in S.14 by sections of SK NACE

in thd. €

	B.3n Net mixed income	K.1 Consumption of fixed capital	B.3g Gross mixed income
A	1 268 044	27 058	1 295 102
B	782	4	786
C	1 980 034	78 127	2 058 161
D	1 774	93	1 867
E	34 091	2 221	36 312
F	3 272 232	53 778	3 326 010
G	2 261 079	145 576	2 406 655
H	1 061 446	41 531	1 102 977
I	165 783	28 532	194 315
J	232 179	8 918	241 097
K	211 759	1 133	212 892
L	55 579	200 341	255 920
M	1 194 305	26 369	1 220 674
N	209 463	10 166	219 629
O	-	-	-
P	80 084	2 202	82 286
Q	314 882	8 615	323 497
R	53 001	1 854	54 855
S	333 672	5 850	339 522
Total	12 730 188	642 368	13 372 556

4.12 Consumption of fixed capital

677. The calculation of consumption of fixed capital (CFC) is based in all sectors and sub-sectors on the value of durable assets expressed at replacement prices. Data on CFC are calculated by the Perpetual Inventory Method (PIM), which was introduced in 2003.

678. The 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.

679. 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.

680. Stocks of durable tangible and intangible assets as of 1 January 2010 was recalculated into replacement prices of 2010. By the use of information on the gross fixed capital formation and other changes in fixed assets in the observed time period, the closing stock of durable tangible and intangible assets for 2010 has been achieved. The CFC for 2010 was calculated at current prices of 2010 based on the average stock of assets by types of assets and the relevant depreciation percentage.

681. When determining the service life of particular types of assets, we have taken into account the service life applied in the EU member states with the similar geographical conditions and the economic structure as in Slovakia, recommendations and conclusions of the TF on CFC of roads and bridges and the conclusions of the project on the service life of assets carried out in the SOSR in 2007.

Table 376 Service life of tangible and intangible assets

Buildings and structures in total		
of w h i ch	Other buildings and structures	60 years
	roads	50 years
	dwelling	55 years
Machinery and equipment		23 years
of w h i ch	Military systems	23 years
	hardware	23 years
	Radio and telecommunication	23 years
	Small tools (tangible assets)	55 years
Transport means		18 years
Cultivated biological sources		23 years
Intellectual property products		
of w h i ch	Research and development	10 years
	Computer software and databases	5 years
	Other products of intellectual property	5 years
	Small tools (intangible assets)	5 years

682. From the above mentioned table it is clear that the service life of assets falls between 50-60 years depending on the type of asset. A more detailed breakdown of partial components of the infrastructural asset (earthwork, foundations, bridges, tunnels, surface layers for roads) is not available.

683. The significant public infrastructural asset (e.g. railways, canalisation and water conduit systems etc.) does not exceed 15% of the total gross stock of assets and is not recorded separately.

684. Roads are separated from other buildings and structures and are traced separately, similarly as the results of research and development. Entertainment, literary and art originals enter the model of calculation of CFC under the item other products of intellectual property.

685. When calculating the consumption of fixed capital, the linear depreciation is used and the mortality function is close to the linear model of scrapping. The conceptual adjustments within the calculation of GDP (research and development, small tools, reclassification etc.) are taken into account by the PIM model.

A decorative graphic consisting of three blue circles of varying sizes and three thin blue lines. One line connects the top-left edge of the largest circle to the top-left edge of the medium circle. Another line connects the top-left edge of the medium circle to the top-left edge of the smallest circle. A third line connects the top-left edge of the smallest circle to the top-left edge of the largest circle. The circles are positioned in the upper and lower right areas of the page.

Chapter 5

The expenditure approach

Reference framework, borderline cases, valuation, exhaustiveness, final consumption expenditure, gross capital formation, exports and imports

Chapter 5 Expenditure approach

5.0 GDP by expenditure approach

686. The calculation of GDP by expenditure approach consists of total expenditures on final consumption, gross fixed capital formation and net export. The table 377 depicts GDP compiled by expenditure approach in 2010 by particular components in thd. € and in percentages.

Table 377 GDP by expenditure approach

in thd. €

		In thd. €	Structure in %
P.3/P.4	Final consumption expenditure in total	52 141 087	77,38
	Final consumption of households	38 396 386	56,98
	Final consumption of government	13 045 408	19,36
	Final consumption of NPISH	699 293	1,04
P.5	Gross capital formation	16 227 645	24,08
P.51	Gross fixed capital formation	14 909 896	22,13
P.52	Change in inventories	1 294 567	1,92
P.53	Acquisition less disposal of valuables	23182	0,03
P.6	Export of goods and services	51 585 297	76,55
P.7	Import of goods and services	52 566 887	78,01
B.11	Export – import of goods and services	-981 590	-1,46
B.1g	Gross domestic product	67 387 142	100,00

5.1 Reference framework

687. When calculating the particular items of expenditure approach, the data from statistical surveys, administrative sources and alternative sources are used as a starting point. The statistical sources are in principal the same as in case of production approach. Information from the statistical survey is traced in an exhaustive way for all units registered in the Business register in case of enterprises with the number of staff being 20 and more. In case of enterprises registered in the business register with the number of staff being 0-19, the sample survey is applied. The random selection of representatives of the sample is used. The administrative data sources are represented by administrative statements in the context of the Law on book-keeping of the MFSR and NBS. For the import and export of goods and services the main data source is the foreign trade statistics. It is divided into the system of INTRASTAT treated as the statistical data sources and the system of EXTRASTAT being considered as an administrative data source. Both systems collect data for goods. For services, the main data source is the BoP, which is considered as an administrative data source. Alternative data sources are those, which are accessible for the SOSR from webpages of organisations (e.g. annual reports), or other specific sources agreed directly by the employees of the SOSR with the data providers. A more detailed description of particular data sources is presented in chapter 10 and partially also when characterising the calculation of individual items of the GDP expenditure approach in other parts of this chapter.

5.2 The borderline cases

5.2.1 The borderline cases for HFCE

688. **Housing services provided by the owners of dwellings** are included in the final consumption of households as imputed rent. A more detailed description is to be found in chapter 3.18.

689. **Income in kind** is estimated within the algorithm for the calculation of the final consumption of households.

690. **Output of agricultural goods and food for own final use** is recorded in the final consumption of households as the agricultural output for own final use; a more detailed description is presented in chap. 3.2.

691. The value of **services produced by employees (in-house staff)** is not reported in national accounts of the SR because there is no information on the existence of these services.

692. Estimate of **expenditures on small repairs and interior decoration of dwellings, repairs and maintenance of consumer durables** included into the final consumption of households is based on the retail trade statistics. A more detailed description is to be found in chapter 5.7.

693. **Goods purchased under hire-purchase agreements** are in the context of accrual recording included in the calculation of final consumption of households at full extent based on the retail trade statistics.

694. **Purchases and sales of second-hand goods** are included in the calculation of FCH in scope of the retail trade sales of shops with used goods. Sale/donation of fixed assets or durable goods (obtained within FCH) to business entities is considered under the conditions of the SR as unrealistic and we suppose that the impact on the total consumption of households is negligible.

FISIM

695. The value of FISIM services for S.14 – part related to consumers - is included in FCH. It is directly taken over from the allocation table on FISIM described in chapter 3.17.

Insurance services

696. The amount of insurance services for S.14 - part related to consumers - enters the calculation algorithm of FCH. It is directly taken over from the allocation tables for life and non-life insurance being described in more details in chapter 3.17.

Direct payments of the insurer to the service providers

697. In case of insurance event, the insurance companies directly pay a sum corresponding to the insurance claim related to the motor vehicles, for example to car repair-shops which are the providers of repair services. A relevant part of payments for insurance services, which includes also the payment for car insurance, enters the final consumption of households through the allocation process. A more detailed

description is presented in chapter 3.17 (Allocation of insurance services for non-life insurance).

698. Payment of tax **for the registration of motor vehicles**, which is part of taxes on products, is included in the final consumption of households in the COICOP category 12.7 (Services not classified elsewhere).

699. The value of **payments for pension services** is included into final consumption of households. It is taken over directly from allocation tables described in more details in chapter 3.17.

700. **Payments of households for licences, permits etc.** are considered as purchase of services and are included in the final consumption of households in the COICOP category 12.7 (services not classified elsewhere).

701. **Social transfers in kind, taxes paid by households, contributions of households to NPISH and miscellaneous voluntary transfers on charity** are not included in the calculation of FCH. The calculation algorithm for FCH is based on the retail trade statistics data, which do not contain this type of information.

702. **Expenditures of dwelling owners on the maintenance and decoration**, which represent the intermediate consumption related to the output of housing services performed by the owners (not the final consumption of households), are estimated based on the statistical survey on costs of living in rented dwellings (the survey was carried out by the Ministry of Construction and Regional Development of the SR during 1997-1999). A more detailed description is expressed in chapter 3.18.

5.2.2 The borderline cases for GFCF

Research and development

703. Expenditures on research and development, which comply with the capitalisation criterion of use for one year, are recorded as gross fixed capital formation. The highest amounts of expenditures on research and development are recorded in the sector of non-financial corporations and the sector of general government. The information on expenditures in S.11 is available directly from the annual survey for big enterprises Roč 1-01 from the module on the acquisition of intangible assets. The structure of expenditures on research and development is recorded in the statistical questionnaire on research and development VV 6-01.

			Total (in €)	Of which: from government sources
			1	2
R&D expenditures		1		
Capital expenditures		2		
Of which	Land and building	3		
	Machinery and equipment	4		
Expenditures in total		5		

Of which	Personal costs	6		
	Other current costs	7		

26 Module	STRUCTURE OF R&D ACTIVITIES	RD expenditures (in €)		Of which: current expenditures	
		1	2	1	2
	Basic research	1			
	Applied research	2			
	Development	3			

704. The basic information sources, which are used for the calculation of R&D expenditures in S.13, are available from administrative data sources. Concretely, the statement on income and expenditures (FIN1-04) and balance sheets of the relevant government entities are in question. For entities belonging into the sector of general government several possibilities occur. They are recorded based on information on their activities according to the SK NACE classification and on expenditures on research and development according to the COFOG classification. For the quantification of R&D expenditures, it is necessary to use some assumptions and simplifications in addition to the source data.

705. Under the conditions of the SR, we identify the following three capitalisation cases of R&D: purchased R&D services recorded in the intermediate consumption, estimate of R&D services of entities classified in S.13 under SK NACE 72 and the estimate of expenditures on freely accessible R&D.

Table 378 Impact of R&D on GDP in %

	P.51 g	P.51 c
S.11	0,24	0
S.13	0	0,35

Structures and equipment used by the military

706. Expenditures on the acquisition of structures and equipment with the pre-supposed service life being more than 1 year (capitalisation criterion) are recorded as GFCF regardless of whether they are intended for military or non-military use. For the determination of the level of military costs in S.13, the information from the administrative data source of the MF SR is used. The statement (FIN1-04) is in question broken down according to the budgetary classification and the COFOG classification COFOG (code 02 - Defence). A supplementary data source is the questionnaire submitted by the Ministry of Defence of the SR. The purpose of this questionnaire is to correctly record the expenditures of the SR on military equipment for the purposes of international comparison of government management in compliance with the Eurostat's decision No. 31/2006 as of 9 March 2006 on the recording of expenditures on military equipment.

Light weapons and armoured vehicles used by non-military units

707. Expenditures on the acquisition of light weapons and armoured vehicles with the assumed service life for more than one year (capitalisation criterion) are recorded as GFCF regardless if they are intended for military or non-military use. The source of information is the annual statistical questionnaire Roč 1-01, concretely module on the structure of acquired durable assets. Expenditures incurred on the military weapon

systems are considered as the GFCF. For the determination of the level of military costs in S.13, the information from the administrative data source of the MF SR is used.

Mineral exploration and evaluation

708. Data on expenditures on mineral exploration are available from the annual statistical survey Roč 1-01, module 516 (item acquisition of sub-soil sources).

Computer software and databases

709. Data on the acquisition of durable assets (PC software and databases) are for corporative sectors obtained from the annual statistical surveys. For other sectors, the source of information is the balance sheet.

Entertainment, literary or artistic originals

710. GFCF for entertainment, literary or artistic originals is not reported separately. Under the conditions of the SR, the GFCF is estimated for literature, music, movies, TV and radio. As the direct source data are not available, mainly the information from webpages of concrete units, annual reports and information on royalties from the property rights organisations is used.

711. ***Other intellectual property rights are*** under the conditions of the SR part of durable intangible assets, which are directly surveyed by the annual statistical survey.

Changes in livestock

712. Information on stocks and acquisition of assets (livestock and cattle) is available in corporative sectors from annual statistical survey; in other sectors, the information is available from administrative sources (balance sheet).

Changes in stocks of timber

713. The calculation of changes in stocks of timber includes information on the increase of standing timber, which is annually taken over from the Forestry Research Institute.

Big repairs and reconstructions

714. Big repairs and reconstructions are considered as GFCF. Information on expenditures incurred for these repairs is part of acquisition costs within the framework of the annual statistical questionnaire, module on the acquisition of durable fixed assets. Expenditures on big repairs and reconstructions of residential buildings have been separately traced by the means of survey on income and living conditions of households (EU SILC) since 2009. The data from the annual reports of construction companies and the document on the strategy for renewal of residential and non-residential buildings in the SR, submitted by the Ministry of Construction and Regional Development, is to be considered as a complementary source of information. Data are updated based on 2011 population and housing census.

715. In the context of accounting rules valid in the SR, the ***acquisition of fixed assets by financial leasing*** is recorded into GFCF and stocks of fixed assets on the side of the acquirer of fixed assets who, at the same time, writes them off.

Terminal costs

716. The Slovak Republic is currently eliminating the environmental burden associated with the decommissioning of nuclear facilities (nuclear block at Bohunice V-1 and V-2, which terminated operation V-1 on 31.12.2006 and V-2 as of 31 December 2008). Terminal costs are recorded as gross fixed capital formation, which is at the same time in a given year depreciated.

717. **Payments for the registration of motor vehicles** are recorded in the national accounts under the item D.214 and currently they do not enter the calculation of GFCF. Information is available on the web site of the Ministry of Finance SR what represents the additional administrative data source for us.

Small tools

718. In line with the ESA2010 methodology, the asset with the life service longer than one year is considered as GFCF. Due to the fact that this definition is very general, the SOSR, after analysing the data in this area, has decided to declare its own borderline for the value of asset at the level of 100 €, by which all small tools for production purposes being above this borderline are considered as GFCF (see also chapter 3.2). Information on purchase of small tools for production purposes are monitored by the means of annual statistical survey in module 581(intermediate consumption borderline).

719. The value of small tools with the presupposed life span longer than one year is calculated as a share of small tools in the given CPA group and is backed by the breakdown of intermediate consumption by NACE and CPA in supply and use tables. The calculated amounts have moved from intermediate consumption into GFCF in particular branches.

581 Module		PART OF THE INTERMEDIATE CONSUMPTION		In observed year	
				1	
		Intangible assets accounted to the intermediate consumption	1		
Of which		Software	2		
		Valuable rights	3		
		Other intangible assets	4		
		Tangible assets accounted to the intermediate consumption	5		
Of which		Self-contained movable assets and sets of things	6		
	of which	machinery and equipment	7		
		transport equipment	8		
		Cultivated assets	9		
		Works of art and collections	10		
		of which valuables	11		
		Other tangible assets	12		

Routine maintenance and repairs

720. Expenditures on routine repairs and maintenance do not enter the calculation of GFCF, as only the value of assets exceeding the threshold between the GFCF and intermediate consumption (see chapter 3.2) is considered as GFCF.

721. **Acquisition of fixed assets to be used under an operational leasing contract** is not considered as GFCF on the side of acquirer of fixed assets. According to the accounting rules valid in the SR, only a leasing is in question, which the user (lessee) has to repay in agreed regular instalments and thus it does not

create an asset for the lessee but rather stays with the assets of the lessor, who at the same time writes it off.

Changes in inventories

722. Transactions recorded as changes in inventories (animals raised for slaughter, trees grown for timber) are recorded in national accounts as changes in inventories and do not enter GFCF. Data on standing timber are available from the administrative data sources in an annual periodicity. Information on animals is surveyed directly by the means of quarterly statistical questionnaires Prod 3-04 a P 13-04.

Catastrophic losses on fixed assets

723. In annual statistical survey for corporate sectors, the information on catastrophic losses on fixed assets is surveyed directly during the year by the module on the stock of assets.

Machinery and equipment acquired by households for the purposes of final consumption

724. Information on expenditures of households on machinery and equipment for the purposes of final consumption is not available from any data sources. We suppose that the value of assets, which the entrepreneurs (sole traders) in S.14 use only for own consumption and not for business purposes, is negligible.

The distinction between HFCE and intermediate consumption or GFCF of unincorporated enterprises

725. Under the conditions of the SR, we consider those units, which behave as corporations but in reality they are not corporations and are not even registered in the business register, as unincorporated units. They compulsorily keep their set of accounts in a double entry book-keeping system and they do not have any limited partnerships. From the FCH calculation standpoint, it is necessary to deduct from the retail trade sales allocated to the COICOP groups that part of sales, which does not represent the purchases of households. Thus, the sales are adjusted by purchases realised by entrepreneurial entities, which represent either their intermediate consumption or the gross fixed capital formation. The deductions (in %) of purchases in retail trade in the COICOP structure are based on Phare 2000 project. They are continuously updated, if necessary, based on the development of expenditures for particular COICOP items and also on the estimates from the structure of intermediate consumption of enterprises in annual questionnaires (a more detailed description is presented in chapter 5.7.2).

5.3 Valuation

726. Data for the calculation of expenditures on final consumption are recorded at purchaser's prices. Goods and services remained for the own consumption are valued at basic prices.

727. Goods and services acquired in form of income in kind are valued at basic prices if they are produced by the employer and in purchaser's prices if the employer has bought them (i.e. in prices which the employer actually has paid). Data are covered by the statistical survey. Goods and services are covered by the statistical

survey. Goods and services remained for the own consumption are valued at basic prices.

728. The purchased fixed assets (tangible and intangible) are according to valid accounting rules valued at acquisition prices including the acquisition costs. The assets acquired in the reporting period are valued at current replacement prices. Similarly, those tangible and intangible fixed assets, which are donated or leased, are valued at current replacement prices.

729. Acquisition of intellectual property products is valued at acquisition prices or production costs. In case of the mineral exploration, the acquisition costs on the exploration of sub-soil resources are surveyed by the means of statistical questionnaires. The acquisition of the purchased computer software is valued at acquisition prices, the in-house developed software is valued according to the production costs grossed up by the net operating surplus. Entertainment, literary or art originals are valued at basic prices paid for similar originals or according to the discounted value of expected revenues.

730. Stocks of material and goods in warehouse are valued at acquisition price, which consists of the acquisition price at the purchase and costs related to the acquisition of inventories (transport, insurance, customs etc.). Own-produced inventories are valued at production costs. They include direct costs on production of inventories and that part of indirect costs, which is related to production. Figures on inventories are adjusted by holding gains/losses on inventories.

731. The values of total import and export of goods are expressed at FOB prices, i.e. they include the transaction value of goods and the value of services (e.g. transport, insurance, storage, transloading etc.) performed for the delivery of goods to the border of the exporting country.

732. Both, import and export of services, are recorded at the time when the services are provided. This moment in time corresponds to the time period, in which the services are produced. Import of services is valued at purchaser's prices and export of services at basic prices.

733. In case of the sector of general government, all components of the expenditure approach are recorded in national accounts on accrual principle.

5.4 Transition from the book-keeping system of businesses into the national accounts concepts

734. In annual statistical questionnaires, by which the data required for the compilation of expenditure items of GDP are surveyed, the transformation from business book-keeping and administrative concepts into the national accounts concepts is done in such a way that the reporting unit receives a precise definition of indicators in compliance with the ESA 2010 methodology for the given items presented in the statistical questionnaire (see also chapter 3.4). However, certain adjustments related to this transition have to be done; they are described in more details in chapter 5.2.2.

Insurance service charge

735. The payments for insurance and reinsurance services and the relevant allocations are calculated by a standard algorithm, which is described in details in chapter 3.17. Data for insurance corporations entering this calculation are fully taken over from the administrative data source of NBS. The adjustment to the national accounts concept is pursued within the item D.44 in life and non-life insurance, where the total revenues from the financial and investment assets are netted by the revenues from own resources of insurance companies. The calculation of output of life insurance covers also the value of annual increase in technical reserves serving for the coverage of liabilities from the property investment, which is netted by the realised and non-realised changes (valuation of assets and liabilities).

Allocation of FISIM

736. Data required for the calculation of FISIM and its allocation are taken over from the administrative data source of NBS and are in line with the national accounts concepts.

Income in kind and tips

737. The amounts of income in kind and tips are included into the final consumption of households. As no data sources for them are known, the expert estimates are made. A more detailed description is presented in chapter 5.7 (income in kind) and 7.1.1 (tips).

The conceptual adjustments for expenditure method are mentioned in table 379.

Table 379 The conceptual adjustments for expenditure method

in thd. €

Conceptual adjustments	Household final consumption expenditures	NPISH final consumption expenditures	General government final consumption expenditure	Gross fixed capital formation	Changes in inventories	Export of goods and services	Import of goods and services
Reclassification	-	-986	266 093	196 047	694 987	-	-
Allocation of non-life insurance fees	258 818	594	22 638	-	-	-	-
Allocation of life insurance fee	388 571	-	-	-	-	-	-
Holding gains and losses on inventories	-	-	-	-	-160 753	-	-
Profit margin	-	-	-	10 164	-	-	-
R&D	-	-	-8 481	401 707	-	-	-
Allocation of FISIM	987 037	-	62 965	-	-	-	-
Small tools	-	-	-12 033	776 660	-	-	-
Military equipment	-	-	-37 498	33 617	-	-	-
Goods for processing	-	-	-	-	-	-1 267 560	-1 267 560
Recording the VAT registered non-residents' trade	-	-	-	-	-	-292 000	425 000

5.5 The roles of direct and indirect estimation methods and of benchmarks and extrapolations

738. The estimates of particular expenditure items of GDP are figured out by a direct approach which is based on data from statistical surveys, administrative and alternative data sources.

739. Only some items of FCH and GFCF are estimated indirectly (e.g. GFCF for entertainment, literary and art originals – see chapter 5.10).

740. For the calculation of FCH, mainly the extrapolation techniques for the indirect estimates are used, especially for the calculation of market services and imputed rent and calculations for exhaustiveness of FCH (drugs, prostitution, agricultural output for own final use, smuggling, tips).

741. When estimating certain types of services it is not possible to use the available statistical data sources because it is complicated to separate that part of services, which has not been carried out by households. Thus, within the calculation of FCH the extrapolation for the estimate of expenditures for the given types of services is used. The starting point is the year 2006, in which the calculation of FCH was based on the combination of household budgets and retail trade sales. Within the extrapolation, the year-on-year indices from the relevant statistical questionnaires are used. For example, for transport services the questionnaire Dop 1-12 – Monthly questionnaire on transport – is used. The particular types of questionnaires used for extrapolation are mentioned within the description of the COICOP groups in chapter 5.7.

742. Other extrapolation techniques are used for the calculation of GFCF for dwellings, within which the data on the increase/decrease of the number of dwellings from the statistical survey are multiplied by the average price of dwellings.

Table 380 Overview of estimation methods

	Estimation methods
Final consumption of households	Statistical surveys, administrative sources, benchmark extrapolations, other extrapolations and models, conceptual adjustments, adjustment for exhaustiveness purposes
Final consumption of NPISH	Statistical surveys, CFC (PIM), conceptual adjustments
Final consumption of government	Administrative sources, CFC (PIM), conceptual adjustments
Acquisition less disposal of tangible fixed assets	Statistical surveys, administrative sources, CFC (PIM), extrapolations and models, validation, conceptual adjustments
Acquisition less disposal of intangible fixed assets	Statistical surveys, administrative sources, CFC (PIM), extrapolations and models, validation, conceptual adjustments
Increase in value of non-produced non-financial assets	Statistical surveys, administrative sources,
Change in inventories	Statistical surveys, administrative sources, validation, conceptual adjustments
Acquisition less disposal of valuables	Statistical surveys, administrative sources, validation, conceptual adjustments
Export of goods	Statistical surveys, administrative sources, conceptual adjustments and adjustment for exhaustiveness purposes
Export of services	Administrative sources, conceptual adjustments and adjustment for exhaustiveness purposes
Import of goods	Statistical surveys, administrative sources, conceptual adjustments and adjustment for exhaustiveness purposes
Import of services	Administrative sources, conceptual adjustments and adjustment for exhaustiveness purposes

5.6 The main approaches taken with respect to exhaustiveness

743. From the exhaustiveness assurance standpoint, the grossing up to the total population of economically active reporting units (for the sample survey) and imputation of data for economically active units, which have not submitted the statistical questionnaires (exhaustive survey), is made within each component of expenditure approach as a starting point. The particular estimates for the

exhaustiveness purposes (non-observed economy) are described in chapter 7. Their overview is presented in table 381.

744. Further adjustments are made in order to eliminate the impact of over/undervaluation of GFCF, where the standard methods are verified by the commodity flows method. By using the MIG classification, this method identifies investment commodities. These data on sales from the manufacturing production, which cover enterprises with 20 and more employees, have been completed by the production of sole traders undertaking in manufacturing. Within this process, the transformation bridges from the harmonised system (HS) of import and export into the CPA classification are used. These bridges have been worked out by the SOSR's experts based on the information from other member and candidate countries. The data on construction output of construction and non-construction enterprises have been completed by other components entering GFCF, e.g. cultivated assets, basic cattle and draught animals, intangible investment assets, costs on the transfer of non-financial non-produced assets and costs related to the acquisition of investment. Then, the figures calculated as mentioned above, are compared with the annual results on the acquisition of investment. Based on this information, the undervaluation or overvaluation of data on the acquisition of assets from annual questionnaires are revised, if necessary, while the valuation of output at basic prices and the development of inventories are taken into account. Therefore, in 2010 the grossing-up of GFCF has not been applied; one has to add that owing to the price discrepancies and possible classification problems (allocation of commodities into MIG classification), this approach is only for verification and monitoring of the trend development.

Table 381 Overview of adjustments related to exhaustiveness

in thd. €

Adjustments related to exhaustiveness	Household FCE	NPISH FCE	General government FCE	Gross fixed capital formation	Changes in inventories	Export of goods and services	Import of goods and services	Total
N2	317 092	-	-	-	-	71 672	-94 626	294 138
N3	717 112	-	-	-	-	-	-	717 112
N6	-	-	-	1 304 725	-229 981	-	-	1 074 744
N7	40 133	-	-	-	-	134 642	-383 528	-208 753

5.7 Final consumption of households

5.7.1 Overview

745. The information on retail trade sale is to be considered as the main source of information for the compilation of expenditures on final consumption of households. A more detailed breakdown is in tables 382 and 383.

Table 382

in thd. €

Final consumption of households (Part 1)	Surveys & Censuses	Administrative Records	Other Extrapolation and Models	Benchmark extrapolation	Allocation of FISIM
Total	20 701 108	509 804	10 599 594	3 830 562	987 037
01 - Food and non-alcoholic beverages	5 884 020	-	-	-	-
02 - Alcoholic beverages, tobacco and narcotics	1 645 857	-	-	-	-
03 - Clothing and footwear	1 556 140	-	-	-	-
04 - Housing, water, electricity, gas and other	982 714	-	8 744 239	-	-

fuels					
05 - Furnishings, household equipment and routine household maintenance	2 399 811	-	-	-	-
06 - Health	852 372	-	-	665 349	-
07 - Transport	1 047 735	-	953 281	767 520	-
08 - Communication	172 783	-	-	1 271 918	-
09 - Recreation and culture	2 183 012	509 804	544 577	450 944	-
10 - Education	-	-	-	577 449	-
11 - Restaurants and hotels	2 144 719	-	-	-	-
12 - Miscellaneous goods and services	1 838 920	-	357 497	97 382	987 037
Transition to national concept	-6 975	-	-	-	-

Table 383

in thd. €

Final consumption of households (Part 2)	Other conceptual	N2	N3	N7	Total HFCE
Total	693 944	317 092	717 112	40 133	38 396 386
01 - Food and non-alcoholic beverages	-	-	717 112	-	6 601 132
02 - Alcoholic beverages, tobacco and narcotics	-	268 103	-	-	1 913 960
03 - Clothing and footwear	-	-	-	-	1 556 140
04 - Housing, water, electricity, gas and other fuels	-	-	-	-	9 726 953
05 - Furnishings, household equipment and routine household maintenance	-	-	-	-	2 399 811
06 - Health	-	-	-	-	1 517 721
07 - Transport	-	-	-	-	2 768 536
08 - Communication	-	-	-	-	1 444 701
09 - Recreation and culture	-	-	-	-	3 688 337
10 - Education	-	-	-	-	577 449
11 - Restaurants and hotels	-	-	-	30 100	2 174 819
12 - Miscellaneous goods and services	693 944	48 989	-	10 033	4 033 802
Transition to national concept	-	-	-	-	-6 975

5.7.2 Main data sources and their conversion to national accounts results

5.7.2.1 *General characteristics*

746. The methodological approach on the compilation of final consumption of households can be defined as bottom-up, where firstly the estimate for individual groups of expenditures by COICOP classification is made and then by summing them up, the main aggregated value for FCH is calculated.

747. When estimating the particular items, several data sources are used which are mutually combined and completed. The main data source for the calculation of FCH in 2010 is the statistics of retail trade sales, with the highest weight in the total value, available at monthly basis.

748. The following data sources belong among other statistical sources related to the retail trade surveys: monthly questionnaire on transport, monthly questionnaire in telecommunication, monthly questionnaire on selected retail trade services, data from price statistics etc.

749. The information from NBS, individual ministries and/or police are used as administrative data sources. The calculation algorithm for FCH works also with data from HBS, however, they serve only as a complementary source of information for the comparison of certain COICOP groups (comparison of year-on-year indices).

750. At the same time, the alternative data sources are used too, e.g. annual reports of firms, press data, miscellaneous inquiries and statistics of organisations active in the market, several analyses of profession chambers etc. If for the concrete item the information is available from different sources, we use that one where the highest reliability and accuracy for our estimates can be presupposed.

5.7.2.2 Data sources and the FCH compilation approach

751. The main data source for the retail-trade sales is the statistical survey OPU 1-12- the monthly questionnaire on trade, catering and accommodation. Data are reported at 3-digit level of SK NACE Rev. 2. and consequently grossed-up for the total population of economically active units and data.

752. The relevant amount of VAT is then added to retail-trade sales and subsequently transferred to particular COICOP groups (3-digit breakdown) based on the relevant relations between individual COICOP items, possibly based on a more in-depth analysis. The background for a deeper analysis is to be found in data from annual business statistics for selected businesses in retail trade where the sales are available at a more detailed level of CPA classification. Sales for big enterprises are within the OPU 1-12 survey available in a detailed SK NACE breakdown.

753. When calculating the FCH, it is necessary to deduct from the value of retail trade sales allocated to the COICOP groups that part of services, which does not represent the purchases of households. Thus, the sales are adjusted by purchases realised by business entities, which represent their intermediate consumption or the GFCF. The percentage structure of deduction of purchases from COICOP-structured retail trade is based on the Phare 2000 project and is continuously updated based on the development of expenditures by individual COICOP items and estimates from the intermediate consumption structure of businesses taken from annual questionnaires. The level of deduction of purchases from retail trade, which do not serve for FCH, circulates around 16%.

754. The retail trade sales are furthermore adjusted in some groups of expenditures due to the adjustment of allocation of retail trade sales in order to eliminate a possible undervaluation/overvaluation due to seasonal influences.

755. Within the calculation of FCH, the following values are added to the amount of retail trade sales:

- income in kind,
- payments for financial services (COICOP 12.6),
- part of wholesale-trade sales which has not been bought for the intermediation consumption purposes but represents rather the FCH (food, non-alcoholic beverages, good for ordinary maintenance of households).

756. **Administrative data sources** represent mainly the data from the MF SR (information on lottery wins and data for the excise taxes being collected) and data from NBS (background for the calculation of insurance services, BoP statistics – purchases of residents and non-residents etc.).

757. A more detailed description of data compilation is presented in chapter 5.7.3 in the breakdown by particular COICOP groups.

758. In addition to direct sources, which enter the calculation of FCH, also various extrapolation approaches are used depending on the relevant COICOP category. Here belong various estimates based on the calculations as price multiplied by quantity, estimates using various coefficients and percentages or calculations resulting from alternative data sources. For more details see also chapter 5.7.3.

759. FCH is furthermore adjusted by the FISIM allocation and by grossing-ups made according to particular types of exhaustiveness (e.g. estimates for agricultural output for own final use, drugs, smuggling, tips, prostitution) – in more details described in chapter 7.

Table 384 Quantification of FCH at 3-digit level of COICOP classification

in thd. €

Final consumption of households (Part 1)	Retail sales- adjustments into COICOP	Retail sales other than for FCH, i.e. purchases for business purposes	Under/ overvaluation from retail sales	Other statistical sources	Administrative Records
01 Food and non-alcoholic beverages	5 956 450	803 260	68 078	662 752	-
01.1 Food	5 340 785	737 735	57 535	650 969	-
01.2 Non-alcoholic beverages	615 665	65 525	10 543	11 783	-
02 Alcoholic beverages, tobacco, narcotics	1 589 113	0	33 177	23 567	-
02.1 Alcoholic beverages	889 027	0	20 670	9 427	-
02.2 Tobacco	700 086	0	12 507	14 140	-
02.3 Narcotics	-	-	-	-	-
03 Clothing and footwear	1 539 216	67 749	69 901	14 772	-
03.1 Clothing	1 077 603	67 749	56 624	7 386	-
03.2 Footwear	461 613	0	13 277	7 386	-
04 Housing, water, electricity, gas and other fuels	1 952 250	896 966	-85 878	13 308	-
04.1 Actual rents	-	-	-	3 410	-
04.2 Imputed rentals for housing	-	-	-	-	-
04.3 Maintenance and repair of the dwelling	1 952 250	896 966	-85 878	9 898	-
04.4 Water supply and miscellaneous services...	-	-	-	-	-
04.5 Electricity, gas and other fuels	0	0	0	-	-
05 Furnishings, households equipment and routine maintenance of the house	2 860 302	524 830	64 339	-	-
05.1 Furniture and furnishings, carpets...	957 279	255 660	-13 556	-	-
05.2 Households textiles	141 008	0	5 384	-	-
05.3 Households appliance	609 733	146 983	31 793	-	-
05.4 Glassware, tableware and househ. utensils	314 147	117 374	6 396	-	-
05.5 Tools and equipment for house and garden	159 995	4 813	3 696	-	-
05.6 Goods and serv. for routine household main.	678 140	0	30 626	-	-
06 Health	834 429	0	17 943	-	-
06.1 Medical products, appliances and equipment	834 429	0	17 943	-	-
06.2 Out-patient services	-	-	-	-	-
06.3 Hospital services	-	-	-	-	-
07 Transport	2 094 503	1 156 689	73 546	36 375	-
07.1 Purchase of vehicles	-	-	-	-	-
07.2 Operation of personal transport equipment	2 094 503	1 156 689	73 546	36 375	-
07.3 Transport services	-	-	-	-	-
08 Communications	0	0	0	172 783	-
08.1 Postal services	-	-	-	-	-
08.2 Telephone and telefax equipment	0	0	0	-	-

08.3 Telephone and telefax services	-	-	-	172 783	-
09 Recreation and culture	2 131 937	207 827	12 231	246 671	509 804
09.1 Audio-visual, photographic, infor.proc.equip.	780 289	108 776	-30 133	-	-
09.2 Other major durables for recreation and culture	30 235	14 174	-1 833	-	-
09.3 Other recreational items and equipment...	454 426	62 172	8 097	-	-
09.4 Recreational and cultural services	-	-	-	246 671	509 804
09.5 Newspapers, books and stationery	866 987	22 705	36 100	-	-
09.6 Package holidays	-	-	-	-	-
10 Education	-	-	-	-	-
10.1 Pre-primary and primary education	-	-	-	-	-
10.4 Tertiary education	-	-	-	-	-
10.5 Education not definable by level	-	-	-	-	-
11 Restaurants and hotels	1 998 259	0	146 460	-	-
11.1 Catering services	1 787 433	0	136 734	-	-
11.2 Accommodation services	210 826	0	9 726	-	-
12 Miscellaneous goods and services	1 771 423	81 358	-81 144	229 999	-
12.1 Personal care	1 525 231	81 358	-81 144	-	-
12.2 Prostitution	-	-	-	-	-
12.3 Personal effects n.e.c.	246 192	0	0	-	-
12.4 Social protection	-	-	-	-	-
12.5 Insurance	-	-	-	-	-
12.6 Financial services n.e.c.	-	-	-	216 359	-
12.7 Other services n.e.c.	-	-	-	13 640	-
Total	22 727 882	3 738 679	318 653	1 400 227	509 804

Table 385

in thd. €

Final consumption of households (Part 2)	Benchmark extrapolation	Other Extrapolation and Models	Allocation of FISIM	Other conceptual	N2	N3
01 Food and non-alcoholic beverages	-	-	-	-	-	717 112
01.1 Food	-	-	-	-	-	717 112
01.2 Non-alcoholic beverages	-	-	-	-	-	-
02 Alcoholic beverages, tobacco, narcotics	-	-	-	-	268 103	-
02.1 Alcoholic beverages	-	-	-	-	3 429	-
02.2 Tobacco	-	-	-	-	49 811	-
02.3 Narcotics	-	-	-	-	214 863	-
03 Clothing and footwear	-	-	-	-	-	-
03.1 Clothing	-	-	-	-	-	-
03.2 Footwear	-	-	-	-	-	-
04 Housing, water, electricity, gas and other fuels	-	8 744 239	-	-	-	-
04.1 Actual rents	-	377 745	-	-	-	-
04.2 Imputed rentals for housing	-	3 097 545	-	-	-	-
04.3 Maintenance and repair of the dwelling	-	195 861	-	-	-	-
04.4 Water supply and miscellaneous services...	-	1 024 616	-	-	-	-
04.5 Electricity, gas and other fuels	-	4 048 472	-	-	-	-
05 Furnishings, households equipment and routine maintenance of the house	-	-	-	-	-	-
05.1 Furniture and furnishings, carpets...	-	-	-	-	-	-
05.2 Households textiles	-	-	-	-	-	-
05.3 Households appliance	-	-	-	-	-	-
05.4 Glassware, tableware and househ. utensils	-	-	-	-	-	-
05.5 Tools and equipment for house and garden	-	-	-	-	-	-
05.6 Goods and serv. for routine household main.	-	-	-	-	-	-
06 Health	665 349	-	-	-	-	-
06.1 Medical products, appliances and equipment	-	-	-	-	-	-
06.2 Out-patient services	504 802	-	-	-	-	-
06.3 Hospital services	160 547	-	-	-	-	-
07 Transport	767 520	953 281	-	-	-	-

07.1 Purchase of vehicles	-	701 937	-	-	-	-
07.2 Operation of personal transport equipment	-	251 344	-	-	-	-
07.3 Transport services	767 520	-	-	-	-	-
08 Communications	1 271 918	-	-	-	-	-
08.1 Postal services	86 446	-	-	-	-	-
08.2 Telephone and telefax equipment	18 005	-	-	-	-	-
08.3 Telephone and telefax services	1 167 467	-	-	-	-	-
09 Recreation and culture	450 944	544 577	-	-	-	-
09.1 Audio-visual, photographic, infor.proc.equip.	-	-	-	-	-	-
09.2 Other major durables for recreation and culture	-	-	-	-	-	-
09.3 Other recreational items and equipment...	-	80 070	-	-	-	-
09.4 Recreational and cultural services	450 944	-	-	-	-	-
09.5 Newspapers, books and stationery	-	-	-	-	-	-
09.6 Package holidays	-	464 507	-	-	-	-
10 Education	577 449	-	-	-	-	-
10.1 Pre-primary and primary education	194 811	-	-	-	-	-
10.4 Tertiary education	114 302	-	-	-	-	-
10.5 Education not definable by level	268 336	-	-	-	-	-
11 Restaurants and hotels	-	-	-	-	-	-
11.1 Catering services	-	-	-	-	-	-
11.2 Accommodation services	-	-	-	-	-	-
12 Miscellaneous goods and services	97 382	357 497	987 037	693 944	48 989	-
12.1 Personal care	-	274 552	-	-	-	-
12.2 Prostitution	-	-	-	-	48 989	-
12.3 Personal effects n.e.c.	-	-	-	-	-	-
12.4 Social protection	-	82 945	-	-	-	-
12.5 Insurance	-	-	-	647 389	-	-
12.6 Financial services n.e.c.	-	-	987 037	46 555	-	-
12.7 Other services n.e.c.	97 382	-	-	-	-	-
Total	3 830 562	10 599 594	987 037	693 944	317 092	717 112

Table 386

in thd. €

Final consumption of households (Part 3)	N7	Total in domestic concept	Residents households expenditure in the rest of the world	Non-residents expenditure on the economic territory	Total in national concept
01 Food and non-alcoholic beverages	-	6 601 132	324 094	63 535	6 861 691
01.1 Food	-	6 028 666	266 817	43 410	6 252 073
01.2 Non-alcoholic beverages	-	572 466	57 277	20 125	609 618
02 Alcoholic beverages, tobacco, narcotics	-	1 913 960	103 955	216 709	1 801 206
02.1 Alcoholic beverages	-	922 553	53 341	57 856	918 038
02.2 Tobacco	-	776 544	50 614	158 853	668 305
02.3 Narcotics	-	214 863	-	-	214 863
03 Clothing and footwear	-	1 556 140	156 518	73 815	1 638 843
03.1 Clothing	-	1 073 864	135 890	37 899	1 171 855
03.2 Footwear	-	482 276	20 628	35 916	466 988
04 Housing, water, electricity, gas and other fuels	-	9 726 953	222 078	37 427	9 911 604
04.1 Actual rents	-	381 155	188 815	32 993	536 977
04.2 Imputed rentals for housing	-	3 097 545	-	-	3 097 545
04.3 Maintenance and repair of the dwelling	-	1 175 165	0	0	1 175 165
04.4 Water supply and miscellaneous services...	-	1 024 616	7 026	604	1 031 038
04.5 Electricity, gas and other fuels	-	4 048 472	26 237	3 830	4 070 879
05 Furnishings, households equipment and routine maintenance of the house	-	2 399 811	30 040	42 636	2 387 215
05.1 Furniture and furnishings, carpets...	-	688 063	7 607	0	695 670
05.2 Households textiles	-	146 392	3 030	10 315	139 107
05.3 Households appliance	-	494 543	1 934	6 148	490 329

05.4 Glassware, tableware and househ. utensils	-	203 169	3 159	26 173	180 155
05.5 Tools and equipment for house and garden	-	158 878	2 933	0	161 811
05.6 Goods and serv. for routine household main.	-	708 766	11 377	0	720 143
06 Health	-	1 517 721	5 705	323 855	1 199 571
06.1 Medical products, appliances and equipment	-	852 372	3 127	52 246	803 253
06.2 Out-patient services	-	504 802	1 901	153 914	352 789
06.3 Hospital services	-	160 547	677	117 695	43 529
07 Transport	-	2 768 536	471 971	186 707	3 053 800
07.1 Purchase of vehicles	-	701 937	221 980	0	923 917
07.2 Operation of personal transport equipment	-	1 299 079	98 468	114 369	1 283 178
07.3 Transport services	-	767 520	151 523	72 338	846 705
08 Communications	-	1 444 701	60 081	33 329	1 471 453
08.1 Postal services	-	86 446	1 837	8 635	79 648
08.2 Telephone and telefax equipment	-	18 005	613	3 326	15 292
08.3 Telephone and telefax services	-	1 340 250	57 631	21 368	1 376 513
09 Recreation and culture	-	3 688 337	144 045	168 732	3 663 650
09.1 Audio-visual, photographic, infor.proc.equip.	-	641 380	16 116	6 216	651 280
09.2 Other major durables for recreation and culture	-	14 228	16 761	18 681	12 308
09.3 Other recreational items and equipment...	-	480 421	21 305	14 582	487 144
09.4 Recreational and cultural services	-	1 207 419	34 005	123 776	1 117 648
09.5 Newspapers, books and stationery	-	880 382	21 015	5 477	895 920
09.6 Package holidays	-	464 507	34 843	0	499 350
10 Education	-	577 449	7 123	3 830	580 742
10.1 Pre-primary and primary education	-	194 811	0	0	194 811
10.4 Tertiary education	-	114 302	1 128	0	115 430
10.5 Education not definable by level	-	268 336	5 995	3 830	270 501
11 Restaurants and hotels	30 100	2 174 819	303 838	480 398	1 998 259
11.1 Catering services	22 776	1 946 943	300 905	347 247	1 900 601
11.2 Accommodation services	7 324	227 876	2 933	133 151	97 658
12 Miscellaneous goods and services	10 033	4 033 802	54 602	260 052	3 828 352
12.1 Personal care	10 033	1 647 314	42 514	227 897	1 461 931
12.2 Prostitution	-	48 989	-	-	48 989
12.3 Personal effects n.e.c.	-	246 192	2 160	8 770	239 582
12.4 Social protection	-	82 945	5 189	0	88 134
12.5 Insurance	-	647 389	1 612	12 633	636 368
12.6 Financial services n.e.c.	-	1 249 951	1 547	303	1 251 195
12.7 Other services n.e.c.	-	111 022	1 580	10 449	102 153
Total	40 133	38 403 361	1 884 050	1 891 025	38 396 386

Table 387 Calculation procedure

Total in domestic concept	=
Retail sales- adjustments into COICOP	+
Retail sales other than for FCH, i.e. purchases for business purposes	-
Under/overvaluation from retail sales	+
Other statistical sources	+
Administrative Records	+
Benchmark extrapolation	+
Other Extrapolation and Models	+
Allocation of FISIM	+
Other conceptual	+
N2	+
N3	+
N7	+

Table 388

Total in national concept	=
Total in domestic concept	+

Residents households expenditure in the rest of the world	+
Non-residents expenditure on the economic territory	-

Purchases by internet

760. Internet trading is included in data observed in the statistics on retail trade sales (SK NACE 47.9 – retail trade apart from shops, stalls and markets). Purchases by the means of internet shops, which are registered abroad, are part of the BoP item Tourism. Nearly all these purchases are carried out by payment cards (online by entering the card number or via Pay Pall). NBS captures these payments in the Pb (NBS) 12-12 monthly statement on cross-border transactions by payment cards.

Purchases of residents/non-residents

761. Within the calculation of FCH in national concept, the final data resulting from domestic concept are increased by the values of purchases of Slovak residents abroad and, at the same time, decreased by the expenditures of non-residents in the territory of the SR. Consumption of non-residents (workers and tourists) in the territory of Slovakia represents an estimate of financial means for their own consumption (purchase of clothes, food, etc.). When estimating, the number of working non-residents is taken into account. Information is available from administrative data source (Labour, social affairs and family centre). The data on the number of working non-residents broken down by time (until 1 year), country of origin and average wage are at disposal. For the estimate of the consumption of tourists, the data from BoP, item Tourism, are used.

762. The consumption of residents (working abroad and tourists) represents an estimate of the amount of funds for the coverage of own existence abroad (purchase of food, clothing etc.). Grossing-ups for residents are based on the number of working residents for the given period until 1 year taken over from the LFS, by country of activity and the average wage in that country. Grossing-ups for resident tourists use data from BoP, item Tourism.

Intermediate consumption on illegal production

763. No separate grossing-up is done within the FCH compilation for goods and services entering the intermediate consumption of illegal activities. The retail trade statistics is decreased by the value representing intermediate consumption of business entities as a whole regardless of their activities.

Payments for services in pension schemes

764. According to the Law on pension and complementary saving, the particular companies are entitled for:

- payback for the management of the complementary pension fund,
- payback for the valorisation of assets in the contributory complementary pension fund,
- compensation for the move of the given participant to another complementary pension management company.

765. Sum of these payments is part of output of the sector S.12 and at the same time is considered as the final consumption of households expenditures in S.14.

5.7.3 Detailed calculations by COICOP items

Food and non-alcoholic beverages (COICOP 01)

766. The consumption of food and non-alcoholic beverages results from the standard calculation based on retail-trade sales, which contains also the relevant allocation of the share of sales from food and non-alcoholic beverages from various types of retail trade. In absolute terms, the highest value of retail trade is in non-specialised shops, where also the big trade chains belong. The agricultural output for own final use is also part of expenditures on food and non-alcoholic beverages (for more details see chapter 3.2).

Alcoholic beverages, tobacco, narcotics (COICOP 02)

767. The consumption of alcoholic beverages and tobacco results from the standard calculation based on retail-trade sales, which contains also the relevant allocation of the share of sales from alcoholic beverages and tobacco from various types of retail trade. The value of retail trade for the consumption of tobacco products is compared to the value of excise taxes on tobacco (administrative data source).

768. The alternative source for the calculation of alcohol consumption are data on the consumption of selected food and beverages from the statistics on income and living conditions, which are calculated by a balancing approach. Data in physical units are consequently multiplied by unit prices from price statistics. The problem is to declare the amount of alcoholic beverages, which has been used for direct consumption and should be included under the COICOP 02.1 and is reported within the restaurant services COICOP 11.1.

769. The estimate of consumption of drugs and smuggling of alcohol and cigarettes is part of this COICOP. A more detailed description is in chapter 7.

Clothing and footwear (COICOP 03)

770. Calculation of the consumption of clothes and footwear is based on retail trade statistics, which contains also the relevant allocation of the share of sales for clothes and footwear from various types of retail trade.

Housing, water, electricity, gas and other fuels (COICOP 04)

771. Calculation of final consumption of households for the COICOP item 04 is a combination of information from various data sources.

772. For COICOP 04.3, it is mainly the routine calculation based on retail trade sales. The value of market rent is estimated partially from household budgets and also the information from real estate agencies on the number of rented dwellings and the price development for them is used. Imputed rent is calculated by a user cost method, the description of which is presented in chapter 3.18.

773. Estimate for the consumption of energy - electricity, gas, water (COICOP 04.4 and 04.5) is partially based on data on the consumption of these commodities in physical units and the average unit prices and partially is backed by the year-on-year indices from household budget surveys and price statistics.

Furniture, household appliances, routine dwelling maintenance (COICOP 05)

774. Information required for the FCH compilation for dwelling equipment, housing appliances and routine maintenance of dwellings is available from the retail trade statistics. The calculation takes into account also the appropriate allocation of the share of sales related to furniture and appliances from various types of retail trade.

Health (COICOP 06)

775. Calculation of the consumption of medicines and medical devices is based on information from retail trade statistics, where the sales of pharmacies are taken into account. For the estimate of hospital and ambulance services, the indices from price statistics and HBS are used for extrapolation.

Transport (COICOP 07)

776. Estimate for purchased vehicles results from the statistics of the Ministry of Interior on the number of registered passenger cars where the new and imported cars are included. The statistics from the Union of the Car Industry of Slovakia is treated as an alternative data source, where the number of sold new and also individually imported cars is monitored, broken down by particular types and marks of cars.

777. The estimate of expenditures falling under COICOP 07.2 is based on data from the retail trade statistics. The value of transport services (COICOP 07.3) is estimated by extrapolation by year-on-year indices from the Dop 1-12 monthly questionnaire on transport. Sales from the personal transport are taken into account.

Communication (COICOP 08)

778. Estimate of expenditures related to communication is compiled by extrapolation techniques, while the year-on-year indices obtained from the relevant questionnaire IKaP 1-12 (monthly questionnaire on information and telecommunication) are used as a starting point.

Recreation and culture (COICOP 09)

779. The value of goods intended for recreation belonging under COICOP 09 is estimated standardly on the basis of retail trade sales. Calculation of recreational and cultural services is done by the extrapolation by using year-on-year indices from the VTS 1-12 questionnaire (monthly questionnaire of selected trade services). The expenditures on lotteries are recorded as net expenditures (total bets minus wins paid) are also part of COICOP 09.4. Data are taken over from the Ministry of Finance of the SR.

Education (COICOP 10)

780. Estimate is compiled by extrapolation techniques by using the year-on-year indices from the price statistics and HBS. For comparative purposes various external statistics are used, e.g. on the number of persons by the particular types of education (kindergartens, basic and secondary schools, universities) and estimates on the assumed payments (payments for private/ government schools, payments at universities etc.).

Restaurant and hotels (COICOP 11)

781. Expenditures related to restaurant and hotel services are estimated based on retail trade statistics. Tips, which are described in chapter 7, are part of expenditures in this COICOP.

Other goods and services (COICOP 12)

782. The consumption of goods is estimated based on the information available from retail trade statistics. Data on insurance services and FISIM are taken over from the sector allocation of insurance services and FISIM (see chapter 3.17). The estimate of *services* under the item 12.7 is extrapolated by using the year-on-year price indices due to the large heterogeneity of the given types of expenditures. Within this COICOP, also other types of expenditures are included in terms of exhaustiveness (prostitution and allocation of part of tips). A more detailed description is presented in chapter 7.

Car scrape scheme

783. Car scrape scheme as a tool for the alleviation of the financial crisis was used in Slovakia during 2009; in 2010 it only faded out. For the calculation of final consumption of households for cars, the average catalogue prices for particular models of cars available at the webpages of the Trend magazine were used. The number of sold cars was available from the webpage of the Union of Car Industry of Slovakia. The sum related to car scrape was then deducted from the value at aggregated level. The bonus allocated by the general government is recorded as a subsidy on products (D.31) in the Slovak national accounts.

Allocation of output of non-life insurance

784. The output of non-life insurance is allocated into intermediate consumption of sectors and into FCH proportionally according to the structure of premiums received from particular institutional sectors. This structure is obtained directly from insurance companies by the means of annual statistical survey.

Expenditures on software

785. The estimate of expenditures on software is included in the group 9.1 Audio-visual, photographic and IT equipment and software for computer games in the group 9.3 Other recreational items and equipment. The calculation of final consumption of households for both groups is based on the retail trade statistics.

5.8 NPISH final consumption expenditure

786. The final consumption is generated by expenditures on goods and services produced by non-profit institutions serving households. The calculation of expenditures on final consumption of NPISH S.15 is linked to the calculation of their output. The final consumption for S.15 is calculated as a difference between the total output and the market output (P.11).

787. Output in S.15 is calculated as the sum of intermediate consumption, compensation of employees (consisting of wages and salaries, actual social contributions of employers and imputed social contributions of employers), consumption of fixed capital and other taxes on production. When calculating the output (including the market output) for S.15, the statistical and administrative data

sources are used. For organisations, which are not captured by the survey and are active, the estimates and grossing-ups are made. Grossing-ups for uncovered, but active, units are based on data acquired for units which have filled-in the relevant survey within the selected sample. As neither administrative nor statistical sources are complete, when compiling the final data for S.15 we are using their mutual combination. Data for S.15 are available broken down into 9 branches of SK NACE (68, 85-88, 90, 91, 93, 94).

Table 389 Calculation of final consumption in S.15

in thd. €

Intermediate consumption		825 773
Compensation of employees	+	433 512
Other taxes on production	+	6 082
Consumption of fixed capital	+	33 639
Output (Total)	=	1 299 006
Market output	-	599 713
Final consumption	=	699 293

Table 390 Final consumption in sector S.15 by branches and sources

in thd. €

	Combined data	CFC(PIM)	FISIM Allocation	Other conceptual	Final estimate
68	84 433	328	2 248	115	87 124
85	178 173	1573	1 532	131	181 409
86	54 452	4952	4 090	206	63 700
87	24 906	542	339	38	25 825
88	38 478	1648	167	57	40 350
90	777	33	64	2	876
91	648	3	39	1	691
93	57 359	4043	2 130	97	63 629
94	212 029	20517	3 793	-650	235 689
Total	651 255	33 639	14 402	-3	699 293

Register of NPISH

788. The sector of NPISH covers institutional units, which are of a non-profit nature and are independent legal entities rendering the non-market services to households. These units belong among the private non-market producers. As of 31 December 2010, there were 53 871 non-profit organisations in the statistical register of organisations, of which 46 492 were active.

789. The basic criterion for the classification of units into the sector NPISH is the provision of services to household on a non-profit basis. The relevant units are legal entities and private non-market producers, i.e. they have not been established for the purposes of profit/undertaking and are not controlled by the government. Their activity is mainly financed from the membership and voluntary contributions of households, as well as from donations and contributions of non-financial and financial corporations, government or from abroad.

790. To distinguish between the market and non-market activity, a criterion of 50% is used where the ratio of sales and production costs is calculated. If this ratio for the last (3-4) years overcomes 50%, the reasoning for the classification of such unit into the S.15 is reassessed.

791. The market output is generated by sales of own-produced goods and services, e.g. revenues from the sale of tickets (sporting matches), sale of own publications,

small goods, sales from rent for residential areas etc. Their calculation is similarly as in case of other transaction items of sector S.15 based on the combination of administrative and statistical data sources. Social transfers in kind (the market output bought in the sector S.15) are not estimated and not recorded in the national accounts; however, we suppose that this value is negligible.

792. Information on own-account GFCF in S.15 is included into the statistical survey NSNO 1-01, where the acquisition of tangible and intangible assets generated by own activity is traced in 591. The calculation of CFC is described in chapter 4.12.

5.9 Expenditures on final consumption of government

793. In line with the ESA 2010 methodology there were 7 581 units classified into the sector of general government in 2010. The classification of individual institutional units into relevant sectors and subsectors of government is described in more details in chapter 3.1.

794. All units of government provide data by the means of administrative statements due in precisely stated time. The data collection is done by the State Treasury; in case of local government it is the DataCentre. The scope of data, periodicity of collection is precisely defined in the measure of MF SR, which is updated each calendar year. Therefore, there is no estimate for missing units performed in the sector S.13.

795. The final consumption of government is generated by the sum of expenditures on compensation of employees, intermediate consumption (including FISIM), expenditures on the purchase of products from market producers delivered for households as social transfers in kind, expenditures on CFC and other taxes on production (minus subsidies on production), minus any sale to households or other units. The calculation is presented in table 391.

Table 391

in thd. €

Code ESA 2010	Calculation algorithm	Year 2010
B.1g	D.1+D.29+P.51C	7 986 408
D.1	D.11+D.121+D.122	5 642 727
D.11		4 189 469
D.121		1 316 121
D.122		137 137
D.29		39 637
P.51C		2 304 044
P.2		3 681 562
P.1	P.2+B.1g	11 667 970
P.11		1 945 374
P.12		137 053
P.131		22 044
D.632		3 481 909
P.3	P1-P.11-P.12-P.131+D.632	13 045 048

796. The main sources of data for the quantification of transactions entering the calculation of final consumption (P.3) for the sector S.13 are administrative data sources (for more details please refer to chapter 3.1). Estimates for transactions

D.11, P.2, D.632 and P.11 obtained from the statement on cash income and expenditures FIN1-04 are consequently adjusted to the accrual basis (data on receivables and payables from balance sheets). The CFC is described in chapter 4.12.

Capital expenditures

797. **Financial statement on the fulfilment of budget of the government entity** FIN1-04 is submitted on the quarterly basis according to the guidance of the MFSR. These statements contain cash data on revenues and expenditures broken down by the economic classification of budgetary classification (hereinafter EKRK). The economic classification sorts out the individual revenues and expenditures into main categories, categories, items and sub-items. At the same time, it thoroughly defines the main category of current and the main category of capital expenditures.

798. The main category of current expenditures covers payments for wages, salaries, insurance, goods and services. The capital expenditures in general represent the expenditures on the acquisition of tangible and intangible assets.⁷ In line with the valid ESA 2010 methodology, a transformation bridge on the link between the EKRK and transactions of current and capital account S.13 has been made in the system of national accounts.

799. Quantification of expenditures and revenues entering the calculation of P.3 based on the transformation bridge (see table 392):

Table 392

Code EKRK	Name	Notes	Code ESA 2010
Detailed information is mentioned in the chapter 3.1.			P.2 Intermediate consumption

Code EKRK	Name	Notes	Code ESA 2010
610	Wages, salaries, service incomes and other personal payments		D.11 Wages and salaries
611	Basic- tariff salary , personal, basic, functional salary including compensations		
612	Extra payments and bonuses		
613	Compensation for emergency services		
614	Remunerations		
615	Other personal compensations		
616	Extra pay and additional pay		
631000	Travel expenses		
631001	national		
631002	foreign		
631003	in case of temporary reallocation and inception of the labour relation		
631004	Travel expenses to employees according to special legislation		
637006	Redemptions		
637007	Compensations for travelling		
637009	Redemptions of wages and salaries		
637013	Wages in kind		
637014	Catering		

⁷ See : Methodological guidance of the MFSR No. MF/010175/2004-42 as of 8 December 2004

637026	Other remunerations		
637027	Compensations outside the Remunerations for work performed outside the employment relationship		

Code EKRK	Name	Notes	Code ESA 2010
			D.121 Employers' actual social contributions
625002	Contributions on old-age insurance		D.1211 Employers' actual pension contributions
625004	Contributions on invalidity insurance		
627000	Contributions to supplementary pension insurance companies		
628002	Contributions on pension benefits		
628004	Contributions on disability pension benefits		
628005	On retirement allowance		
629000	Contributions to old age pension saving		
621000	Insurance premiums payable to the General Health Insurance Company		
623000	Insurance premiums payable to other health insurance companies		D.1212 Employers' actual non -pension contributions
625000			
625001	Insurance premiums payable to the Social Insurance Company		
625003	insurance premiums on sickness		
625006	accident insurance		
625005	guarantee insurance		
625007	unemployment insurance		
628000	insurance for reserve solidarity fund		
628001	Insurance premiums payable to special accounts		
628003	on sickness insurance		

Code EKRK	Name	Notes	Code ESA 2010
			D.122 Employers' imputed social contributions
			D.1221 Employers' imputed pension contributions
637016	Allocation to the social fund		D.1222 Employers' imputed non - pension contributions
642013			
642012	Transfer for retirement benefits		
642015	Transfer for severance pays to employees		
642017	For Sickness benefit		
642035	Benefits in respect of accidents at work and occupational diseases		

Code EKRK	Name	Notes	Code ESA 2010
637023	Stamps		D.29 Other taxes on production
637035	Taxes		

Code EKRK	Name	Notes	Code ESA 2010
143000	Share on collected financial means		P.11 Market output
133013	Collection, removal and liquidation of communal garbage		
212003	From the rented buildings and other facilities		
212004	From rented equipment, techniques and tools		
221001	court and administrative fees		
221003	Hall-marking fees		
223000	Fees and payments from the non-industrial and occasional sales and services		

223001	For sale of products, goods and services		
223003	For catering		
223004	For the redundant movables-		
229000	Further administrative and other fees and payments		
229002	From the compensation for the sub-soil water take-off		

Code EKRK	Name	Notes	Code ESA 2010
212009	From compensation for dealing with the sources of ionising radiation		P.131 Payments for non-market output
223002	For nursery schools, kindergartens and school clubs		

800. The flow of output for own final use (P.12) is obtained from the annual administrative source. The following profit and loss statements are in question: Úč ROPO 2-01, Úč NUJ 2-01, Úč POD 2-01 and the data are taken over from the items mentioned below:

- capitalisation of material and goods,
- capitalisation of intra-organisational services,
- capitalisation of durable intangible assets,
- capitalisation of durable tangible assets.

801. The output for own final use includes all research and development activities realised by the government units. A more detailed description of calculation is specified in the chapter in the relevant branch.

Social transfers in kind

802. The transaction “Social transfers in kind” is filled in by a code of EKRK 637 034 – *compensations of health-care facilities*. The payments of health insurance companies (public as well as private)⁸ for the health care provided to population are in question, in particular payments for:

- the ambulance health care general/specialised,
- drugs,
- hospital care general/ specialised,
- medical devices,
- the spa care,
- treatment abroad,
- the common examination and medical components, health-care and other.

Sectorisation

803. By applying the qualitative criteria of the revised ESA 2010 methodology (paragraph 2.38), the changes in the sector classification had occurred in national accounts, what was reflected in an increase of units in S.13 and, thus, also in the change of final consumption of government.

804. The sector reclassification was carried out in national accounts backwards in the entire time series from 1995 or from the time when the reclassified units were

⁸ In line with the Eurostat recommendation – Recommendation of Eurostat for a similar case in the Czech Republic: ESTAT / C-3 / MHF / LA / VK / dm D (2008) 30172. Adjustments have been done backwards in the entire time series; since 1995, the private health insurance companies are included into S.12 and transactions related to the system of public health insurance have been re-routed into the sector of government. Since 2010, there are 2 private health insurance companies „Union and Důvera“ and one public “Všeobecná“.

incepted. A more detailed description is in chapter 3 in part devoted to the Register of units.

805. The following units were reclassified in 2010:

- **into the sub-sector S.1311:**
 - NDS - National highway company, Ltd. (reclassified from sector S.11 since 2005),
 - Eximbanka - Export-import bank of the Slovak Republic (reclassified from sector S.12 since 1997),
 - health-care facilities (reclassified from sector S.11 since 2005),
 - Student credit fund (reclassified from sector S.12 since 1997),
 - Fund supporting pedagogues-beginners (reclassified from sector S.12 since 2004),
 - Recycling fund (reclassified from sector S.15 into the subsector S.1311 since 2001),
- **into the sub-sector S.1313:**
 - health-care facilities (SK NACE 86100) (reclassified from sector S.11 since 2005),
 - subsidised organisations (from S.11 into the subsector S.1313 since 2006).

The number of units classified in the sub-sector S.1314 remains unchanged.

806. When the reclassified units have not submitted the statement on cash revenues and expenditures FIN1-04, we use for the calculation of P.3 the information from administrative source: Profit and Loss statement UC POD 2-01, balance sheet UC POD 1-01.

Table 393 Information sources in the sector of general government S.13 for 2010

Health-care facilities	Subsidised organisations in S.1311, S.1313	Statement of the budget fulfilment of the government entity	Administrative source	FIN1_04_PO
		Balance sheet, Profit and Loss statement	Administrative source	UC ROPO 1-01, UC ROPO 2-01
	Joint stock company, non-profit institution in S.1311, S.1313	Balance sheet	Administrative source	UC POD 1-01
		Profit and Loss statement	Administrative source	UC POD 2-01
Eximbanka	Bank – state financial institute	Annual statement in banking and non-banking financial institutions	Statistical survey	Pen P 5-01
NDS, Ltd.	Joint-stock company	Balance sheet	Administrative source	UC POD 1-01
		Profit and Loss statement	Administrative source	UC POD 2-01

Student credit fund, Fund supporting pedagogues-beginners, Recycling fund	Funds	Balance sheet	Administrative source	UC POD 1-01
		Profit and Loss statement	Administrative source	UC POD 2-01
Subsidised organisations	Subsidised organisations	Statement of the budget fulfilment of the government entity	Administrative source	FIN1_04_PO
		Balance sheet, Profit and Loss statement	Administrative source	UC ROPO 1-01, UC ROPO 2-01

807. The sector reclassification of the above-mentioned units led to several methodological issues which have to be solved; their solution has influenced the amount of final consumption of government. For example, the correct classification of sales of the reclassified units has been in question.

808. In line with the Eurostat recommendations (Eurostat Guidance on accounting rules for EDP- Classification of payments for the use of roads -13 March 2008), the revenues of NDS from the sales of highway stickers and toll are classified as market output P.11. The payments to health-care facilities (public and private) are considered as market output too, as the payments for medical services are pursued under comparable contracted conditions between the private and public partners for economically significant prices. More detailed description is in chapter 3.

Table 394 Final consumption of government

in thd. €

	13110	13130	13140	S.13
Administrative data sources (Fin 1-4)	4 438 202	2 803 477	3 357 101	10 598 780
Adjustment on assets and liabilities	126 696	135 574	54 668	316 938
FISIM	62 965	-	-	62 965
Insurance service fees	10 552	11 816	270	22 638
PIM	1 108 427	614 800	38 833	1 762 060
Adjustments of P.51c (PIM methods-dwellings, roads)	72 817	1 711	-	74 528
Capitalisation of military expenditure	- 37 498	-	-	- 37 498
Capitalisation of R&D expenditure	- 8 481	-	-	- 8 481
Small tools	- 8 022	- 4 011	-	- 12 033
Unrecorded expenditure	121	-	-	121
Fee for disposal of waste	-	- 130 979	-	- 130 979
Administration of private health insurance companies fee (3,5% from the social contributions)	-	-	36 883	36 883
Reclassification of expenditure to the financial transaction	-	- 2 448	-	- 2 448
Redistribution of premiums in case of life insurance	-	-	- 1 640	- 1 640
Compensation of ministry employees shifted to extra budget account (D.73)	- 137 100	-	-	- 137 100
Transfer in transaction (dividends)	- 13 273	-	-	- 13 273
Reclassification of units	247 732	18 361	-	266 093
Adjustment for non-profit institution	-	6 513	-	6 513
Adjustment on non-observed expenditure in income and expenditure statement	-	-	9 252	9 252
Foreign receivables	976	-	-	976
Recording of private health insurance companies	-	-	231 551	231 551
Income from the assignment of tax receivables	- 438	-	-	- 438
Total	5 863 676	3 454 814	3 726 918	13 045 408

5.10 Acquisitions less disposals of produced fixed assets

5.10.1 Overview

809. **Acquisitions less disposals of produced fixed assets** represents an increase of fixed assets, which can be repeatedly or continuously used in the production process longer than for 1 year.

810. Such interventions into the tangible assets, the consequence of which is the change in their utilisation, qualitative change of performance or in technical parameters are considered as **reconstruction**. The change of the material used while keeping its characteristics comparable is not treated as change in technical parameters.

811. The enhancement of utilisation of tangible and intangible assets by such parts, which the original assets have not contained, while they are an integral part of these assets, is to be understood as **modernisation**. The separate things which are intended for common use with the main thing and together they create an integral entity are treated as integrated inseparable parts of that asset. Technical valorisation of tangible assets can be done on the leased asset also by its lessee.

812. Fixed assets are acquired by the purchase of new or used fixed assets, own production including the construction in progress, transfers in kind, reclassification from personal use into use for business purposes or by a barter exchange. Disposal of fixed assets is to be understood as sale of durable asset, delivery of durable asset by the means of barter and consignment of the used durable asset as capital transfer in kind.

813. The figures are netted by data on the acquisition and disposal of land and valuable rights, which belong into non-produced assets and do not enter GFCF. Also the routine repairs, which do not increase technical parameters of asset, do not enter GFCF (they are included into intermediate consumption).

814. Information on the acquisition and disposal of durable assets is provided by statistical surveys and accounting statements, which are in more details described in chapter 5.10.2. The following tables contain transparently presented data on GFCF divided by sections of NACE, types of assets and institutional sectors.

Table 395 GFCF by types of assets and SK NACE sections

in thd. €

A*21	Sector S.1							
	Gross fixed capital formation							
	Total gross fixed capital formation	Dwellings	Other buildings and structures	Transport equipment	ICT equipment	Other machinery and equipment and weapons systems	Cultivated biological resources	Intellectual property products
	AN.111	AN.112	AN.1131	AN.1132	AN.1139	AN.115	AN.117	
A	346 227	24	144 782	74 072	8 760	108 369	5 527	4 693
B	127 472	0	100 886	2 609	793	21 905	191	1 088
C	2 850 527	160	405 890	158 218	56 978	1 754 161	59 694	415 426

D	1 470 455	30	533 154	-5 410	30 176	762 436	100 006	50 063
E	262 322	6	173 832	22 227	2 650	46 654	2 368	14 585
F	332 376	25 185	71 061	80 668	7 410	135 000	775	12 277
G	898 165	-114	363 919	129 689	47 017	278 592	16 880	62 182
H	1 172 155	-34	523 014	475 497	29 255	37 567	-5 023	111 879
I	50 548	-13	25 604	8 562	3 142	9 852	2 226	1 175
J	1 499 972	5	119 707	29 661	373 382	36 278	11 994	928 945
K	160 811	0	12 719	30 685	27 539	15 233	3 644	70 991
L	2 487 853	1 227 621	847 289	332 946	42 568	18 284	11 795	7 350
M	216 148	144	-50 375	44 608	99 518	124 529	-1 656	-620
N	536 260	354 997	8 769	148 398	7 539	2 647	-138	14 048
O	1 663 831	0	1 406 829	94 794	5 782	80 131	-13 341	89 636
P	257 402	-1	93 289	1 579	7 699	52 037	599	102 200
Q	423 337	124 997	90 697	60 143	6 286	115 216	4 615	21 383
R	115 804	0	20 310	23 527	6 730	36 384	0	28 853
S	38 231	0	14 819	4 990	4 249	9 466	3 550	1 157
T	0	0	0	0	0	0	0	0
U	0	0	0	0	0	0	0	0
Total	14 909 896	1 733 007	4 906 195	1 717 463	767 473	3 644 741	203 706	1 937 311

Table 396 GFCF by types of assets and institutional sectors

in thd. €

	Classification of assets	S.11	S.12	S.13	S.14	S.15
Dwellings	AN.111	592	0	124 981	1 607 434	0
Other buildings and structures	AN.112	2 372 655	11 450	1 524 768	975 604	21 718
Of which: other structures - roads	AN.1122	0	0	276 242	0	0
Machinery and equipment	AN.113	4 916 507	72 358	476 424	617 029	12 141
Of which: transport equipment	AN.1131	1 114 274	30 195	121 402	447 481	4 111
IT equipment	AN.1132	619 699	27 457	59 009	55 244	6 064
Other machines and equipment	AN.1139	3 182 534	14 706	296 013	114 304	1 966
Weapons systems	AN.114	0	0	33 617	0	0
Cultivated biological resources	AN.115	209 064	3 619	-15 582	2 590	4 015
Intellectual property products	AN.117	1 648 468	70 041	208 037	9 448	1 317
Of which:						
Research and development	AN.1171	45 691	0	242 963	0	0
Exploration and valuation of mineral resources	AN.1172	0	0	0	0	0
Computer software and databases	AN.1173	1 249 104	68 841	-52 166	3 675	1 317
Entertainment, literary and art originals	AN.1174	5 043	0		0	0
Other intellectual property products	AN.1179	199 196	1 200	17 240	5 773	0
Total		9 147 286	157 468	2 352 245	3 212 105	39 191

815. **Non-produced assets** consist of assets, which have not been produced within the production boundary and which can be used in production of goods and services. They are recorded in time of a property change.

816. The **acquisition less disposal of non-produced assets** consists of NP.1 Acquisition less disposal of natural resources, NP.2 Acquisition less disposal of assets which are subject of contracts, leasing and licences and NP.3 Purchase less revenues from sale of goodwill and marketing assets.

Table 397 Acquisition less disposal of non-produced assets

in thd. €

		S.11	S.12	S.13	S.14	S.15	S.1	S.2
NP	Non-produced non-financial assets	346 975	942	41 305	-388 110	2 488	3 600	-3 600
NP.1	Natural resources	148 276	890	34 381	-89 897	2 488	96 138	-96 138
NP.2	Contracts, leasing and licences	44 287	52	6 924	-298 213	0	-246 950	246 950

NP.3	Purchases minus revenues from sale of goodwill and marketing assets	154 412	0	0	0	0	154 412	-154 412
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5.10.2 Main data sources and their conversion to national accounts results

817. The main data sources are shown in table 398 and are described in more details in chapters 3.1 and 10.

Table 398 Overview of data sources for the compilation of GFCF

GFCF	Statistical sources	Administrative sources	Alternative sources
S.11	Roč 1-01		internet
	Roč 2-01		soza, lita, joj, markiza,
	Prod 3-04, Prod 13-04		Ministry of culture
S.12	Pen 5-01		
	Poi 5-01		
S.13		Statement on the government entity budget fulfilment (FIN 1-04	
		Financial statement on selected data from assets and liabilities of the government entity (FIN 2-04)	
		Balance sheet (UČ 1-01)	
		Profit and Loss statement (UČ 2-01)	
S.14	Roč 3-01	FO 2-01	www.nbs.sk
	STAV 3-04	POD 1-01	www.lizing.sk
			www.minv.sk
S.15	NSNO 1-01	NUJ 1-01	
		NO 2-01	

818. Information required for the compilation of data for non-produced non-financial assets is available from statistical surveys from the module on acquisition of assets. Information on non-produced assets in S.13 is obtained from the administrative data sources, which are submitted to SOSR quarterly, based on the contracts with the State Treasury and Datacentre. The quantification of acquisition less disposal of non-produced assets is based on the Economic classification of budgetary classification (EKRK). The following items of EKRK enter the transactions determining the acquisition less disposal of non-produced assets:

Table 399

ESA2010	EKRK - code	EKRK - text
NP.1	233000	Revenue from sales of land and intangible assets
	233001	Revenue from sales of land
	711000	Purchase of land and intangible assets
	711001	Purchase of land
	711002	Purchase of forests
NP.2	711004	Purchase of licences
NP.3	233002	Revenue from sales of intangible assets

819. The estimate for sector S.14 is based on information from administrative sources and in sector S.15 we use a combination of information from statistical and administrative sources.

5.10.3 GFCF by types of assets

820. Both, the calculation and consequent adjustments of GFCF by institutional sectors and types of assets, are presented in tables 400 until 404.

Table 400

in thd. €

Sector S.11	AN111	AN112	AN113	AN114	AN115	AN117	Total
GFCF	Dwellings	Other buildings and structures	Machinery and equipment	Weapons systems	Cultivated biological resources	Intellectual property products	
Source	-877	2 529 762	3 401 656	-	212 751	1 139 438	7 282 730
Statistical sources	-877	2 529 762	3 401 656	-	212 751	1 134 395	7 277 687
Combined sources	-	-	-	-	-	5 043	5 043
Conceptual adjustments	-	-83 338	537 675	-	-40	217 690	671 987
Small tools	-	-	570 547	-	-	50 233	620 780
R&D	-	-	-	-	-	158 744	158 744
Reclassification of reporting units	-	-83 338	-32 872	-	-40	-1 451	-117 701
Profit Margin	-	-	-	-	-	10 164	10 164
Exhaustiveness	1 469	-73 769	977 176	-	-3 647	291 340	1 192 569
N6	1 469	-73 769	977 176	-	-3 647	291 340	1 192 569
GFCF	592	2 372 655	4 916 507	-	209 064	1 648 468	9 147 286

Table 401

in thd. €

Sector S.12	AN111	AN112	AN113	AN114	AN115	AN117	Total
GFCF	Dwellings	Other buildings and structures	Machinery and equipment	Weapons systems	Cultivated biological resources	Intellectual property products	
Source	-	11 682	72 454	-	3 619	70 208	157 963
Statistical sources	-	11 682	72 454	-	3 619	70 208	157 963
Conceptual adjustments	-	-232	-96	-	-	-167	-495
Reclassification	-	-232	-96	-	-	-167	-495
GFCF	-	11 450	72 358	-	3 619	70 041	157 468

Table 402

in thd. €

Sector S.13	AN111	AN112	AN113	AN114	AN115	AN117	Total
GFCF	Dwellings	Other buildings and structures	Machinery and equipment	Weapons systems	Cultivated biological resources	Intellectual property products	
Source	-	1 245 174	407 916	-	-15 622	-46 624	1 624 461
Administrative source	-	1 245 174	407 916	-	-15 622	-46 624	1 624 461
Extrapolation and model	124 981	-	-	-	-	-	124 981
Other E&M	124 981	-	-	-	-	-	124 981
Conceptual adjustments	-	279 593	68 510	-	39	254 661	602 803
Small tools	-	-	35 543	-	-	10 054	45 597
R&D	-	-	-	-	-	242 963	242 963
Reclassification	-	279 593	32 967	-	39	1 644	314 243
Military expenditures	-	-	-	33 617	-	-	-
GFCF	124 981	1 524 767	476 426	33 617	-15 583	208 037	2 352 245

Table 403

in thd. €

Sector S.14	AN111	AN112	AN113	AN114	AN115	AN117	Total
GFCF	Dwellings	Other buildings and structures	Machinery and equipment	Weapons systems	Cultivated biological resources	Intellectual property products	
Source	-	6 045	7 3682	-	194	3 153	83 074
Statistical sources	-	-	72 833	-	-	3 070	75 903
Combined sources	-	6 045	849	-	194	83	7 171
Extrapolation and model	1 607 434	963 514	334 327	-	2 396	522	2 908 193

Other E&M	1 607 434	963 514	334 327	-	2 396	522	2 908 193
Conceptual adjustments	-	-	104 510	-	-	5 773	110 283
Small tools	-	-	104 510	-	-	5 773	110 283
Exhaustiveness	-	6 045	106 111	-	-	-	112 156
N6	-	6 045	106 111	-	-	-	112 156
GFCF	1 607 434	975 604	618 630	-	2 590	9 448	3 213 706

Table 404

in thd. €

Sector S.15	AN111	AN112	AN113	AN114	AN115	AN117	Total
	Dwellings	Other buildings and structures	Machinery and equipment	Weapons systems	Cultivated biological resources	Intellectual property products	
GFCF							
Source	-	21 718	12 141	-	4 015	1 317	39 191
Statistical sources	-	11 965	7 744	-	1 455	621	21 785
Administrative sources	-	9 753	4 397	-	2 560	696	17 406
GFCF	-	21 718	12 141	-	4 015	1 317	39 191

5.10.4 Acquisition less disposal of fixed assets

Table 405 Acquisition less disposal of fixed assets by institutional sector

in thd. €

		S.11	S.12	S.13	S.14	S.15
P.511	Acquisition less disposal of fixed assets	9 144 162	157 443	2 348 073	3 211 116	38 894
P.5111	Acquisition of new fixed assets	9 055 449	188 185	2 415 183	3 210 489	59 305
P.5112	Acquisition of used fixed assets	127 787	5 736	26 330	2 514	7 954
P.5113	Disposal of fixed assets	-1 189 155	-36 478	-93 440	-1 887	-28 365
P.512	Costs on the property transfer of non-produced assets	3 124	25	4 172	2 590	297

Sector of non-financial corporations S.11

821. The calculation of „acquisition less disposal of tangible and intangible fixed assets” item is made by the inclusion of acquired tangible fixed assets new or used and deduction of sold tangible fixed assets. This item is fulfilled in the national accounts’ sub-sectoral breakdown.

822. Statistical surveys provide the information required for the compilation of GFCF broken down by the classification of assets. This information is processed in the industrial breakdown up to the 4-digit level of SK NACE Rev.2.

516. module	ACQUISITION LESS DISPOSAL OF DURABLE ASSETS (in €)	Acquisition of tangible and intangible fixed assets						Sale and delivery of durable assets
		Total	Of which					
			Purchase of		Acquisition free-of charge	Acquisition costs	Produced by own activity	
			new	used				
a	1	2	3	4	5	6	7	
	Acquisition of durable intangible fixed assets	1						
of which	Capitalised costs on development	2						
	Software	3						
	Valuable rights	4						
	Goodwill	5	x				x	
	Other durable intangible fixed assets	6						
	Acquisition of durable tangible fixed assets	7						
of	Structures	8						

which	Residential buildings		9							
	Separate movables and sets		10							
	of which	Machinery, devices and equipment		11						
		of which	Office machines and computers	12						
			Radio, TV and telecommunication devices	13						
		Transport means		14						
	Cultivated assets		15							
	Basic cattle and draught animals		16							
	Land		17			x			x	
	Of which	Soil		18			x			x
		Sub-soil resources		19			x			x
	Art originals and collections		20			x				
	Of which valuables		21			x				
	Other durable tangible assets		22							
	Control sum total (row. 1 - 22)			99						

823. The picture on the substantive structure of the acquired durable intangible and tangible fixed assets, sold and delivered durable tangible and intangible assets in S.11 is depicted by the use of module „Specification of durable intangible and tangible fixed assets“. The commodity structure results from the statistical classification of production (CPA), which is for the purpose of the processing of questionnaires adjusted into a code form (for more details see chapter 9).

592. module	SPECIFICATION OF DURABLE INTANGIBLE AND TANGIBLE FIXED ASSETS (in €)
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I.r.	Code of CPA	Acquisition of durable intangible and tangible fixed assets			Acquisition of durable assets abroad	Sale and delivery of durable assets
		Purchase with transfer of		Produced by own activity		
		new	used			
a	1	2	3	4	5	6
1						
2						
3						
4						

824. Information on the acquisition of assets is furthermore verified and if necessary grossed up. Concretely, the following issues are verified: the insufficiency of data in case of incomplete information, the value of calculated GFCF by comparing with the GFCF by commodity flow method (for total economy only) or by comparing with the reported stocks of assets.

825. Information on the increase of standing timber and the background information for the calculation of GFCF for entertainment, literary and art originals is not covered by the statistical survey. The figure on the increase of standing timber is available in an annual periodicity from the administrative data source. Information on originals is surveyed by a combination of statistical questionnaires and other alternative data sources.

826. GFCF is furthermore grossed up by the intermediate consumption boundary (a conceptual difference between the definition of fixed assets in the Slovak legislation and ESA 2010) and, at the same time, by small tools and profit margin in case of own-account acquisition of fixed assets.

Sector financial corporations S.12

827. Data for the acquisition less disposal of fixed assets are compiled based on exhaustive statistical surveys. Modules in statistical surveys for financial corporations are covered by exhaustive approach; thus in S.12 no grossing-up is made.

828. The picture on the substantive structure of the acquired durable intangible and tangible fixed assets, sold and delivered durable tangible and intangible assets in S.12 is depicted by the use of module „Specification of selected items, intermediate consumption, acquisitions of fixed assets and inventories. The commodity structure results from the statistical classification of production (CPA), which is for the purpose of the processing of questionnaires adjusted into a code form (for more details see chapter 9).

671. module SPECIFICATION OF SELECTED ITEMS, INTERMEDIATE CONSUMPTION, ACQUISITIONS OF FIXED ASSETS AND INVENTORIES (in €)

	Code CPA	Consumption of material and energy	Consumption of services	from column Fees and provisions paid	Acquisition of tangible fixed assets	Disposal of tangible fixed assets	Stock of material		Stock of goods for resale	
							as of 1.1.	as of 31.12.	as of 1.1.	as of 31.12.
a	1	2	3	4	5	6	7	8	9	10
1										
2										
3										
4										

829. The GFCF is calculated for the following industries of NACE section K (Financial and insurance activities):

- 64 Financial service activities, except insurance and pension funding,
- 65 Insurance, reinsurance and pension funding, except compulsory social security,
- 66 Activities auxiliary to financial services and insurance activities.

830. Data for the branch 84 for S.12 are not published due to the protection of confidential data.

Sector of general government S.13

831. The main sources of information on the acquisition less disposal of fixed assets are administrative sources of flow/stock-data, which are submitted to SOSR quarterly based on the agreements with the State Treasury and Datacentre.

832. The quantification of generation and disposal of fixed assets is based on the EKRR, according to which the flow-data are divided (FIN 1-04). The following EKRR items enter the transactions determining the GFCF:

Table 406

ESA2010	EKRR – Code	EKRR - text
P.5111	710000	Acquisition of capital assets
	713000	Purchase of office machines, appliances and equipment
	713001	Interior equipment
	713002	Computers, computing networks/ hardware
	713003	Telecommunication technique
	713004	Operational machines, devices and equipment
	713005	Special machines, devices and equipment
	713006	Communication infrastructure
	714000	Purchase of transport means of all kinds
	714001	Personal cars
	714002	Buses
	714003	Motorcycles, boats, tricycles, four-wheeled vehicles
	714004	Lorries, trucks, towed vehicles, working machines, tractors
	714005	Special automobiles
	714006	Transport aircrafts, helicopters
	716000	Preparatory and project documentation
	717000	Execution of constructions and their technical betterment
	717001	Execution of new structures
	717002	Reconstruction and modernisation
	717003	Superstructures, additional buildings, construction works
	718000	Reconstruction and modernisation of machinery and equipment
	718002	Computing networks/ hardware
	718003	Telecommunication technique
	718004	Operational machines/facilities, devices and equipment
	718005	Special machines/facilities, devices and equipment
	718007	Communication infrastructure
	719000	Other capital expenditures
	719001	On associated funds on investment
	719012	For the purchase of works of art
	719200	Others
	711003	Software
	711005	Other Intangible assets
	711200	Others
718006	Software	
P.5112	712000	Purchase of buildings and structures Purchase of finished structures
	712001	Buildings, objects and their parts
	712002	Buildings, objects intended for liquidation
P.5113	230000	Capital revenues
	231000	Revenues from sale of capital assets
	239000	Other capital revenues
	239001	From joined investment funds
	239200	Others
P.512	233000	Revenues from purchase of land and intangible assets
	233001	Revenues from purchase of land

833. When estimating the GFCF by types of fixed assets, the information from balance sheets or other sources is used in the sector of general government (see table 407).

Table 407

Type of fixed asset		Specific sources, estimation methods and adjustments
	Buildings and structures total	
AN.112	Of which: other buildings and structures	Adjusted by the differences in stocks from balance sheets
AN.1122	Of which: roads	Statement from MDVRR SR - CI (MDVRR SR) 3 – 01
AN.111	Of which: dwellings	Statistical survey SOSR STAV 3-04
AN.113	Machinery and equipment	Adjusted by the differences in stocks from balance sheets
AN.114	Armoured systems	See 5.2.2
AN.11321	Hardware	Adjusted by the differences in stocks from balance sheets
AN.11322	radio, telecommunication	Adjusted by the differences in stocks from balance sheets
	Tangible assets - Small tools	See 5.2.2
AN.1131	transport means	Adjusted by the differences in stocks from balance sheets
AN.115	Cultivated biological resources	Adjusted by the differences in stocks from balance sheets
	Intellectual property products	
AN.1171	Of which: R&D	See 5.2.2
AN.1172	Of which: Mineral exploration	We suppose that in S.13 is not significant (according to entities classified in S.13)
AN.1173	Of which: Computer software and databases	Adjusted by the differences in stocks from balance sheets
AN.1174	Of which: Originals	Not separated; included into other intellectual products
AN.1179	Of which: Other intellectual products	Adjusted by the differences in stocks from balance sheets
	Of which: Intangible assets - Small tools	See 5.2.2

Sector of households S.14

834. Calculation of figures for the acquisition less disposal of fixed assets is based on the accounting statements (Statement on assets and liabilities), which are annexed to the tax declarations. The value of tangible fixed assets for the given year is recalculated to the number of active registered units for sole traders and others registered in the statistical register in the sector of households by individual branches.

835. Another source of annual data for the acquisition less disposal of tangible fixed assets in sector S.14 is the statistical survey carried out by the means of Roč 3-01 questionnaire „Survey of entrepreneurs - physical persons not registered in the Business register. For this sector, the sample survey is in question. The above mentioned questionnaire covers the following items and questions on intangible and tangible fixed assets:

1. Have you acquired durable assets in the year under observation? (Mark the answer by x)

Yes No

If yes, please state:

the value of acquisition of durable intangible assets (in €)

2	
3	

the value of acquisition of durable tangible assets (in €)

836. Estimate for housing **construction** (own-account production of family houses and dwellings or produced by firms) is made based on the quarterly questionnaire on the begun and finished dwellings (STAV 3-04), which is submitted by municipalities. Prices of family houses or dwellings are taken over from the NBS statistics (prices of real estate) by type of dwellings and houses and by regions. The value of increase of dwellings is obtained by multiplication of the surface area of finished dwelling (house) by the average price of dwelling (house).

837. Estimate for the construction **of garages, recreational and garden huts** is based on the data of regional statistics MOS-MIS 1-01. When estimating the prices for garages and recreational huts, we use the surveys of real estate agencies.

838. Since 2009, the **big repairs and reconstructions** have been traced by the means of EU SILC. Data are compared also with the annual reports of construction companies and the Strategy on the renewal of residential and non-residential buildings in the SR. Data are revised based on the 2011 census.

Sector of non-profit institutions serving households S.15

839. Estimates for the acquisition less disposal of fixed assets are based on the statistical survey carried out by the means of annual questionnaires of non-profit institutions (NSNO 1-01). The annual Profit and Loss statement NUJ 1-01 for big NPISH is to be considered as another data source.

840. The sample statistical surveys are in question for this sector. Information on the acquisition of tangible and intangible fixed assets for S.15 is obtained from the statistical survey from module 591 „Acquisition and disposal of durable assets“.

591. Module	ACQUISITION OF DURABLE INTANGIBLE AND TANGIBLE ASSETS	I. r.	Acquisition of durable assets			Sale and delivery of durable assets
			Purchase and acquisition free of charge		Produced by own activity	
			new	used		
			a	1	2	
Durable intangible assets	1					
Durable tangible assets	2					
Of which: land	3		x	x		

GFCF for roads, dwellings...

841. Recording of structures under GFCF and consumption of fixed capital is carried out broken down to structures, of which other structures and dwellings and roads are distinguished. When calculating the consumption of fixed capital, a different percentage for each type of structure is used.

Land improvements and costs on transfer of ownership

842. Costs on the significant improvement of non-produced non-financial assets (land) as re-cultivation, building of anti-flood barriers etc., are not separately figured out within the Slovak national accounts; however, they enter the GFCF by the means of item „other structures“.

843. **Costs on transfer of ownership** of non-produced non-financial assets are directly surveyed within the statistical questionnaires for corporations. In the sector of general government, sector of households and sector of non-profit institutions serving households, the relevant amount of costs is derived from the value of sold land and intangible assets at the level of 5% of this income and is part of GFCF.

Research and development

844. In the R&D statistics we measure the costs on R&D in all sectors according to the Frascati manual (business sector, government, higher education and private non-profit institutions). The results of unsuccessful R&D are considered as R&D too.

845. Information on capital expenditures on R&D for S.11 is directly taken over from the R&D statistics. In the R&D industry, a commercial nature of particular institutions is presupposed and the sale of results of R&D takes the adequate profit of institutions into account. In other branches we assume that prevalingly the own-account acquisition of R&D is in question and is valued at production costs regardless of the profit margin. The value of the own-account acquisition of R&D results, which is surveyed by the statistical system of questionnaires, is historically very low.

846. In the sector of general government S.13 it is assumed that the purchase of R&D in the industry 72 is allocated into the intermediate consumption of the given units. The purchase of R&D (recorded as GFCF) is carried out in the branch 84 Public administration only. The total expenditures on R&D are taken into consideration, regardless of the free availability of results; thus, it includes also freely available R&D results. R&D in S.13 is valued by costs approach without taking the profit margin into account.

847. For the calculation of CFC, the linear depreciation method is used. Under the conditions of the SR, the average life span of R&D is stated for 10 years.

Software

848. Information on the acquisition of software, including the own-account acquisition, is for corporative sectors directly available from the statistical survey on the acquisition of assets. In the context of a methodological guidance for the data collection, only the information on the acquisition of SW is reported under the item acquisition of SW, i.e. hardware and consultancy services are not part of this item.

849. The reporting unit evaluates the produced SW by all costs on the generation of the product, including the wage costs. The sale of SW product is valued at the purchaser's price. The own-account acquisition of SW is not separated from the value of the acquisition of R&D.

850. In the sector of general government there is no entity with the code of main activity being the SK NACE 62 Computer programming and consultancy. When quantifying the SW and HW we use the EKRK as the starting point, according to which the data sources are broken down and the following items enter the GFCF in case of SW and HW based on the transformation bridge.

Table 408

EKRK	EKRK - text	Classified into a type of asset:
718002	Reconstruction and modernisation of computers	hardware
718006	Reconstruction and modernisation of software	Computer software and databases
711003	Purchase of software	Computer software and databases
713002	Purchase of computers	hardware

851. Purchase of small SW as well as repairs and maintenance are recorded in the sector of general government within the intermediate consumption according to the transformation bridge:

Table 409

EKRK	EKRK - text	ESA2010
633002	Purchase of computers	P.2
633013	Purchase of software	
633018	Purchase of software licences	
635009	Routine and standard software maintenance	

852. The information from balance sheets is used as a complementary data source. In terms of sector of general government the non-market output contains also the FCF for software.

853. The complex package software with the life time longer than one year is recorded in the national accounts as GFCF. Repairs and maintenance are included in the intermediate consumption as well as sub-delivery activities.

854. The production of software as secondary activity in other branches than SK NACE 62 is not separated, as the statistical questionnaires are based on the main activity.

Entertainment, literary and art originals

855. Information on the estimate of data for entertainment, literary and art originals are obtained from administrative and alternative data sources. The estimates are figured out separately for literature, music, films and TV and for 2010 they are presented in table 410.

Table 410 in thd €

ORIGINALS	GFCF
Literature	2 352
Music	5 336
Film	2 074
TV+ RADIO	36 543
TOTAL	46 305

856. When estimating the data, the original is treated as a whole. If in the movie a musical track appears, this part is not separated from the total value of original being produced.

857. We assume that the value of films, TV and radio programmes is expressed at production costs less operating surplus. However, this item represents in the Slovak economy not even 0,01% of GDP, thus, we do not consider as effective to analyse the relevant information in more details.

858. When calculating the value of literary and music originals, the following formula is used:

$$W_j = H_j * (1 + r_j - i_j),$$

with j =index of year, W =present value, H =sum of royalties paid, r =growth rate of royalties, i =interest rate)

859. Entertainment, literary and art originals are depreciated within the PIM method similarly as other items of intellectual property while the life span is stated for 5 years. Payments for licences for the use of these originals are recorded as purchase and sale of services.

5.11 Changes in inventories

860. Changes in inventories are measured by the value of inputs incoming into inventories decreased by the value of withdrawals from inventories. Inventories cover all goods which are not recorded as GFCF and with which the resident units dispose. In the annual system of statistical questionnaires they are traced in the following categories:

- material (raw materials, auxiliary substances, operating substances, spare parts, wrappings),
- own-produced inventories (work-in progress, own-produced semi-finished goods, finished goods, animals),
- goods for resale.

861. Data obtained by the calculation of difference between opening and closing stocks are furthermore adjusted by holding gains/ losses, information from administrative sources (standing timber) and by changes due to reclassification of entities and adjustments related to exhaustiveness.

Table 411 Calculation of changes in inventories

in thd. €

S.1	1.1.2010	31.12.2010	Changes in the year 2010	Administrative sources	Holding gains/losses	Changes of inventories in the year 2010	Reclassification and other data	Exhaustiveness N.6	Change in stocks
Total	9 918 930	10 839 426	920 496	133 391	160 691	1 223 796	300 719	-229 981	1 294 567
Material	3 326 586	3 835 183	508 597	17 161	15 662	511 939	50 718	-161 869	400 788
Goods	3 598 761	3 807 419	208 658	119 110	13 476	195 182	0	-44 228	150 954
Finished goods + Work in progress	2 993 583	3 196 824	203 241	-2 880	131 553	516 675	250 001	-23 884	742 825

Table 412

	Conceptual adjustments	Exhaustiveness
Material	Holding gains/losses, reclassification	Grossing-up, increases, decreases
Goods for resale	Holding gains/losses, reclassification	Grossing-up, increases, decreases
Finished goods + work in progress	Holding gains/losses, reclassification	Grossing-up, increases, decreases

862. In both sectors, sector of general government and sector of households, the information from administrative sources is used.

863. The repeatedly occurring losses in inventories are not traced separately; however, they are included into the surveyed stocks.

864. If the valuation technique is concerned, inventories are valued by a moving arithmetic mean, which is calculated after each supply (of material, goods) as follows: the previous price (for the unit of quantity) plus new price (for the unit of quantity) divided by two. The entire stock is revalued by this unit price; the price is up-to-date until the new increase of stocks appears. The decrease of inventories is valued by current price. When consuming inventories, the FIFO method is used in addition to the weighted arithmetic mean. This valuation method is based on the fact that the withdrawal from the warehouse is valued always by the price of the oldest inventories gradually towards the newest inventories independently from the real physical move of inventories.

865. First-in-first-out (FIFO) – A cost assignment system in which goods are withdrawn from inventories in the same order in which they entered (in other words, the goods withdrawn from inventories are those which were acquired earliest so that, at any stage, inventories will consist of the most recently acquired goods).

Holding gains/losses on inventories

866. Holding gains/losses on inventories represent changes caused by the price development during the time period under observation. In the corporate sectors, the calculation is based on information on stocks from quarterly statistical surveys. In the sector of general government, the holding gains/losses are not calculated. In other sectors, the administrative data are used.

867. 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/or losses on particular inventories for the surveyed time period.

868. 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 NACE 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. Inventories were treated at the two-digit level of the NACE classification broken down into material, finished goods, goods for resale and animals, work-in-progress and semi-finished own produced goods.

869. Within the production approach the holding gains/losses on inventories are allocated into intermediate consumption S.11, S.12, S.14. As far as the work-in-progress, finished goods and animals are concerned, the value of holding gains/losses on inventories is allocated into production of S.11 and S.14. In the expenditure approach, the value of holding gains and losses on inventories is allocated into changes in inventories by sectors and sub-sectors, which are the sub-item of gross capital formation. Within the income approach, the holding gains/losses are part of operating surplus and mixed income indirectly by the means of value added.

5.12 Acquisitions less disposals of valuables

870. Valuables are defined as goods of remarkable value, which are not used for production or consumption but are rather treated as value-keeping means. The economic benefit they come up with lies in the fact that their value is not changing in the same way as the general price level. The precious stones, jewels, antiques, art masterpieces belong here. The mentioned types of goods are recorded as acquisition less disposal of valuables and are part of gross capital formation.

871. In sectors S.11 and S.12, the data on valuables are available from annual statistical survey in form of an aggregate. In the sector of general government, the data on valuables are traced within the revenues and expenditures of government. In the sector of households, the data on valuables are traced within HB statistics, under the item income, expenditures and consumption of private households of the SR. The necessary data are obtained by the statistical sample survey. Data on expenditures of households on valuables (average for one household member) from HBS is obtained broken down into art masterpieces, antiques, jewels from gold and jewels from other precious stones. Additional adjustments are usually not carried out owing to low values of this item – see table 413.

Table 413 Acquisition less disposal of valuables

in thd. €

	S.11	S.12	S.13	S.14	S.15	S.1
Acquisition less disposal of valuables	405	151	956	21 670	0	23 182

872. Within the FTS, also some categories of valuables are surveyed. They are part of import and export of goods. In 2010, the following goods falling under the valuables category were imported into the SR and exported out of the SR:

- precious stones,
- art masterpieces,
- coins,
- jewels and similar products,

5.13 Exports of goods

873. Export of goods broken down into intra EU and extra EU is presented in table 414.

Table 414 in thd. €

Intra EU	Extra EU	Total
39 722 306	6 893 499	46 615 805

Table 415 in thd. €

P.61	Export of goods	=	46 615 805
	Export of goods in terms of foreign trade statistics	+	48 272 109
	Of which inward processing	-	1 292 365
	Of which outward processing	-	188 766
	Net export of goods - merchanting	+	2 140
	VAT registered non-residents' trade	-	292 000
	<i>Export of goods – (NA concept)</i>	=	46 501 118
	Consumption of non-residents	+	41 618
	Validation for SUT purposes	+	73 069

874. The main data source for the fulfilment of the indicator of export of goods is the foreign trade statistics (FTS), which in principal records the move of goods between the SR and ROW. The total export covers goods definitely leaving the territory of the SR or goods leaving this territory for the processing purposes and consequently imported back. Since 1 May 2004, the FTS consists from data separately for EXTRASTAT and INTRASTAT:

- EXTRASTAT provides information on the exchange of goods with the EU non-member countries based on documents required for the customs proceedings.
- INTRASTAT contains information on the trade with goods with the EU member countries as partner countries, obtained by statistical survey.

875. Data on transactions cover data on movable assets, including electricity, gas and water as well as goods for processing (since January 1998). The transit operations, goods which have temporarily arrived and then dispatched, short-term leasing and goods intended for repairs and goods after repairs, together with the related spare parts, are excluded. The indirect import and export are at national level excluded too, i.e. in Slovakia only the import and export customs formalities are realised. The transactions of entities, whose total annual value at arrival is the same or lower than 200 thd. € and at dispatch it is equal or lower than 400 thd. €, are excluded from INTRASTAT. These data are subject of grossing-up, which is made based on the VAT declarations and by the use of mathematical and statistical methods.

876. Units, which do not exceed the so-called simplification threshold, which is for 2010 declared at the level of 800 000 € for arrival and 2 000 000 € for dispatch, can submit a simplified INTRASTAT report. This report should contain 10 most important sub-items of the combined nomenclature according to their value broken down by member countries, taking the value in month under observation into account. The remaining sub-items are added up by member countries into the summary item coded as 9950 00 00.

877. The FTS source data on export of goods are due to the economic ownership principle adjusted for the purposes of national accounts by the following items:

- goods for processing,
- merchanting,
- trade of non-residents registered for the VAT purposes in the SR,
- consumption of non-residents,
- adjustments for SUTs.

Goods for processing

878. The main adjustment of FTS source data is the exclusion of goods sent abroad for further processing. Within the national accounts, only the value of service related to the processing of goods is recorded, i.e. only transactions between the owner and processor are recorded. This item covers only payments for the services rendered. The total value is included in services within the BoP under the item „service for processing of physical inputs owned by others“. The SOSR co-operates with NBS in terms of the calculation of this item.

879. The item goods for processing is broken down into: active (inward processing) and passive (outward processing). In terms of inward processing, the goods are exported after the processing in the SR (export of processing service). If the outward processing is taken into consideration, the goods are imported to the SR after the processing abroad (import of processing service).

880. For the inward processing, the statistical questionnaire for big enterprises ROČ 1-01, by which the information on the amount of goods running through processing in the SR is surveyed, is to be considered as the main data source. For the outward processing, the FTS is considered as the data source, where this amount is determined by the codes depending on type of trade:

4-1 (export of goods for processing) and 5-1 (import of goods after processing).

Merchanting

881. Data on merchanting are taken over from NBS as a form of net export of goods within the trade between the resident and non-resident, without entering the territory of the SR. The quarterly statement on export and import of services from NBS is considered as the data source (a complementary administrative source, code 2730 – see below).

Trade of non-resident units registered in the SR for the VAT purposes only

882. Within the national accounts, the foreign trade is considered as flows of goods between the resident and non-resident unit while the determining attribute is the change in ownership. The crossing of the border used to be the moment when the change in ownership occurs. In national accounts we are using the so-called national concept of foreign trade. On the contrary, the FTS records flows of goods which have crossed the border.

883. Currently, when the liberalisation of capital flows, existence of multinationals and the cross-border move of goods without any change in ownership takes place, the crossing of the border needn't be the determining factor for the change in the ownership of goods.

884. Differences in the treatment of foreign trade in national accounts appear when non-resident units in the territory of the SR enter the intermediation of trade relations between the resident and non-resident units. The problem is related to the quantification of value added in the concrete country, which can be deteriorated by the value added generated by non-resident units, which has been recorded by statistics of this country, although the value added belongs to the country where the non-resident is resident.

885. This issue creates an imbalance in macro-aggregates of national accounts. It is caused mainly by the phenomenon of three-party agreements. This type of transaction arises when there is no direct trade between the vendor and the buyer but there is an intermediate, who buys the goods from original seller and then sells the goods to the final buyer, while all parties are residents in different countries. If simplified, we can say that the trade of non-resident units in the territory of the SR overvalues the amount of export and, at the same time, undervalues the import of goods.

886. The recording of this type of trade is based on the analyses comparing the data from tax declarations on VAT and the data from FTS. The non-resident country is registered in the country where it trades. For the VAT purpose it receives an official tax number (DIČ) and officially intermediates the trade between the non-residents and residents, i.e. it can be an importer and exporter as well. However, from the economic point of view, it is a non-resident in the given country as it belongs to another non-resident firm.

887. The exclusion of value added of non-resident units is done by comparing the VAT declarations and the FTS data. Non-residents have been identified in the tax declarations and within the FTS as units, whose tax identification number starts with the code „4020“. The units which have been assigned by the identification number of organisation (ICO), i.e. they have been considered as resident units, are excluded. By comparing the concrete rows of the tax declaration, the amounts for purchases and sales have been identified. Consequently, the total amount of non-resident units according to FTS has been replaced by the calculated amounts taken over from the tax declarations; the export of non-residents has been replaced by purchases and import of non-residents by sales. The SOSR co-operates with NBS in terms of this calculation.

Consumption of non-residents

888. The consumption of non-residents in the SR is standardly added to the data on export of goods; for more details see the description in chapter 8.1.

Adjustments for SUTs

889. For the purposes of SUTs a specific adjustment in the move of part of services among goods is being done. Based on the analysis of SUTs it appears that part of export of services is considered as exported goods and thus this amount is shifted from the item P.62 into P.61 and is recorded as validation adjustment.

5.14 Exports of services

890. Export of services broken down into intra EU and extra EU is presented in table 416.

Table 416 in thd. €

Intra EU	Extra EU	Total
3 919 757	1 049 735	4 969 492

Table 417 in thd. €

P.62	Export of services	=	4 969 492
	Export of services from NBS	+	4 568 868
	Receipts from inward processing	+	213 571
	Merchanting	-	2 140
	Export of prostitution services	+	71 672
	Services of EU – Collection of taxes and premiums	+	35 753
	Consumption of non-residents	+	93 024
	Export of FISIM	+	61 813
	Validation for SUT purposes	+	-73 069

891. The basic source of data for the fulfilment of the item on export of services is the BoP compiled by the NBS. The BoP current account - export of services is compiled based on the quarterly reports on services received from abroad and rendered services to abroad SLUZ (PB) 1-04.

892. Summary data for services received from abroad and services provided to abroad serve as a background for the compilation of BoP of the SR. The obligation to compile the BoP results from the Law on NBS No. 566/1992 Coll. as amended.

893. The duty to submit data on services received from abroad and services provided to abroad is in compliance with the ECB recommendations as of 9 December 2011 on the requirements of ECB on statistical reporting in the area of external statistics (ECB/2011/24), Manual on BoP and the international investment position IMF (6th edition), Regulation of the EP and C (EC) No. 555/2012 related to BoP statistics, international trade in services and foreign direct investment and the Manual on statistics of international trade in services (OECD).

894. For the provision of background documents for compilation of BoP, the NBS of Slovakia issues methodological guidelines on the compilation of reports SLUZ(PB)1-04 "Quarterly report on the services received from abroad and services provided to abroad". The descriptions of particular reporting items are described there, together with the assignment of rules for reporting.

895. Quarterly report on services received from abroad and rendered to abroad SLUZ(PB)1-04 is submitted by the reporting unit in accordance with § 8 tab. (4) of the Law on foreign currency No. 202/1995 Coll. as amended. NBS is responsible for the protection of the reported data according to § 8 tab. (7) of the mentioned Law.

896. The data for services received from abroad (reception of service from foreigner) and services provided to abroad (provision of service to foreigner) are subject of the report.

897. The report does not comprise data on the received/provided services between nationals. Services can be defined as several types of activities, the result of which is intangible, non-observable and non-storable good; the services are to be considered as activities on order, which cannot be tradable separately of their production. In the report, the services are reported broken down by the BoP current account. The tourism services are not subject of reporting.

898. An overview of particular types of services according to the codes of SLUZ (PB) 1-04 is below:

- I. Production services
- II. Transport
- III. Construction
- IV. Insurance services
- V. Financial services
- VI. Payments for the use of intellectual property
- VII. Telecommunication, computer and information services
- VIII. Other trade services

2730 Trade operation related to goods

Here belong trade operations related to goods, which the national has bought from foreigner in order to sell it to another foreigner; however, the goods are not allocated into the simple circulation of the SR.

Received service: value of goods at purchase (import) of goods, which the national has bought abroad from the foreigner in order to sell it to another foreigner.

Rendered service: value of goods at its next sale (export), where the given goods are delivered to another foreigner.

The value of goods at purchase/sale covers neither the payments for insurance services nor the payments related to the transport of goods.

- IX. Personal, cultural and recreational services
- X. Government goods and services
- XI. Emission quotas

899. Export of services is recorded in time where the services are produced (accrual principle). The import of services is valued at purchaser's prices, the export of services at basic prices. The value of service rendered to abroad is valued at market price, i.e. by the actual price agreed between the reporting unit and the foreigner. If it is not possible to determine the market price, an accounting value, calculation or a qualified estimate can be used. The above mentioned situation occurs mainly in terms of services provided between enterprises in a group, which belong under the same management, however they are located in different countries.

900. For the calculation of value of the rendered service in a foreign currency, a reference exchange rate, determined and stated by the ECB or NBS on the day preceeding the day when the accounting case has occurred, is used.

901. A detailed description of the item „services related to tourism“, which is part of the current account of BoP, is presented in chapter 5.16 (Import of services). The item “services related to the processing of physical inputs owned by others“, which is part of the current account of the BoP, is compiled in a co-operation between the NBS and the SOSR. Within the export of services, the inward processing is in question. A more detailed description is to be found in chapter 5.13.

Merchandising, FISIM, non-residents

902. Merchandising is a deductible item recorded with the opposite sign as presented in the export of goods. The description of FISIM allocation for the export of services is presented in chapter 3.17. The source data are grossed up by consumption of non-residents in the SR (for more details please refer to chapter 8.1)

Adjustments for SUTs

903. Based on the results of SUT analysis, it has appeared that part of the value of export of services is considered as exported goods and thus this amount is shifted from item P.62 into P.61 and recorded as validation adjustment.

Illegal activities

904. Export of prostitution services is part of illegal activities. The basic data for the estimate of this item is the determination of the number of persons dealing with this activity and the average prices for services rendered. Information is obtained from the publicly available sources, internet pages of the relevant organisations and media. A more detailed description is to be found in chapter 7.

5.15 Imports of goods

905. Import of goods broken down into intra EU and extra EU is presented in the table 418.

Table 418 in thd. €

Intra EU	Extra EU	Total
30 491 200	16 468 782	46 959 982

Table 419 in thd. €

P.71	Import of goods	=	46 959 982
	Import of goods in terms of foreign trade statistics	+	47 493 577
	Of which inward processing	-	1 078 794
	Of which outward processing	-	258 772
	VAT registered non-residents' trade	+	425 000
	<i>Import of goods (NA concept)</i>	=	46 581 011
	Import of drugs	+	64 806
	Import of smuggling goods	+	29 820
	Debt forgiveness	+	681
	Consumption of residents	+	200 194
	Validation for SUT purposes	+	83 470

906. The total import includes goods entering the SR intended for the domestic consumption and also for further processing with the re-export. Sources and methods for the data compilation of import of goods within the FTS are the same as mentioned in chapter 5.13.

907. Data sources of FTS for the export of goods are adjusted for the purposes of national accounts by:

- good for processing,
- trade of non-resident units registered in the SR for VAT purposes only,
- consumption of residents abroad,
- SUT adjustment.

908. The description of calculation for these indicators is the same as the approach presented in chapter 5.13.

909. Data are furthermore adjusted by illegal activities and the debt cancellation. Illegal activities are estimated under the item import of drugs and smuggling; a detailed description of the compilation of this estimate is in chapter 7 describing the import of drugs and smuggling of alcohol and cigarettes.

Debt cancellation

910. This items covers the import of physical goods which are subject of the debt cancellation. Information is available directly from the MF SR in form of receivables against abroad.

5.16 Imports of services

911. Imports of services broken down into intra EU and extra EU is presented in the table 420.

Table 420 in thd. €

Intra EU	Extra EU	Total
4 852 247	754 658	5 606 905

Table 421 in thd. €

P.72	Import of services	=	5 606 905
	Import of services from NBS	+	5 329 614
	Receipts from outward processing	+	70 006
	Consumption of residents	+	183 334
	Import of FISIM	+	107 421
	Validation for SUT purposes	+	-83 470

912. The basic source for the fulfilment of import of services item is the BoP from NBS. The BoP current account - import of services is compiled based on the quarterly reports on services received from abroad and rendered services to abroad SLUZ (PB) 1-04.

913. The item „services related to the processing of physical inputs owned by others”, which is part of the current account of the BoP, is compiled and calculated in co-operation between the NBS and the SOSR. Within the export of services, the outward processing is in question. A more detailed description is to be found in chapter 5.13.

914. The description of calculation and allocation of FISIM for import of services is presented in chapter 3.17. The following items are also parts of import of services, which are calculated beyond the BoP data: validation adjustments for the SUTs purposes, grossing-up for the consumption of residents abroad.

Tourism

915. The BoP item tourism is compiled from the statements of NBS and statistical surveys, which are processed by the SOSR.

916. NBS currently collects data on cross-border transactions carried out by payment cards, which are surveyed by the commercial banks residing in the territory of the SR.

917. All transactions performed by payment cards issued in the SR and used in terminals outside the SR are recorded as *expenditures*. However, the domestic transactions carried out by cards issued in the SR do not belong here. Nevertheless, here belong cash withdrawals and deposits carried out abroad by payment cards issued in the SR and transaction values realised by the means of EFTPOS terminals abroad by payment cards issued in the SR.

918. *Income* covers transactions in terminals in the SR performed by payment cards issued outside the SR. Here belong values of cash withdrawals and deposits realised in the domestic territory by payment cards issued abroad and the values of transactions performed by the EFTPOS terminal in the domestic territory by payment cards issued abroad.

919. **Expenditures related to tourism** in BoP cover goods and services purchased for own final use, which are acquired by the traveller in the visited country. These goods and services can be:

- paid by the given person,
- paid for the benefit of the given person,
- provided to a given person free of charge.

920. Mainly the expenditures on accommodation, food, entertainment and transport within the visited country (i.e. all what he/she has consumed in that country) plus gifts, souvenirs and things which the given person has bought and will export from the given country (except for the durable goods, which are part of goods for resale), are in question.

921. Tourism is in BoP divided into tourism and personal tourism and represents a significant background information for the calculation of consumption of residents abroad and non-residents in the SR and, at the same time, it enters the calculation of final consumption of households.

A decorative graphic consisting of three blue circles of varying sizes and three thin blue lines. One line connects the top-left edge of the page to the top-left edge of the largest circle. Another line connects the top-left edge of the page to the top-left edge of the medium-sized circle. A third line connects the top-right edge of the page to the top-right edge of the largest circle. The circles are positioned in the upper and lower right areas of the page.

Chapter 6

Balancing and integration methods and
verification of estimates

GDP balancing procedure

Chapter 6 Balancing and integration methods and verification of estimates

6.1 GDP Balancing procedure

922. The national accounts of the SR are compiled according to the European System of National and Regional Accounts (ESA 2010). The data from statistical surveys and administrative sources, which are used for the compilation of annual national accounts and the GDP, should also comply with the ESA 2010 methodology.

923. Theoretically, all different approaches used for the GDP compilation should give the same result. However, these methods are based on different surveys and administrative data sources, as well as on estimates, thus, they are subject to errors and mistakes and when compiling the sectoral annual accounts certain discrepancies might occur. The main tools for balancing of GDP, as a result of three approaches, are sectoral and industrial accounts.

6.1.1 Overview of 2010 annual accounts balancing adjustments with an impact on GDP

924. Balancing adjustments of annual accounts are carried out each year provided the data are open for revision due to several reasons (precision of source data, new information etc.). Within the compilation of annual national accounts we perform several adjustments; however, not all of them can be characterised as balancing. Nevertheless, these adjustments cannot be in certain cases precisely distinguished because of a possible time overlap of the available ad hoc information with the incorporation of decisions based on the EU regulations etc. Due to this fact, also adjustments other than balancing can be part of revision adjustments of annual data from the compilation of the preliminary estimate until the final data.

925. When balancing the year 2010, which was done in September 2015, the incorporation of the GNI transversal reservation II and VIII into the national accounts was taken into account. The quantification of their impact on macro-economic indicators is expressed in all methods of the GDP compilation in tables 422 until 425.

Table 422 Production approach

in thd. €

Production approach	Prior to balancing	After balancing	Balancing difference
Output (P.1)	150 789 847	150 877 124	87 277
Intermediate consumption (P.2)	89 424 356	89 470 906	46 550
Value added (B.1g)	61 365 491	61 406 218	40 727
Taxes on products (D.21)	6 402 849	6 402 849	0
Subsidies on products (D.31) (-)	-421 925	-421 925	0
Net taxes on products (D.21-D.31)	5 980 924	5 980 924	0
GDP	67 346 415	67 387 142	40 727

Table 423

in thd. €

SK NACE A21	Production approach						Difference in value added by branches
	Output		Intermediate consumption		Value added		
	Prior to balancing	After balancing	Prior to balancing	After balancing	Prior to balancing	After balancing	
A	3 872 380	3 872 380	2 140 922	2 145 871	1 731 458	1 726 509	-4 949

B	508 612	508 612	187 291	187 727	321 321	320 885	-436
C	54 007 875	54 007 875	41 213 262	41 238 086	12 794 613	12 769 789	-24 824
D	10 765 583	10 765 583	8 272 410	8 278 607	2 493 173	2 486 976	-6 197
E	1 057 888	1 057 888	466 520	468 265	591 368	589 623	-1 745
F	13 351 304	13 351 304	7 886 382	7 901 060	5 464 922	5 450 244	-14 678
G	16 432 158	16 432 158	7 224 716	7 255 288	9 207 442	9 176 870	-30 572
H	8 868 928	8 868 928	5 602 226	5 613 379	3 266 702	3 255 549	-11 153
I	1 387 681	1 387 681	632 854	636 401	754 827	751 280	-3 547
J	4 982 652	4 982 652	2 227 764	2 230 292	2 754 888	2 752 360	-2 528
K	4 041 735	4 286 373	1 838 573	1 817 493	2 203 162	2 468 880	265 718
L	6 820 322	6 653 956	2 489 671	2 432 929	4 330 651	4 221 027	-109 624
M	5 683 161	5 683 161	2 685 866	2 691 750	2 997 295	2 991 411	-5 884
N	3 051 920	3 051 920	1 483 905	1 490 320	1 568 015	1 561 600	-6 415
O	6 788 238	6 796 375	2 066 344	2 074 481	4 721 894	4 721 894	0
P	2 820 986	2 821 117	691 083	691 432	2 129 903	2 129 685	-218
Q	3 449 834	3 450 135	1 291 095	1 291 971	2 158 739	2 158 164	-575
R	1 763 715	1 763 815	519 833	520 368	1 243 882	1 243 447	-435
S	1 134 876	1 135 211	503 639	505 186	631 237	630 025	-1 212
T	-	-	-	-	-	-	-
U	-	-	-	-	-	-	-
Total	150 789 847	150 877 124	89 424 356	89 470 906	61 365 491	61 406 218	40 727
Balancing difference		87 277		46 550			40 727

Table 424 Expenditure approach

in thd. €

Expenditure approach	Prior to balancing	After balancing	Balancing difference
Final consumption (P.3)	52 089 052	52 141 087	52 035
FC H (P.3 for S.14)	38 353 471	38 396 386	42 915
FC NPISH (P.3 for S.15)	698 310	699 293	983
FC G (P.3 for S.13)	13 037 271	13 045 408	8 137
Gross capital formation (P.5g)	16 227 645	16 227 645	0
Gross fixed capital formation (P.51g)	14 909 896	14 909 896	0
Changes in inventories and valuables (P.52+P.53)	1 317 749	1 317 749	0
Domestic demand (P.3+P.5g)	68 316 697	68 368 732	52 035
Balance of export and import (B.11)	-970 282	-981 590	-11 308
Export of goods and services (P.6)	51 577 284	51 585 297	8 013
Import of goods and services (P.7)	52 547 566	52 566 887	19 321
GDP	67 346 415	67 387 142	40 727

Table 425 Income approach

in thd. €

Income approach	Prior to balancing	After balancing	Balancing difference
Compensation of employees (D.1)	24 912 485	24 912 485	0
Gross operating surplus +mixed income (B.2g+B.3g)	36 786 798	36 827 525	40 727
Taxes on production and import (D.2)	6 922 126	6 922 126	0
Subsidies (D.3) (-)	-1 274 994	-1 274 994	0
Net taxes on production and import (D.2-D.3)	5 647 132	5 647 132	0
GDP	67 346 415	67 387 142	40 727

926. Change in volume and balancing due to the incorporation of GNI reservations in all three methods of calculating GDP is recorded as follows:

- Within the production approach, the adjustment of items FISIM and imputed rent represented in terms of output 87 277 thd. € and in terms of intermediate consumption this adjustment amounted to 46 550 thd. €. Detailed breakdown of adjustments in the accounts of individual sectors and transactions is given in table 426.

Table 426

in thd €

Reason for the revision change	Date of revision change	counterpart			Note/Notice
		sector	transaction	value	
P.1	30.9.2015	S.12	P.1	244 638	FISIM
		S.14		-661 285	Imputed rent
	30.9.2015	S.14	P.1	494 804	Imputed rent
	30.9.2015	S.13	P.1	8 137	FISIM
S.15		983			
P.2	30.9.2015	S.11	P.2	100 046	FISIM
	30.9.2015	S.12	P.2	-21 490	FISIM
	30.9.2015	S.13	P.2	8 137	FISIM
	30.9.2015	S.14	P.2	36 639	FISIM
				-77 765	Imputed rent
30.9.2015	S.15	P.2	983	FISIM	

- In the expenditure approach, the amount of adjustment amounted to 42 727 thd. €; the detailed breakdown of adjustment in the accounts of individual sectors and transactions is given in table 427.

Table 427

in thd €

Reason for the revision change	Date of revision change	counterpart			Note/Notice
		sector	transaction	value	
FISIM, imputed rent (GNI reservation II a VIII)	30.9.2015	S.14	P.3	42 915	FISIM(131 631)
				983	Imputed rent (-88 716)
		S.13	P.3	8 137	FISIM
	30.9.2015	Import	P.62	8 013	FISIM
	30.9.2015	Export	P.72	19 321	FISIM

- The balancing adjustments being done within the production and expenditure approach were reflected in B.2n in the income approach amounting to 40 727 thd. €

927. The total volume of balancing in 2015 amounted to 0.1% of GDP. The change in 2015 due to balancing of the production method was consequently implemented into the accounts by activity. Adjustment due to the GNI reservation VIII (imputed rent) was recorded in the households sector S.14 in division SK NACE 68 - Real estate activities (section L) both in the output and intermediate consumption. The adjustment of the volume of FISIM because of the GNI reservation II was recorded in all institutional sectors both in output and intermediate consumption, except the sector of non-financial corporations, which was reflected only in intermediate consumption. Table 423 shows how are these changes reflected in the individual sections of SK NACE at the level of added value.

928. All balancing adjustments are recorded in balancing protocols, where the institutional sector with the original value of the given indicator is presented, together

with the balancing change and the new value completed by a transaction, where the change was done, including the date of adjustment.

6.1.2 A tabular overview of balancing adjustments in the time series of 5 years

Table 428

sequence	Revision dates of ANA	Production approach			
		GDP before balancing in thd. €	GDP after balancing in thd. €	Balancing adjustment in thd. €	Balancing adjustment in %
1	30. 9. 2011	66 071 212	65 887 413	-183 799	-0,3
2	6. 3. 2012	65 743 472	65 743 472	0	0,0
3	30. 9. 2012	65 616 091	65 869 489	253 398	0,4
4	30. 9. 2013	66 047 020	65 897 020	-150 000	-0,2
5	30. 9. 2014	67 301 000	67 203 999	-97 001	-0,1
6	30. 9. 2015	67 346 415	67 387 142	40 727	0,1

Table 429

sequence	Revision dates of ANA 2010	Expenditure approach			
		GDP before balancing in thd. €	GDP after balancing in thd. €	Balancing adjustment in thd. €	Balancing adjustment in %
1	30. 9. 2011	66 530 094	65 887 413	-642 681	-1,0
2	6. 3. 2012	65 743 472	65 743 472	0	0,0
3	30. 9. 2012	66 879 557	65 869 489	-1 010 068	-1,5
4	30. 9. 2013	65 891 286	65 897 020	5 734	0,0
5	30. 9. 2014	67 320 999	67 203 999	-117 000	-0,2
6	30. 9. 2015	67 346 415	67 387 142	40 727	0,1

Table 430

sequence	Revision dates of ANA 2010	Income approach			
		GDP before balancing in thd. €	GDP after balancing in thd. €	Balancing adjustment in thd. €	Balancing adjustment in %
1	30. 9. 2011	66 076 392	65 887 413	-188 979	-0,3
2	6. 3. 2012	65 743 472	65 743 472	0	0,0
3	30. 9. 2012	65 613 970	65 869 489	255 519	0,4
4	30. 9. 2013	66 047 020	65 897 020	-150 000	-0,2
5	30. 9. 2014	67 301 000	67 203 999	-97 001	-0,1
6	30. 9. 2015	67 346 415	67 387 142	40 727	0,1

6.1.3 Time span for balancing adjustments

929. The most important balancing adjustments for the last five years, which were done for 2010 and their impact on GDP, are presented in the tables annexed to the previous chapter.

930. The balancing adjustments carried out in **September 2012** had significant impact on GDP. Changes in the production and income method impacted the GDP by 0,4 % and changes in the expenditure approach had an impact of -1,5 %. The balancing adjustments were done due to the changes in the estimates of the non-observed economy, changes in the source data and data on import. Whereas for the balancing adjustments no information on the NACE Rev.2 activity structure was available, the structure of production and intermediate consumption for S.11 and S.14 was used and the remaining small balancing difference - 2 121 thd. €

between the production and income approach was balanced in S. 11 under the heading D.29. Within the expenditure approach the adjustments were balanced in inventories and gross fixed capital formation.

6.1.4 General description of the balancing procedure

931. For the GDP calculation all three methods are used. GDP is compiled independently by production and expenditure methods, the income method is a residual approach.

932. With regard to the coverage of the source data and the links to other statistics, **the production approach is** considered in annual national accounts as **the most important**. It is based on the verification of acquired and processed data and the analyses of their changes in the time series.

933. **The expenditure approach** is based on the verification of the source data, analysis of changes in the time series, comparison of data and balancing of commodity flows in SUTs.

934. **The income method** of the estimation of GDP is not considered in the annual national accounts of the SR as an independent method because the operating surplus and the mixed income are not estimated from independent sources. They are calculated as residual items between the value added and other income items of value added and they are changing in line with the balancing of output P.1 and/or intermediate consumption P.2.

935. For the calculation of GDP and the balancing of 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, as well as mixed income, are residual items and their verification is not done from direct data sources. The main tool for balancing of GDP, as the result of application of all three methods, are sectoral and activity accounts.

936. Each account is balanced. It results either from the definition of the given account or it is pursued by the balancing item, which enters the next account. The Goods and services account is balanced based on the general definition, 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.

937. 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 and 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 ensured. 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 9.

938. The further step in the balancing process is the transformation of obtained data into the concepts of ESA 2010 methodology and their reconciliation. 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 inputs for the compilation of sectoral accounts, sub-sectoral accounts, and 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.

939. 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 NACE rev.2 categories, if necessary also at the level of divisions).

940. 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, the data being considered as final, and thus not subject to balancing, are also very important.

941. 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 owing to the mutual relation between the given indicators (e.g. interests, deposits, credits).

942. 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.

943. 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.

Table 431 Net lending, net borrowing

in thd. €

Annual account for 2010	Code of institutional sector	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	-2 130 317	-2 152 511	22 194
Non-financial corporations	S.11	709 997	753 063	-43 066
Financial corporations	S.12	965 555	977 267	-11 712
Government	S.13	-5 032 042	-5 051 353	19 311
Households	S.14	1 475 817	1 439 824	35 993
Non-profit institutions serving households	S.15	-249 644	-271 312	21 668
ROW	S.2	2 130 317	2 152 511	-22 194
Total	S.1 + S.2	0	0	0

944. 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.

945. 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). 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 Director General of the Macro-economic Statistics Directorate. 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.

946. Items as FISIM, insurance, non-market output of central banks enter the SUTs as balanced. In case that the balancing of SUTs will show the inevitability of the re-verification of data and the possible re-balancing, it is solved in a close co-operation between the employees compiling the SUTs and the relevant experts from sectoral accounts.

947. Within the balancing process, an adequate attention is paid to the allowance for the exhaustiveness adjustments in terms of all three GDP compilation methods. The most important adjustments ensuring the exhaustiveness of economy recording are estimates for units which are not obliged to register and misreporting by producer etc. The grossing-ups for exhaustiveness by the GDP compilation methods for particular items and institutional sectors are presented in Chapter 7 (tables 435, 440). As it can be seen from the above-mentioned table, the non-observed economy is recorded in the indicators of production and expenditure approach of the GDP estimation. A more detailed information for exhaustiveness grossing-ups is to be found in chapter 7.

948. Balancing between the particular components is not possible without a preceding discussion with the concrete compilers of the relevant indicators, which are subject of balancing.

949. During balancing after the validation and analysis of data, we do not change the source data unless the Directorate of Business Statistics gives us a reason for doing so. Furthermore, it is not possible to change the figures being processed or taken over from other units or directorates e.g. data from the FTS on export and import of goods, FISIM and also the data from BoP of the NBS and the data from the MFSR (taxes).

950. A definitive version of national accounts is verified by the balancing of commodity flows in the SUTs. Until now, we haven't succeeded in the harmonisation of balancing works so that they will immediately contribute to the precision of the semi-definitive version of national accounts.

951. The final GDP estimates by production and expenditure approach are independent from the preliminary estimates of macroeconomic indicators of national accounts and GDP, as the first estimate of annual national accounts in t+9 months is compiled by the cumulation of information from the summary of quarters and the available data from annual statistical surveys and administrative data sources, together with the relevant estimates for the exhaustiveness purposes. The semi-definitive version of the annual account is based on the annual statistical surveys and administrative data sources.

6.1.5 The use of SUTs in the process of the finalisation of annual national accounts

952. The SUTs are one of the tools for the validation of annual national accounts balancing. When compiling them, the sector accounts, which represent a framework for aggregates of the production, expenditure and income method, are used as a starting point. They are compiled once a year as a definitive confirmation of annual accounts. Tables are constructed in T+36 months, when we are obliged to send them

to Eurostat according to the ESA 2010 Transmission Programme. They were compiled in 2013 for the reference year 2010. We are currently working on the balancing of SUTs for 2012. In addition to the obligatory submission dates, a revised time series of SUTs according to the ESA 2010 methodology for 2000-2011 is under the preparation.

953. Formally, the supply and use tables are in a matrix form. In columns, the classification of economic activities SK NACE is used, which is based on the international classification of economic activities NACE Rev.2. Commodities are presented in rows, which are defined according to the classification of production based on the international standard - CPA 2008. The working version is compiled at the 4-digit CPA level with 500 commodities and at the 2-digit SK NACE Rev.2 level. Currently we are working on the introduction of the SNA-NT system into the process of compilation and balancing of SUTs. This system allows balancing the tables at basic prices. Due to capacity reasons, the system is set up to balance the tables at the level of 300 commodities, what represents a 3-digit CPA level with the breakdown to certain specific products at 4-digit level. Only the version at the 2-digit CPA level and the 2-digit SK NACE Rev.2 level is published.

954. The SUTs are compiled according to the particular institutional sectors mainly from the statistical surveys in combination with the administrative data sources; their detailed description is to be found in chapter 10 and in the table 432 below.

Table 432 Source of information for compilation of SUTs

Indicator	Statistical survey	Administrative Sources	Remarks
S11	Roč 1-01 Roč 2-01		Both statistical questionnaires contain information on the indicators for SUTs by commodities and branches.
S12	PenP5-01 PoiP5-01	See chapter 10	Both statistical questionnaires contain information on the indicators for SUTs by commodities and branches.
S13	NSPO1-01 NSRO1-01 (data by commodities are surveyed once a three-year time period)	See chapter 10	Both statistical questionnaires contain information on the indicators for SUTs by commodities and branches.
S14		Úč FO1-01 statement Household budget survey	Production is place on diagonal in the matrix of production and the intermediate consumption is broken down by commodities according to the structure surveyed in small enterprises by the Roč 2-01 questionnaire. Data on GFCF in this sector are achieved from the accounting statement Úč FO1-01 completed by the

			information on the individual housing construction.
S15	NSNO1-01 NSNO2-01	See chapter 10	Both statistical questionnaires contain information on the indicators for SUTs by commodities and branches.
S2	The commodity structure of import of goods is based on information from FTS at CIF and FOB prices	Import of services is obtained from the payment titles of the BoP of the NBS	
Final consumption of households (FCH)		Household survey budget	For the compilation of FCH the following information is used: on sales in the retail trade under the COICOP classification, which is transformed into CPA by the means of transformation matrices independently as FCH (domestic concept), purchases of resident households abroad, purchases of non-residents in the territory of Slovakia (national concept).

955. The supply table (matrix of output and the vector of import) is compiled at basic prices while the use table (matrix of intermediate consumption, matrix of final consumption of households, vector of the final consumption of government and NPISH, vector of gross capital formation and export) is compiled at purchaser's prices. The balancing is running under the system SNA-NT, which allows the selective work with data and, at the same time, it allows to calculate basic prices and the producer's prices. Tables are balanced in the national concept, i.e. the purchases of residents are added to the vector of import and export and to the FCH matrix, while the purchases of non-residents are subtracted. They are compiled in thousands of €.

Data inputs into the SNA-NT system

956. At the supply side (**Supply table**) the particular data inputs are presented as accounts:

Production accounts (output)

The particular matrices of output (in the commodity x branches breakdown) enter the system:

account 23: output of market producers (sector S.11, S.12, S.14); for the mentioned sectors in total, 3 matrices are prepared with the code distinction at the last digit:

- 1-for the production of own final use, FISIM, or other parts of production
- 2-for inward processing
- 0-production less the previous two matrices

account 24: output of non-market producers (central government (S.1311) and social security funds (S.1314))

account 25: output of non-market producers (local government (S.1313)

account 26: output of non-market producers (S.15).

Import

account 52: import specified by type

52110 import of goods

52220 direct purchase of residents abroad

52230 import of services

957. At the use side (**Use table**) the particular data inputs are presented as accounts:

Production accounts (intermediate consumption)

The particular matrices of intermediate consumption (in the commodity x branches breakdown) enter the system:

account 23: intermediate consumption of market producers (sector S.11, S.12, S.14)

In particular commodities, the intermediate consumption is separated (in the relevant code by the figure at the last digit):

- 2-intermediate consumption to the inward processing
- 0-intermediate consumption less the inward processing

account 24: intermediate consumption of non-market producers (central government (S.1311) and social security funds (S.1314))

account 25: intermediate consumption of non-market producers (local government (S.1313))

account 26: intermediate consumption of non-market producers (S.15)

Final use of products

account 51: export, specified by type

51110 export of goods with the code distinction at the last digit:

- 2-for inward processing (export of goods after inward processing)
- 0-export of goods less inward processing

51220 direct purchase of non-residents in the SR

51230 export of services

account 6: final consumption expenditure broken down by purpose (COICOP)

account 61: final consumption of households

958. **Final consumption of households** enters the system in a form of matrix; rows are broken down by products, columns according to the COICOP classification. The particular items in the matrix are expressed in the domestic concept (i.e. they do not contain the consumption of residents abroad and cover the consumption of non-residents in the SR). In order to achieve the resulting vector of FCH in the national concept, the vector containing the balance of purchases of residents and non-residents is added to the FCH in domestic concept. This column is added to the matrix of inputs as the last one after the COICOP. In order to calculate the VAT and the trade margins from the FCH, the input matrix for FCH is adjusted as follows:

- **the matrix of output for own final use** (products at sixth digit marked as „1“): the matrix contains the output for own final use, which is in the FCH (agricultural output, imputed rent), broken down by COICOP,
- **the matrix of consumption of residents in the SR** (products at the sixth digit marked as „3“): the matrix contains the purchases of non-residents in the territory of the SR, broken down by CPA x COICOP.

The matrix of FCH (products at the sixth digit marked as „0“): the elements of matrix broken down by products and COICOP are netted by the output for own final use and the consumption of non-residents (and they do not contain the consumption of residents). The consumption of residents abroad is entered as the last column. The

resulting summary vector across all columns will then express the FCH in the national concept.

959. **Gross capital formation** enters the system in a form of matrix; rows are broken down by products, columns according to the SK NACE and CPA classification.

Accounts 82-86: gross fixed capital formation, broken down by branches and sectors.

account 83: GFCF for market producers (sector S.11, S.12, S.14). For the mentioned sectors, two matrices are prepared with the product code distinction at the last digit:

- GFCF for own final use,
- GFCF less the previous matrix

account 84: GFCF of non-market producers (central government (S.1311) and social security funds (S.1314))

account 85: GFCF of non-market producers (local government (S.1313))

account 86: GFCF of non-market producers (S.15)

account 87: changes in inventories and residual

960. Types of accounts used for the product flows at different price levels:

- account of type 10: basic prices (13V-(12V+11V)),
- account of type 11: taxes on products paid by the producers,
- account of type 12: subsidies on products (paid to producers),
- account of type 13: producer's prices.

Matrices of technical coefficients

961. Technical accounts serve for the recalculation of use tables into basic price. The following matrices belong to them: matrix of non-deductible VAT, matrix of taxes on products from domestic output and import, matrix of subsidies on products, matrix of trade and transport margin.

VAT

962. The theoretical VAT is calculated in the SNA-NT system by the combination of setting VAT rates for selected commodities and the concrete use, which according to the methodology belongs to the calculation of the non-deductible VAT. The information of the VAT paid in the given year taken over from the State closing account is the final figure to which we try to approach from the use side.

Matrix of taxes on products

963. The vector of taxes on products broken down by products based on the data from the State closing account enters the SNA-NT system at the side of resources. At the use side, a combination of products and users determining the amounts from which the tax or the reduced tax should be paid, is entered.

Subsidies on products

964. The vector of subsidies on products is based at the side of resources on the data from the State closing account on subsidies being paid by commodities. Such combination of products and users enter the SNA-NT system, which determines the products on which the subsidies have been paid in order to achieve the matrices on subsidies by the types of use.

Trade and transport margin

965. For the estimation of trade and transport margins at the use side, firstly the average rates for concrete products are enumerated. These are obtained from data from the supply side (from the output of branches dealing with the trade activity). The amount of the transport margin (for different types of transport) is estimated from the supply side (as a % from the amount of transport of freight services, i.e. land transport, air transport and water transport). At the use side, the amount of transport margin for the given product is distributed according to the amount of transported goods.

Principles of balancing

966. Based on the above mentioned description of inputs it is obvious that the zero version of SUT before balancing is significantly specified by the SNA-NT in terms of its particular parts at both sides of tables and remarkably facilitates the identification of balancing differences. At the same time, it allows to achieve the updated deductible matrices during each phase of balancing and thus to balance in parallel at basic and purchaser's prices. The market part of all inputs with „0“ at the end is under balancing.

967. Balancing lies in keeping the validity of the so-called transaction identity, according to which the generated sources from the supply table should equal to their use expressed in the use table. Balancing is done separately for each group of commodities (i.e. separately for each row of supply and use tables).

968. Balancing is done in several phases. In principle it is an iterative process, which relies on the manual balancing, together with the automatic balancing.

969. The breakdown of economy into several complexes is used as a starting point, within which the mutual interactions inside of the complexes are more important as the interactions between the complexes. The following complexes are in question:

- agriculture and fishery, food industry, restaurants and final consumption of households (group of food and beverages),
- raw materials (number of branches which produce them or in which they are consumed is relatively low),
- energy, water and fuel (used nearly in all economic branches for intermediate consumption or they enter the FCH),
- specific consumer goods e.g. textile, clothes and footwear (in the supply table they are produced by specialised producers or they are imported. The majority enters the FCH or export),
- forestry, stone and sand pits, processing of wood and non-metallic minerals: output of these branches is used mainly in construction, FCH (individual construction of houses) or for export,
- metal processing, civil engineering, construction, car repair shops. In this complex, the specific commodities intended mainly for the gross fixed capital formation are produced (group of machinery and transport equipment and good and services for repairs), partially also for the final consumption of government (government purchases of military machinery and equipment) and for the FCH (durable goods),
- chemical industry, plastics and final consumption of households,

- services including the government services and the final consumption of households. (Some of these services, e.g. services for entrepreneurs, are used by the majority of production branches),
- automatic balancing is used mainly for figuring out the differences between resources and their use in rows; in columns for the enumeration of difference between the amount of output and the sum of costs for the production including the value added components.
- in addition, the automatic balancing is used also for the so-called inward balancing of SUTs, i.e. the distribution of small discrepancies in the summary rows and columns of the matrix into the entire matrix. It is exclusively applied to the matrix of intermediate consumption of market producers.

970. For this purpose, mainly the mathematical methods, especially the RAS method, are used. It is applied in iterations, firstly in rows, then in columns. Both types of adjustments are carried out by the means of correction coefficients, which are derived from the relations between the elements set up by 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 iteration to iteration.

The balancing procedure

- **Balancing by rows**: by comparing the sums by rows from the supply table with the sum by rows from the use table, the differences between the total supply and use of the given commodity are quantified separately for the each commodity group (for each row):
 - 1) in case 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 disaggregation of output or import is checked out, in the use table the distribution of sources into intermediate consumption, final consumption, gross fixed capital formation and inventories etc. is verified.
 - 2) if there are significant differences, the primary data sources and the correctness of the SUTs compilation are verified. With regard to the data base firstly the so-called weak data are removed, while the information being considered as correct remains.
- **Balancing by columns**: Following the balancing and adjustments done by rows the columns of the supply and use matrices are balanced and adjusted, i.e. the production by activities at basic prices is compared to the sum of intermediate consumption and the value added in the corresponding columns of the use matrix (with the sum of the I. and III. quadrant).

971. During the balancing process, the absolute amounts of indicators for the current and previous time periods are compared (time series of indicators from 2009 until 2012). If the growth rates indicate significant changes, which are not economically explainable, it is necessary to adjust the given indicator showing the extreme tendency.

972. When making **adjustments by rows**, we compare the percentage shares of the particular uses in total resources or total output in the current and previous period (distribution coefficients). In case of significant unexplainable differences, it is necessary to adjust the particular indicator.

973. When making **adjustments by columns**, we compare the percentage shares of intermediate consumption and the components of value added (including other net taxes on production) in output generated in the given branch in the current time period with the corresponding shares from the previous time periods (2009-2012 coefficients of the direct intensity marked also as technical or IO coefficients). In case of significant unexplainable differences, it is necessary to adjust the indicator with the extreme value.

974. In SUTs for 2010, we had to adjust the structure of use for certain selected products, i.e. the share of product from import, which entered the IC, FC, GFCF or inventories, was changed (we used the information for S.11 from big enterprises on the import of products for intermediate consumption). Within the balancing process, we dealt also with the amount of import of certain products, which was higher than the amount of that product at the use side (e.g. import of CPA 26, CPA 14, CPA 15 and CPA 27). In such cases part of the amount of imported products was included into the column re-export, which represents the import of products rerouted to export.

975. Each year the matrix of intermediate consumption is adjusted in the row CPA 06, where the amount of reported crude oil and natural gas is to be shifted in all branches except NACE 06 to the row of the CPA 19 commodity.

976. Similar adjustments are made also in the commodity buildings and construction of buildings (CPA 41), where in the matrix of intermediate consumption the amount shown in the row CP 41 is within the balancing moved to the row CPA 42 and CPA 43.

977. In the matrix of output, the sales of cars and the sales of spare parts for car repairs are moved from the rows CPA 46 and CPA 47 to CPA 45 where they should be reported.

978. All balancing adjustments are recorded in the balancing protocols, where the original value of indicator is reported together with the proposed change and the new value of indicator after balancing by dates.

979. The **fully balanced system** is the result of balancing, which contains:

- the balanced supply table at basic prices as well as at purchaser's prices,
- the balanced use table at basic prices and at purchaser's prices,
- the matrices of taxes and subsidies on products,
- the matrices for the trade and transport margins.

6.2 Other methods used for the verification of GDP

980. The below-mentioned procedures ensuring the verification of GDP are in principal used directly within balancing when verifying the particular indicators:

- comparison of data obtained from the annual statistical questionnaires with data from statistical questionnaires required for the compilation of quarterly accounts of selected indicators of the production and expenditure approach (production, intermediate consumption, GFCF, THFK, wages, etc.),
- verification by the means of growth rates,
- comparison with the employment data,

- evaluation of significant changes/events occurring during the given year in the economy and their impact,
- comparison with the FTS data,
- check-outs by the labour productivity and other relative indicators: share of their values in particular commodities or columns,
- a significant tool for the verification of the estimates of the production and expenditure approach of GDP calculation and the employment is the working group for the GDP flash estimate, which has been created by our Directorate in co-operation with the MFSR, NBS, Council for Budget Responsibility and Infostat, which come up with their own independent estimates of GDP for the purposes of a mutual professional discussion.

A decorative graphic consisting of three blue circles of varying sizes and two thin blue lines. One line starts from the top left and goes towards the top-right circle. Another line starts from the top left and goes towards the middle circle. A third line starts from the top right and goes towards the bottom-right circle. The circles are semi-transparent blue.

Chapter 7

Overview of the allowances for exhaustiveness

General approach on exhaustiveness, allowances for exhaustiveness in the production approach, in the expenditure approach and in the income approach

Chapter 7 Overview of the allowances for exhaustiveness

7.0 Introduction

7.0.1 Geographical coverage

981. National accounts in the Slovak Republic geographically cover the entire territory of the SR, including territorial enclaves and other space in the context of § 2.05-2.07 of the ESA2010 methodology.

7.0.2 General approach on exhaustiveness

982. Within the framework of the compilation of annual sectoral accounts, the adjustments for exhaustiveness purposes are being made too. These adjustments are related to all three methods of GDP estimation. Within the sector of financial corporations, government and the sector of non-profit institutions serving households, no adjustments in connection to exhaustiveness are made.

983. Particular adjustments for the purposes of exhaustiveness of the system of national accounts by institutional sectors and GDP estimation approaches are shown in table 433.

Table 433 Adjustments for exhaustiveness purposes by sectors and methods of GDP estimation

GDP estimation method	Sector	N1	N2	N3	N4	N5	N6	N7
Production	S.11						X	X
	S.12							
	S.13							
	S.14	X	X	X		X	X	X
	S.15							
Income	S.11						X	X
	S.12							
	S.13							
	S.14						X	X
	S.15							
Expenditure	S.11							
	S.12							
	S.13							
	S.14		X	X				X
	S.15							
	S.2		X					X

984. The hidden (non-observed economy, hereinafter NOE) is defined as a complex of activities producing goods and services, which are not captured by an official recording (e.g. statistics, tax system, book-keeping etc.). The reasons why certain economic activities are non-observed can be economic or statistical. The most important are the economic reasons, e.g. avoiding to pay income tax or VAT, or social security contributions. If, for example, not all economic units are covered by the statistical survey or the updating of register is missing, then the statistical reasons will be in question. Thus, the hidden economy causes that part of production is not

recorded directly in national accounts what consequently influences the level and growth rate of GDP.

985. According to the ESA 2010 methodology and the recommendations of Eurostat, the NOE is classified into seven types. A short description of particular types, as they are recognised under the conditions of the SR, follows.

N1 Producer should have registered

986. Expert calculation is based on the results of public poll carried out by the Public Poll Institute in the SR (until 2007). The inquiries were focused on the expenditures for services as tutoring, care-taking, personal services, repairs and purchases of goods without receipts. Since 2007, we have been making estimates based on the previous results in line with tendencies from the inquiry done within the household budget surveys.

N2 Illegal producer that fails to register

987. Illegal production consists of the production and distribution of drugs, prostitution and smuggling. The estimate of smuggling is based on data on the average annual consumption of alcohol and tobacco products, data from the Customs administration and information from media. The starting point for the estimation of drugs are data on the number of drug users in the SR. The information on the availability of illegal drugs in the SR, together with information on the number of people under the medical treatment, is used for these purposes. 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, is used. The estimate of prostitution is carried out based on the number of persons dealing with this activity and average prices for the services rendered. Information is taken over from available sources, websites of relevant organisations dealing with disclosing of human trafficking, national report on prostitution in the SR and press.

N3 Producer is not obliged to register

988. Data on agricultural production of households for own consumption are based on data on agriculture and the household budget surveys, where the production for own final use is surveyed directly. The main data source for the estimation of forest fruits production for own consumption is the information taken over from the Forestry research centre (see chapter 3.2). The estimation of own-account production of households for the construction of houses, huts and garages is based on statistical surveys, information of real estate agencies etc.

N4 Registered units not covered by the statistical survey

989. Adjustments for units not included into statistical surveys, are, from the statistical register updating standpoint, not performed. Statistical register of organisations is continuously updated and compared with other available registers (e.g. of Social insurance company, DataCentre, etc.).

N5 Registered entrepreneur is not included in statistics

990. This item covers estimates of production, intermediate consumption and value added for physical persons, who are not registered in the business register and for whom no data on their economic activity have been surveyed.

N6 Misreporting by the producer

991. For the estimate of N6 in S.11, the information from the statistical surveys and accounting statements verified by audits is used. The calculation of figures for S.14 is based on the comparison of data obtained by the sample statistical survey for businesses and from accounting annexes to the tax declarations.

N7 Statistical deficiencies in data

992. This item covers tips and estimates of standing timber. The estimate of tips is based on the public poll (2007); the estimate of standing timber is taken over from the Forestry research institute.

993. A summary overview of particular adjustments for exhaustiveness purposes by types N1-N7 in 2010 is presented in table 434.

Table 434 Summary overview

in thd. €

Type of adjustment	N1	N2	N3	N4	N5	N6	N7	Total
Total	1 134 055	294 142	1 172 594	0	600 105	7 158 950	73 533	10 433 379
% of GDP	1,7	0,4	1,7	0	0,9	10,6	0,1	15,5

7.1 Allowances for exhaustiveness in the production approach

994. The estimation of GDP by production approach is the mostly elaborated method in the national accounts of the SR not only from the data sources point of view but also from the estimates of exhaustiveness' standpoint. The grossing-up in order to achieve exhaustiveness of accounts is performed in the sector of non-financial corporations and the sector of households.

7.1.1 Identification of types of non-exhaustiveness**N1 Producer should have registered**

995. In the **sector of households**, the estimates are performed based on the inquired average costs on the purchase of goods and services without receipt. Purchase without receipt covers the market activities of households with the low share of output in the market. Estimates are based on the results of public poll from 2007, which are consequently extrapolated on the basis of information from household budget surveys on the household's expenditures. 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).

N2 Illegal producer that fails to register

996. A detailed description of the calculation of amounts of drugs, prostitution and smuggling recorded within the production approach in production and in intermediate consumption (except prostitution) of the **sector of households** is to be found in chapter 7.1.3.

N3 Producer is not obliged to register

997. The amount of agricultural production of households for own consumption is based on two estimates. A more detailed description is presented in chapter 3.2.

998. The estimate of production of forest fruit for own use 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, is used. The figures obtained from Research Institute on Forestry in Zvolen cover the effective output of the most important forest fruit in the SR in physical units as well as in 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 combinations of the present exact surveys and qualified estimates.

999. Own-account production of households in relation to the construction of dwellings, huts and garages 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. A more detailed description is presented in chapter 5.10.

N5 Registered entrepreneur is not included in statistics

1000. The estimate in the **sector of households** is carried out by comparing data inquired in the sample statistical survey for businesses not registered in the business register (average data) and data from accounting annexes to the tax declarations.

N6 Misreporting by the producer

1001. In the **sector of non-financial corporations** the estimate expressed under N6 is formed by the undervalued production (+382 108 thd. €) and the overvalued intermediate consumption amounting to (- 208 322 thd. €). The reporting units when filling in the statistical questionnaires deliberately undervalue their sales and overvalue their expenditures (due to lower taxes etc.). Obviously, no exact data are available on the amount of the undervalued production and overvalued intermediate consumption.

1002. The verification of reported data and the subsequent adjustment for under/overvaluation is done by comparing the information from annual and quarterly statistical survey for small enterprises up to 20 employees and for big firms with more than 20 employees, together with the information from accounting statements checked-out by audits.

1003. In the **sector of households** it is assumed that the undervaluation of output and overvaluation of intermediate consumption can occur in all branches but with different intensity. 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 and the payments of levies to social security system and health insurance. The estimate is done based on the data inquired from the sample statistical survey for entrepreneurs not registered in the business register and information from the accounting annexes to the tax declarations, on the basis of the time series and the share of intermediate consumption in production.

N7 Statistical deficiencies in data

1004. In the sector of **non-financial corporations** the estimate covers tips in services (14 043 thd. €) and the estimate of standing timber (33 400 thd. €). When estimating tips, the information from the public poll as of 2007 is extrapolated based on the level of sales from the services rendered, e.g. restaurants, hotels, hair-dressers, cosmetics etc. "The increase of standing timber" consists of the difference between the „total current increase“ and the „actual timber harvesting“. „Total current increase“ is the increase of timber in thd. m³ and the „actual timber harvesting“ is the amount of standing timber, which has been cut for the purposes of sale, including the losses of timber within the harvesting technologies.

1005. When **estimating tips**, the information from the public poll survey (2007) is extrapolated based on the level of revenues from the services rendered in restaurants, hotels, hair-dressers, cosmetics etc. The inquiries show that the frequency of provision of tips is not changing too much. In production, the value is recorded under activities 55, 56 and 96 in the **non-financial corporations 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 = 35%, of which activity 55= 18%, activity 56 = 57%, 96= 13%.
- In the sector S.14 = 65%, of which activity 55= 18%, activity 56= 57% and 96=25%.

7.1.2 Adjustments made for the different types of non-exhaustiveness

1006. Adjustments by types of exhaustiveness in production approach in relevant institutional sectors are presented in tab 435. The total grossing-up for exhaustiveness purposes represented in 2010 a 15,5% share of GDP. The highest share being the 10,6% of GDP was represented by the grossing-up for N6, especially in sections F – Construction and C - Manufacturing.

Table 435

in thd. €

	N1	N2	N3	N4	N5	N6	N7	Total
S.11	0	0	0	0	0	590 430	47 443	637 873
S.14	1 134 055	294 142	1 172 594	0	600 105	6 568 520	26 090	9 795 506
Total	1 134 055	294 142	1 172 594	0	600 105	7 158 950	73 533	10 433 379
% of GDP	1,7	0,4	1,7	0	0,9	10,6	0,1	15,5

Adjustments by types of exhaustiveness in production approach in relevant SK NACE sections sectors are presented in tab 436. From the activity point of view according to SK NACE, the productive sector (sections A-F) represented in the total value added a 53,4% share of the total grossing-up for the assurance of exhaustiveness, while the most remarkable percentage share had the following sections: F - Construction 25,7% and C – Manufacturing 15,6%. Services (sections G-U) contributed to the adjustments of the total valued added for exhaustiveness purposes by 46,6 %. The most significant share from services was represented by section G (wholesale trade and retail trade, repairs of motor vehicles and motorcycles) being 18,4%.

Table 436

in thd €

SK NACE		N1	N2	N3	N4	N5	N6	N7	Total
Total	Output	1 134 055	410 306	1 965 913	-	821 843	5 464 249	73 533	9 869 899
	Intermediate consumption	-	116 164	793 319	-	221 738	-1 694 701	-	-563 480
	Gross value added	1 134 055	294 142	1 172 594	-	600 105	7 158 950	73 533	10 433 379
A	Output	143 101	-	717 112	-	50 295	306 835	33 400	1 250 743
	Intermediate consumption	-	-	168 919	-	16 758	-118 296	-	67 381
	Gross value added	143 101	-	548 193	-	33 537	425 131	33 400	1 183 362
B	Output	-	-	-	-	-	3 045	-	3 045
	Intermediate consumption	-	-	-	-	-	-623	-	-623
	Gross value added	-	-	-	-	-	3 668	-	3 668
C	Output	31 124	263 025	-	-	129 726	1 020 985	-	1 444 860
	Intermediate consumption	-	112 968	-	-	38 391	-333 964	-	-182 605
	Gross value added	31 124	150 057	-	-	91 335	1 354 949	-	1 627 465
D	Output	-	-	-	-	-	40 061	-	40 061
	Intermediate consumption	-	-	-	-	-	-3 429	-	-3 429
	Gross value added	-	-	-	-	-	43 490	-	43 490
E	Output	-	-	-	-	215	18 439	-	18 654
	Intermediate consumption	-	-	-	-	59	-5 490	-	-5 431
	Gross value added	-	-	-	-	156	23 929	-	24 085
F	Output	400 636	0	1 248 801	0	151 805	1 153 265	-	2 954 507
	Intermediate consumption	-	0	624 400	0	42 827	-398 337	-	268 890
	Gross value added	400 636	0	624 401	0	108 978	1 551 602	-	2 685 617
G	Output	162 213	26 620	0	0	162 496	1 271 546	-	1 622 875
	Intermediate consumption	-	3 196	0	0	46 438	-349 799	-	-300 165
	Gross value added	162 213	23 424	0	0	116 058	1 621 345	-	1 923 040
H	Output	21 828	-	-	-	109 623	506 056	-	637 507
	Intermediate consumption	-	-	-	-	29 047	-168 731	-	-139 684
	Gross value added	21 828	-	-	-	80 576	674 787	-	777 191
I	Output	41 744	-	-	-	32 963	175 622	32 701	283 030
	Intermediate consumption	-	-	-	-	8 321	-49 723	0	-41 402
	Gross value added	41 744	-	-	-	24 642	225 345	32 701	324 432
J	Output	4 232	-	-	-	21 329	94 979	-	120 540
	Intermediate consumption	-	-	-	-	4 144	-28 101	-	-23 957
	Gross value added	4 232	-	-	-	17 185	123 080	-	144 497
K	Output	-	-	-	-	-	-	-	-
	Intermediate consumption	-	-	-	-	-	-	-	-
	Gross value added	-	-	-	-	-	-	-	-
L	Output	173 245	-	-	-	10 159	40 785	-	224 189
	Intermediate consumption	-	-	-	-	1 743	-18 897	-	-17 154
	Gross value added	173 245	-	-	-	8 416	59 682	-	241 343
M	Output	6 849	-	-	-	83 080	436 505	-	526 434
	Intermediate consumption	-	-	-	-	17 504	-111 012	-	-93 508
	Gross value added	6 849	-	-	-	65 576	547 517	-	619 942
N	Output	-	-	-	-	13 861	124 952	-	138 813

	Intermediate consumption	-	-	-	-	3 392	-41 217	-	-37 825
	Gross value added	-	-	-	-	10 469	166 169	-	176 638
O	Output	-	-	-	-	-	-	-	-
	Intermediate consumption	-	-	-	-	-	-	-	-
	Gross value added	-	-	-	-	-	-	-	-
P	Output	34 661	-	-	-	5 806	27 564	-	68 031
	Intermediate consumption	-	-	-	-	1 732	-7 604	-	-5 872
	Gross value added	34 661	-	-	-	4 074	35 168	-	73 903
Q	Output	22 243	-	-	-	31 005	137 687	-	190 935
	Intermediate consumption	-	-	-	-	6 391	-28 008	-	-21 617
	Gross value added	22 243	-	-	-	24 614	165 695	-	212 552
R	Output	-	-	-	-	6 203	31 150	-	37 353
	Intermediate consumption	-	-	-	-	1 447	-9 407	-	-7 960
	Gross value added	-	-	-	-	4 756	40 557	-	45 313
S	Output	92 179	120 661	-	-	13 277	74 773	7 432	308 322
	Intermediate consumption	-	-	-	-	3 544	-22 063	0	-18 519
	Gross value added	92 179	120 661	-	-	9 733	96 836	7 432	326 841
T	Output	-	-	-	-	-	-	-	-
	Intermediate consumption	-	-	-	-	-	-	-	-
	Gross value added	-	-	-	-	-	-	-	-

7.1.3 Exhaustiveness methods

7.1.3.1 Employment method

1007. The total employment according to the national accounts methodology ESA 2010 is compiled by balancing of the "supply" of labour force with the "demand" for labour force. The supply of labour force is represented by data obtained by the labour force survey in households (VZPS), which are adjusted according to the coverage and the national concept of ESA 2010. The demand for labour force is represented by data from statistical business surveys, which are already expressed in the national concept. They are combined with administrative sources and expert estimates. The main data sources for the compilation of employment are:

1008. **Labour force survey (VZPS)** – is the continuous monitoring of labour force based on the direct survey in selected household. It is fully harmonised with the relevant legal requirements of the EU, mainly with the Regulation of the Council (EC) No. 577/98 on the organisation of the labour force survey in the Community. The basis for the VZPS is the simple random sampling covering all districts of the SR. The selection of dwellings, the frame of which is represented by the results of the 2001 population and housing census (is referred to the reference year 2010), is conceived as proportional, i.e. the sample size in each district depends on the number of its inhabitants. Quarterly 10 250 dwellings are included into the sample, what represents approximately 0,6 % of the total number of permanently resident dwellings in the SR. The selected dwelling is part of the sample for five subsequent quarters. Each quarter, 20% of the sample is changed. Data from survey for all persons willing to cooperate are recalculated to the number of population of the SR as of 1 January 2010 taken over from the statistical survey on the population move. For weighting, the post-stratification method, by region, sex and age group, is used. Each person, aged 15 years and more living in the household of selected dwellings regardless of his/her permanent, temporary or non-registered stay, except for the

institutional population (i.e. prisoners, insane people placed in special institutes etc.), is the subject of survey.

1009. Business statistical surveys – this group covers surveys specifically focused on employment (survey on labour and wages Práca 2-04) and surveys focused on the inquiry of production (structural surveys for big and small corporations, financial institutions and for entrepreneurs – physical persons not registered in the business register). The advantage of the structural surveys is that the indicators of employment are directly linked to the indicators of output and value added.

1010. An overview of statistical sources used, broken down by individual institutional sectors, is presented in table 437:

Table 437 Overview of statistical data sources used

Institutional sector	Statistical business survey	Periodicity
S11	Roč 1-01 (Questionnaire of production branches for big non-financial enterprises with 20 employees and more) Roč 2-01 (Questionnaire of production branches for small non-financial enterprises with less than 20 employees)	A
S12	Pen P5-01 (Business questionnaire on banking and non-banking financial institutions) Poi P5-01 (Business questionnaire on insurance)	A
S13, S15	Práca 2-04 (Quarterly questionnaire on labour)	Q
S14	Roč 3-01 (Questionnaire on physical persons not registered in the business register)	A

1011. The main indicator for the calculation of employment in the statistical survey is the „average recorded number of employees in physical persons“. In addition, also the following indicators are reported: average recorded number of employees expressed in full-time equivalent, hours worked, labour on contract as well as the particular components of the compensation of employees.

1012. Statistical business surveys are the main data sources for the compilation of the overall employment according to the ESA 2010 methodology as well as for the structural compilation of employment – by SK NACE Rev.2 branches, regions and institutional sectors.

1013. Administrative sources are used for the estimate of items, which are important when adjusting the employment by VZPS to the national concept of ESA 2010 and the coverage (supply side) as well as for the estimate of the number of self-employed persons (entrepreneurs) and their employees.

Table 438 Overview of administrative data sources used

Institution disposing AZ	Administrative source (AZ)	Used for
Labour, Social Affairs and Family Office	Information cards and labour permits for foreigners in the SR	Number of employed foreigners in the SR
Ministry of foreign affairs of the SR		Number of Slovak employees working in embassies abroad
Ministry of culture of the SR	questionnaire KULT 15-01 on church and religious society	Number of active priests
Corrections service	Yearbook of Corrections service	Number of working prisoners
Ministry of education of the SR	Statistics of ME on the number of students of daily and remote studies and the number of students asking for dormitory	Students working in dormitories
Statistical Office of the SR	Register of organisations	Number of self-employed persons
Ministry of Finance of the SR	Úč FO 1-01 – Statement on income and	Data on expenditures on wages used for the

	expenditures in the single book-keeping system	estimate of employees sole traders
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1014. Data on employment originating from different sources are completed and adjusted in order to comply with the definitions according to ESA 2010 and ILO. The process of harmonisation of data on labour is related to data on the supply side as well as on the demand side. Finally the adjusted data are compared and balanced.

Adjustment of data

- *Adjustment of VZPS data* – is based on the total number of persons working in the main job. This number includes also persons who are registered as unemployed but they have taken part in the so called activation works (within the framework of active measures taken by the Labour Office in the labour market). These persons are not included in the demand side (i.e. in business surveys), thus, the VZPS data are decreased by the inquired number. The adjustments to the national concept and the coverage follow.
- *Adjustment to the national concept*: the inquired number of persons working abroad is deducted (less than 1 year), the estimate of working non-residents in the SR is added up (less than 1 year), the employees of foreign embassies and other non-resident institutions in the SR are deducted and the employees of the Slovak embassies and Slovak army members located abroad are added.
- *Adjustments due to the coverage* (persons living in the collective households): the estimate of the number of working students living in dormitories is added, the estimate of the number of church workers (clergymen, priests in monasteries etc.) is added and the estimate of the number of working persons currently in prison is added too.
- *Adjustments of data from business statistical surveys* correspond already to the national concept, thus, no further adjustments are needed. The numbers of employees are completed for particular institutional sectors. Furthermore, the estimate of working prisoners and the persons on the maternity leave (taken over from the VZPS) is added; these data are not included in the questionnaires. The estimate of the number of people working on a contract basis for all sectors is added. The contract based workers are reported separately beside the number of employees. As mainly the short-term, often seasonal, work is in question, a full-time equivalent is used. Finally, the estimate of self-employed persons is added too. The result for the overall employment is consequently compared and balanced with the figure on the supply side.

Table 439 Overview of adjustments of employment for 2010

	Type of adjustment	Data source	Value (in thd. persons)
Supply	Number of workers in the main job	VZPS	2 317,5
	Activation work (-)	VZPS	- 30,7
	Residents working abroad – short-term (-)	VZPS	- 126,7
	Non-residents working in the SR – short-term (+)	Table 438	15,4
	Employees of non-resident institutions in the SR (-)	VZPS	- 0,9
	Employees of embassies of the SR and the members of army of the SR located abroad (+)	Table 438	1,4
	Workers from collective households (students, prisoners, clergymen) (+)	Table 438	12,6
	Other adjustments		- 18,8

=	Employment ESA 2010 – national concept		2 169,8
Demand	Employees – statistical questionnaires (sectors in total)	Table 438	1 641,6
	Estimate of working prisoners (+)	Table 438	4,0
	Contract-based workers (FTE) (+)	Table 438	33,2
	Persons on maternity leave (+)	VZPS	9,3
	Self-employed (+)	Table 438	361,1
	Estimate of non-registered employees (+)		120,6

Comparison of employment and analysis of differences

1015. The comparison of adjusted data on employment on the supply and demand side in the long time series shows that the employment from the supply side (VZPS) is always higher than from the demand side (statistical questionnaires). It is assumed that employment inquired within the VZPS covers better the short-term, seasonal jobs and includes also part of non-observed economy. Thus, the employment from the supply side is furthermore adjusted within the tolerance of the statistical deviation and the remaining difference is considered as non-registered employment and is added to the number of employees on the demand side in sector S.14. The resulting figure is treated as definitive estimate of the total employment for the entire economy.

7.1.3.2 Illegal activities

1016. The illegal activities are estimated for prostitution, drugs and smuggling.

Estimate of prostitution

1017. The income of prostitutes is neither recorded nor taxed, thus, this area is included into the non-observed economy.

1018. The estimate of the number of prostitutes and their annual income is estimated from the *supply side*. Several data sources are used, from which the assumed sales for prostitution services are derived. The following information is in question: from webpages of international organisations (SWAN – Sex Workers Rights Advocacy Network; TAMPEP – International Foundation: European Network for HIV/STI Prevention and Health Promotion among Migrant Sex Workers), police, thematic webpages, press information, interviews with persons dealing with prostitution or the owners of night clubs and the information from the national report on prostitution in the SR. Under the conditions of the SR, we can distinguish the following forms of prostitution:

- street and highway prostitution,
- prostitution in private apartments and houses,
- prostitution in erotic clubs,
- escort service (accompanying),
- services provided by escort agencies.

1019. The estimates of the number of contacts and prices for different types of prostitutions is based on the above-mentioned breakdown and, at the same time, also the information available from the national report on prostitution in the SR is used. The information from webpages, advertisement and clubs offering these services is used too.

1020. Extrapolation of data from one year to another time period is performed based on the information from inquiries and data from the national report. The indicators of

the number of prostitutes and the development of prices for services rendered are used as well.

Estimate of the production of drugs and trade with drugs

1021. The estimate of drugs in the SR is performed from the *demand side*, i.e. based on the information from the drug users (data related to the number of drug users or the number of persons under medical treatment) in combination with data from the supply side (represented by data on the amount of drugs being captured, their purity, price etc.). The consumption of the concrete drug from the demand side is estimated according to the following formula:

$$C = N * Q_a * P_{st}$$

Where

N number of users of the concrete drug
 Q_a annual consumption of drug expressed in physical units (g, number of pills)
 P_{st} street price for 1 gram/dose of drug.

1022. To estimate the amount of drugs in the SR from the *supply side* is quite a complicated process because the basic information is the amount of captured drugs by the police and the rate of successfulness of police. It can only be presupposed what percentage from the total amount of drugs offered in the market the captured drugs represent. Police is in one year more successful and succeeds in „big capture“, but in another year, with the same number of interventions, the amount of captured drugs can be much lower. Furthermore, it is necessary to determine the share of drugs which comes from import and from the national production or what amount of drugs being produced is exported.

1023. To estimate the extent of the supply of drugs makes sense only in confrontation with the consumption of drugs or as a supplement to the estimate of the consumption of drugs.

Calculation of the amount of drugs which is intended for the domestic market

1024. When estimating the amount of drugs intended for domestic market (domestic use), the following formula is used as a starting point:

$$O = Z * \left(\frac{1}{z_r} - 1 \right) * \alpha$$

Where

Z is the amount of drug captured by police and customs administration
 z_r rate of capture
 α share of drug intended for domestic market

Calculation of consumed drugs from the supply side

1025. A certain number of doses is produced from the amount of drugs being imported or produced, which are then sold to final user. Thus, the information on purity (concentration) of drug when imported and sold is important, together with the purchaser's price. Some drugs are diluted. The amount of consumed drug is determined based on the following formula:

$$C = O * P_{st} * \left(\frac{pu_i}{pu_{st}} \right)$$

Where

O is the amount of drugs intended for domestic consumption (grams, pills)
 P_{st} is the street price per 1gram or dose
 pu_i is the purity of drug when imported

p_{Ust} is the purity of drug when sold.

1026. The market with drugs and the expansion of drug consumption in the population of the SR is regularly monitored and described by the National Drugs Monitoring Centre (NMCD) in its reports.

1027. The starting point for the estimation of the drugs consumption are data on the number of drug users in the SR. For these purposes, the information on the expansion of illegal drugs in the SR, which is available from inquiries or from the data on the number of persons under the medical treatment, is used. The inquiry was made in 2006 and 2010. The use of different types of drugs in various age groups of population is surveyed.

1028. Information on average prices of drugs is included in the national reports released by the NMCD. The price of individual drugs in the SR is determined by the National Anti-drug Squad (part of the Ministry of Interior) for the purposes of the national report of the NMCD. Each suspicious substance captured by the military, police and/or security companies is analysed in forensic laboratories where the type, amount and concentration of the active component is determined (i.e. purity). Based on the ratio between the purity and the weight, the number of doses is estimated, which would be likely sold if the drug trading took place. If the number of estimated doses is below the threshold of 10, the captured amount of drugs is considered as for own final use; in this case neither the estimated price nor the purity of drug is registered. The price of drugs for one year is extrapolated to the following years. The share of intermediate consumption when producing the drugs is determined based on expert estimates.

1029. Within the current calculation, the non-resident activities in terms of drugs are not considered due to the restricted data sources.

Estimate of smuggling of alcohol and tobacco products

1030. When quantifying the estimate on the *demand side*, we are working with the average annual consumption of alcohol and tobacco products. Based on the expert estimates resulting from the information from media, press, articles dealing with the smuggling theme, we have identified that the share of illegal cigarettes in all consumed cigarettes in the SR is approximately 15%. The unit price of the smuggled cigarette is derived from the average price in the legal distribution. The trend is evidenced (increase/decrease) and the price of illegal cigarettes is obviously lower.

1031. If the illegal import of alcohol is concerned, we have taken the annual consumption of alcohol into consideration. Consequently, based on the information from media, press and thematic articles we have estimated that the cross-border import of alcohol represents 0,9% of the total consumption in the SR. We have taken into account also the amount of alcohol captured by the Customs administration. Additional data, which are necessary for the calculation of the average price of illegally imported alcohol, are also derived from the average price of alcohol in the legal distribution. The trend is recorded (increase/decrease) and the price of illegally imported alcohol is obviously lower.

1032. When estimating the amount of smuggled goods from the *supply side* we use the information from the Customs administration in combination with data from official

statistics as the starting point. The estimate of the value of smuggled goods from the supply side is based on the amounts of captured goods and the assumption of the police successfulness, i.e. the capture rate. When estimating the amount of smuggled goods, which is intended for the domestic market (domestic use), the following formula is used:

$$O = Z * \left(\frac{1}{z_r} - 1 \right) * \alpha$$

Where:

Z is the amount of drug captured by police
 z_r capture rate
 α share of goods intended for the domestic market.

1033. Under the conditions of the SR, we do not take into account the further export of smuggled goods. The structure of population by age is part of estimation of the total consumption of alcohol and cigarettes. For each year, an updated structure is used. Under the Slovak conditions, the estimate of prices of smuggled goods being imported is based on the domestic prices. Within the extrapolation of data from one year to another time period, the following indicators are used for tobacco products: the share of smokers in the population, total consumption of cigarettes etc. For alcohol, the indicators on the total consumption of alcohol per head, population growth etc. are used. The share of intermediate consumption within the smuggling of goods is declared by an expert estimate.

7.1.3.3 *Income in kind*

1034. A more detailed description of income in kind is to be found in chapter 7.3.1. Identification of types of exhaustiveness in the income approach and tips are presented in chapter 7.1.1. Identification of exhaustiveness types in production and expenditure approach is shown in chapter 7.2.1.

7.1.3.4 *Use of fiscal audits*

1035. For the estimate of undervalued production and overvalued intermediate consumption we use the information from accounting statements verified by auditors published in the Commercial Journal.

7.1.3.5 *Recommendations of various GNP and GNI Task Forces*

1036. The particular recommendations of task forces have been implemented in the appropriate extent into the practise of national accounts of the SR compilation.

7.1.3.6 *Estimate of tax evasions*

1037. Based on the Commission Decision No. 98/527/EC on recording of tax evasions in the field of VAT, all tax evasions without complicity should be taken into account, which represent the difference between the actually paid tax and the tax which should be paid if all individuals and firms declare their activities and transactions correctly in line with the valid legislation (theoretical tax). One way how to estimate tax evasions is to use the macroeconomic approach or indirect methods. For the estimate, the information from national accounts, SUTs together with WAR

rates based on which the theoretical VAT is calculated, is used. The tax gap has been estimated on the basis of administrative data sources on the actually collected VAT. However, the calculation of the tax gap based on the macroeconomic data has its weaknesses, which might influence to a great extent the accuracy of estimate, e.g. data on consumption entering the calculation are not broken down in such details as the Law on the VAT rates is defined; in addition, the national accounts include also the estimate of non-observed economy, which also influences the calculation of the theoretical VAT. Therefore, the estimates of tax evasions being analysed are not yet incorporated into national accounts.

7.2 Allowances for exhaustiveness in the expenditure approach

1038. Adjustments for the purposes of exhaustiveness of national accounts by particular types are carried out within the expenditure approach for indicators of final consumption of households, GFCF, inventories, import and export.

7.2.1 Identification of types of non-exhaustiveness

N2 Illegal producer that fails to register

1039. In the **sector of households**, the grossing-ups are carried out for the consumption of drugs, expenditures on prostitution and smuggling. The final consumption of households includes estimates, which correspond to the estimates of production of the sector of households (see also 7.1.1).

1040. In the **ROW sector**, the estimate of expenditures on prostitution is performed for that part, which is paid by the customers from abroad (export of services). The second part of expenditures is paid by national customers, whose costs on prostitution are recorded in the final consumption of households. The estimate of export of services is carried out based on the information from the national report on prostitution in the SR and other assumptions. Data on the purchase of prostitution services by Slovak residents abroad are part of import of services, where under the sub-item grossing-ups and adjustments for residents abroad also the purchases of service for their own use are included. Based on the national report on prostitution in the SR, the share of non-residents, which offer prostitution services, is lower than 2% of the total number of prostitutes. Therefore, due to their negligible share we do not estimate the shift of income generated from prostitution to abroad.

1041. For the calculation of import of drugs, the results from the public poll, National Anti-drug Squad are used, which are related to the amount of captured drugs, purity of drugs, prices per particular types of drugs and import prices; in addition, also the information from the health statistics on the number of drug addicted persons and other relevant administrative information is used.

1042. The estimate of smuggling is based on the total consumption of alcohol and cigarettes in the SR, purchaser's prices, information from the Customs administration on the captured amount of these items and the press releases. A more detailed information is to be found in chapter 7.1.3.2.

N3 Producer is not obliged to register

1043. In the **sector of households**, when estimating the *agricultural output for own final use* (see chapter 3.2), the information from the census of farms, which took place in 2010 in all municipalities of the SR and in selected urban localities with the presupposed agricultural primary production, is used. For the mutual comparison of data from agricultural census and household budget surveys, the data from annual and quarterly statistical surveys on agriculture are used.

N6 Misreporting by the producer

1044. In the **sector of non-financial corporations**, the comparison methods are used for the grossing-up of GFCF, concretely the comparison of data from annual statistical questionnaires with the results from accounting statements and from the quarterly statistical surveys is being made. The additional calculations are made if big differences are found out in such a way that the group of enterprises with similar characteristics is selected and data in the activity breakdown, which were marked as under/overvalued, are adjusted by the average value of data on the acquisition of assets of this selected group.

N7 Statistical deficiencies in data

1045. In **final consumption of households**, the estimates are carried out under the item tips (see 7.1.1).

1046. In the **ROW sector**, the data on export of goods and services are grossed-up by the consumption **of non-residents** (workers and tourists) in the territory of Slovakia, which represents the estimate of financial means for own consumption (purchase of clothes, food etc.). When estimating, the number of working non-residents (taken over from the Centre of Labour, social affairs and family) until 1 year, country of origin and the average wage are used. For the estimate of the consumption of non-residents-tourists, the data from BoP, item Tourism, are taken into consideration.

1047. Data on import of goods and services are grossed up by the estimate of the consumption **of residents** working abroad and tourists. Grossing-ups for residents are based on the number of working residents for the given period until 1 year taken from the VZPS, the country of activity and the average wage in the given country. For the estimate of consumption of residents-tourists, the data from BoP, item Tourism, are used. The grossing-up represents the required part of financial means for the own existence abroad (purchase of food, clothes, etc.).

1048. The quantification of particular types of NOE in the expenditure approach by institutional sectors for 2010 is presented in the table 440 below.

Table 440 Adjustments by exhaustiveness types in expenditure approach

in thd. €

GDP method	Sector	N1	N2	N3	N4	N5	N6	N7	Total
	S.11	0	0	0	0	0	963 799	0	963 799
	S.14	0	317 092	717 112	0	0	110 945	40 133	1 185 282
	S.2	0	-22 954	0	0	0	0	-248 886	-271 840
% of GDP	Total	0	0,44	1,06	0	0	1,59	-0,31	2,79

7.2.2 Adjustments made for the different types of non-exhaustiveness

1049. In the table 441 below, the particular adjustments of indicators of the expenditure approach of the GDP compilation are presented together with their share in GDP.

Table 441

in thd €

Expenditure type	Sector	Type of adjustment	Data sources for adjustment	Calculation method	Absolute value of adjustment in 2010 in thd. €	Relative value of adjustment in 2010 % of GDP
FCH	S.14	N2	N2-drugs: public poll, number of treated persons, national reports on the distribution of drugs	N2-drugs: number of users x price of dose	214 863	0,32
			N2-prostitution: National report on prostitution,	N2-prostitution: number of women of certain age category and estimate of their average annual income	48 989	0,07
			N2-smuggling: average purchaser's price of alcohol and cigarettes, average consumption per head, Customs data	N2-smuggling: quantity x price	53 240	0,08
	S.14	N7	N7 Tips Public poll 2007	Estimate based on Public poll	26 090	0,04
	S.14	N7	N7 Tips Public poll 2007	Estimate based on Public poll	14 043	0,02
	S.14	N3	N3 Agricultural output for own use Agricultural farm census 2010, annual and quarterly agricultural questionnaires, HBS	Physical units x price	717 112	1,06
GFCF	S.11	N6	N6 Roč 1-01	Number of unfilled units x average acquisition value	1 192 569	1,77
	S.14	N6	N6 Undervaluation of GFCF. Comparison of sources with the information reports of financial and government institutions (NBS, Ministry of Finance, Association of leasing companies of the SR...)	Basic information on the leasing market by main commodities and products, number of newly registered cars, development of the real estate market	112 156	0,17
Changes in inventories	S.11	N6	N6 Roč Zav 1-01	Number of unfilled units x average acquisition value	-228 770	-0,34
	S.14	N6	N6 Overvaluation of changes in inventories. Comparison of sources with import and export	Source by NACE2 versus import, export by CPA	-1 211	-0,002
imports	S.2	N2,N7	N2-drugs: public poll, number of treated persons, national reports on the distribution of drugs	N2-drugs: number of users x price of dose	64 806	0,10
			N2-smuggling: average purchaser's price of alcohol and cigarettes, average consumption per head, Customs data	N2-smuggling: quantity x price	29 820	0,04

			N7-consumption of residents abroad: VZPS, BoP	N7-consumption of residents abroad: number of residents x average wage, ratio based on tourism	383 528	0,57
exports	S.2	N2,N7	N2-prostitution: National report on prostitution,	N2-prostitution: number of women of certain age category and estimate of their average annual income	71 672	0,11
			N7- consumption of non-residents abroad: UPSVaR, BoP	N7- consumption of non-residents abroad: number of non-residents x average wage, ratio based tourism	134 642	0,20

7.3 Allowances for exhaustiveness for the income approach

1050. GDP by income approach is not compiled by an independent method due to the lack of relevant source data for a direct and independent calculation of the operating surplus and mixed income. Both aggregates are obtained as balancing items in sectoral accounts of the income generation.

7.3.1 Identification of types of non-exhaustiveness

1051. Within the income approach for the GDP estimation, mainly the compensation of employees in institutional sectors S.11 and S.14 is grossed-up for the exhaustiveness purposes.

1052. The first main reason for non-exhaustiveness is the existence of non-registered or black work compensated in cash or in kind. It is assumed that non-registered or illegal employment occurs prevalingly in case of small entrepreneurs, not registered in the business register, who are at the same time employers (S.14). Thus, both, the employer and the employee, benefit from the black work (income tax is not paid and contributions to social security system are not paid as well).

1053. The second main reason is the payment of part of wage "at hand" for registered employees due to the reduction of taxies and levies. The employer officially pays only part of wage (which is reported), e.g. minimal wage and the second part is paid to the employee at hand. Therefore, we assume that wages reported in statistical surveys are undervalued mainly in the sector of small entrepreneurs (S.14) and small non-financial corporations (S.11). For the exhaustiveness adjustments, the N6 and N7 types are relevant.

N6 Misreporting by the producer

1054. The majority of the total adjustment for exhaustiveness related to the compensation of employees belong to this category. The adjustments can be divided into the following groups:

- wages for non-registered employees at small entrepreneurs not registered in the business register (S.14),
- undervaluation of data on wages reported for non-financial enterprises S.11),
- undervaluation of wage data reported by small entrepreneurs not registered in the business register (S.14).

N7 Statistical deficiencies in data

1055. In this category, adjustments for tips in services, which have been allocated into compensation of employees in sectors S.11 and S.14, are made. The methodology of the estimation of tips for relevant sectors is described in chapter 7.1.

7.3.2 Adjustments made for the different types of non- exhaustiveness

1056. The adjustments within the income approach of the GDP compilation in sectors S.11 and S.14 by relevant types of exhaustiveness and their share in GDP for 2010 are presented in table 442.

Table 442

in thd. €

GDP compilation approach	Sector	N1	N2	N3	N4	N5	N6	N7	Total
Income	S.11						74 500	14 043	88 543
	S.14						2 165 936	26 090	2 192 026
	Total						2 240 436	40 133	2 280 569
	% of GDP						3,3	0,1	3,4

1057. Adjustments of compensation of employees in the income approach for sectors S.11 and S.14 by particular types of exhaustiveness and their share in GDP are presented in table 443.

Table 443

in thd. €

Type of income	sector	Type of adjustment	Data sources for adjustment	Calculation method	Absolute value of adjustment in 2010	Relative value of adjustment in 2010 % GDP
Compensation of employees	S.11	N6	Roč 1-01, Roč 2-01, P13-04	Adjustment for undervaluation of wages: comparison of source data, calculation of average wage per employee	74 500	0,1
	S.14	N6	Roč 3-01, Úč FO 1-01, balance of employment	Adjustment for non-registered employment: based on balance of labour force and average compensation per employee	935 703	1,4
	S.14	N6	Roč 3-01, P13-04, Balance of employment	Adjustment for undervaluation of wages: comparison of source data, calculation of average wage per employee	1 230 233	1,8
	S.11	N7	Public poll, estimates	Adjustment for tips: division among sectors by the amount of production	14 043	0,02
	S.14	N7	Public poll, estimates	Adjustment for tips: division among sectors by the amount of production	26 090	0,04

7.3.3 Methods of exhaustiveness

1058. For the estimate of exhaustiveness components for compensation of employees, mainly the employment balancing method is used (sub-chapter 7.1.3), which represents a framework for estimate of the scope of non-registered work. It is assumed that employment inquired from VZPS covers to a certain extent also part of the non-observed economy. Thus, based on the employment balance, the estimate of the number of non-registered employees is calculated. Data on the structure of illegal or black work and socio-economic status of these employees are available from the results of the sample survey made by the Public Poll Institute in 2007. It concludes that the majority of black work has been made for physical persons or households or for private companies. Black employees work mainly in construction, agriculture and in services. They are prevailing the job-applicants registered by the Labour Office but in question are also employees or workers having an official job but by black working they raise their cash in the second job.

1059. Compensation of non-registered employees are estimated based on average compensation per employee acquired from the statistical questionnaire for physical persons not registered in the business register Roč 3-01. As the reference data source also the Úč FO 1-01 statement is used – accounting annex to tax declarations corresponding to the single entry book-keeping system. For the calculation of estimate of the undervaluation of wages, the average compensation inquired by the Roč 3-01 questionnaire is compared with the average compensation surveyed by the quarterly questionnaire P 13-04 for small non-financial corporations.

A decorative graphic consisting of three blue circles of varying sizes and several thin blue lines. One large circle is at the top center, a smaller one is below it to the right, and another large circle is at the bottom right. Lines connect the top-left and top-right corners to the top circle, and another line connects the top-left corner to the middle circle. A long line also extends from the top-right corner towards the bottom-right circle.

Chapter 8

The transition from GDP to GNI

Compensation of employees, taxes on production and imports paid to the Institutions of the EU, subsidies granted by the Institutions of the EU, cross-border property income

Chapter 1 The transition from GDP to GNI

8.0 Introduction

1060. The calculation of gross national income (GNI) is based on the GDP data decreased by the primary income paid by resident units to non-resident units and increased by primary income received by resident units from abroad. Primary income paid to ROW covers compensation of employees, property income and taxes on production and import paid to EU institutions. On the other hand, the primary income received from abroad covers compensation of employees, property income and subsidies received from the EU institutions. Besides the statistical and administrative data sources the key source of information is the current account of the Balance of Payments (BoP).

Table 444 Calculation of GDP in 2010

in thd. €

B1*G	Gross domestic product		67 387 142
D.1	Compensation of employees received from the rest of the world	+	1 496 174
D.1	Compensation of employees paid to the rest of the world	-	166 264
D.2	Taxes on production and imports paid to the institutions of the EU	-	143 010
D.3	Subsidies received from the institutions of the EU	+	423 521
D.4	Property income received from the rest of the world	+	1 472 892
D.4	Property income paid to the rest of the world	-	4 656 429
B5*G	Gross national income		65 814 026

1061. Table 445 shows the more detailed data on particular transactions for the reference year 2010.

Table 445 Transition items from GDP to GNI

in thd. €

Gross domestic product (ESA2010)	B.1*G	67 387142
Compensation of employees received from the rest of the world	D.1	1 496 174
Compensation of employees paid to the rest of the world	D.1	166 264
Taxes on production and imports paid to the institutions of the EU	D.2	143 010
Subsidies received from the institutions of the EU	D.3	423 521
Property income received from the rest of the world	D.4	1 472 892
Interest	D.41	1 112 785
Distributed income of corporations	D.42	252 332
Reinvested earnings on foreign direct investment	D.43	62 559
Other investment income	D.44	45 216
Property income paid to the rest of the world	D.4	4 656 429
Interest	D.41	1 034 476
Distributed income of corporations	D.42	2 374 960
Reinvested earnings on foreign direct investment	D.43	1 186 373
Other investment income	D.44	60 620
Gross national income (ESA2010)	B.5*G	65 814 026

1062. Within the transition from GDP to GNI, the cooperation with NBS is an integral part of this process. The SOSR uses data from BoP, which is compiled by NBS. As far as we have been informed, the BPM6 methodology is fully implemented in the BoP statistics. The item D.1 Compensation of employees is compiled by the SOSR and NBS takes these data into consideration when constructing the BoP. More details are to be found in sub-chapter 8.1. The items D.2 and D.3 (taxes and subsidies) are compiled based on the data received from MF SR. More details are presented in sub-chapters 8.2 and 8.3. The item D.4 Property income at the use side

is filled-in by the SOSR based on the BoP data. A more detailed description is shown in the sub-chapter 8.4.

8.1 Compensation of employees

1063. Compensation of employees covers wages, salaries and other remunerations (including social contributions) paid to non-resident employees in the resident country. On the income side, there are compensations paid by non-resident employers to the Slovak employees and on the expenditure side, there are compensations paid by Slovak employers to non-residents.

1064. The basic source for the calculation of resident employees working abroad is the statistical survey on the number of working residents abroad for the period until 1 year broken down by selected countries, which is part of the Labour force survey VZPS 2-99.

1065. Wages and salaries (D.11) of our residents abroad are based on the estimate of the number of residents abroad and the average wage in the countries of stay of residents abroad (LFS, press information, foreign offices or webpages). For our residents abroad a lower wage is estimated as compared to the average wage in the given economy, as our residents prevalingly carry out less qualified works. The wage reduction is approximately to 60% based on the available information related to the employment of residents abroad. The estimate of the number of residents is grossed-up by the estimate of illegal workers (approximately 20%), which is based on the information from publicly available analyses and the labour market of the EU, labour migration etc.

1066. Social contributions of employers (D.12) are calculated as a coefficient of D.11 item based on the tax levies valid in the SR and from abroad. This information is obtained by the means of web publication or other complementary information. The total coefficient is approximately at the level of 25%.

Table 446 Compensation of employees for residents

in thd. €

Year 2010	CR	AT	DE	GB	IE	other EU	other	total
number of working residents	40 363	18 410	4 853	8 165	2 619	16 946	6 316	97 672
annual salary (in €)	7 889	18 261	19 760	21 957	20 762	12 978	17 157	
D.11 (in thd. €)	318 406	336 181	95 890	179 278	54 375	219 931	108 368	1 312 429
D.12 (in thd. €)	64 700	47 872	12 504	13 769	4 259	32 544	8 097	183 745
D.1 total (in thd. €)	383 106	384 053	108 394	193 047	58 634	252 475	116 465	1 496 174

1067. The main data sources for the calculation of D.11 at the source side are the administrative data of UPSVAR on the number of working non-residents in Slovakia until 1 year, based on the information cards and permits. Wages are estimated separately for non-residents from the old EU countries and EZVO as the triple of average wage in the SR in 2010 and the wages of non-residents of other EU countries as 1,5-fold. For the citizens outside EU registered by information cards, the countries have been divided into advanced and developing, while for the non-residents of advanced countries the wage level is calculated as the 3-fold of the average wage in the SR in 2010 and for non-residents from developing countries it is equal to the average wage of the SR in 2010. Illegally employed workers are

estimated at the level of 12%; this estimate is based on the available information being published (EU labour market, labour migration).

1068. Social contributions of employers (D.12) are calculated as a coefficient of the D.11 item, approximately 25%, based on the information of the tax levies valid in the SR and from abroad, obtained from the web publications or other complementary background information.

1069. Within the framework of our estimates, we work with the official administrative data source from UPSVaR, where all persons working in the territory of the SR are included. The employees of extra-territorial organisations are excluded specifically.

1070. The SOSR has recently provided Austria with the information on working residents, Austrian citizens in the territory of the SR, in order to comply with the request from Austria. In reciprocity, the SOSR obtained information on the Slovak citizens working in Austria.

Table 447 Compensation of employees for non-residents

in thd €

Year 2010	Number of working non-residents	D.11	D.12	D.1
EU 15 (old MS)	2 439	39 409 158	9 125 089	48 534 247
EU 11 (new MS)	6 778	75 398 637	17 458 361	92 856 998
EFTA 3	7	195 841	45 346	241 187
Total EEA	9 224	115 003 636	26 628 797	141 632 433
Non - EEA	1 462	20 000 851	4 631 146	24 631 996
Total	10 685	135 004 487	31 259 942	166 264 429
Average annual salary in SR 2010 (in €)	9 228			

8.2 Taxes on production and imports paid to the Institutions of the EU

1071. Data on payments from traditional own resources (custom duties and agricultural payments) are obtained from the State closing account presented by the MFSR. All records are based on information from the Fin 1-04 statement, in which the items of the budgetary classification related to traditional own resources are presented. They are recorded on accrual basis.

8.3 Subsidies granted by the Institutions of the EU

1072. Data on subsidies received from EU institutions are taken over from the State closing account submitted by the MF SR. All records are based on information from the Fin 1-04 statement, in which the items of the budgetary classification related to subsidies provided by the EU institutions are to be found. Revenues from EU grants are adjusted by receivables and payables and possibly also by corrections based on the analytical records of the MFSR. They are recorded on accrual basis.

8.4 Cross-border property income

1073. Income paid for the use of financial assets is called investment income, while the income paid for the use of natural sources is called the rent. The property income is the sum of the investment income and the rent.

8.4.1 Interest

1074. Interest is property income, which is received by the owners of financial assets for making them available to another institutional unit. They are related to the following financial assets: deposits and loans, debt securities and other receivables. The income from holding and acquisition of special drawing rights and from the accounts of non-allocated gold are also considered as interest. Financial assets, from which the interest arises, are receivables of the creditors against the debtors. The creditors lend the sources to debtors what leads to creation of financial tools mentioned above.

1075. The SOSR compiles the item D.41 Interest based on information presented in the current account of BoP, concretely from the item Revenues from investment, as the sum of the following items: debts tools from direct investment + debt securities from portfolio investment + other investment.

1076. The compilation of BoP is done under the auspices of NBS, which uses purposefully the banking questionnaires, i.e. the data sources for the compilation of interest are the questionnaires for the particular sectors of economy (central bank, monetary financial institutions, general government and other sectors). The questionnaires contain the breakdown of interest by particular types of financial tools. Interest is recorded on accrual basis. The accrual time of interest recording is part of the methodology of individual questionnaires. The interest is recorded prior to the deductions of relevant taxes.

1077. Interest from debt securities is calculated based on the data from the central database of securities (source: ECB), while the debtor approach is used. The interest from index-linked debt securities is calculated based on the data from the central database of securities (source: ECB), while the relevant provision of the ESA2010 methodology, paragraph 4.46, is followed.

1078. The allocation of FISIM is part of D.41 item: adjustment of interest resulting from the FISIM allocation. A more detailed information is presented in the sub-chapter 3.17 - Financial and insurance activities.

1079. Reporting of Euro bank notes is incorporated in national accounts in current as well as in the financial account. In case of active or passive position of the SR in relation to the issuing of Euro bank notes below or above the stated Bank Allocation Key (BAK), the interest is recorded as received or paid from/to abroad.

1080. Information on paid/received interest is available also from internal questionnaires of NBS. The final enumeration is done also in co-operation with NBS.

8.4.2 Distributed income of corporations

1081. Distributed income of corporations covers dividends and withdrawals from the income of quasi-corporations.

8.4.2.1 *Dividends*

1082. Dividends are types of property income, which the shareholders can claim for, due to the fact that they have provided another entity with their own financial sources. The SOSR compiles the item D.421 Dividends from the information presented in the current account of BoP, namely from the item Revenues from investment as a sum of items: dividends from direct investment plus property securities from the portfolio investment.

1083. Data sources used for the compilation of dividends are:

- Monthly questionnaire on foreign assets and liabilities – breakdown into property and debt tools within the FDI,
- Quarterly questionnaire on foreign assets and liabilities – broken down by particular countries,
- Complex specialised annual questionnaire on FDI.

1084. Dividends are traced at the level of individual enterprises and if superdividends are identified, these are excluded.

1085. Within the actual reporting period the dividends are recorded in time of their payment; information is taken over from monthly and quarterly questionnaires on foreign assets and liabilities. In the annual specialised questionnaire on FDI, the dividends are recorded at the time of their declaration.

8.4.2.2 *Withdrawals from the income of quasi-corporations*

1086. Withdrawals from the income of quasi-corporations represent the amount, which the owners of quasi-corporations withdraw for their own final use from profits obtained by their quasi-corporations.

1087. NBS does not identify quasi-corporations separately. BoP does not record withdrawals from income of resident and non-resident owners of land and buildings and similarly no net operating surplus of resident and non-resident owners of land and buildings is recorded in BoP.

1088. Within the compilation of national accounts, the estimate of withdrawals from income of quasi-corporations is calculated based on the value of dwellings and the corresponding rate of return from the property (2,5% - is also used for the calculation of the net operating surplus for the imputed rent). Withdrawals from the income of quasi-corporations are recorded in the period in which they are realised by the owners.

1089. When estimating the withdrawals from the income of quasi-corporations, the information from the tourism statistics on the number of dwellings owned by non-residents in Slovakia is used; at the same time, the similar data on non-residents

from Slovakia in the neighbour Czech Republic are used. The majority of dwellings owned by Slovak residents outside the territory of the Slovak Republic is located in the territory of the Czech Republic.

1090. Rough estimate of output and intermediate consumption is based on the methodology used to calculate imputed rent by cost method. Net operating surplus for dwellings owned by residents/non-residents is recorded as withdrawal from the income of quasi-corporations (D.422). Calculation and impact on GNI is given in following tables 448 until 450.

Table 448

Data for non -residents in Slovak republic	2010
number of dwellings	8 748
total value of dwellings mil. €	625
P.1	12,71
P.2	1,33
B.1G	11,38
net operating surplus = D.422	5,5

Table 449

Data for residents in Slovak republic*	2010
number of dwellings	22 192
total value of dwellings mil. €	550
P.1	16,96
P.2	3,37
B.1G	13,59
net operating surplus = D.422	4,84

* data only for dwellings owned in Czech Republic have been available

Table 450

	2010
Impact on GNI for total economy in volume mil. €	-0,66
Impact on GNI for total economy in %	-0,0010

8.4.3 Reinvested earnings (RIE) of foreign direct investment (FDI)

1091. Reinvested earnings represent that part of the corporation's profit, which is not distributed to the shareholders but is kept with the company. They are calculated as a difference between the total profit of the company after taxation and the distributed profit.

1092. The figure for D.43 Reinvested earnings from FDIs is directly taken over from the current account of BoP without any adjustments. It is part of the item Revenues from investment in the sub-part called direct revenues – reinvested earnings. The compilation of this figure is done under the auspices of NBS.

1093. Reinvested earnings from foreign direct investment (D.43) are equal to operating surplus of the corporation with the foreign direct investment plus all property income received or current transfers minus all property income paid or all current transfers including the sums of actually paid to foreign direct investors and all current income taxes, property etc. of the enterprise with the FDIs.

1094. The enterprise with the direct investment abroad (hereinafter „PPI“) is a foreign entity, in the basic equity of which the reporting entity participates at least by 10 %.

1095. The enterprises in the PPI group are all enterprises residing abroad under the control or an influence of the reporting entity. The control or influence can be reached directly, i.e. by the share of the reporting entity in the basic equity of the relevant PPI in the chain or indirectly, by the means of PPIs, which participate in the basic equity of another enterprise in the chain. The following entities belong among the PPI group:

- PPIs,
- other enterprises in the group residing abroad under the influence or control of the reporting entity.

1096. The recording of indirect links within the big groups of international enterprises is carried out by the means of specialised annual questionnaires on FDI, which contain the information on these indirect links. At the same time, the big companies are controlled through the publicly available information (e.g. annual reports for the consolidated unit).

1097. The specialised annual questionnaires on FDIs furthermore contain all necessary information for the harmonisation with the Current Operating Performance Concept (COPC), where the holding gains and losses are excluded.

1098. The following data sources provide information on the inward and outward flows of direct investment:

- Monthly questionnaire on foreign assets and liabilities – breakdown into property and debt tools within the FDI,
- Quarterly questionnaire on foreign assets and liabilities – broken down by particular countries,
- Complex specialised annual questionnaire on FDI.

1099. In line with the GNIC/052, the “I” method is used for recording of reinvested earnings from FDIs, with annual questionnaires on FDI as the data sources, where information on profit and distributed earnings is to be found. Monthly questionnaires contain information on the distributed earnings only. No international transactions reporting systems (ITRS) is used for distributed earnings.

1100. Reinvested earnings from FDIs are recorded with that time period, in which they have been achieved. NBS uses their own register of FDI entities, which is based on the historical database. The register is regularly updated and supplemented from different complementary sources (press, internet, FATS).

1101. Within the data validation, the data for big enterprises are annually verified and compared with the balance sheets and profit and loss statements, which are submitted by these enterprises in addition to the specialised annual questionnaire. At the same time, this information is compared with the balance sheets from the database of the MFSR.

1102. The imputation of data is being done in case of non-response so that the information from public sources (annual reports, balance sheets for the selected

enterprises under the responsibility of the MFSR) is imputed. Within the specialised annual questionnaire on FDIs no threshold is applied, thus, no imputation is needed.

8.4.4 Other investment income

8.4.4.1 *Investment income attributable to insurance policy holders*

1103. Investment income attributable to insurance policy holders corresponds to the total primary income from investment of the actuarial reserves. The reserves, in case of which the insurance corporation acknowledges the claims of the policy holders, are in question. Revenues from investment of own resources of insurance companies are not considered as commitments against the policy holders and therefore they are excluded from total value of revenues.

1104. Direct data sources on financial flows between the national and foreign entities related to the investment income are not available; only expert estimates are made. When compiling the estimates, the information from the bank questionnaire Pb (NBS) 1-12 „Monthly questionnaire on encashment and payments between residents and non-residents“ is used. Based on the ratio between the premiums received from abroad paid by non-resident insurance corporations and the total premiums received in resident insurance corporations, a share of invested reserves belonging to non-resident policy holders is estimated.

1105. The estimated values of assets (D.441) are recorded in national accounts on the use side in the sector S.12 and on the supply side in the sector S.2. This approach is the same for both, the non-life and life-insurance.

1106. For illustration see the tables below demonstrating the approach used together with the quantification.

Table 451

in thd. €

		Non-life insurance	Life insurance
A.	Premiums received by resident insurance corporations	929 526	975 521
B.	Premiums received from abroad	60 061	2 187
C.	Ratio B/A in %	6,46	0,22
D.	Assets in resident insurance corporations (D.441) in total	38 938	187 470
E.	Estimate of assets belonging to the non-resident policy holders	2 516	420

1107. If data sources are concerned, the situation related to the opposite direction is even more complicated. The estimate of total invested reserves of resident policy holders in foreign insurance corporations is compiled based on the ratio between E/B (see *table above*), which is applied on the total premiums paid to abroad by our residents. Estimated assets (D.441) should be recorded in national accounts on the use side of sector S.2 and on the supply side of particular resident sectors S.11-S.15. Due to the fact that no amounts of premiums, which are paid by resident units to abroad, are known, the same structure as in case of the export of services is used; see table “Allocation of insurance services for no-life and life insurance” in chapter 3.17. As only a gross estimate is in question, these data have not been incorporated into national accounts yet; in addition it is questionable, if they have to be considered in the future with regard to the materiality threshold.

Table 452

in thd. €

	Non-life insurance	Life insurance
Premiums paid to abroad	219 496	3 825
E/B in %	0,04	0,19
Estimate of assets (D.441) belonging to the resident policy holders	9 195	735

8.4.4.2 Investment income payable on pension entitlements

1108. Pension entitlements arise in connection with one or two different pension schemes; the defined benefit schemes and defined contribution schemes are in question. Under the conditions of the SR, there are two defined contribution schemes (II. and III. pillar), which invest the saved financial means into financial and non-financial assets. Pension and complementary pension management companies have an obligation against participants of the pension system to pay the benefits together with the income revenues (D.442), which they have acquired during the saving time period.

1109. According to ESA2010, the non-resident working in the territory of the given country for a longer period than 1 year is considered as the resident of that country. At the same time, based on the Law on pension complementary management companies No. 650/2004 Coll. on the complementary pension saving scheme § 17, indent 1), the condition of a minimum period of saving is 10 years and the achievement of 55 years of saver's age. In this context, all savers in the pension scheme are considered as residents and thus also the cross-border flow of revenues from investment of assets (D.442) equals to 0. It is assumed that the same situation is valid also in the opposite direction, when the resident is working abroad.

8.4.4.3 Investment income attributable to collective investment fund shareholders

1110. Investment income attributable to collective investment fund shareholders, including the mutual funds and share funds, consists from dividends belonging to shareholders of the collective investment funds and undistributed profits attributable to the shareholders of the collective investment.

1111. Based on the information of NBS, for 2010 no dividends were paid to the shareholders (for the last time it was in 2003 and 2004 – a negligible amount only). Thus, the total profit of the investment fund is considered as a reinvested share in profit (undistributed profit allocated to the shareholders of investment funds).

1112. Data on reinvested earnings (investment income) in relation to the shareholders of investment funds are not available from accounting statements. Reinvested earnings allocated to non-residents of investment funds are estimated based on the structure from the statistical survey for total dividends paid abroad.

1113. Due to the unavailability of information on data from abroad, the information on the stocks of shares of investment funds for all countries is used for estimates. Provided the rate of return of property income (ratio of reinvested earnings and stocks of investment fund shares) is for the SR the same as for other countries, we apply it to the total foreign stocks of investment fund shares. The value of reinvested earnings paid from abroad to our residents is estimated based on the structure of the

reinvested earnings received from abroad and the ratio of resident stocks against the non-resident stocks.

8.4.4.4 Rent on land and sub-soil assets

1114. Rent is an income received by the owner of the natural source for giving this source at disposal of another institutional unit.

1115. Rent on land and the use of sub-soil assets were in the past recorded under the revenues from property, as transactions resulting from the ownership of land. They contain the cross-border payments and encashment, e.g. rent on agricultural, forest or built-up land, right to quarry the minerals etc. and this information was taken over from the bank questionnaires. Owing to the negligible values, this type of survey has been cancelled and currently no figure is reported under the item D.45 for the ROW sector.

1116. When Slovakia joined the EU in May 2004, it applied a moratorium on the sale of agricultural land to foreigners – physical persons for the period of seven years valid until 30 April 2011. However, in January 2011, a prolongation of the moratorium for the purchase of agricultural land by foreigners by additional three years took place, until 30 April 2014.

A decorative graphic consisting of three blue circles of varying sizes and two thin blue lines. One line starts from the top left and goes towards the top-right circle. Another line starts from the top left and goes towards the middle circle. A third line starts from the top right and goes towards the bottom-right circle.

Chapter 9

Classifications

Classifications used for the production, income and expenditure approach and in the transition from GDP to GNI

Chapter 9 Classifications

1117. This chapter describes the classifications which are used within the system of national accounts. List of items is presented only in cases, where the official standard is adjusted for the purposes of statistical surveys employed for general purposes (including the compilation of national accounts) under the conditions of the Slovak economy. For the compilation of particular items of the sequence of accounts, the classifications presented in chapter 23 of ESA2010 are used. For publication purposes and within the framework of the Transmission programme of ESA 2010, the aggregation of classifications are used, e.g. A*3, A*10, A*21, A*38, A*64 for economic purposes and P*3, P*10, P*21, P*38, P*64 for products.

1118. For the classification of units into the register of organisations, the codes are used which are created and updated by the SOSR. The code related to the classification of organisations by the legal form is one of the mostly used codes. Its structure is as follows:

Table 453 Code-list of legal forms

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
118	Non-investment fund
119	Not profitable organization
121	Joint stock company
122	European Economic Interest Grouping (EEIG)
123	European company (SE)
124	European Cooperative Society (SCE)
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)
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

Legal forms 951 and 995 are used in other administrative registers such as statistical register

1119. The classifications used in the system of national accounts are prevalingly consistent with the internationally valid classifications. All standardised classifications are officially proclaimed in the Law Digest and published by the means of relevant Decrees of the SOSR. The following classifications belong here:

Statistical classification of economic activities SK NACE Rev. 2

1120. Statistical classification of economic activities SK NACE Rev. 2 is being released by the Decree of the SOSR as of 18 June 2007 No. 306/2007 Coll. This national classification is elaborated on the basis of the common statistical classification of economic activities in the European Community NACE Rev. 2, which is declared for the member states by the Regulation of European Parliament and the Council No. 1893/2006 as of 20 December 2006. This regulation is obligatory at full extent in all member states and is applied since 1 January 2008.

1121. The subject of classification are all activities carried out by economic entities. Each item of classification includes the grouping of homogeneous activities at the relevant degree of sorting. It is used for all statistics classified by economic activities. It is intended for the categorisation of data, which are related to the economic entity as a statistical unit. It is one of the tools for the preparation of different statistics – outputs, inputs into the production process, capital formation and financial transactions of economic entities.

1122. First four levels are fully compatible with the European classification NACE Rev. 2 and the fifth level are national items created for national needs based on the national requirements and necessities.

Statistical classification of products by activities (CPA)

1123. Its main purpose is to provide the sorting of produced goods and services by activities. There is a link in classification to the Harmonised system or the Combined nomenclature, which is taken over from the international CPA classification. The system of coding in CPA is equal to the 6-digit classification sorting CPA valid at the European level. The CPA groupings usually correspond to the SK NACE Rev.2, thus,

the direct link between the CPA and SK NACE Rev.2 at the 4-digit level is ensured; the same is true for other internationally valid referring classifications. For the purposes of the compilation of national accounts, the code of statistical classification of production is used, although partially adjusted, according to the indicator which is traced, e.g. for the monitoring of the acquisition of fixed assets by the types of assets. Implementation is ensured by the Regulation of the European Parliament and the Council (EC) No. 451/2008.

Statistical classification of government expenditures SK COFOG

1124. The subject of the COFOG classification is the sorting of expenditures of particular government institutions by function. The concept of function is to be understood as a certain area of activities, in which the given institution (entity), or its particular bodies, are active. According to the COFOG methodology, the reporting items are classified by function to which they are related, what ensures the independency of the classification from the possible organisational changes in the individual government institutions. The implementation of the 2014 version is guaranteed is the SOSR's decree No. 257/2014 Coll.

Classification of individual consumption by purpose COICOP

1125. Its main purpose is to provide sorting for the calculation of CPIs and for 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 income and consumption of households. The standard COICOP classification is not officially published by the SOSR. According to this classification, only particular codes, required for processing and adjusted to individual types of surveys, are compiled.

9.1 Classifications used in case of the production approach

1126. In case of production approach a statistical classification of economic activities SK NACE Rev. 2 is used. For production and intermediate consumption the commodity structure resulting from the statistical classification of production by activities CPA is used, which has been adjusted in a form of Annex to the statistical survey as a list of codes of a list of codes of the statistical classification of production by activities (CPA) for filling in the following modules: 182, 182a, 182b, 183, 183a, 183b, 184, 184a, 184b, 185, 185a, 186, 186a, 394, 395, 417, 418, 428, 429, 432, 433, 501, 502, 590, 670, 671 and 671a – see table:

Table 454 CPA Code-list

Code CPA	Name of the CPA code	Code CPA	Name of the CPA code
	PRODUCTS OF AGRICULTURE, FORESTRY AND FISHING	011400	Sugar cane
011100	Cereals (except rice), leguminous crops and oil seeds reals (wheat, maize, barley, rye, oats, sorghum, millet and other cereals straw and husks, green and dried leguminous vegetables, soya beans, groundnuts and cotton seed, other oil seeds – mustard, rape or colza seed, sesame, sunflower and other n.e.c.)	011500	Unmanufactured tobacco
011200	Rice, not husked	011600	Fibre crops
011300	Vegetables and melons, roots and tubers (leafy or stem vegetables, potatoes, vegetable seeds, sugar beet, sugar beet seeds and n.e.c.	011900	Other non-perennial crops (Forage crops, cut flowers and seeds)

012100	Grapes	051000	Hard coal
012200	Tropical and subtropical fruits	052000	Lignite
012300	Citrus fruits	061000	Crude petroleum
012400	Pome fruits and stone fruits (apples and other pome fruits and stone fruits)	062000	Natural gas, liquefied or in gaseous state
012500	Other tree and bush fruits and nuts	071000	Iron ores
012600	Oleaginous fruits	072100	Uranium and thorium ores
012700	Beverage crops	072900	Other non-ferrous metal ores and concentrates
012800	Spices, aromatic, drug and pharmaceutical crops (spices not processed, plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes)	081100	Ornamental and building stone, limestone, gypsum, chalk and slate
012900	Other perennial crops (natural rubber, Christmas trees, cut, vegetable materials of a kind used primarily for plaiting or as stuffing or padding or in dyeing or tanning)	081200	Gravel, sand, clays and kaolin
013000	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	089100	Chemical and fertiliser minerals
014100	Dairy cattle, live and raw milk from dairy cattle	089200	Peat
014200	Other cattle and buffaloes, live and their semen	089300	Salt and pure sodium chloride; sea water
014300	Horses and other equines, live	089900	Other mining and quarrying products n.e.c. (Bitumen and asphalt, natural; asphalt and asphaltic rock, precious and semi-precious stones; industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives; other minerals)
014400	Camels and camelids, live	091000	Support services to petroleum and natural gas extraction
014500	Sheep and goats, live; raw milk and shorn wool from sheep and goats	099000	Support services to other mining and quarrying
014600	Swine, live		
014700	Poultry, live and eggs		MANUFACTURED PRODUCTS
014900	Other farmed animals and animal products	101180	Processed and preserved meat
016100	Support services to crop production	101190	Sub-contracted operations as part of manufacturing of processed and preserved meat
016200	Support services to animal production	101280	Processed and preserved poultry meat
016300	Post-harvest crop services	101290	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat
016400	Seed processing services for propagation	101380	Meat and poultry meat products
017000	Hunting and trapping and related services	101391	Cooking and other preparation services for the production of meat products
021000	Forest trees and nursery services	101399	Sub-contracted operations as part of manufacturing of meat and poultry meat products
022000	Wood in the rough	102080	Processed and preserved fish, crustaceans and molluscs
023000	Wild growing non-wood products	102091	Smoking and other preservation and preparation services for manufacture of fish products
024000	Support services to forestry	102099	Sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs
030010	Live fish	103110	Processed and preserved potatoes
030020	Fresh or chilled fish,	103191	Cooking and other preparation services for potatoes and potato products
030030	Crustaceans, not frozen	103199	Sub-contracted operations as part of manufacturing of processed and preserved potatoes
030040	Molluscs and aquatic invertebrates, live, fresh or chilled, not farmed	103210	Fruit and vegetable juices
030050	Natural pearls, unworked	103290	Sub-contracted operations as part of manufacturing of fruit and vegetable juice
030060	Other aquatic plants, animals and their products n.e.c.	103980	Other processed and preserved fruit and vegetables
030070	Support services to fishing and to aquaculture	103991	Cooking and other preparation services for the preservation of fruit and vegetables
		103999	Sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables
	MINING AND QUARRYING	104180	Oils and fats

104190	Sub-contracted operations as part of manufacturing of oils and fats	109210	Prepared pet foods
104210	Margarine and similar edible fats	109290	Sub-contracted operations as part of manufacturing of prepared pet foods
104290	Sub-contracted operations as part of manufacturing of margarine and similar edible fats	110110	Distilled alcoholic beverages
105180	Dairy and cheese products	110190	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages
105190	Sub-contracted operations as part of manufacturing of dairy and cheese products	110280	Wine from grape
105210	Ice cream and other edible ice	110290	Sub-contracted operations as part of manufacturing of wine from grape
105290	Sub-contracted operations as part of manufacturing of ice cream	110380	Cider and other fruit wines
106180	Grain mill products	110390	Sub-contracted operations as part of manufacturing of cider and other fruit wines
106190	Sub-contracted operations as part of manufacturing of grain mill products	110480	Other non-distilled fermented beverages
106280	Starches and starch products	110490	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages
106290	Sub-contracted operations as part of manufacturing of starches and starch products	110580	Beer
107110	Bread; fresh pastry goods and cakes	110590	Sub-contracted operations as part of manufacturing of beer
107190	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes	110610	Malt
107210	Rusks and biscuits; preserved pastry goods and cakes	110690	Sub-contracted operations as part of manufacturing of malt
107290	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes	110710	Mineral waters and soft drinks
107310	Macaroni, noodles, couscous and similar farinaceous products	110790	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks
107390	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products	120010	Tobacco products, except refuse
108180	Raw or refined cane or beet sugar; molasses; beet-pulp, bagasse and other waste of sugar manufacture	120020	Tobacco refuse
108190	Sub-contracted operations as part of manufacturing of sugar	120090	Sub-contracted operations as part of manufacturing of tobacco products
108280	Cocoa, chocolate and sugar confectionery	131080	Textile yarn and thread
108290	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery	131090	Sub-contracted operations as part of manufacturing of textile yarn and thread
108310	Processed tea and coffee	132080	Woven textiles
108390	Sub-contracted operations as part of manufacturing of coffee and tea	132090	Sub-contracted operations as part of manufacturing of textile fabrics
108480	Condiments and seasonings	133000	Textile finishing services
108490	Sub-contracted operations as part of manufacturing of condiments and seasonings	139110	Knitted and crocheted fabrics
108510	Prepared meals and dishes	139190	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics
108590	Sub-contracted operations as part of manufacturing of prepared meals and dishes	139280	Made-up textile articles, except apparel
108610	Homogenised food preparations and dietetic food	139290	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel
108690	Sub-contracted operations as part of manufacturing of homogenised food prep. and dietetic food	139310	Carpets and rugs
108980	Other food products n.e.c.	139390	Sub-contracted operations as part of manufacturing of carpets and rugs
108990	Sub-contracted operations as part of manufacturing of other food products n.e.c.	139480	Cordage, rope, twine and netting
109180	Prepared feeds for farm animals	139490	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting
109190	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals	139510	Non-wovens and articles made from non-wovens, except apparel

139590	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel	152020	Sports footwear
139610	Other technical and industrial textiles	152030	Protective and other footwear n.e.c.
139690	Sub-contracted operations as part of manufacturing of technical and industrial textiles	152040	Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof
139910	Other textiles n.e.c.	152090	Sub-contracted operations as part of manufacturing of footwear
139990	Sub-contracted operations as part of manufacturing of other textiles n.e.c.	161080	Wood, sawn and planed
141110	Apparel of leather or of composition of leather	161091	Drying, impregnation or chemical treatment services of timber
141190	Sub-contracted operations as part of manufacturing of leather clothes	161099	Sub-contracted operations as part of manufacturing of wood, sawn and planed
141280	Workwear	162180	Veneer sheets and wood-based panels
141290	Sub-contracted operations as part of manufacturing of workwear	162190	Sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels
141380	Other outerwear	162210	Assembled parquet floors
141390	Sub-contracted operations as part of manufacturing of outerwear	162290	Sub-contracted operations as part of manufacturing of assembled parquet floors
141480	Underwear	162310	Builders' joinery and carpentry (except prefabricated buildings), of wood
141490	Sub-contracted operations as part of manufacturing of underwear	162320	Prefabricated wooden buildings
141980	Other wearing apparel and accessories (Babies' garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted; clothing accessories of leather; garments made up of felt or non-wovens; hats and headgear ; n.e.c)	162390	Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery
141990	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories	162410	Wooden containers
142080	Articles of fur	162490	Sub-contracted operations as part of manufacturing of wooden containers
142090	Sub-contracted operations as part of manufacturing of articles of fur	162980	Other products of wood; articles of cork, straw and plaiting materials
143180	Knitted and crocheted hosiery	162991	Wood and cork, except furniture, and straw and plaiting material manufacturing services
143190	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel	162999	Sub-contracted operations as part of manufacturing of other products of wood; articles of cork, straw and plaiting materials
143980	Other knitted and crocheted apparel	171110	Pulps of wood or other fibrous cellulosic material
143990	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel	171190	Sub-contracted operations as part of manufacturing of pulp
151180	Tanned and dressed leather; dressed and dyed fur	171280	Paper and paperboard
151190	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur	171290	Sub-contracted operations as part of manufacturing of paper and paperboard
151210	Luggage, handbags and the like, saddlery and harness	172110	Corrugated paper and paperboard and containers of paper and paperboard
151290	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like	172190	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard
152010	Footwear other than sports and protective footwear and orthopaedic shoes	172280	Household and sanitary goods and toilet requisites

172290	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites	202010	Pesticides and other agrochemical products
172310	Paper stationery	202090	Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products
172390	Sub-contracted operations as part of manufacturing of paper stationery	203080	Paints, varnishes and similar coatings, printing ink and mastics
172410	Wallpaper	203090	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics
172490	Sub-contracted operations as part of manufacturing of wallpaper	204180	Soap and detergents, cleaning and polishing preparations
172910	Other articles of paper and paperboard	204190	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations
172990	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard	204210	Perfumes and toilet waters
181100	Newspaper printing services	204290	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations
181200	Other printing services	205180	Explosives
181300	Pre-press and pre-media services	205190	Sub-contracted operations as part of manufacturing of explosives
181400	Binding and related services	205210	Glues
182000	Reproduction services of recorded media	205290	Sub-contracted operations as part of manufacturing of glues
191080	Coke oven products	205310	Essential oils
191090	Sub-contracted operations as part of manufacturing of coke oven products	205390	Sub-contracted operations as part of manufacturing of essential oils
192010	Briquettes, ovoids and similar solid fuels	205980	Other chemical products n.e.c.
192020	Fuel oil and gas; lubricating oils (covers: Motor spirit (gasoline), including aviation spirit, diesel; Fuel oil and gas; lubricating oils; etc.)	205990	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.
192030	Petroleum gases and other gaseous hydrocarbons, except natural gas	206080	Man-made fibres
192040	Other petroleum products	206090	Sub-contracted operations as part of manufacturing of man-made fibres
192090	Sub-contracted operations as part of manufacturing of refined petroleum products	211080	Basic pharmaceutical products
201110	Industrial gases	211090	Sub-contracted operations as part of manufacturing of basic pharmaceutical products
201190	Sub-contracted operations as part of manufacturing of industrial gases	212080	Pharmaceutical preparations
201280	Dyes and pigments	212090	Sub-contracted operations as part of manufacturing of pharmaceutical preparations
201290	Sub-contracted operations as part of manufacturing of dyes and pigments	221180	Rubber tyres and tubes; retreading and rebuilding of rubber tyres
201380	Other inorganic basic chemicals	221190	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres
201390	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals	221980	Other rubber products
201480	Other organic basic chemicals	221990	Sub-contracted operations as part of manufacturing of other rubber products
201490	Sub-contracted operations as part of manufacturing of other organic basic chemicals	222180	Plastic plates, sheets, tubes and profiles
201580	Fertilisers and nitrogen compounds	222190	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles
201590	Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds	222210	Plastic packing goods
201680	Plastics in primary forms	222290	Sub-contracted operations as part of manufacturing of plastic packing goods
201690	Sub-contracted operations as part of manufacturing of plastics in primary forms	222380	Builders' ware of plastic
201710	Synthetic rubber in primary forms	222390	Sub-contracted operations as part of manufacturing of builders' ware of plastics
201790	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms	222980	Other plastic products

222991	Manufacturing services of other plastic products	235280	Lime and plaster
222999	Sub-contracted operations as part of manufacturing of other plastic products	235290	Sub-contracted operations as part of manufacturing of lime and plaster
231110	Flat glass	236180	Concrete products for construction purposes
231190	Sub-contracted operations as part of manufacturing of flat glass	236190	Sub-contracted operations as part of manufacturing of concrete products for construction purposes
231210	Shaped and processed flat glass	236210	Plaster products for construction purposes
231290	Sub-contracted operations as part of manufacturing of shaped and processed flat glass	236290	Sub-contracted operations as part of manufacturing of plaster products for construction purposes
231310	Hollow glass	236310	Ready-mixed concrete
231398	Finishing services of drinking glasses and other glassware of a kind used for table or kitchen purpose and of glass containers	236390	Sub-contracted operations as part of manufacturing of ready-mixed concrete
231399	Sub-contracted operations as part of manufacturing of hollow glass	236410	Mortars
231410	Glass fibres	236490	Sub-contracted operations as part of manufacturing of mortars
231490	Sub-contracted operations as part of manufacturing of glass fibres	236510	Articles of fibre cement
231980	Other processed glass, including technical glassware	236590	Sub-contracted operations as part of manufacturing of articles of fibre cement
231991	Finishing services of other glass, including technical glassware	236910	Other articles of concrete, plaster and cement
231999	Sub-contracted operations as part of manufacturing of other processed glass, including technical glassware	236990	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement
232010	Refractory products	237010	Cut, shaped and finished stone
232090	Sub-contracted operations as part of manufacturing of refractory products	237090	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone
233110	Ceramic tiles and flags	239110	Abrasive products
233190	Sub-contracted operations as part of manufacturing of ceramic tiles and flags	239190	Sub-contracted operations as part of manufacturing of abrasive products
233210	Bricks, tiles and construction products, in baked clay	239910	Other non-metallic mineral products n.e.c.
233290	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay	239990	Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.
234110	Ceramic household and ornamental articles	241080	Basic iron and steel and ferro-alloys
234190	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles	241090	Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys
234210	Ceramic sanitary fixtures	242080	Tubes, pipes, hollow profiles and related fittings, of steel
234290	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures	242090	Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel
234380	Ceramic insulators and insulating fittings	243180	Cold drawn bars
234390	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings	243190	Sub-contracted operations as part of manufacturing of cold drawn bars
234410	Other technical ceramic products	243280	Cold rolled narrow strip
234490	Sub-contracted operations as part of manufacturing of other technical ceramic products	243290	Sub-contracted operations as part of manufacturing of cold rolled narrow strip
234910	Other ceramic products	243380	Cold formed or folded products
234990	Sub-contracted operations as part of manufacturing of other ceramic products	243390	Sub-contracted operations as part of manufacturing of cold formed or folded products
235110	Cement	243410	Cold drawn wire
235190	Sub-contracted operations as part of manufacturing of cement	243490	Sub-contracted operations as part of manufacturing of cold drawn wire

244180	Precious metals	257210	Locks and hinges
244190	Sub-contracted operations as part of manufacturing of precious metals	257290	Sub-contracted operations as part of manufacturing of locks and hinges
244280	Aluminium	257380	Tools
244290	Sub-contracted operations as part of manufacturing of aluminium	257390	Sub-contracted operations as part of manufacturing of tools
244380	Lead, zinc and tin	259110	Steel drums and similar containers
244390	Sub-contracted operations as part of manufacturing of lead, zinc and tin	259190	Sub-contracted operations as part of manufacturing of steel drums and similar containers
244480	Copper	259210	Light metal packaging
244490	Sub-contracted operations as part of manufacturing of copper	259290	Sub-contracted operations as part of manufacturing of light metal packaging
244580	Other non-ferrous metal	259310	Wire products, chain and springs
244590	Sub-contracted operations as part of manufacturing of other non-ferrous metal	259390	Sub-contracted operations as part of manufacturing of wire products, chain and springs
244680	Processed nuclear fuel	259410	Fasteners and screw machine products
244690	Sub-contracted operations as part of manufacturing of processed nuclear fuel	259490	Sub-contracted operations as part of manufacturing of fasteners and screw machine products
245100	Casting services of iron	259980	Other articles of base metal n.e.c. (it includes.: metal articles for bathroom and kitchen; other articles of base metal
245200	Casting services of steel	259990	Sub-contracted operations as part of manufacturing of other fabricated metal products
245300	Casting services of light metals	261180	Electronic components
245400	Casting services of other non-ferrous metals	261191	Services connected with manufacturing of electronic integrated circuits
251180	Metal structures and parts of structures	261199	Sub-contracted operations as part of manufacturing of electronic components
251190	Sub-contracted operations as part of manufacturing of metal structures and parts of structures	261280	Loaded electronic boards
251210	Doors and windows of metal	261291	Services connected with printing of circuits
251290	Sub-contracted operations as part of manufacturing of doors and windows of metal	261299	Sub-contracted operations as part of manufacturing of loaded electronic boards
252110	Central heating radiators and boilers	262080	Computers and peripheral equipment
252190	Sub-contracted operations as part of manufacturing of central heating radiators and boilers	262091	Computers and peripheral equipment manufacturing services
252910	Other tanks, reservoirs and containers of metal	262099	Sub-contracted operations as part of manufacturing of computers and peripheral equipment
252990	Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal	263010	Radio or television transmission apparatus; television cameras
253080	Steam generators, except central heating hot water boilers	263020	Electrical apparatus for line telephony or line telegraphy; videophones
253090	Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers	263030	Parts of electrical telephonic or telegraphic apparatus
254010	Weapons and ammunition	263040	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras
254090	Sub-contracted operations as part of manufacturing of weapons and ammunition	263050	Burglar or fire alarms and similar apparatus
255000	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy	263060	Parts of burglar or fire alarms and similar apparatus
256100	Treatment and coating services of metals	263090	Sub-contracted operations as part of manufacturing of communication equipment
256200	Machining services	264010	Radio broadcast receivers
257110	Cutlery	264020	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus
257190	Sub-contracted operations as part of manufacturing of cutlery	264030	Apparatus for sound and video recording and reproducing

264040	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy	275180	Electric domestic appliances
264050	Parts of sound and video equipment	275190	Sub-contracted operations as part of manufacturing of electric domestic appliances
264060	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display)	275280	Non-electric domestic appliances
264090	Sub-contracted operations as part of manufacturing of consumer electronics	275290	Sub-contracted operations as part of manufacturing of non-electric domestic appliances
265180	Measuring, testing and navigating equipment	279080	Other electrical equipment
265190	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment	279090	Sub-contracted operations as part of manufacturing of other electrical equipment
265280	Watches and clocks	281180	Engines and turbines, except aircraft, vehicle and cycle engines
265290	Sub-contracted operations as part of manufacturing of watches and clocks	281190	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines
266010	Irradiation, electromedical and electrotherapeutic equipment	281280	Fluid power equipment
266091	Medical instrument manufacturing services	281290	Sub-contracted operations as part of manufacturing of fluid power equipment
266099	Sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment	281380	Other pumps and compressors
267080	Optical instruments and photographic equipment	281390	Sub-contracted operations as part of manufacturing of other pumps and compressors
267090	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	281480	Other taps and valves
268010	Magnetic and optical media	281490	Sub-contracted operations as part of manufacturing of other taps and valves
268090	Sub-contracted operations as part of manufacturing of magnetic and optical media	281580	Bearings, gears, gearing and driving elements
271180	Electric motors, generators and transformers	281590	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements
271190	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers	282110	Ovens, furnaces and furnace burners
271280	Electricity distribution and control apparatus	282190	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners
271290	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus	282280	Lifting and handling equipment
272080	Batteries and accumulators	282290	Sub-contracted operations as part of manufacturing of lifting and handling equipment
272090	Sub-contracted operations as part of manufacturing of batteries and accumulators	282380	Office machinery and equipment (except computers and peripheral equipment)
273110	Fibre optic cables	282391	Office and accounting machinery manufacturing services; (except computers and peripheral equipment)
273190	Sub-contracted operations as part of manufacturing of fibre optic cables	282399	Sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)
273210	Other electronic and electric wires and cables	282480	Power-driven hand tools
273290	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables	282490	Sub-contracted operations as part of manufacturing of power-driven hand tools
273310	Wiring devices	282580	Non-domestic cooling and ventilation equipment
273390	Sub-contracted operations as part of manufacturing of wiring devices	282590	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment
274080	Electric lighting equipment	282900	Other general-purpose machinery n.e.c.
274090	Sub-contracted operations as part of manufacturing of electric lighting equipment	282990	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.

283080	Agricultural and forestry machinery	291040	Motor vehicles for the transport of goods
283098	Parts of agricultural machinery and equipment	291050	Special-purpose motor vehicles
283099	Sub-contracted operations as part of manufacturing of agricultural and forestry machinery	291090	Sub-contracted operations as part of manufacturing of motor vehicles
284180	Metal forming machinery	292080	Bodies (coachwork) for motor vehicles; trailers and semi-trailers
284190	Sub-contracted operations as part of manufacturing of metal forming machinery	292090	Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers
284980	Other machine tools	293180	Electrical and electronic equipment for motor vehicles
284990	Sub-contracted operations as part of manufacturing of other machine tools	293190	Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles
289110	Machinery for metallurgy and parts thereof	293280	Other parts and accessories for motor vehicles
289190	Sub-contracted operations as part of manufacturing of machinery for metallurgy	293291	Subcontracted assembly services for complete sets for motor vehicles
289280	Machinery for mining, quarrying and construction	293292	Assembly services of parts and accessories for motor vehicles, n.e.c.
289290	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction	293299	Sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles
289380	Machinery for food, beverage and tobacco processing	301180	Ships and floating structures
289390	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing	301198	Conversion and reconstruction of ships, floating platforms and structures
289480	Machinery for textile, apparel and leather production	301199	Sub-contracted operations as part of manufacturing of ships and floating structures
289490	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production	301210	Pleasure and sporting boats
289510	Machinery for paper and paperboard production	301290	Sub-contracted operations as part of manufacturing of pleasure and sporting boats
289590	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production	302080	Railway locomotives and rolling stock
289680	Plastics and rubber machinery	302091	Reconditioning and fitting out services (completing) of railway and tramway locomotives and rolling-stock
289690	Sub-contracted operations as part of manufacturing of plastics and rubber machinery	302099	Sub-contracted operations as part of manufacturing of railway locomotives and rolling stock
289980	Other special-purpose machinery n.e.c. (it includes: printing and bookbinding machinery; machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.; roundabouts, swings, shooting galleries and other fairground amusements; aircraft launching gear; special-purpose machinery n.e.c; parts of printing and book-binding machinery; parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts of other special-purpose machinery	303080	Air and spacecraft and related machinery
289990	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.	303090	Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery
291010	Internal combustion engines of a kind used for motor vehicles	304010	Military fighting vehicles
291020	Passenger cars	304090	Sub-contracted operations as part of manufacturing of military fighting vehicles
291030	Motor vehicles for the transport of 10 or more persons	309180	Motorcycles

309190	Sub-contracted operations as part of manufacturing of motorcycles	329980	Other manufactured goods n.e.c.
309280	Bicycles and invalid carriages	329990	Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.
309290	Sub-contracted operations as part of manufacturing of bicycles and invalid carriages	331100	Repair services of fabricated metal products
309910	Other transport equipment n.e.c.	331200	Repair services of machinery
309990	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.	331300	Repair services of electronic and optical equipment
310080	Seats and parts thereof; parts of furniture	331400	Repair services of electrical equipment
310091	Upholstering services of chairs and seats	331500	Repair and maintenance services of ships and boats
310099	Sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture	331600	Repair and maintenance services of aircraft and spacecraft
310110	Office and shop furniture	331700	Repair and maintenance services of other transport equipment
310190	Sub-contracted operations as part of manufacturing of office and shop furniture	331900	Repair services of other equipment
310210	Kitchen furniture	332000	Installation services of industrial machinery and equipment
310290	Sub-contracted operations as part of manufacturing of kitchen furniture		
310310	Mattresses		ELECTRICITY, GAS, STEAM AND AIR CONDITIONING
310390	Sub-contracted operations as part of manufacturing of mattresses	351100	Electricity
310910	Other furniture	351200	Transmission services of electricity
310991	Finishing services of new furniture (except upholstering of chairs and seats)	351380	Distribution services of electricity (no distribution for residential buildings)
310999	Sub-contracted operations as part of manufacturing of other furniture	351390	Distribution services of electricity for residential buildings
321110	Coins	351480	Trade services of electricity excluding sales to residential buildings
321190	Sub-contracted operations as part of manufacturing of coins	351490	Trade services of electricity to residential buildings
321210	Jewellery and related articles	352100	Manufactured gas
321290	Sub-contracted operations as part of manufacturing of jewellery and related articles	352280	Distribution services of gaseous fuels through mains (no distribution for residential buildings)
321310	Imitation jewellery and related articles	352290	Distribution services of gaseous fuels through mains to residential buildings
321390	Sub-contracted operations as part of manufacturing of imitation jewellery and related articles	352380	Trade services of gas through mains (no distribution for residential buildings)
322080	Musical instruments	352390	Trade services of gas through mains to residential buildings
322090	Sub-contracted operations as part of manufacturing of musical instruments	353080	Steam and hot water; steam and hot water supply services (including steam and air conditioning for residential buildings)
323010	Sports goods	353090	Steam and hot water; steam and hot water supply services to residential buildings
323090	Sub-contracted operations as part of manufacturing of sports goods		
324080	Games and toys		WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION SERVICES
324090	Sub-contracted operations as part of manufacturing of games and toys	360080	Natural water; treatment and distribution services of water without treatment and supply for residential buildings
325080	Medical and dental instruments and supplies	360090	Natural water; treatment and distribution services of water to residential buildings
325090	Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances	370080	Sewerage services ,sewage sludge of non-residential buildings and houses
329110	Brooms and brushes	370090	Sewerage services ,sewage sludge of residential buildings
329190	Sub-contracted operations as part of manufacturing of brooms and brushes	381180	Non-hazardous waste; collection services of non-hazardous non-residential buildings

381190	Non-hazardous waste; collection services of non-hazardous residential buildings	432290	Installation works, Plumbing, heat and air-conditioning installation works for non-residential buildings
381280	Hazardous waste, collection, collection services of hazardous waste of non-residential buildings and houses	432970	Other construction installation works for civil engineering constructions
381290	Hazardous waste, collection, collection services of hazardous waste of residential buildings	432980	Other construction installation works for residential buildings
382180	Treatment and disposal of non-hazardous waste from non-residential buildings	432990	Other construction installation works for non-residential buildings
382190	Treatment and disposal of non-hazardous waste from residential buildings	433170	Plastering works for civil engineering constructions
382280	Treatment and disposal of hazardous waste from non-residential buildings and houses	433180	Plastering works for residential buildings
382290	Treatment and disposal of hazardous waste from non-residential buildings and houses	433190	Plastering works for non-residential buildings
383100	Dismantling services of wrecks	433270	Joinery installation works for civil engineering constructions
383280	Sorted materials recovery services; secondary raw materials of non-residential buildings and houses	433280	Joinery installation works for residential buildings
383290	Sorted materials recovery services; secondary raw materials of residential buildings	433290	Joinery installation works for non-residential buildings
390080	Remediation services other waste management services for non-residential buildings	433370	Tiling works for civil engineering constructions
390090	Remediation services and other waste management services for residential buildings	433380	Tiling works for residential buildings
		433390	Tiling works for non-residential buildings
	CONSTRUCTIONS AND CONSTRUCTION WORKS	433470	Painting works, glazing works for civil engineering constructions
410010	Residential buildings construction of in-house (intended for sale or on a contract or fee)	433480	Painting works, glazing works for residential buildings
410020	Non-residential buildings construction of in-house (intended for sale or on a contract or fee)	433490	Painting works, glazing works for non-residential buildings
421100	Roads and motorways; construction works for roads and motorways	433970	Other building completion and finishing works for civil engineering constructions
421200	Railways and underground railways; Construction works for railways and underground railways	433980	Other building completion and finishing works for residential buildings
421300	Bridges and tunnels; Construction works for bridges and tunnels	433990	Other building completion and finishing works for non-residential buildings
422100	Constructions and Construction works for utility projects for fluids	439170	Roofing Works for civil engineering constructions
422200	Constructions and Construction works for utility projects for electricity and telecommunications	439180	Roofing Works for residential buildings
429100	Constructions and construction works for water projects	439190	Roofing Works for non-residential buildings
429900	Constructions and construction works for other civil engineering projects n.e.c.	439970	Other specialised construction works n.e.c. for civil engineering constructions
431170	Demolition works for civil engineering constructions	439980	Other specialised construction works n.e.c. for residential buildings
431180	Demolition works for residential buildings	439990	Other specialised construction works n.e.c. for non-residential buildings
431190	Demolition works for non-residential buildings		
431270	Site preparation works for civil engineering constructions		WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES
431280	Site preparation works for residential buildings	451130	Other retail trade services of cars and light motor vehicles
431290	Site preparation works for non-residential buildings	451140	Wholesale trade services on a fee or contract basis of cars and light motor vehicles
431300	Test drilling and boring works	451930	Other retail trade services of cars and light motor vehicles
432170	Electrical installation works for civil engineering constructions	451940	Wholesale trade services on a fee or contract basis of other motor vehicles
432180	Electrical installation works for residential buildings	452000	Maintenance and repair services of motor vehicles
432190	Electrical installation works for non-residential buildings	453120	Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories
432270	Installation works, Plumbing, heat and air-conditioning installation works for civil engineering constructions	453220	Other retail trade services of parts and accessories of motor vehicles
432280	Installation works, Plumbing, heat and air-conditioning installation works for residential build.	454030	Other retail trade services of motorcycles and related parts and accessories

454040	Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories	522900	Other transportation support services n.e.c.
454050	Maintenance and repair services of motorcycles	531000	Postal services under universal service obligation
461100	Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods	532000	Other postal and courier services
461200	Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals		
461300	Wholesale trade services on a fee or contract basis of timber and building materials		ACCOMMODATION AND FOOD SERVICES
461400	Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft	551000	Hotel and similar accommodation services
461500	Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery	552000	Holiday and other short-stay accommodation services
461600	Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods	553000	Camping ground, recreational vehicle park and trailer park services
461700	Wholesale trade services on a fee or contract basis of food, beverages and tobacco	559000	Other accommodation services n.e.c.
461800	Wholesale trade services on a fee or contract basis of other particular products	561000	Meal serving services with full restaurant service
461900	Wholesale trade services on a fee or contract basis of a variety of goods	562100	Event catering services
		562900	Other canteen services
			Beverage serving services
	TRANSPORTATION AND STORAGE SERVICES	563000	
491000	Other passenger rail transport services, interurban	559900	Costs of representation - fictive code for module 183
492000	Freight rail transport services		
493100	Urban and suburban railway transport services of passengers		INFORMATION AND COMMUNICATION SERVICES
493200	Taxi operation services	581100	Book publishing services
493900	Other passenger land transport services n.e.c. (Interurban and special-purpose scheduled passenger land transport service; passenger transport services by funiculars, teleferics and ski-lifts rental services of buses and coaches with driver; road transport services of passengers for sightseeing; non-scheduled local bus, long distance and coach charter services)	581200	Publishing directories and mailing lists
494110	Freight transport services by road	581300	Publishing services of newspapers
494120	Rental services of trucks with operator	581400	Publishing services of journals and periodicals
494200	Removal services	581900	Other publishing services
495000	Transport services via pipeline	582100	Publishing services of computer games
501000	Sea and coastal passenger water transport services	582910	Systems software, packaged
502000	Sea and coastal freight water transport services	582920	Application software, packaged
503000	Inland passenger water transport services by ferries	582930	Software downloads
504000	Inland water transport services	582940	On-line software
511000	Passenger air transport	582950	Licensing services for the right to use computer software
512100	Freight air transport services	591100	Motion picture, video and television programme production services
512200	Space transport services	591200	Motion picture, video and television programme post-production services
521000	warehousing and storage	591300	Motion picture, video and television programme distribution services
522100	Services incidental to land transportation	591400	Motion picture projection services
522200	Services incidental to water transportation	592000	Sound recording and music publishing services
522300	Services incidental to air transportation	601000	Radio broadcasting services
522400	Cargo handling services	602000	Television programming and broadcasting services; broadcasting originals

611010	Data and message transmitting services	661100	Services related to the administration of financial markets
611020	Carrier services for wired telecommunications	661200	Security and commodity contracts brokerage services
611030	Data transmission services over wired telecommunications networks	661900	Other services auxiliary to financial services, except insurance and pension funding
611040	Wired internet telecommunications services	662100	Risk and damage evaluation services
611050	Home programme distribution services over wired infrastructure	662200	Services of insurance agents and brokers
612010	Mobile telecommunications services and private network services for wireless telecommunications systems	662900	Other services auxiliary to insurance and pension funding
612020	Carrier services for wireless telecommunications	663000	Fund management services
612030	Data transmission services over wireless telecommunications networks		
612040	Wireless internet telecommunications services		REAL ESTATE SERVICES
612050	Home programme distribution services over wireless networks	681000	Buying and selling services of own real estate (residential buildings and associated land sales or purchases services; time share properties sales or purchases services; residential vacant land sales or purchases services; non-residential buildings and associated land sales or purchases services; non-residential vacant land sales or purchases services)
613010	Home programme distribution services over wireless networks	682000	Renting and operating services of own or leased real estate
613020	Home programme distribution services via satellite	683100	Real estate agency services on a fee or contract basis
619010	Other telecommunications services	683200	Management services of real estate on a fee or contract basis
620100	Computer programming services		
620210	Computer consultancy services		PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES
620220	Systems and software consultancy services	691011	Legal advisory and representation services concerning criminal law
620230	IT technical support services	691012	Legal advisory and representation services in judicial procedures concerning business and commercial law
620311	Network management services	691013	Legal advisory and representation services in judicial procedures concerning labour law
620312	Computer systems management services	691014	Legal advisory and representation services in judicial procedures concerning civil law
620900	Other information technology and computer services n.e.c.	691015	Legal services concerning patents, copyrights and other intellectual property rights
631100	Data processing, hosting application services and other IT infrastructure provisioning services	691016	Notarial services
631200	Web portal content	691017	Arbitration and conciliation services
639100	News agency services	691018	Auction legal services
639900	Information services n.e.c.	691019	Other legal services
		692010	Financial auditing services
	FINANCIAL AND INSURANCE SERVICES	692021	Accounting review services
641100	Central banking services	692022	Compilation services of financial statements
641900	Other monetary intermediation services	692023	Bookkeeping services
642000	Services of holding companies	692024	Payroll services
643000	Services of trusts, funds and similar financial entities.	692029	Other accounting services
649100	Financial leasing services	692030	Tax consulting services
649200	Other credit granting services	692040	Insolvency and receivership services
649900	Other financial services, except insurance and pension funding n.e.c.	701000	Services of head offices
651100	Life insurance services	702110	Public relations and communication services
651200	Non-life insurance services	702211	Strategic management consulting services
652000	Reinsurance services	702212	Financial management consulting services (except corporate tax)
653000	Pension funding services	702213	Marketing management consulting services

702214	Human resources management consulting services	731111	Full service advertising service
702215	Production management consulting services	731112	Direct marketing and direct mailing services
702216	Supply chain and other management consulting services	731113	Advertising design and concept development services
702217	Business process management services	731119	Other advertising services
702220	Other project management services, except construction project management services	731211	Sale of advertising space on a fee or contract basis in print media
702230	Other business consulting services	731212	Sale of TV/radio advertising space or time on a fee or contract basis
702240	Trademarks and franchises	731213	Sale of Internet advertising space or time on a fee or contract basis
711110	Plans and drawings for architectural purposes	731214	Sale of events related advertising
711121	Architectural services for residential building projects	731219	Other sale of advertising space or time on a fee or contract basis
711122	Architectural services for non-residential building projects	731220	Re-sale of advertising space or time on a fee or contract basis
711123	Historical restoration architectural service	732011	Market research services: qualitative surveys
711124	Architectural advisory services	732012	Market research services: quantitative ad-hoc surveys
711131	Urban planning services	732013	Market research services: quantitative continuous and regular surveys
711132	Rural land planning services	732014	Market research services other than surveys
711133	Project site master planning services	732019	Other market research services
711140	Landscape architectural services and architectural advisory services	732020	Public opinion polling services
711211	Engineering advisory services	741000	Specialised design services
711212	Engineering services for building projects	742000	Photographic services
711213	Engineering services for power projects	743000	Translation and interpretation services
711214	Engineering services for transportation projects	749000	Other professional, scientific and technical services n.e.c..
711215	Engineering services for waste management projects (hazardous and non-hazardous)	750000	Veterinary services
711216	Engineering services for water, sewerage and drainage projects		
711217	Engineering services for industrial and manufacturing projects		ADMINISTRATIVE AND SUPPORT SERVICES
711218	Engineering services for telecommunications and broadcasting projects	771100	Rental and leasing services of cars and light motor vehicles
711219	Engineering services for other projects	771200	Rental and leasing services of trucks
711220	Project management services for construction projects	772100	Rental and leasing services of recreational and sport goods
711231	Geological and geophysical consulting services	772200	Rental services of video tapes and disks
711232	Geophysical services	772900	Rental and leasing services of other personal and household goods
711233	Mineral exploration and evaluation services	773100	Rental and leasing services of agricultural machinery and equipment
711234	Surface surveying services	773200	Rental and leasing services of construction and civil engineering machinery and equipment
711235	Map-making services	773300	Rental and leasing services of office machinery and equipment (including computers)
712011	Composition and purity testing and analysis services	773400	Rental and leasing services of water transport equipment
712012	Testing and analysis services of physical properties	773500	Rental and leasing services of air transport equipment
712013	Testing and analysis of integ. mechanical and electric systems	773900	Rental and leasing services of other machinery, equipment and tangible goods n.e.c.
712014	Technical inspection services of road transport vehicles	774000	Licensing services for the right to use research and development products
712019	Other technical testing and analysis services	781011	Executive search services
721100	Research and experimental development services in biotechnology	781012	Permanent placement services, other than executive search services
721900	Research and experimental development services in other natural sciences and engineering	782011	Temporary employment agency services for the supply of computer and telecommunications personnel
722000	Research and experimental development services in social sciences and humanities	782012	Temporary employment agency services for the supply of other office support personnel

782013	Temporary employment agency services for the supply of commercial and trade personnel		EDUCATION SERVICES
782014	Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers	851000	Pre-primary education services
782015	Temporary employment agency services for the supply of hotels and restaurants personnel	852000	On-line primary education services
782016	Temporary employment agency services for the supply of medical personnel	853100	General secondary education services
782019	Temporary employment agency services for the supply of other personnel	853200	Technical and vocational secondary education services
783011	Other human resources provision services for computer and telecommunications personnel	854100	Post-secondary non-tertiary education services
783012	Other human resources provision services for other office support personnel	854200	Tertiary education services
783013	Other human resources provision services for commercial and trade personnel	855100	Sports and recreation education services
783014	Other human resources provision services for transport, warehousing, logistics or industrial personnel	855200	Cultural education services
783015	Other human resources provision services for hotels and restaurants personnel	855300	Driving school services
783016	Other human resources provision services for medical personnel	855900	Other education services n.e.c.
783019	Other human resources provision services for personnel n.e.c.	856000	Educational support services
791100	Travel agency services		
791200	Tour operator services		HUMAN HEALTH AND SOCIAL WORK SERVICES
799000	Other reservation services and related services	861000	Hospital services
801000	Private security services	862200	Specialist medical practice services
802000	Security systems services	862300	Dental practice services
803000	Investigation services	869000	Other human health services
811000	Combined facilities support services	871000	Residential nursing care services
812100	General cleaning services of buildings	872000	Residential care services for mental retardation, mental health and substance abuse
812200	Industrial cleaning services	873000	Residential care services for the elderly and disabled
812900	Other cleaning services	879000	Other residential care services
813000	Landscape services	881000	Social work services without accommodation for the elderly and disabled
821100	Combined office administrative services	889100	Child day-care services
821900	Photocopying, document preparation and other specialised office support services	889900	Other social work services without accommodation n.e.c.
822000	Call centre services		
823000	Convention organisation services		ARTS, ENTERTAINMENT AND RECREATION SERVICES
829100	Collection agency services	900100	Services of performing artists
829200	Packaging services	900200	Support services to performing arts
829900	Other miscellaneous business support services n.e.c.	900300	Artistic creation
		900400	Arts facility operation services
	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES		
841100	General (overall) public services	910100	Library and archive services
		910200	Museum services
841200	Administrative services for the regulation of health care, education, cultural services and other social services excluding social security	910300	Operation services of historical sites and buildings and similar visitor attractions
841300	Administrative services for more efficient operation of businesses	910400	Botanical and zoological garden services and nature reserve services
842100	Foreign affairs services	920000	Gambling and betting services
842200	Defence services	931100	Sports facility operation services
842300	Justice and judicial services	931200	Services of sport clubs
842400	Public order and safety services	931300	Services of fitness facilities
842500	Fire brigade services	931900	Other sporting services
843000	Compulsory social security services	932100	Amusement park and theme park services
		932900	Other amusement and recreation services

	OTHER SERVICES		
941100	Services furnished by business, employers and professional membership organisations	960200	Hairdressing and other beauty treatment services
941200	Services furnished by professional membership organisations	960300	Funeral and related services
942000	Services furnished by trade unions	960400	Physical well-being services
949100	Services furnished by religious organisations	960900	Other personal services n.e.c. (cover: Pet care services; Escort services; Coin-operated machine services n.e.c.)
949200	Services furnished by political organisations		
949900	Services furnished by other membership organisations n.e.c.		Other - collectively included minor codes CPA
951100	Repair services of computers and peripheral equipment	998200	Other - collectively included the rest of the minor groups and sub-groups module 182, 182a, 182b
951200	Repair services of communication equipment	998300	Other - collectively included the rest of the minor groups and sub-groups module 183, 183a, 183b
952100	Repair services of consumer electronics	998400	Other - collectively included the rest of the minor groups and sub-groups module 184, 184a, 184b
952200	Repair services of household appliances and home and garden equipment	998500	Other - collectively included the rest of the minor materials for module 185, 185a
952300	Repair services of footwear and leather goods	998600	Other - collectively included the rest of the minor materials for module 186, 186a
952400	Repair services of furniture and home furnishings	998670	Other - collectively included the rest of the minor groups and sub-groups module 670
952500	Repair services of watches, clocks and jewellery	998671	Other - collectively included the rest of the minor groups and sub-groups module 671,671a
952900	Repair services of other personal and household goods n.e.c.	998100	Other - collectively included the rest of the minor groups and sub-groups module 394,395,417,418,428,429,432,433,501,502
960100	Washing and (dry-)cleaning services of textile and fur products	998520	Land for module 185, 185a, 186, 186a, 671 and 671a

9.2 Classifications used for income approach

1127. For the stock of assets and the consumption of fixed capital calculated based on the replacement prices of this stock, an adjusted breakdown of classification of assets (A) is used according to the chapter 23 of ESA 2010. Data for the stock of fixed assets and the consumption of fixed capital are calculated by types of assets presented in the table 455.

Table 455 Classification of assets

	Classification of assets
Dwellings	AN.111
Other buildings and structures	AN.112
of which: other structures - roads	AN.1122
Machinery and equipment	AN.113
of which: transport equipment	AN.1131
ICT equipment	AN.1132
other machinery and equipment	AN.1139
Weapons systems	AN.114
Cultivated biological resources	AN.115
Intellectual property products	AN.117
of which: research and development	AN.1171
mineral exploration and evaluation	AN.1172
computer software and databases	AN.1173
entertainment, literary or artistic originals	AN.1174
other intellectual property products	AN.1179

9.3 Classifications used for the expenditure approach

1128. For the compilation of data from the final consumption of households, a code for the purposes of HBS is used, which is consistent with the internationally valid COICOP classification at the first 3-digit level. Since the standard COICOP classification is not officially released by the SOSR, the particular codes are established and adjusted in order to comply with the requirements of individual surveys. When compiling the data for the final consumption of NPISH, a standard SK NACE Rev. 2 classification is used.

1129. When compiling data of the increase of fixed assets, changes in inventories and the acquisition less disposal of valuables, the standard SK NACE Rev. 2 classification is used, broken down into A*64, i.e. to the division level. Data are compiled at the sectoral and sub-sectoral breakdown according to the Classification of institutional sectors (S) in the context of ESA 2010 Chapter 23.

1130. In the sector of **non-financial corporations** the data for the increase of fixed assets are taken over from the business survey; data on changes in inventories are available from the establishment questionnaires. To ensure the consistency between the data sources, the breakdown of data for the increase of fixed assets is taken over from the commodity structure of acquired fixed assets from the establishment questionnaires from the module 592 (see paragraph 823). The commodity structure is based on the Statistical classification of production (CPA), which is for the purposes of data processing adjusted in the form of code-list as follows:

Table 456 Code-list for specifications of intangible and tangible assets

Code	Name
000002	Intangible assets - Capitalized development costs
000003	Intangible assets - software
000004	Intangible assets - valuable rights
000005	Intangible assets - goodwill
000006	Other intangible assets
000010	Land
011100	Cereals and other crops as well. n.
011200	Perennial crops; trees and bushes (fruit); decorative wood species and flowers
014000	Live animals and animal products
030000	Fish and other fishing products; aquaculture products; support services to fishing
139200	Made-up textile articles, except apparel
139300	Carpets
141100	Leather clothes
141200	Workwear
142000	Articles of fur
151200	Luggage, handbags and the like, saddlery and harness
152000	Footwear
162320	Prefabricated wooden buildings
162400	Wooden containers
162900	Other products of wood
222000	Plastic products
230000	Glass and glass products
251110	Prefabricated buildings of metal
252100	Central heating radiators and boilers

252900	Other tanks, reservoirs and containers of metal
253010	Steam generators
253020	Nuclear reactors
254000	Weapons and ammunition
257100	Cutlery, tools and general hardware
259000	Other fabricated metal products
262000	Computers and peripheral equipment
263000	Communication equipment
264000	Consumer electronics
265100	Measuring, testing and navigating equipment
265200	Watches and clocks
266000	Irradiation, electromedical and electrotherapeutic equipment
267000	Optical instruments and photographic equipment
271100	Electric motors, generators and transformers
274000	Electric lighting equipment
275110	Refrigerators and freezers; washing machines; electric blankets; fans
275120	Other electrical domestic appliances n.e.c.(electro-mechanical domestic appliances, with self-contained electric motor; electrical appliances for personal care; 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, roasters; electric heating resistors
275200	Non-electric domestic appliances
281100	Engines and turbines, except aircraft, vehicle and cycle engines
281300	Pumps and compressors
282100	Stoves and ovens, furnaces and furnace burners
282200	Lifting and handling equipment
282300	Office machinery and equipment
282500	Non-domestic cooling and ventilation equipment
282900	Other general-purpose machinery n.e.c.(gas generators, distilling or rectifying plant; Machinery for cleaning, filling; fire extinguishers, spray guns; weighing machines for industrial purposes and personal and household weighing machines; other weighing and measuring machinery; centrifuges, c calendaring and Automatic goods-vending machines; n.e.c
283000	Agricultural and forestry machinery
284000	Metal forming machinery and machine tools
289100	Machinery for metallurgy
289200	Machinery for mining, quarrying and construction
289300	Machinery for food, beverage and tobacco processing
289400	Machinery for textile, apparel and leather production
289500	Machinery for paper and paperboard production
289600	Plastics and rubber machinery
289900	Other special-purpose machinery n.e.c.
291020	Passenger cars
291030	Motor vehicles for the transport of 10 or more persons
291040	Motor vehicles for the transport of goods
291050	Special-purpose motor vehicles
292020	Trailers and semi-trailers; containers
301000	Ships and boats
302000	Railway locomotives and rolling stock
303000	Air and spacecraft and related machinery
304000	Military fighting vehicles
309110	Motorcycles and side-cars
309210	Bicycles and other cycles, not motorised
309220	Invalid carriage
309900	Other transport equipment n.e.c.
310000	Furniture

321200	Jewellery and related articles
322000	Musical instruments
323000	Sports goods
324000	Games and toys
325000	Medical and dental instruments and supplies
410010	Residential buildings
410020	Non-residential buildings
420000	Engineering constructions
581000	Books
591000	Film Motion picture, video and television programme products
592000	Sound recording and live recording services; sound recording originals
900300	Artistic creation
999200	Other - the rest of the minor CPA codes for the acquisition and sale of property

1131. When compiling the data on the increase of fixed assets in the sector of financial corporations S.12, the data from module 671, called Specification of selected items of intermediate consumption, acquisition of durable assets and inventories (see paragraph 827) are used. The information on the commodity structure of the acquired assets is obtained from this module. Classification of production has been adjusted for this module according to the requirements of national accounts in a form of code presented in the sub-chapter 9.1.

1132. The sector of general government S.13 uses the budgetary classification (for more details see Chapter 5), released by the Ministry of Finance of the SR. The budgetary classification contains the organisational classification, classification by types and the economic classification. The economic classification sorts out the homogeneous types of receipts and expenditures into main categories, categories, items and sub-items. At the same time it declares, which expenditures are financed from the current expenditures and which from the capital ones.

Table 457 Economic classification of capital expenditures in the budgetary classification

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	711005	other intangible assets
Item	712	Purchase of buildings and structures
sub-item	712001	of buildings, occupancies or parts of them (buildings)
sub-item	712002	of buildings or occupancies (objects) intended for disposal
Item	713	Purchase of machinery, equipment and technology tools
	713001	of interior equipment
	713002	of computer equipment
	713003	of telecommunications equipment
	713004	operating machinery, equipment, techniques and tools
	713005	of special machinery, equipment, techniques and tools and materials
	713006	of communication infrastructure
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 to 714007	Personal cars, buses, motorcycles, boats, tricycles, four-wheeled vehicles, lorries, trucks, towed vehicles, working machines, tractors, special automobiles, transport aircrafts, helicopters and other transport means.
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, expertise, 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 to 717003	Execution of new structures, reconstruction and modernisation, superstructures, additional buildings, construction works
Item	718	Reconstruction and modernisation <i>This includes spending on reconstruction and modernization of machinery and equipment that are not part of the building. To sort the listed items, and technical upgrade of software and communications infrastructure.</i>
sub-items	718002 to 718007	Computers, telecommunication equipment, and operating specialized equipment, techniques and tools, software and communication structure
Item	719	Other capital expenditures
sub-items	719001 to 719014, 719200	on pooled funds for investment, for the purchase of works of art, precious metal articles, for the supplement and generation of material and mobilisation reserves, the special funds, for the purchase of livestock, funds returned and other
Category	720	Capital transfers <i>Payments performed in order to allow the recipients the achievement of capital assets or to compensate their damage or destruction.</i>
Item	721	Transfers between different levels of government
sub-items	721001 to 721009	Transfers to semi-budgetary and budgetary organisation, to public universities, The Slovak Land Fund, state goal-specific fund, municipality, higher territorial unit, The National Property Fund of SR, and other subjects of general government
Item	722	Transfers to individuals and to non-profit legal persons
sub-items	722001 to 722004	<i>To civic association, foundation, non-investment fund, church, non-profit legal person, and to non-classified individual</i>
Item	723	Transfers to non-financial subjects and transfers to semi-budgetary organizations non-classified in general government in the framework of organizations register managed by SO SR
sub-items	723001 to 722005	<i>To legal person established by state, municipality or by higher territorial unit, to other legal person, to natural person i.e. entrepreneur, for realised guarantee, to semi-budgetary organisation non-classified in general government in the framework of organisations register managed by SO SR</i>
Item	725	Transfers to rest of the world
sub-items	725001 to 725003	<i>To individual and to legal person other than international organisation, to international organisation and to foreign government</i>
Item	726	Transfers to financial institutions
sub-items	726001 726002	<i>Transfers for reimbursement of expenditure for activity of Council for Budget Responsibility Office and transfers to other financial institutions</i>

1133. In addition to the budgetary classification, also the code-list for statistical classification of production by activities is used (CPA (see chapter 9.1).

1134. When compiling the data for the acquisition less disposal of fixed assets in the sector of households, both, the SK NACE Rev.2 classification and the classification of production by activities (CPA), are used.

1135. When compiling data for the increase of fixed assets in the **sector of non-profit institutions serving households**, the code-list for statistical classification of production by activities (CPA) is used in addition to the SK NACE Rev.2 classification (see chapter 9.1).

9.4 Classifications used within the transition from GDP to GNI

1136. **Import and export of goods:** Products are classified according to the 8-digit Combined nomenclature EU (CN), which is based on the Harmonised system. It is possible to work with the data on imports and exports of goods by the means of transformation bridges also in the Standard international classification of trade (SITC) Rev. 4, furthermore in the classification by main economic categories (BEC) and the statistical classification of products by activities (CPA). With regards to the territorial structure of import and export, the countries are coded by a 2-digit alphabet codes according to ISO 3166 and are in compliance with the EU Geo-nomenclature of countries and territories.

1137. All records related to traditional own resources are based on information from the Fin 1-04 statement, in which the items of the budgetary classification are presented – see table 458.

Table 458

Code of EKRK	Name
141000	Import duties
142000	Import surcharge
149000	Other custom revenues

1138. All records related to subsidies provided by the EU institutions are based on information from the Fin 1-04 statement, in which the items of the budgetary classification are presented – see table 459:

Table 459

Code of EKRK	Name
644001	To legal person established by the state, municipality or higher territorial unit
644002	To other legal person
644003	To natural person – entrepreneur
644004	To subsidised organisation not classified in general government

A decorative graphic on the right side of the page. It features three blue circles of varying sizes. The largest circle is at the top center, a medium-sized circle is below it and to the left, and a very large circle is at the bottom right. Thin blue lines connect the top-left edge of the largest circle to the top-left edge of the medium circle, and another line connects the top-right edge of the largest circle to the top-right edge of the very large circle at the bottom right.

Chapter 10

Main data sources

Statistical surveys and other sources used for production, income and expenditure approach and for the transition from GDP to GNI

Chapter 10 Main data sources

1139. Statistical information system in the SR is harmonised with the EU standards in order to ensure the international comparability of the provided statistical data. Compilation of annual national accounts is based on statistical surveys, which are organised by the SOSR, furthermore on the administrative data of ministries and other government units as well as on alternative data sources. In addition to the above mentioned data sources, also the data from following sources are used for the purposes of national accounts: business surveys, population and housing census, farm census, balance of payments statistics, foreign direct investment statistics, and international investment position. These surveys are carried out usually according to Acts of Law adopted specifically for these purposes. Data collection, control and processing of statistical information related to the statistical surveys by the particular domains by branches, types and size categories are carried out prevalingly by the workplaces of the SOSR in a specialised way for the entire Slovak territory. The household budget surveys, labour force surveys, estimates of the agricultural harvests, consumer prices statistics, spatial statistic, urban and municipality statistics are performed by the SOSR's workplaces on the territorial principle.

1140. All classifications used for the purposes of national accounts are harmonised with the relevant international classifications. The Statistical register of organisation of the SOSR is being updated continuously. The monitoring of indicators and their content in statistical surveys, especially in the short-term and business statistics, is harmonised with the methodology of international organisations, mainly with the Regulations of the European Parliament and the Council. The reporting units are obliged to respond fully, truly and free of charge according to the given deadlines in line with the Act of Law 540/2001 Coll. on state statistics, as amended. The statistical surveys are in the context of the Programme of State Statistical Surveys carried out by the fulfilled statistical questionnaires, which the reporting unit receives from the particular regional statistical workplace of the SOSR.

1141. The statistical surveys are governed by the Programme of State Statistical Surveys for a three-year time period, which is made by the SOSR in co-operation with the ministries and state organisations. The Programme contains all important and necessary surveys including the surveys carried out by other central government bodies and ministries.

Statistical questionnaires are unified and consist of the following parts:

- introductory – contains the name of the body carrying out the statistical survey, name and the mark, observation period, registration (registration number, validity year and the date of registration), time period for the statistical data delivery, way of submission and the declaration of the confidential and personal data protection,
- identification – contains items, which unanimously identify the statistical questionnaire. The following is in question: identification code of the questionnaire - IKF, observation time period, reporting unit), surveyed year, period for which the questionnaire is submitted, identification of the reporting unit and other classification data completing the identification or the characteristics of the reporting unit such as NACE code and/or district code,
- information – contains information intended for the recipient of the questionnaire, the main activity of the organisation, name and address of the

site of organisation, questionnaire's date of delivery, signature of the head of reporting unit and the stamp, name and the surname of the person who has filled-in the questionnaire, phone number including the city/international code, email and possibly some other information according to the questionnaire pre-print, salutation of the respondent and the guide for the fulfilment of the identification part.

- data – contains data on the surveyed phenomena and mass events; it consists of modules, which might be in form of a table or an interview.
- textual – here the methodological explanations related to the content of questionnaire are presented, their validity year, mark of the questionnaire, general rules for the fulfilment of all modules, specific rules for the purposes of the statistical survey, methodology on the reporting of particular indicators including the references to the valid Acts of Law, decrees etc., links which are to be maintained within the given module and between the particular modules and questionnaires.

1142. Reporting units are obliged to submit all required data in the identification, information and textual parts of the questionnaire in compliance with the valid general methodological rules for the reporting units. Reporting units are responsible for the correct fulfilment of the statistical questionnaires; at the same time they are governed by the methodological explanations presented in the textual part of the questionnaire. Data in statistical survey are always related to the calendar year regardless of whether they are short-term or long-term. If the accounting period for the reporting unit is the calendar year, then the data in the long-term survey must be linked to the accounting records after closing the books. Data in the short-term survey are reported only for the period of observation, i.e. month, quarter and not in a cumulated way since the beginning of the year. Data reported in the short-term survey must follow the statistical records of the reporting unit.

10.1 Statistical survey and other data sources used within the production approach

1143. The following statistical questionnaires serve for the compilation of the production approach for the sector of **non-financial corporations S.11**:

- Annual questionnaire of production branches Roč 1-01,
- Annual questionnaire of production branches Roč 2- 01,
- Annual questionnaire of physical persons not registered in the Business Register Roč 3-01.

1144. A reason for the existence of several versions of statistical questionnaires is the reduction of burden of reporting units with lower number of staff or amount of output or the type of reporting unit.

1145. For the purposes of the production approach for the sector of non-financial corporations, the quarterly questionnaire of production branches Prod 3-04 is used too, which serves not only for the annual national accounts needs but is used also for the compilation of quarterly national accounts for the S.11 sector.

1146. The main statistical data sources used within the production approach of the GDP calculation for the sector of **financial corporations S.12** are statistical surveys carried out by two exhaustive statistical surveys, i.e.:

- Annual entrepreneurial questionnaire in banking and non-banking financial institutions Pen P 5-01,
- Annual entrepreneurial questionnaire in insurance Poi P 5-01.

1147. At the time when there are no data available from the above mentioned surveys, the data from the quarterly statistical surveys are used for the sector of financial corporations S.12, namely the following:

- Quarterly entrepreneurial questionnaire in banking Pen P 3-04,
- Quarterly entrepreneurial questionnaire in insurance Poi P 3-04,
- Quarterly entrepreneurial questionnaire in non-banking financial institutions Pin P 3-04.

1148. In addition to statistical data sources, also the administrative data sources from the NBS and the MFSR are used within the calculation of indicators of the GDP production approach for the sector of financial corporations S.12. The administrative data sources resulting from the NBS are used for the calculation of output and intermediate consumption for NBS and commercial banks and also for the calculation of import and export of financial services.

1149. In case of the **sector of general government S.13**, the data processed from the accounting statements of the government units and from the State closing account are to be considered as the main source of information. Supplementary information is obtained from the state statistical surveys and several administrative data sources. The book-keeping system of organisations belonging to the sector of general government is methodologically governed by the Ministry of Finance. Legislatively this activity is covered by the Accounting Law, which together with the accounting procedures is elaborated by the MFSR.

1150. The government units are also obliged to compile the budget of current (cash) revenues and current (cash) expenditures and to trace the actual implementation/execution of this budget. All organisations of government should submit to the MFSR the results from accounting (data of the annual accounting closing and quarterly data at the extent of the accounting closing), as well as the quarterly and annual results of the budget execution of current revenues and expenditures at the declared deadlines. The scopes of the data, which are to be submitted as well as the deadlines, are stated each year by the MFSR and are published as a legislative norm before the beginning of the observed year.

1151. Data which are provided by all government units are processed in DataCentre and State Treasury, which have been established by the MFSR.

1152. The main data sources for the calculation of indicators for the compilation of the production approach for the **sector of households S.14** are:

- Statement on income and expenditures Úč FO 1-1,
- Statement on assets and liabilities Úč FO 2-01.

1153. If the **sector of non-profit institutions serving households S.15 is concerned**, the main data sources used within the production approach are the statistical surveys NSNO 1-01 and NSNO 2-01.

1154. Both, the accounting statement (Úč NUJ 2-01) and the balance sheet (Úč NUJ 1-01), are the main data sources for the calculation of output, intermediate consumption and the value added in the NPISH sector. These statements are subject of processing of those units, which keep their accounts in the double entry book-keeping system. In case of non-profit institutions keeping their set of accounts in a single entry book-keeping system, the closing account consists of the Statement on income and expenditures (NO Úč 1-01) and the Statement on assets and liabilities (NO Úč 2-01) .

1155. The description of main sources used for the production approach of GDP compilation follows:

Name of survey:	Roč 1-01 – Annual questionnaire of production branches
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	Enterprises registered in the business register, subsidised organisations, which are market producers with the number of employees 20 and more, together with organisations with 0-19 employees and with the annual turnover of 5 million € and more.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 7,5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are carrying out their businesses based on the registration in the Business registry, i.e. for all national legal entities, foreign entities and national physical persons being active for the purposes of gaining profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, transport, post and

	telecommunication, selected market services, research and development) and profit oriented subsidised organisations the costs of which are covered by sales by 50% and more.
Population size:	Number of reporting units:7 117, Number of active units: 6 709, Number of inactive units:194, Number of non-observed units:133, Number of imputed units: 163.
Sample size:	The survey is exhaustive, i.e. all reporting units have been addressed.
Survey response rate:	6 585 (including imputations), i.e. 99,4 %
Method used to impute for missing data:	Imputations have been carried out by a global imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Roč 1 – 01 has been done in a decentralised way in line with the specification of the relevant SOSR's working place.
Variable used for grossing-up to the population (e.g. turnover/ employment):	For the mentioned exhaustive survey no grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	For the mentioned exhaustive survey no grossing-up has been made.
Main variables collected:	Financial indicators, cross-sectional indicators, establishment indicators, industrial indicators.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Roč 2-01 - Annual questionnaire of production branches in small enterprises
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	Enterprises registered in the business register, subsidised organisations, which are market producers with the number of employees 0-19 employees and the annual turnover of 5 million € and more.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 12 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR

Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are carrying out their businesses based on the registration in the Business registry, i.e. for all national legal entities, foreign entities and national physical persons being active for the purposes of gaining profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, transport, post and telecommunication, selected market services, research and development) and profit oriented subsidised organisations the costs of which are covered by sales by 50% and more.
Population size:	123 483 reporting units
Sample size:	Number of reporting units: 8 677, Number of active units: 4 082, Number of inactive units: 2 888, Number of non-observed units: 1 707, Number of imputed units: 570.
Survey response rate:	3 384 i.e. 39%
Method used to impute for missing data:	Imputations have been carried out by a global imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Roč 2 – 01 has been done in a decentralised way in line with the specification of the relevant SOSR's working place.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The data grossing-up is being made at the level of SK NACE4. For all strata the following is calculated: the number of records in the sample frame, the number of non-zero records in the sample, the estimated number of active units in the sample frame and the weight (a ratio between the number of non-zero records in the given stratum in the sample and the estimated number of active units in the given stratum in the sample frame). The grossing-up is carried out by the multiplication of weights and the average values of indicators in the given stratum in the sample.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	A grossing-up to the sample frame was 63,6 %, i.e. to the number of 78 478 reporting units.
Main variables collected:	Financial indicators, cross-sectional indicators,

	establishment indicators, industrial indicators.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Prod 3-04 – Quarterly questionnaire of production branches
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	Enterprises registered in the business register, subsidised organisations, which are market producers with the number of employees 20 and more, together with organisations with 0-19 employees and with the annual turnover of 5 million € and more.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 12 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are carrying out their businesses based on the registration in the Business registry, i.e. for all national legal entities, foreign entities and national physical persons being active for the purposes of gaining profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, transport, post and telecommunication, selected market services, research and development) and profit oriented subsidised organisations the costs of which are covered by sales by 50% and more.
Population size:	1.Q.2010: 7 202, 2.Q.2010: 7 080, 3.Q.2010: 7 017, 4.Q.2010: 6 963.
Sample size:	1q 2010 Number of reporting units:4 673, Number of active units: 4 491, Number of inactive units: 80, Number of non-observed units:102,

	<p>Number of imputed units:140. 2q 2010 Number of reporting units:4 611, Number of active units: 4 443, Number of inactive units:73, Number of non-observed units:95, Number of imputed units:119. 3q 2010 Number of reporting units:4 592, Number of active units: 4 420, Number of inactive units:78, Number of non-observed units:94, Number of imputed units:99. 4q 2010 Number of reporting units:4 577, Number of active units: 4 408, Number of inactive units 79, Number of non-observed units: 90, Number of imputed units: 122.</p>
Survey response rate:	<p>1.Q.2010: 4 447, i.e. 95,2 %, 2.Q.2010: 4 416, i.e. 95,8%, 3.Q.2010: 4 391, i.e. 95,6 %, 4.Q.2010: 4 378, i.e. 95,6 %.</p>
Method used to impute for missing data:	<p>Imputations have been carried out by a global imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Prod 3 – 04 has been done in a decentralised way in line with the specification of the relevant SOSR's working place.</p>
Variable used for grossing-up to the population (e.g. turnover/ employment):	<p>The data grossing-up is being made at the level of SK NACE4. For all strata the following is calculated: the number of records in the sample frame, the number of non-zero records in the sample, the estimated number of active units in the sample frame and the weight (a ratio between the number of non-zero records in the given stratum in the sample and the estimated number of active units in the given stratum in the sample frame). The grossing-up is carried out by the multiplication of weights and the average values of indicators in the given stratum in the sample.</p>
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	<p>Grossing-up to the sample frame was up to: 1.Q.2010: 77,4 %, i.e. to 5 576 reporting units, 2.Q.2010: 77,0 %, i.e. to 5 455 reporting units 3.Q.2010: 77,1 %, i.e. to 5 412 reporting units 4.Q.2010: 77,0 %, i.e. to 5 364 reporting units</p>
Main variables collected:	<p>Financial indicators, assets and liabilities, selected assets and liabilities in the sectoral structure, acquisition and sale of durable assets, employees and wages, selected indicators at the level of particular establishments and data on the newly-created</p>

	establishment units.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3
Name of survey:	Prod 13-04 – Quarterly questionnaire of production branches in small enterprises
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	Enterprises registered in the business register, subsidised organisations, which are market producers with the number of employees 0-19 employees and the annual turnover of 5 million € and more.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 12 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR
Survey is compulsory or voluntary?	Obligatory for the addressed units
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities, which are carrying out their businesses based on the registration in the Business registry, i.e. for all national legal entities, foreign entities and national physical persons being active for the purposes of gaining profit in all economic activities (agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, transport, post and telecommunication, selected market services, research and development) and profit oriented subsidised organisations the costs of which are covered by sales by 50% and more.
Population size:	1.Q.2010: 124 791, 2.Q.2010: 124 291, 3.Q.2010: 123 839, 4.Q.2010: 123 492.
Sample size:	1q 2010 Number of reporting units:8 280, Number of active units: 3065, Number of inactive units:2 037, Number of non-observed units:3 178, Number of imputed units:187.

	<p>2q 2010 Number of reporting units:8 196, Number of active units: 3 540, Number of inactive units:2 545, Number of non-observed units:2 111, Number of imputed units:346.</p> <p>3q 2010 Number of reporting units:8 148, Number of active units: 3 541, Number of inactive units:2 796, Number of non-observed units: 1844, Number of imputed units:281.</p> <p>4q 2010 Number of reporting units:8 097, Number of active units: 3 548, Number of inactive units:2 796, Number of non-observed units: 1753, Number of imputed units:293.</p>
Survey response rate:	<p>1.Q.2010: 2 649, i. e. 31,9 %, 2.Q.2010: 3 262, i. e. 39,8 %, 3.Q.2010: 3 243, i. e. 39,8 %, 4.Q.2010: 3 195, i. e. 39,5 %.</p>
Method used to impute for missing data:	<p>Imputations have been carried out by a global imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Prod 13 – 04 has been done in a decentralised way in line with the specification of the relevant SOSR's working place.</p>
Variable used for grossing-up to the population (e.g. turnover/ employment):	<p>The data grossing-up is being made at the level of SK NACE4. For all strata the following is calculated: the number of records in the sample frame, the number of non-zero records in the sample, the estimated number of active units in the sample frame and the weight (a ratio between the number of non-zero records in the given stratum in the sample and the estimated number of active units in the given stratum in the sample frame). The grossing-up is carried out by the multiplication of weights and the average values of indicators in the given stratum in the sample.</p>
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	<p>Grossing-up to the sample frame was up to: 1.Q.2010: 64,3 %, i.e. up to 80 251 reporting units, 2.Q.2010: 46,7 %, i.e. up to 57 998 reporting units, 3.Q.2010: 55,3 %, i.e. up to 68 446 reporting units, 4.Q.2010: 54,4 %, i.e. up to 67 229 reporting units .</p>
Main variables collected:	<p>Financial indicators, assets and liabilities, acquisition and disposal of durable assets, basic labour indicators.</p>

Further adjustments made to the survey data:	A more detailed description is in Chapter 3
Name of data source:	V (NBS) 5-12 - Statistical balance sheet - liabilities
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks of Slovakia and the affiliates of foreign banks in Slovakia. The resulting account (NBS)1-12 is a full extent account.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly, annually
Variables collected:	The amount of deposits and the average interest rate level broken down by time and economic sectors and sub-sectors of the European system of national accounts
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	V (NBS)13-04 – Quarterly statement on interest costs and revenues
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks of Slovakia and the affiliates of foreign banks in Slovakia.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly, annually
Variables collected:	Interest costs and interest revenues from clients broken down by institutional sectors and sub-sectors of the European system of national accounts, statistical classification of economic activities and by municipalities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	V (NBS) 33-12 - Statistical balance sheet - assets
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks of Slovakia and the affiliates of foreign banks in Slovakia.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly, quarterly, annually
Variables collected:	Credits provided to clients broken down by types and time into institutional sectors and sub-sectors of the European system of national accounts
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	Ppn (VZS) 02-04 – Profit and loss statement
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts and for the compilation of structural branch statistics of insurance.
Reporting units (e.g. enterprise/ local KAU/ household):	Insurance agencies rendering the life and non-life insurance services. Reporting units are the insurance agencies of the Slovak Republic providing services of life a non-life insurance and the affiliates of foreign insurance agencies in Slovakia
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly and annually
Variables collected:	Total for all insurance agencies of Slovakia broken down into insurance agencies rendering life insurance services, non-life insurance services and those which provide both types of services.
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	Ppn (TAP) 8-01 – Statement on technical aspects of insurance
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts and for the compilation of structural branch statistics of insurance.
Reporting units (e.g. enterprise/ local KAU/ household):	Insurance agencies rendering the life and non-life insurance services. Reporting units are the insurance agencies of the Slovak Republic providing services of life and non-life insurance and the affiliates of foreign insurance agencies in Slovakia.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total for all insurance agencies of Slovakia broken down into insurance agencies rendering life insurance services, non-life insurance services and those which provide both types of services.
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	Skp (VZS) 02-04 - Profit and loss statement
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Administrative data, which are used for the compilation of national accounts for insurance.
Reporting units (e.g. enterprise/ local KAU/ household):	Insurance agencies rendering the life and non-life insurance services. The reporting unit is the Slovak chancellery of insurers which is dealing with the non-life insurance.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly and annually
Variables collected:	Statement for the Slovak chancellery of insurers at full extent
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Pen P 5-01 – Annual questionnaire in banking and non-banking financial institutions
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are businesses registered in the business register regardless of the number of staff, which are maintained in the register of organisations of the SOSR, with the main activity according to the Nace Rev. 2- financial services, except for insurance and the pension scheme (division 64) and auxiliary activities for financial services (division 66.1) and activities of investment managers (division 66.3).
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 7,5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities regardless of their number of employees with the main activity being the SK NACE rev.2: 64, 66.1, 66.3.
Population size:	Number of reporting units: 434, Number of active units: 306, Number of inactive units: 96, Number of imputed active units :10
Sample size:	It is an exhaustive survey
Survey response rate:	303 (including imputations), i.e. 99 %
Method used to impute for missing data:	Imputations have been carried out by a global imputation. The imputation of data in case of non-response per unit as a whole has been done, i.e. all data from the donor have been imputed. Imputation of missing data from the survey Pen P 5-01 has been done in a decentralised way in line with the specification of the relevant SOSR's working place, in this case it was the working place in Bratislava. For the selection of donor the following criteria have been stated: sector and sub-sector breakdown by ESA95, statistical classification

	of economic activities (SK NACE rev.2) the average recorded number of staff in physical persons, costs, consumption of material, energy and services, property type, and legal form.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been made.
Main variables collected:	-output of non-banking financial institutions, -consumption of material, energy and services. Information on the reporting unit, equity participation abroad, financial indicators, financial leasing, automatic teller machines, assets and liabilities, employees and wages, acquisition and sale of the durable assets, basic banking indicators in the regional breakdown and the specification of selected items of output, intermediate consumption and the acquisition of durable assets and inventories.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Pin P 3-04 – Quarterly statement for non-banking financial institutions
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are businesses – non-banking financial institutions registered in the business register regardless of the number of staff, which are maintained in the register of organisations of the SOSR, with the main activity according to the Nace Rev. 2 stated by a specific rule: 64.2 Activities of the holding companies, 64.3 Trusts, funds and similar financial entities, 64.9 Other financial services except insurance and pension schemes, 66.3 Activities of the investment managers.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 12 months after the reference period

Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR.
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	<p>1q 2010 Number of reporting units:445, Number of active units: 304, Number of inactive units:141.</p> <p>2q 2010 Number of reporting units: 416, Number of active units: 287, Number of inactive units:129.</p> <p>3q 2010 Number of reporting units: 410, Number of active units: 28 Number of inactive units:127.</p> <p>4q 2010 Number of reporting units: 407, Number of active units: 277, Number of inactive units:130.</p> <p>Number of imputed RU 1Q., 2.Q., 3.Q., 4.Q.2010: 0.</p>
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.
Survey response rate:	<p>1.Q.2010: 277, i.e. 91,1 %,</p> <p>2.Q.2010: 274, i.e. 95,5 %,</p> <p>3.Q.2010: 272, i.e. 96,1 %,</p> <p>4.Q.2010: 267, i.e. 96,4 %.</p>
Method used to impute for missing data:	No imputation has been done.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been done.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been done.
Main variables collected:	<ul style="list-style-type: none"> -consumption of material, energy and services, - costs on the sold goods, - sold securities and deposits, - interest costs, - turnover, - changes in inventories related to own production, - capitalisation, - proceeds from sales of securities and

	deposits, - total received interest, - income from financial leasing. Financial indicators in non-banking financial institutions, assets and liabilities, employees and wages, acquisition less disposal of durable assets.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Pen P 3-04 – Quarterly questionnaire in banking
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks of Slovakia and the affiliates of foreign banks in Slovakia. Businesses registered in the business register regardless of the number of staff, which are maintained in the register of organisations of the SOSR, with the main activity according to the Nace Rev. 2 64.1-f financial intermediation
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 12 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR.
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	1q 2010 Number of reporting units: 27, Number of active units: 27, Number of inactive units:0. 2q 2010 Number of reporting units: 27, Number of active units: 27, Number of inactive units:0. 3q 2010 Number of reporting units: 27, Number of active units: 27, Number of inactive units:0. 4q 2010 Number of reporting units: 27, Number of active units: 27,

	Number of inactive units:0. Number of imputed RU 1.Q., 2.Q., 3.Q., 4.Q.2010: 0.
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.
Survey response rate:	1.Q.2010: 27, i.e. 100,00 %, 2.Q.2010: 27, i.e. 100,00 %, 3.Q.2010: 27, i.e. 100,00 %, 4.Q.2010: 27, i.e. 100,00 %.
Method used to impute for missing data:	No imputation has been done.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been done.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been done.
Main variables collected:	-consumption of material, energy and services, Financial indicators in banking institutions, assets and liabilities, employees and wages, acquisition less disposal of durable assets.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Poi P 5-01 – Annual questionnaire in insurance
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are businesses registered in the business register regardless of the number of staff, which are maintained in the register of organisations of the SOSR, with the main activity according to the Nace Rev. 2 – insurance, reinsurance and social security, except obligatory social security (division 65) and auxiliary activities in insurance and social security (division 66.2)
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 7,5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR

Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics. The survey is obligatory for all business entities regardless of their number of employees with the main activity being the SK NACE rev.2: 65.0 and 66.2.
Population size:	Number of reporting units: 346, Number of active units: 253, Number of inactive units: 96, Number of imputed units: 0
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.
Survey response rate:	245, i.e. 96,8 %
Method used to impute for missing data:	No imputation has been done.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been done.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been done.
Main variables collected:	<ul style="list-style-type: none"> - premiums written by types of services, i.e. life and non-life insurance - social contributions received - costs on claims payments by types of provided services, i.e. costs on claims payments for life and non-life insurance - social allowances payable - revenues from the financial position of the actuarial reserves - stock of actuarial reserves - fees and commissions received. <p>Indicators for the calculation of intermediate consumption:</p> <ul style="list-style-type: none"> - consumption of material, energy and services. <p>Information on the reporting unit, equity participation abroad, financial indicators, financial leasing, automatic teller machines, assets and liabilities, premiums written and costs on claims payments, employees and wages, acquisition and sale of the durable assets, durable assets, basic indicators of insurance in regional breakdown and the specification of selected items of intermediate consumption, acquisition of durables and inventories.</p>
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Poi P 3-04 – Quarterly questionnaire in insurance
Link to surveys undertaken at the European level (e.g. structural business statistics):	Council Regulation (EC) No. 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are businesses registered in the business register regardless of the number of staff, which are maintained in the register of organisations of the SOSR, with the main activity according to the Nace Rev. 2 declared by a special decree: 65 - Insurance, reinsurance and pension funding, except compulsory social security and 66.2 - Activities auxiliary to insurance and pension funding.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 12 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR.
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey which is part of the Programme of the State Statistical Surveys. The reporting duty results from the § 18 of the Law No. 540/2001 Coll. on state statistics.
Population size:	<p>1q 2010 Number of reporting units:351, Number of active units: 263, Number of inactive units:88.</p> <p>2q 2010 Number of reporting units: 353, Number of active units: 259, Number of inactive units:94.</p> <p>3q 2010 Number of reporting units: 352, Number of active units: 257, Number of inactive units:95.</p> <p>4q 2010 Number of reporting units: 346, Number of active units: 254, Number of inactive units: 92.</p> <p>Number of imputed RU 1Q., 2.Q., 3.Q., 4.Q.2010: 0.</p>
Sample size:	It is an exhaustive survey, i.e. all units have been addressed.

Survey response rate:	1.Q.2010: 251, i.e. 95,4 %, 2.Q.2010: 250, i.e. 93,2%, 3.Q.2010: 251, i.e. 97,7 %, 4.Q.2010: 247, i.e. 97,2 %.
Method used to impute for missing data:	No imputation has been done.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been done.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	No grossing-up has been done.
Main variables collected:	Indicators for the calculation of output: - premiums written by types of services, i.e. life and non-life insurance - social contributions received from employers and employees - costs on claims payments by types of provided services, i.e. costs on claims payments for life and non-life insurance - social allowances payable from private funds - revenues from the financial position of the actuarial reserves - stock of actuarial reserves - fees and commissions received. Indicators for the calculation of intermediate consumption: - consumption of material, energy and services Financial indicators in insurance, assets and liabilities, employees and wages, acquisition and sales of durable assets.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	Increase of taxes and social contributions
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Total of taxes and social contributions
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-

Further adjustments made to the survey data:	A more detailed description is in Chapter 5
Name of data source:	Ppn (PTZ) 3-04 – Statement on the life insurance market
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics on insurance
Reporting units (e.g. enterprise/ local KAU/ household):	All agencies rendering the life insurance services in Slovakia broken down by types of insurance services and the number of insurance policies
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly and annually
Variables collected:	Total for all agencies rendering the life insurance services in Slovakia broken down by types of insurance services – data for insurance agencies providing only life insurance services and data for insurance agencies rendering life and non-life insurance services
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Ppn (PTN) 4-04 – statement on the non-life insurance market
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics on insurance
Reporting units (e.g. enterprise/ local KAU/ household):	All agencies rendering the non-life insurance services in Slovakia broken down by types of insurance services and the number of insurance policies. Reporting units are insurance agencies and affiliates of foreign insurance companies in the SR providing the non-life insurance services in Slovakia broken down by types of insurance services
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly and annually
Variables collected:	Total for all agencies rendering the life insurance services in Slovakia broken down by types of insurance services – data for

	insurance agencies providing only life insurance services and data for insurance agencies rendering life and non-life insurance services
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	Dss (VZS) 16-02 – Statement on revenues and expenditures of the pension fund management company
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics on pension savings
Reporting units (e.g. enterprise/ local KAU/ household):	Companies managing pension funds in Slovakia. Reporting units are the pension management companies of the SR, the main activity of which is the management of pension funds
Periodicity (e.g. annual/quarterly/other- to be specified):	Half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement of the pension management companies of the SR
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	Dds (VZS) 39-02 – Statement on revenues and costs of the complementary pension insurance company
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics on complementary pension saving
Reporting units (e.g. enterprise/ local KAU/ household):	Companies managing pension funds in Slovakia. Reporting units are the pension management companies of the SR, the main activity of which is the management of pension funds
Periodicity (e.g. annual/quarterly/other- to be specified):	Half-yearly and yearly

specified):	
Variables collected:	Flow indicators submitted in the Profit and Loss statement of the pension management companies of the SR
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	Bil (NBS) 2-12 – Monthly profit and loss statement
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; Administrative data are used for the compilation of national accounts and the files of structural branch statistics for financial corporations.
Reporting units (e.g. enterprise/ local KAU/ household):	All commercial banks and affiliates of foreign banks in the SR are units of observation. Reporting units are commercial banks and affiliates of foreign banks in the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly, quarterly, half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement of banks of the SR and affiliates of the foreign banks in the SR at full extent, for the securities traders and the affiliates of foreign securities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Farm census 2010
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation of the European Parliament and the Council (EC) No. 1166/2008 Commission Regulation (EC) No. 1200/2009
Reporting units (e.g. enterprise/ local KAU/ household):	Farms, which matched the stated criteria for the given farm in the reference period, i.e. from 1 November 2009 until 31 October 2010
Periodicity (e.g. annual/quarterly/other- to be specified):	10 years
Time of availability of results (e.g. 18 months after	T + 15 months after the reference period

the end of the survey period):	
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey, which is part of the Programme of State Statistical Surveys. The survey is obligatory for all addressed entities with the agriculture as the main or secondary activity. SKNACE- 01.1 up to 01.5
Population size:	34 087
Sample size:	It is an exhaustive survey, i.e. all reporting units have been addressed.
Survey response rate:	98,7%
Method used to impute for missing data:	Imputation has been carried out only in case of those units for which the basic information was available from other statistical surveys or from administrative data sources.
Variable used for grossing-up to the population (e.g. turnover/ employment):	-
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	-
Main variables collected:	Land use Stocks of cattle Labour force on farm Rural development support Landscape elements Production of energy from renewable sources Watering Agricultural practise method
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	UC POD 1-01 – Balance sheets UC POD 2-01 – Profit and Loss statement
Organisation collecting the data, and purposes for which it is collected:	Tax authorities collect the data and DataCentre processes them; Data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	Accounting units with the single entry book-keeping system which are active or carrying out another profit-making activity. Legal persons which are making business or another profit-making activity (e.g. persons registered in the business register, firms, public corporations, land associations with the legal

	status and with profits gained in the previous accounting period exceeding the level of 200 000 €. External persons which continue doing business in the Slovak territory.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Assets and liabilities of the balance sheet
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	-

Name of survey:	OPU 1-12 -- Monthly questionnaire on trade, restaurants and accommodation
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	Businesses registered in the business register, subsidised organisations, which are market producers with the number of employees 20 and more; organisations with the number of staff 0-19 and selected physical persons registered in the Business register of the SR with the annual profit of 5 million € and more; organisations with the number of staff 0-19 and selected physical persons registered in the Business register of the SR with the annual profit of less than 5 million €, which are registered within the Statistical register under NACE codes 45-47 and 55-56.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 30 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR; annual average (46 783 reporting units)
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey, which 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.
Population size:	Annual average 4 221 SJ
Sample size:	Annual average: Number of reporting units: 2 719

	Number of active units: 277, Number of inactive units: 1 980, Number of non-observed units: 461, Number of imputed units: 13.
Survey response rate:	Average of the year: 38%
Method used to impute for missing data:	When imputing data for particular businesses (i.e. non-response at all), the missing data are replaced by the actual data of similar units – donors. The selection of donors is made according to the sorting keys by a random sampling. If the number of donors is insufficient under the period of observation, it is possible to use donors from the same period of the previous year. Data on enterprises with the parameter VYZNAM=1 should be obtained at any cost; only in extraordinary cases they can be imputed.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up is made at the level of SK NACE 3. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum in the sample.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	Grossing-up to the sample frame was: Annual average: 8,7% i.e. 4 070 reporting units.
Main variables collected:	Turnover less VAT (in €) Average registered number of staff in physical persons Wages and refunds of wages of employees (in €)
Further adjustments made to the survey data:	A more detailed description is in Chapter 3
Name of survey:	Dop 1-12 – Monthly questionnaire on transport
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	The following businesses have the reporting duty to submit the monthly questionnaire on transport Dop 1-12: -businesses registered in the business register and profit-oriented subsidised organisations

	<p>with the main activity in transport and with the number of employees 20 and more and businesses having up to 19 employees incl., with the annual amount of production of 5 million € and more</p> <p>-selected businesses registered in the business register and profit-oriented subsidised organisations with the main activity in transport and having up to 19 employees, which are within the Statistical register registered under NACE codes 49-52</p>
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 30 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR: 11 214 reporting units
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey, which 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.
Population size:	Annual average: 2 052 SJ
Sample size:	<p>Number of reporting units: 1 672</p> <p>Number of active units: 934,</p> <p>Number of inactive units: 473,</p> <p>Number of non-observed units: 265,</p> <p>Number of imputed units: 33.</p>
Survey response rate:	Annual average: 584 SJ
Method used to impute for missing data:	When imputing data for particular businesses (i.e. non-response at all), the missing data are replaced by the actual data of similar units – donors. The selection of donors is made according to the sorting keys by a random sampling. If the number of donors is insufficient under the period of observation, it is possible to use donors from the same period of the previous year. Data on enterprises with the parameter VYZNAM=1 and 2 should be obtained at any cost; only in extraordinary cases they can be imputed.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up of selected indicators by HLSKNACE is made at the level of SK NACE 2-4. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the

	number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum in the sample. See annex.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	100 % i.e. 11 214 SJ
Main variables collected:	Transport of goods Transport of goods-international transport Output of freight transport Output of freight transport - international transport. Number of transported persons Transported persons - international transport Output of passenger transport Output of passenger transport - international transport Av. registered number of staff – phys. persons Wages, refunds of wages of employees in € Turnover less VAT
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	VTS 1-12 – Monthly questionnaire on selected market services (SMS)
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	Businesses registered in the business register, subsidised organisations, which are market producers with the number of employees 20 and more; organisations with the number of staff 0-19 with the annual profit of 5 million € and more; selected physical persons registered in the Business register of the SR regardless of the number of staff, which are registered in the register of organisations of the SOSR under the headings: 68, 69 – 74 (except 72), 77 – 82, 85.5 – 85.6, 90 – 93, 95 – 96.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 30 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Statistical register of organisations SOSR (107 957 reporting units)
Survey is compulsory or voluntary?	Obligatory

Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey, which 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 obligatory for all business entities, which are doing business based on their registration in the business register, i.e. national legal persons, foreign persons and national physical persons carrying out activities in order to achieve profit in all activity areas (selected market services) and profit-oriented subsidised organisations in case of which the costs are covered by sales by 50% and more.
Population size:	Annual average: 5 725 SJ
Sample size:	Annual average: Number of reporting units: 4 696 Number of active units: 1 326 Number of inactive units: 1 649 Number of non-observed units: 1 720 Number of imputed units: 6.
Survey response rate:	Annual average: 53,31 %
Method used to impute for missing data:	Decentralised level: Data for big enterprises have been imputed for the SMS industry at the decentralised level (a reporting imputation). The data from the previous time period have been used for imputation.
Variable used for grossing-up to the population (e.g. turnover/ employment):	Grossing-up of data is being made at the level of SK NACE4. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum in the sample.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	Grossing-up to the sample frame: Annual average: 76 %, i. e. to 82 047 SJ
Main variables collected:	Turnover less VAT , Value added tax, Average registered number of employees, Wages and refunds of wages of employees.
Further adjustments made to the survey data:	A more detailed description is in Chapter 3
Name of survey:	IKaP 1-12 – Monthly questionnaire on information and communication

Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	<p>For 2010, the following business are obliged to submit the monthly IKaP 1-12 questionnaire:</p> <ul style="list-style-type: none"> -Businesses registered in the business register and profit-oriented subsidised organisations with the information and communication as the main activity having 20 and more employees and businesses with less than 20 employees with the annual amount of production being 5 million € and more -selected enterprises registered in the Business register of the SR and profit oriented subsidised organisations with the main activity being the information and communications and the number of staff of 19 persons incl., having the amount of annual production less than 5 mill. € and which are registered in the Register of the SOSR under the headings NACE: 53, 58-63.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 30 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR: 10 661 SJ
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample statistical survey, which 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.
Population size:	Annual average: 1 242 reporting units
Sample size:	<p>Number of reporting units: 1 049 Number of active units: 657, Number of inactive units: 306, Number of non-observed units: 86, Number of imputed units: 5.</p>
Survey response rate:	Annual average: 38,00%
Method used to impute for missing data:	When imputing data for particular businesses (i.e. non-response at all), the missing data are replaced by the data from the previous month or by data from the same month of the previous year. Data on enterprises with the parameter VYZNAM=1 and 2 should be obtained at any cost; only in extraordinary

	cases they can be imputed.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up is made at the level of SK NACE 4. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum in the sample.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	82,2 % i.e. 8 763 SJ
Main variables collected:	Turnover less VAT Average registered number of employees in physical persons Wages and wage refunds of employees
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	VZZ (NBS) – Quarterly statement of profits and losses of the NBS
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	NBS
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly and annually
Variables collected:	Profit and loss statement of NBS at full extent
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	-

Name of data source:	Dof (VVN) 32-02 – Statement on revenues and costs of the pension fund
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are the pension funds of the SR

Periodicity (e.g. annual/quarterly/other- to be specified):	Half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement for the pension funds of the SR
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	-

Name of data source:	Dof (VVN) 42-02 – Statement on revenues and costs of the complementary pension fund
Organisation collecting the data, and purposes for which it is collected:	NBS; Administrative data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are the complementary pension funds of the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Half-yearly and yearly
Variables collected:	Flow indicators submitted in the Profit and Loss statement for the complementary pension funds of the SR
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	-

10.2 Statistical surveys and other data sources used for the GDP income approach

1156. The main data sources within the income approach in the **sector of non-financial corporations S.11** are the annual statistical surveys (Roč 1-01 and Roč 2-01). The following items are used for the calculation of compensation of employees (D.1):

- Wages and compensations of wages of employees,
- Compensations for the emergency services apart from the workplace,
- Payments from profit after taxation: to own employees,
- Payments from profit after taxation: to other persons,
- Compensation for work based on the relationship other than employment relationship less the severance pay
- Severance pay,
- Income in kind of employees,

- Compulsory social contributions of employers,
- Voluntary social contributions of employers,
- Social costs.

1157. A more detailed description of the main data source, indicators and the income approach is to be found in Chapter 4.

1158. If the income approach in the **sector of financial corporations S.12** is concerned, the main data sources are the following annual statistical surveys: for units engaged in banking, it is the questionnaire Pen P 5-01 and for units active in insurance, it is the questionnaire Poi P 5-01. From the annual questionnaires Pen P 5-01 and Poi P 5-01, the following indicators were available in 2010:

- Wages and compensations of wages of employees,
- Compensations for the emergency services apart from the workplace,
- Payments from profit after taxation: to own employees,
- Payments from profit after taxation: to other persons,
- Compensation for work based on the relationship other than employment relationship less the severance pay
- Severance pay,
- Income in kind of employees,
- Compulsory social contributions of employers,
- Voluntary social contributions of employers,
- Social costs.
- Other taxes and fees related to output.

1159. A more detailed description of the main data sources, indicators and the income approach for the sector of financial corporations is in Chapter 4.

1160. A description of the main data sources, indicators and the income approach for the **sector of general government S.13** is to be found in Chapter 4.

1161. The accounting statement Úč FO 1-01 is the main data source for the calculation of compensations of employees in the **sector of households S.14**. The statistical questionnaire Roč 3-01 is the supplementary data source for the comparison of data used for the calculation of output. The description of the main source, indicators and the income approach calculation is to be found in Chapter 4. The description of the main sources, indicators and the income approach calculation in the **NPISH sector S.15** is presented in Chapter 4.

1162. The description of main sources used within the income approach of the GDP compilation follows:

Name of survey:	Práca 2-04 – Quarterly questionnaire on labour
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	Subsidised organisations, municipalities, local government bodies, foundations, non-

	investment funds, budgetary organisations, non-profit funds, non-profit organisations rendering publicly beneficial services, public non-profit institutions, Social insurance agency, health-care insurance agencies, political parties and movements, churches, religious societies, civic associations, professional organisations – profession chambers, chambers, interest associations of legal persons, organisations and associations with the foreign element, regardless of the number of staff and the main activity, which are kept in the register of organisations of the SOSR.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 35 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey, which 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.
Population size:	13 144 reporting units - average for the 1 st - 4 th quarter 2010
Sample size:	-
Survey response rate:	12 991 reporting units (98,8 %) - average for the 1 st - 4 th quarter 2010
Method used to impute for missing data:	Imputations are carried out only rarely, for non-responding units being statistically more significant
Variable used for grossing-up to the population (e.g. turnover/ employment):	-
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	-
Main variables collected:	The average registered number of staff, labour on contract, free and occupied jobs, number of hours worked, wage indicators and selected components of the labour costs
Further adjustments made to the survey data:	-

Name of survey:	VZPS 2-99 – Labour force survey (LFS)
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation of the Council (EC) No. 577/98 on the organisation of the LFS in the Community
Reporting units (e.g. enterprise/ local KAU/ household):	Households and the household members aged over 15 years
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 30 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Population of the SR according to the results of the 2001 population census and other statistical surveys on the population move
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	LFS is a continuous monitoring of the labour force based on the direct survey carried out by the means of questionnaire in the selected households. The base for the survey is formed by a stratified sample of dwellings, evenly covering the entire territory of the SR. The sample quarterly covers 10 250 dwellings what represents 0,6% from the total number of residential dwellings in the SR. The subject of the survey are all persons aged 15 and more years living in households of the selected dwellings regardless of their permanent, temporary or non-registered stay in the given dwelling, except for the institutional population. Each household remains in the sample for the 5 subsequent quarters. All acquired data are converted to the actual data on population of the SR taken over from the statistical survey on the population move.
Population size:	Approx. 1 708 300 residential dwellings in the SR (4 593,6 thd. persons aged 15 years and more)
Sample size:	10 250 dwellings
Survey response rate:	94,5 % - 9 681 dwellings (22 834 persons aged 15 years and more) – average for the 1 st until the 4 th quarter of 2010
Method used to impute for missing data:	-
Variable used for grossing-up to the population (e.g. turnover/ employment):	The surveyed data for all responding persons are grossed-up to the population number of the SR as of 1 January 2010 taken over from the statistical survey on the population move. A post-stratification method by regions, gender and the age size is used for weighting.

Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	-
Main variables collected:	Number of persons employed and unemployed in a detailed structure; for employed the main and other jobs, permanent or temporary work, hours worked, employed in the economic branch according to the Slovak classification of economic activities, employment status, since 15 years of age the economic status, formal and informal education, wage of employees
Further adjustments made to the survey data:	-

10.3 Statistical surveys and other sources used within the expenditure approach

1163. For the compilation of final consumption of households (FCH) mainly the retail trade and whole sale trade data and the data on market services are used; the data from HBS are used as a benchmark. Data from the NBS, individual ministries and Police are used as administrative data sources. A more detailed description of particular sources is in chapter 5.

1164. The annual and quarterly statistical surveys are the main sources of information for the compilation of capital account in the **sector of non-financial corporations S.11**. The administrative and alternative data sources are treated as supplementary data sources. Data required for the compilation of capital account in the sector of non-financial corporations are obtained from the Roč 1-01 and Roč 2-01 questionnaires by the means of modules on acquisition of durable tangible and intangible assets and on the threshold of intermediate consumption.

1165. In case of the **sector of financial corporations S.12**, the annual and quarterly statistical surveys are to be considered as the main data sources. Data required for the compilation of capital account in the sector of non-financial corporations are obtained from the PEN P 5-01 and POI P 5-01 questionnaires, concretely from the module on Acquisition and sales of the durable assets, which is similar as in the case of non-financial corporations. A more detailed description of particular sources is in Chapter 5.

1166. Within the compilation of data for the **sector of general government S.13**, the data from the accounting statements for government units and State closing account are the main sources of information. The supplementary information is obtained from several administrative data sources. A more detailed description of particular sources is in Chapter 5.

1167. The statistical sources – monthly statistical questionnaires and administrative sources – closing account, the part of which is also the statement on assets and liabilities (ÚČ FO 2-01), furthermore, the statement on income and expenditures (ÚČ FO 1-01) treated in the single entry book-keeping system, which the accounting unit

submits together with the tax declaration on income tax to the relevant Tax authority - are the main data sources for the **sector of households S.14**. The closing account of the accounting unit should be audited. Data from booking records in sector S.14 are processed by DataCentre, which was established by the MF SR. Another data source is the statistical survey Roč 3-01 for entrepreneurs – physical persons not registered in the business register, which is a sample survey and is used for the comparison purposes. In addition, the following data are used: Quarterly questionnaire on begun, in progress of construction and finished dwellings (Inv 3-04), which contains data on the number of dwellings based on the construction permit and the final dwelling approval. A more detailed description is presented in the Chapter 5.

1168. The main data source for the NPISH sector **S.15** is the sample statistical survey Annual questionnaire of non-profit institutions (NSNO 1-01 and NSNO 2-01). For comparison purposes the administrative data are used – closing account. In case that the units in the sector S.15 keep their set of accounts in the single entry book-keeping system, the closing account consists from the Statement on assets and liabilities (NO Úč 2-01) and the Statement on income and expenditures (NO Úč 1-01). Data from accounting statements for non-profit institutions are processed by DataCentre established by MF SR. In case that the units in the sector S.15 keep their accounts in the double entry book-keeping system, the closing account consists from Profit and Loss statement (Úč NUJ 2-01) and the Balance sheet (Úč NUJ 1-01). A more detailed description of particular sources is in the Chapter 5.

1169. The description of main sources used for the expenditure approach follows:

Name of data source:	FIN 1-04 – Financial statement on the budget fulfilment of the government entity
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Budgetary and subsidised organisations, state funds, National Property Fund, Slovak Land Fund, public universities, Audio-visual Fund, Slovak Radio and TV (Slovak radio and TV merged into a new unit established on 1 January 2010 - RTVS), Slovak National Centre for Human Rights, Supervisory Office on the Health Care, Supervisory Office on Audit, Slovak Press Agency, Institute of the Nation 's Memory, Slovak Consolidation Bank, Supreme Territorial Units, Social Insurance Agency, Health Insurance agencies.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Income and expenditure operations of the government entities
Methods used to allow for missing data:	-

Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	FIN 2-04 – Financial statement on the selected data from assets and liabilities of the government entity
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Budgetary and subsidised organisations, state funds, National Property Fund, Slovak Land Fund, public universities, Audio-visual Fund, Slovak Radio and TV (Slovak radio and TV merged into a new unit established on 1 January 2010 - RTVS), Slovak National Centre for Human Rights, Supervisory Office on the Health Care, Supervisory Office on Audit, Slovak Press Agency, Institute of the Nation 's Memory, Slovak Consolidation Bank, Supreme Territorial Units, Social Insurance Agency, Health Insurance agencies.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected assets and liabilities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	UC ROPO 1-01 – Balance sheet
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Budgetary and subsidised organisations, state funds, National Property Fund, Slovak Land, municipalities and Supreme Territorial Units.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Assets and liabilities of the balance sheet
Methods used to allow for missing data:	-

Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	UC ROPO 2-01 – Profit and Loss statement
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Budgetary and subsidised organisations, state funds, National Property Fund, Slovak Land, municipalities and Supreme Territorial Units.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Data for particular types of costs and revenues
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	UC FNM1-01,UC NUJ 1-01,UC POD 1-01- Balance sheets
Organisation collecting the data, and purposes for which it is collected:	State Treasury, Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	National Property Fund, Slovak Land Fund, public universities, Slovak Radio and TV (Slovak radio and TV merged into a new unit established on 1 January 2010 - RTVS), Slovak National Centre for Human Rights, Supervisory Office on the Health Care, Supervisory Office on Audit, Slovak Press Agency, Institute of the Nation 's Memory, Audio-visual Fund.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	assets and liabilities of the balance sheet
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-

Further adjustments made to the survey data:	A more detailed description is in Chapter 5
Name of data source:	UC FNM 2-01, UC NUJ 2-01, UC POD 2-01- Profit and Loss statement
Organisation collecting the data, and purposes for which it is collected:	State Treasury, Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	National Property Fund, Slovak Land Fund, public universities, Slovak Radio and TV (Slovak radio and TV merged into a new unit established on 1 January 2010 - RTVS), Slovak National Centre for Human Rights, Supervisory Office on the Health Care, Supervisory Office on Audit, Slovak Press Agency, Institute of the Nation 's Memory, Audio-visual Fund.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Data for particular types of costs and revenues
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	UC SP 1-01, UC POI 3-01 – Balance sheets
Organisation collecting the data, and purposes for which it is collected:	State Treasury, Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Social insurance agency, health insurance agencies
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	assets and liabilities of the balance sheet
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	UC SP 2-01, UC POI 4-01 – Profit and Loss
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	statement; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Organisation collecting the data, and purposes for which it is collected:	State Treasury,
Reporting units (e.g. enterprise/ local KAU/ household):	Social insurance agency, health insurance agencies
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Data for particular types of costs and revenues
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	FIN 3-04 – Statement on the sectoral specification of increased/decreased financial assets and liabilities
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected assets and liabilities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	FIN 4-01 – Financial statement on the sectoral breakdown of assets and liabilities
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government except state budgetary organisations

Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Selected assets and liabilities by particular sectors
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	FIN 5-04 – Quarterly statement on the debt structure by currency
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected liabilities by particular sectors
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	FIN 6-01 – Financial statement on credits, emitted bonds, bills and the financial lease of the entity
Organisation collecting the data, and purposes for which it is collected:	State Treasury, DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected liabilities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from	-

national accounts concepts:	
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	FIN 7-04 – Financial statement on the increase and decrease of selected receivables and liabilities of the government entity
Organisation collecting the data, and purposes for which it is collected:	DataCentre; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Municipalities and supreme territorial units and their budgetary organisations
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected receivables and liabilities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Information on the profit from privatisation
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	State budgetary organisations
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of all profits related to privatisation
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Information on guaranties
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government

Reporting units (e.g. enterprise/ local KAU/ household):	State budgetary organisations
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of guaranties provided by the government
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Capital transfers and injections, dividends
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	State budgetary organisations, National Property Fund
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of capital transfers and injections, dividends
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	EU Funds´ flows
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	State budgetary and subsidised organisations, municipalities and supreme territorial units and their budgetary organisations
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Income and expenditures related to the EU budget

Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Increase of the interest flow
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total information on the cash and accrual interest flows
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Maastricht debt of government
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Selected liabilities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	-

Name of data source:	State closing account
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	All entities of the sector of general government
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of income and expenditures, as well as financial indicators for the sector of general government
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Questionnaire on military expenditures
Organisation collecting the data, and purposes for which it is collected:	SOSR; Administrative data, which are used for the compilation of the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Ministry of Defence of the SR
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Total of all expenditures on the purchase of military and other equipment under the auspices of the Ministry of Defence of the SR
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Overview of profits and expenditures of the health insurance
Organisation collecting the data, and purposes for which it is collected:	Ministry of Finance of the SR; Administrative data, which are used for the compilation of the GFS of the MFSR and the national accounts for the sector of general government
Reporting units (e.g. enterprise/ local KAU/ household):	Health insurance agencies

household):	
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Total of all income and expenditures of particular health insurance agencies
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	NO ÚC 1-01 – Statement on income and revenues NO ÚC 2-01 – Statement on assets and liabilities
Organisation collecting the data, and purposes for which it is collected:	Tax authorities collect the data and DataCentre processes them; Data are used for the compilation of current and capital account for the sector S.15.
Reporting units (e.g. enterprise/ local KAU/ household):	Accounting units, which are not established for business purposes and their income in the previous accounting period was lower than 200 000 € -Civic associations and their organisational units with legal status -Organisational units of Matica slovenska with legal status -Associations of statutory units -Associations of owners of dwelling or business premises -Non-investment funds -Recruitment organisations -Non-profit organisations providing social services
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Income and expenditures, assets and liabilities.
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	A transmission of data from the business concepts to the concepts of national accounts according to the ESA 2010 methodology.
Further adjustments made to the survey data:	Data are grossed-up to the total population of active units from the register of organisations based on the size structure, the number of staff and the branch classification.

Name of data source:	ÚČ NUJ 1-01 – Profit and Loss statement ÚČ NUJ 2-01 – Revenues and losses
Organisation collecting the data, and purposes for which it is collected:	Tax authorities collect the data and DataCentre processes them; data are used for the compilation of current and capital account for the sector S.15.
Reporting units (e.g. enterprise/ local KAU/ household):	Accounting units, which are not established for business purposes: -Political parties and movements -Civic associations -Interest associations of statutory units -Churches and Religious agencies -Non-profit organisations rendering social services -Foundations -Non-profit funds -Other statutory units (e.g. Association of the owners of dwellings and business premises, state universities), which are non-profit and keep their set of accounts under the double entry book-keeping system.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	Costs and revenues, assets and liabilities
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	A transmission of data from the business concepts to the concepts of national accounts according to the ESA 2010 methodology.
Further adjustments made to the survey data:	Data are grossed-up to the total population of active units from the register of organisations based on the size structure, the number of staff and the branch classification.

Name of survey:	NSNO 1-01, NSNO 2-01 – Annual statement on the non-profit organisations
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) 2223/96 on the European system of national and regional accounts in the Community and the Regulation of the European Parliament and the Council (EC) No. 295/2008 on structural business statistics.
Reporting units (e.g. enterprise/ local KAU/ household):	Foundations, associations, non-investment funds, non-profit organisations, dwelling cooperatives, unions, political parties and movements, churches, religious societies, civic unions, professional organisations and interest associations of legal forms.

Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 10,5 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR.
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a statistical sample survey, which 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 purpose of the statistical survey is to obtain information on economic and financial indicators of non-profit organisations included among other non-market producers whose prevailing part of output is rendered to their members free of charge or for economically insignificant prices. The results of survey are used for the calculation of basic macro-economic indicators of the system of national accounts, for analytical purposes, publication system of the SOSR and for the needs of international organisations.
Population size:	44 172 SJ
Sample size:	NSNO 1-01 Number of reporting units: 3122, Number of active units:2 418, Number of inactive units:704, Number of non-observed units: 0, Number of imputed units: 0. NSNO 2-01 Number of reporting units:857, Number of active units:539, Number of inactive units:318, Number of non-observed units: 0, Number of imputed units: 0.
Survey response rate:	NSNO 1-01: 2 562 i.e.: 82,1 %, NSNO 2-01: 611 i.e.: 71,3 %.
Method used to impute for missing data:	No imputation was carried out.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up is made at the level of SK NACE2 and SK NACE5. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The

	grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum in the sample.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	Grossing-up to the sample frame was 89,7 %, i.e. to 39 612 reporting units.
Main variables collected:	<ul style="list-style-type: none"> - output, - intermediate consumption, - value added. <p>Intermediate consumption and supplementary financial indicators, structure of intermediate consumption and sales according to the statistical classification of products (CPA) declared by a specific provision, basic financial indicators, number of employees and volunteers, number of hours worked by volunteers, information technologies, modules with the structures once a 3-year time period.</p>
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	ÚČ FO 1-01 – Profit and Loss statement ÚČ FO 2-01 – Revenues and losses
Organisation collecting the data, and purposes for which it is collected:	Tax authorities collect the data and DataCentre processes them; Data are used for the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are physical persons not registered in the business register, keeping their sets of accounts under the single entry book-keeping system, which is added as Annex to the tax declaration. The outcome is processed by DataCentre at the aggregated level for the SR in total and in aggregations by NACE-K, legal form and the ownership
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Variables collected:	<ul style="list-style-type: none"> - output - intermediate consumption - value added
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of survey:	Statistics on household budgets
Link to surveys undertaken at the European level	„A gentlemen agreement“ adopted by the

(e.g. structural business statistics):	Statistical Programme Commission (SPC) in 1989
Reporting units (e.g. enterprise/ local KAU/ household):	Privately operated households
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Time of availability of results (e.g. 18 months after the end of the survey period):	quarterly – database Slovstat - 60 days after the end of the quarter annually – publication, database Slovstat – 210 days (7 months) after the end of year
Sampling frame: (e.g. name of business register used/ population census):	SODB 2001
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a sample survey, the main aim of which is to obtain indicators on expenditures, consumption and income of the private households and at the same time to achieve characteristics of the households and their members, together with the data on the household equipment.
Population size:	1 911 664 privately operated households
Sample size:	13 558 privately operated households
Survey response rate:	61,9 %
Method used to impute for missing data:	It was not necessary to impute data on persons. In case of non-availability of data on the personal income, other income has been imputed at the level of the consumed goods.
Variable used for grossing-up to the population (e.g. turnover/ employment):	<p>The average values in the sample surveys are in general calculated to the total population by using the weights.</p> <p>The primary weights have been calculated according to the structure of households in the given size groups in administrative regions.</p> <p>By a subsequent calibration, the weights have been adjusted in order to reach the final structure in line with the actual population structure and the structure of households.</p> <p>Geographic weights have been calibrated to the number of population by age and gender in the region surveyed by demography as of 31 December 2010 and the estimated number of households by the number of members in the region has been based on 2007 data. The results of LFS (number of unemployed, employed and employees) and the social insurance agency (number of pensioners)</p>

	<p>have been included among the calibration variables.</p> <p>The final integrated weights have been obtained as results which are then used within the consequent statistical calculations.</p>
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	100%
Main variables collected:	Data on expenditures and income of households. The consumption is calculated as the sum of goods and services being consumed. The COICOP – classification of the individual targeted consumption is used for HBS.
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of survey:	Roč 3-01 - Annual questionnaire on the physical persons not registered in the business register
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation (EC) 2223/96 on the European system of national and regional accounts in the Community.
Reporting units (e.g. enterprise/ local KAU/ household):	Physical persons not registered in the Business register.
Periodicity (e.g. annual/quarterly/other- to be specified):	Annually
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 10/11 months after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register of organisations of the SOSR.
Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is a statistical sample survey, which 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 reporting units are selected entrepreneurs not registered in the business register doing business in accordance to the Law on sole traders, free lancers and self-employed farmers with the following main activities: agriculture, forestry, manufacturing, construction, trade, restaurants and accommodation, post and telecommunication, banking and selected market services
Population size:	409 481 reporting units

Sample size:	Number of reporting units: 9 994 Number of active units: 6 752, Number of inactive units: 2 740, Number of non-observed units: 502, Number of imputed units: 0.
Survey response rate:	5 098 i.e. 51%
Method used to impute for missing data:	No imputation has been made.
Variable used for grossing-up to the population (e.g. turnover/ employment):	The grossing-up is made at the level of SK NACE 4. For all strata the following is calculated: number of records in the sample frame, the number of non-zero records in the sample, estimate of the number of active units in the sample frame and their weight (ratio of the number of non-zero records in the given stratum in the sample to the estimated number of active units in the given stratum in the sample frame). The grossing-up is made by the multiplication of weights and the average values of indicators in the given stratum in the sample.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	Grossing-up to the sample frame was 94,3%, i.e. to 386 147 reporting units.
Main variables collected:	- output, - intermediate consumption, - value added. Basic indicators, employees and wages, specification of income; in trade, restaurants and accommodation –retail-trade and restaurants network (public catering).
Further adjustments made to the survey data:	A more detailed description is in Chapter 3
Name of survey:	STAV 3-04 (INV 3-04) – Quarterly questionnaire on the begun, in progress and finished dwellings.
Link to surveys undertaken at the European level (e.g. structural business statistics):	Regulation of the Council (EC) No.1165/98 on the short-term statistics as amended by the Regulation of the European Parliament and the Council (EC) No. 1158/2005.
Reporting units (e.g. enterprise/ local KAU/ household):	Construction offices and the special construction offices
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Time of availability of results (e.g. 18 months after the end of the survey period):	T + 37 days after the reference period
Sampling frame: (e.g. name of business register used/ population census):	Register organisations of the SOSR

Survey is compulsory or voluntary?	Obligatory
Main features of survey methodology (e.g. PPS sampling/ panel of respondents/ use of a size threshold for sampling/ postal questionnaire/ telephone interview):	It is an exhaustive statistical survey, which 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.
Population size:	3 485
Sample size:	0
Survey response rate:	100 %
Method used to impute for missing data:	No imputation has been made.
Variable used for grossing-up to the population (e.g. turnover/ employment):	No grossing-up has been made.
Sample coverage, as % in terms of variable used for grossing-up (e.g. sample covers 60% of employment recorded on the sampling frame):	
Main variables collected:	Basic data on dwellings, size of finished dwellings, construction permits on the construction of new buildings
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Statistics of the motor vehicles
Organisation collecting the data, and purposes for which it is collected:	Ministry of Interior of the SR (webpage); Data serve for the statistics of the MI SR, as well as for the calculation of the final consumption of households
Reporting units (e.g. enterprise/ local KAU/ household):	Particular licencing authorities where the registration of vehicles is being done.
Periodicity (e.g. annual/quarterly/other- to be specified):	Quarterly
Variables collected:	Data on the number of registrations of the new and individually imported cars broken down by type and the region of Slovakia and the total for the entire Slovak Republic
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Balance of Payments
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Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia; For the compilation of balance of payments statistics (ECB) and the compilation of national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	Reporting unit in the context of the Law on foreign currency (mainly the financial institutions)
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Variables collected:	International transactions in services, revenues and current transfers
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

Name of data source:	Foreign trade statistics
Organisation collecting the data, and purposes for which it is collected:	Statistical Office of the SR and the Financial Administration of the SR; Data serve for the compilation of the foreign trade statistics and the national accounts
Reporting units (e.g. enterprise/ local KAU/ household):	All business entities, legal and physical persons participating in the export and import of goods
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Variables collected:	Type and value of trading goods according to combined nomenclature
Methods used to allow for missing data:	If the primary data are concerned, they are replaced by an average of the previous three months; when updating the data, the data from VAT declarations are used. At the same time, the estimates of trade below the threshold and non-reported trade are made based on the comparison with the VAT data.
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 5

10.4 Statistical surveys and other data sources used within the transition from GDP to GNI

1170. When transiting from GDP to GNI, the data on compensation of employees paid to and received from abroad are obtained from administrative and statistical data sources. A more detailed description is presented in the sub-chapter 8.1. The items Taxes on production and import (D.2) and Subsidies (D.3) are calculated from administrative data sources too. A more detailed description is presented in sub-chapters 8.2 and 8.3.

1171. Other data sources, which are important when compiling GNI, are related to property income (D.4) received from abroad and paid to abroad. A more detailed description related to this item is presented in the sub-chapter 8.4.

1172. The description of main sources used for the transition from GDP to GNI follows:

Name of data source:	Pb (NBS) 1-12 – Monthly statement on encashment and payments between residents and non-residents
Organisation collecting the data, and purposes for which it is collected:	National Bank of Slovakia (NBS); Data serve for the compilation of BoP as well as for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	The reporting units are commercial banks of Slovakia and the affiliates of foreign banks in Slovakia.
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly
Variables collected:	A complex information on the payments of institutional sectors and sub-sectors of the European system of national accounts.
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	A more detailed description is in Chapter 3

Name of data source:	Statistics on working non-residents
Organisation collecting the data, and purposes for which it is collected:	Office of labour, social affairs and family; Data serve for the statistics of the Ministry of Labour, Social Affairs and Family as well as for the compilation of national accounts.
Reporting units (e.g. enterprise/ local KAU/ household):	Non-residents applying for the work permit or an information card
Periodicity (e.g. annual/quarterly/other- to be specified):	Monthly

specified):	
Variables collected:	Number of work permits and information cards granted to non-residents by particular countries
Methods used to allow for missing data:	-
Adjustments made for conceptual differences from national accounts concepts:	-
Further adjustments made to the survey data:	Estimate of illegally employed non-residents

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Annex

Process Tables

Data, references to Inventory, contributions

Annex D: Framework of the GNI Process Table - Layer 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 (sources)	Data validation	Conceptual			Exhaustiveness							Balancing	Total (adjustments)			
					Benchmark extrapolations	Commodity Flow Model	CFC(PIM)	Dwellings - stratification method	FISIM	Other E&M	Total Extrapolations				Allocation of FISIM	Other conceptual	Total conceptual	N1	N2	N3	N4	N5	N6				N7	Total exhaustiveness	
GDP PRODUCTION APPROACH																													
TOTAL																													
Output of goods and services (at basic prices)		103 931 050	26 935 772	1 252 090	0	0	1 870 313	0	1 623 101	4 588 063	8 081 477	163 118	140 363 507	0	77 367	566 351	643 718	1 134 055	410 306	1 965 913	0	821 843	5 464 249	73 533	9 869 899	0	10 513 617	150 877 124	
Intermediate consumption (at purchasers' prices)		74 693 289	14 068 155	811 048	0	0	0	0	1 490 518	1 490 518	229 172	91 292 182	0	681 674	-1 939 470	-1 257 796	0	116 164	793 319	0	221 738	-1 694 701	0	-563 480	0	-1 821 276	89 470 906		
Gross value added (at basic prices)		29 237 761	12 867 617	441 042	0	0	1 870 313	0	1 623 101	3 097 545	6 590 959	-66 054	49 071 325	0	-604 307	2 505 821	1 901 514	1 134 055	294 142	1 172 594	0	600 105	7 158 950	73 533	10 433 379	0	12 334 893	61 406 218	
A Agriculture, forestry and fishing																													
Output of goods and services (at basic prices)		1 722 452	993 298	0	0	0	240	0	0	0	240	25	2 716 015	0	0	-94 378	-94 378	143 101	0	717 112	0	50 295	306 835	33 400	1 250 743	0	1 156 365	3 872 380	
Intermediate consumption (at purchasers' prices)		1 309 072	746 880	0	0	0	0	0	0	0	23	2 056 375	0	17 633	-4 482	-4 482	22 115	0	168 919	0	19 758	-118 296	0	67 391	0	-89 096	2 145 871		
Gross value added (at basic prices)		413 380	246 418	0	0	0	240	0	0	0	217	659 640	0	-17 633	-98 860	-116 493	143 101	0	548 193	0	33 537	425 131	33 400	1 183 362	0	1 066 869	1 726 509		
B Mining and quarrying																													
Output of goods and services (at basic prices)		514 260	1 149	0	0	0	0	0	0	0	0	515 409	0	0	-9 842	-9 842	0	0	0	0	0	3 045	0	3 045	0	-6 797	508 612		
Intermediate consumption (at purchasers' prices)		195 555	579	0	0	0	0	0	0	0	0	196 134	0	2 210	-9 994	-7 784	0	0	0	0	0	-623	0	-623	0	-8 407	187 727		
Gross value added (at basic prices)		318 705	570	0	0	0	0	0	0	0	0	319 275	0	-2 210	152	-2 058	0	0	0	0	0	3 668	0	3 668	0	-1 610	320 885		
C Manufacturing																													
Output of goods and services (at basic prices)		49 635 286	3 109 193	0	0	0	576	0	0	0	576	24	52 745 079	0	-182 064	-182 064	31 124	263 025	0	0	0	129 726	1 020 985	0	1 444 860	0	1 282 796	54 007 875	
Intermediate consumption (at purchasers' prices)		40 557 704	2 003 873	0	0	0	0	0	0	0	16	42 561 593	0	111 785	-1 252 687	-1 140 902	0	112 968	0	0	0	38 391	-333 964	0	-182 605	0	-1 323 507	41 238 086	
Gross value added (at basic prices)		9 077 582	1 105 320	0	0	0	576	0	0	0	576	8	10 183 486	0	-111 785	1 070 623	958 938	31 124	150 057	0	0	91 335	1 354 949	0	1 627 465	0	2 586 303	12 769 789	
D Electricity, gas, steam and air conditioning supply																													
Output of goods and services (at basic prices)		10 712 847	2 265	0	0	0	0	0	0	0	0	10 715 112	0	0	10 410	10 410	0	0	0	0	0	40 061	0	40 061	0	50 471	10 765 583		
Intermediate consumption (at purchasers' prices)		8 247 508	717	0	0	0	0	0	0	0	0	8 248 225	0	31 739	-2 072	-33 811	0	0	0	0	0	-3 429	0	-3 429	0	-20 382	8 278 627		
Gross value added (at basic prices)		2 465 339	1 548	0	0	0	0	0	0	0	0	2 466 887	0	-31 739	8 338	-23 401	0	0	0	0	0	43 490	0	43 490	0	20 089	2 486 970		
E Water supply, sewerage, waste management and remediation activities																													
Output of goods and services (at basic prices)		921 331	93 544	0	0	0	5 418	0	0	0	5 418	-151	1 020 142	0	0	19 092	19 092	0	0	0	215	18 439	0	18 654	0	37 746	1 057 888		
Intermediate consumption (at purchasers' prices)		433 390	54 885	0	0	0	0	0	0	0	0	-216	488 059	0	8 626	-22 989	-14 363	0	0	0	59	-5 490	0	-5 431	0	-19 794	468 265		
Gross value added (at basic prices)		487 941	38 659	0	0	0	5 418	0	0	0	5 418	65	532 083	0	-8 626	42 081	33 455	0	0	0	156	23 929	0	24 085	0	57 545	589 623		
F Construction																													
Output of goods and services (at basic prices)		6 692 261	3 706 921	0	0	0	227	0	0	0	227	25	10 399 434	0	-2 637	-2 637	400 636	0	1 248 801	0	151 805	1 153 265	0	2 954 507	0	2 951 870	13 351 304		
Intermediate consumption (at purchasers' prices)		5 217 057	2 449 095	0	0	0	0	0	0	0	17	7 686 169	0	49 698	-83 697	-33 999	0	624 400	0	0	0	268 890	-398 337	0	268 590	0	234 991	7 901 060	
Gross value added (at basic prices)		1 475 204	1 257 826	0	0	0	227	0	0	0	227	8	2 713 265	0	-49 698	81 060	31 362	400 636	0	624 401	0	108 978	1 551 602	0	2 685 617	0	2 716 979	5 450 244	
G Wholesale and retail trade; repair of motor vehicles and motorcycles																													
Output of goods and services (at basic prices)		10 927 863	3 877 722	0	0	0	24	0	0	0	24	5	14 805 614	0	0	3 689	3 689	162 213	26 620	0	0	1 271 546	0	1 622 875	0	1 626 544	16 432 158		
Intermediate consumption (at purchasers' prices)		5 389 259	2 211 388	0	0	0	0	0	0	0	0	7 610 647	0	141 780	-198 974	-55 194	0	0	3 196	0	0	46 438	-349 799	0	-300 165	0	-355 359	7 255 379	
Gross value added (at basic prices)		5 528 604	1 666 334	0	0	0	24	0	0	0	24	5	7 194 967	0	-141 780	200 643	68 983	162 213	23 424	0	0	116 508	1 621 345	0	1 923 040	0	1 981 903	9 176 870	
H Transportation and storage																													
Output of goods and services (at basic prices)		6 249 718	1 674 406	0	0	0	16 637	0	0	0	16 637	935	7 941 696	0	0	289 725	289 725	21 828	0	0	0	109 623	506 056	0	637 507	0	927 232	8 868 928	
Intermediate consumption (at purchasers' prices)		4 642 781	1 056 124	0	0	0	0	0	0	0	0	965	5 699 870	0	50 088	3 105	53 193	0	0	0	29 047	-168 731	0	-139 684	0	-86 491	5 613 379		
Gross value added (at basic prices)		1 606 937	618 282	0	0	0	16 637	0	0	0	16 637	-30	2 241 826	0	-50 088	286 620	236 532	21 828	0	0	0	80 576	674 787	0	777 191	0	1 013 723	3 255 549	
I Accommodation and food service activities																													
Output of goods and services (at basic prices)		623 634	480 548	0	0	0	463	0	0	0	463	18	1 104 663	0	-12	-12	41 744	0	0	0	32 963	175 622	32 701	283 030	0	283 016	1 387 681		
Intermediate consumption (at purchasers' prices)		343 738	321 588	0	0	0	0	0	0	0	-8	665 328	0	16 004	-3 529	12 475	0	0	0	0	8 321	-49 723	0	-14 020	0	-28 927	636 401		
Gross value added (at basic prices)		279 896	158 960	0	0	0	463	0	0	0	463	26	439 335	0	-16 004	3 517	-12 487	41 744	0	0	0	24 642	225 345	32 701	324 432	0	311 945	751 280	
J Information and communication																													
Output of goods and services (at basic prices)		4 386 255	446 640	0	0	0	26 296	0	0	0	26 296	12 271	4 871 462	0	-9 350	-9 350	4 232	0	0	0	21 329	94 979	0	120 540	0	111 190	4 982 652		
Intermediate consumption (at purchasers' prices)		2 060 701	230 845	0	0	0	0	0	0	0	12 195	0	2 303 741	0	12 025	-61 517	-49 492	0	0	0	4 144	-28 101	0	-23 957	0	-73 449	2 230 292		
Gross value added (at basic prices)		2 325 554	215 795	0	0	0	26 296	0	0	0	26 296	76	2 567 721	0	-12 025	52 167	40 142	4 232	0	0	0	17 185	123 080	0	144 497	0	184 639	2 752 360	
K Financial and insurance activities																													
Output of goods and services (at basic prices)		721 895	1 872 821	0	0	0	0	0	1 623 101	0	1 623 101	-4	4 217 813	0	68 560	68 560	0	0	0	0	0	0	0	0	0	0	68 560	4 286 373	
Intermediate consumption (at purchasers' prices)		937 551	847 874	0	0	0	0	0	0	0	0	-2	1 785 423	0	13 188	18 872	32 070	0	0	0	0	0	0	0	0	0	32 070	1 817 493	
Gross value added (at basic prices)		-215 656	1 024 947	0	0	0	0	0	1 623 101	0	1 623 101	-2	2 432 390	0	-13 198	49 688	-38 490	0	0	0	0	0	0	0	0	0	0	-38 490	2 468 886
L Real estate activities																													
Output of goods and services (at basic prices)		1 343 660	134 727	104 577	0	0	3 791	0	0	4 588 063	4 591 854	157	6 174 975	0	2 248	252 544	254 792	173 245	0	0	0	10 159	40 785	0	224 189	0	478 981	6 653 956	
Intermediate consumption (at purchasers' prices)		718 105	65 175	94 463	0	0	0	0	0	1 490 518	1 490 518	150	2 368 411	0	84 639	-2 967	81 672	0	0	0	0	1 743	-18 897	0	-17 154	0	64 518	2 432 929	
Gross value added (at basic prices)		625 555	69 552	10 114	0	0	3 791	0	0	3 097 545	3 101 336	7	3 806 564	0	-82 391	255 511	173 120	173 245	0	0	0	8 416	59 682	0	241 343	0	414 463	4 221 027	
M Professional, scientific and technical activities																													

Annex D: Framework of the GNI Process Table - Layer 1

Compilation of GNI	Level of Details	Surveys & Censuses	Administrative Records	Combined Data	Basis for NA Figures							Other	Total (sources)	Data validation	Adjustments							Balancing	Total (adjustments)	Final estimate
					Extrapolation and Models										Conceptual									
					Benchmark extrapolations	Commodity Flow Model	CFC (PAB)	Designs verification method	FSIM	Other EAM	Total Extrapolations				Allocation of FSIM	Other conceptual	Total conceptual	N1	N2	N3	Exhaustiveness			
GDP EXPENDITURE APPROACH																								
Total final consumption expenditure																								
Household final consumption expenditure																								
Total																								
01 - Food and non-alcoholic beverages																								
02 - Alcoholic beverages, tobacco and narcotics																								
03 - Clothing and footwear																								
04 - Housing, water, electricity, gas and other fuels																								
05 - Furnishings, household equipment and routine household maintenance																								
06 - Health																								
07 - Transport																								
08 - Communication																								
09 - Recreation and culture																								
10 - Education																								
11 - Restaurants and hotels																								
12 - Miscellaneous goods and services																								
Transition to national concept																								
NPISH final consumption expenditure																								
General government final consumption expenditure																								
Gross capital formation																								
Gross fixed capital formation																								
Total																								
110 - Dwellings																								
112 - Other buildings and structures																								
113 - Machinery and equipment																								
114 - Weapons systems																								
115 - Cultivated biological resources																								
117 - Intellectual property products																								
Changes in inventories																								
- finished and semi-finished goods																								
- work-in-progress																								
- stocks of goods																								
- goods for resale																								
Acquisitions less disposals of valuables																								
Exports of goods and services																								
- goods																								
- services																								
Imports of goods and services																								
- goods																								
- services																								
Gross domestic product																								
GDP INCOME APPROACH																								
Compensation of employees																								
- Non-Financial Corporations																								
- Financial Corporations																								
- General Government																								
- Households																								
- NPISH																								
Gross operating surplus (1)																								
- Non-Financial Corporations																								
- Financial Corporations																								
- General Government																								
- Households																								
- NPISH																								
Mixed income																								
Taxes on production and imports																								
Subsidies																								
Gross domestic product																								
GROSS NATIONAL INCOME																								
Compensation of employees received from the rest of the world																								
Compensation of employees paid to the rest of the world																								
Taxes on production and imports paid to the institutions of the EU																								
Subsidies granted by the institutions of the EU																								
Property income received from the rest of the world																								
- interest																								
- distributed income of corporations																								
- reinvested earnings on FDI																								
- other investment income																								
Property income paid to the rest of the world																								
- interest																								
- distributed income of corporations																								
- reinvested earnings on FDI																								
- other investment income																								
Gross national income																								

(1) Gross operating surplus - In the case of Member States that have detailed source data enabling them to compile independent estimates of GDP according to income approach (e.g. Ireland, France, and the UK) the level of details of the gross operating surplus must be increased to include a breakdown by sectors.

Annex D: Framework of the GNI Process Table - Layer 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 (sources)	Data validation	Conceptual			Exhaustiveness							Balancing		Total (adjustments)			
					Benchmark extrapolations	Commodity Flow Model	CFC (PIM)	Dwellings - stratification method	FISIM				Other E&M	Total Extrapol+Models	Allocation of FISIM	Other conceptual	Total conceptual	N1	N2	N3	N4	N5				N6	N7	Total exhaustiveness
GDP EXPENDITURE APPROACH																												
Total final consumption expenditure		30,7	16,5	1,0	5,7	0,0	2,8	0,0	0,0	15,7	24,2	0,5	72,8	0,0	1,6	1,4	3,0	0,0	0,5	1,1	0,0	0,0	0,0	0,1	1,6	0,0	4,5	77,4
Household final consumption expenditure		30,7	0,8	0,0	5,7	0,0	0,0	0,0	0,0	15,7	21,4	0,0	52,9	0,0	1,5	1,0	2,5	0,0	0,5	1,1	0,0	0,0	0,0	0,1	1,6	0,0	4,1	57,0
01 - Food and non-alcoholic beverages		8,7	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	8,7	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	8,7
02 - Alcoholic beverages, tobacco and narcotics		2,4	0,0	0,0	0,0	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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	2,4
03 - Clothing and footwear		2,3	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	2,3	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	2,3
04 - Housing, water, electricity, gas and other fuels		1,5	0,0	0,0	0,0	0,0	0,0	0,0	0,0	13,0	13,0	0,0	14,4	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	14,4
05 - Furnishings, household equipment and routine household maintenance		3,8	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	3,8	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	3,8
06 - Health		1,3	0,0	0,0	1,6	0,0	0,0	0,0	0,0	0,0	1,0	0,0	2,3	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	2,3
07 - Transport		1,6	0,0	0,0	1,1	0,0	0,0	0,0	0,0	1,4	2,6	0,0	4,1	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	4,1
08 - Communication		0,3	0,0	0,0	1,9	0,0	0,0	0,0	0,0	0,0	1,9	0,0	2,1	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	2,1
09 - Recreation and culture		3,2	0,8	0,0	0,7	0,0	0,0	0,0	0,0	0,8	1,5	0,0	5,5	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	5,5
10 - Education		0,0	0,0	0,0	0,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,9	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	0,9
11 - Restaurants and hotels		3,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	3,2	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	3,2
12 - Miscellaneous goods and services		2,7	0,0	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	3,4	0,0	1,5	1,0	2,5	0,0	0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	6,0
Transition to national concept																												
NPSH final consumption expenditure		0,0	0,0	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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,0
General government final consumption expenditure		0,0	15,7	0,0	0,0	0,0	2,7	0,0	0,0	0,0	2,7	0,5	18,9	0,0	0,1	0,3	0,4	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	19,4
Gross capital formation		12,4	2,8	0,0	0,0	0,0	0,0	0,0	0,0	4,3	4,3	0,0	19,5	0,0	0,0	3,0	3,0	0,0	0,0	0,0	0,0	0,0	1,6	0,0	1,6	0,0	4,6	24,1
Gross fixed capital formation		11,2	2,4	0,0	0,0	0,0	0,0	0,0	0,0	4,3	4,3	0,0	18,1	0,0	0,0	2,1	2,1	0,0	0,0	0,0	0,0	0,0	1,9	0,0	1,9	0,0	4,0	22,1
111 Dwellings		0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	2,4	2,4	0,0	2,8	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	2,8
112 Other buildings and structures		3,8	1,9	0,0	0,0	0,0	0,0	0,0	0,0	1,4	1,4	0,0	7,1	0,0	0,0	0,3	0,3	0,0	0,0	0,0	0,0	-0,1	0,0	-0,1	0,0	-0,1	0,2	7,3
113 Machinery and equipment		5,3	0,6	0,0	0,0	0,0	0,0	0,0	0,0	0,5	0,5	0,0	6,4	0,0	0,0	1,1	1,1	0,0	0,0	0,0	0,0	1,6	0,0	1,6	0,0	0,0	2,7	9,0
114 Weapons systems		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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
115 Cultivated biological resources		0,3	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,3	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	0,3
117 Intellectual property products		1,8	-0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,7	0,0	0,0	0,7	0,7	0,0	0,0	0,0	0,0	0,4	0,0	0,4	0,0	0,0	1,1	2,9
Changes in inventories		1,2	0,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,4	0,0	0,0	0,9	0,9	0,0	0,0	0,0	0,0	0,0	-0,3	0,0	-0,3	0,0	0,5	1,9
materials and supplies		0,8	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,8	0,0	0,0	-0,1	-0,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	-0,3	0,5
work-in-progress		0,3	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,3	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	0,3
finished goods		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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
goods for resale		0,1	0,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,3	0,0	0,0	0,1	0,1	0,0	0,0	0,0	0,0	-0,1	0,0	-0,1	0,0	-0,1	0,0	0,4
Acquisitions less disposals of valuables		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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0
Exports of goods and services		60,3	18,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	78,5	0,0	0,1	-2,3	-2,2	0,0	0,1	0,0	0,0	0,0	0,2	0,3	0,0	-1,9	76,6	
goods		60,3	11,3	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	71,6	0,0	0,0	-2,6	-2,6	0,0	0,0	0,0	0,0	0,0	0,1	0,1	0,0	-2,5	69,2	
services		0,0	6,8	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	6,8	-0,1	0,1	-0,3	0,4	0,0	0,1	0,0	0,0	0,0	0,2	0,0	0,2	0,0	7,2	
Imports of goods and services		51,2	27,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	78,4	0,0	0,2	-1,3	-1,1	0,0	0,1	0,0	0,0	0,0	0,6	0,7	0,0	-0,4	78,0	
goods		51,2	19,3	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	70,5	0,0	0,1	-1,4	-1,4	0,0	0,1	0,0	0,0	0,0	0,3	0,4	0,0	-0,8	69,7	
services		0,0	7,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	7,9	-0,1	0,2	0,1	0,3	0,0	0,0	0,0	0,0	0,3	0,3	0,0	0,0	0,0	0,4	
Gross domestic product		52,2	10,2	1,0	5,7	0,0	2,8	0,0	0,0	20,1	28,5	0,5	92,4	0,0	1,5	3,3	4,8	0,0	0,4	1,1	0,0	0,0	1,6	-0,3	2,8	0,0	7,6	100,0
GDP INCOME APPROACH																												
Compensation of employees		23,8	7,5	2,2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	33,6	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	3,3	0,1	3,4	0,0	3,4	37,0	
Non-Financial Corporations		22,7	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	22,7	0,0	0,0	-0,8	-0,8	0,0	0,0	0,0	0,0	0,1	0,0	0,1	0,0	-0,7	21,9	
Financial Corporations		1,1	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,2	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	1,2	
General Government		0,0	7,5	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	7,3	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	7,3	
Households		0,0	0,0	1,8	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,8	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	3,2	3,3	0,0	3,3	0,0	4,9	
NPSH		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	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	
Gross operating surplus (1)		0,0	0,0	0,0	0,0	0,0	18,9	0,0	0,0	0,0	18,9	0,0	18,9	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	16,0	16,0	34,8
Non-Financial Corporations		0,0	0,0	0,0	0,0	0,0	12,3	0,0	0,0	0,0	12,3	0,0																