



Statistical Office of the Slovak Republic



ASA INVENTORY - SK

Annual Sector Accounts

Bratislava, June 2014

Compiled by the team of the Macroeconomic Statistics Section

Situation as of: 30/06/2014

Reference year: 2010

Section A. General overview

1. Organisational aspects

The Statistical Office of Slovak Republic (SO SR) is an independent institution responsible for national statistics area. SO SR compiles the non-financial ASA for all sectors as well as QSA for selected sectors. Therefore the coherence between QSA and ASA is achieved.

The sources used for the compilation are the statistical surveys carried out by the SO SR, and administrative data sources where the data exchange is organised according to the mutual agreements between the SO SR and data providers.

The financial ASA are compiled for all sectors by SO SR on the basis of source data obtained from administrative data sources, and completed by information from the statistical. The SO SR is responsible for the compilation of quarterly financial accounts for general government whereas the National Bank of Slovakia (NBS) is responsible for the compilation of financial QSA for other sectors.

1.2. Organisation chart

Number of staff allocated for compiling non-financial ASA is following:

<i>Sectors of corporations (S11, S.12):</i>	<i>4 persons</i>
<i>Sector of general government S13:</i>	<i>3 persons</i>
<i>Sector of households and non-profit institutions (S14 ,S15):</i>	<i>4 persons</i>
<i>Sector of the ROW (S2):</i>	<i>1 person</i>

Contact person: Alena Illitova; alena.illitova@statistics.sk;

Director of the Sector Accounts Department, tel: 004212 502 36 520

2. ASA compilation overview

2.1. Data Sources

S.11: The statistical questionnaires Roc1-01, Roc 2-01 (yearly basis) and Prod 13-04 (quarterly basis) are the main data sources for S.11 data compilation. We also use the accounting statement Uc NUJ 2-01 for non-profit institutions, where we can find the data for corporations which are not included in statistical questionnaires for non-financial corporations, but according to 50 % rule they belong to the sector of non-financial corporations. For comparison purposes we use accounting statements Uc POD.

S.12: The main data sources for sector S.12 used in non-financial ASA data compilation are obtained by annual statistical surveys and administrative data, i.e. the quarterly and annual exhaustive statistical surveys carried out by the SOSR. They

are marked by codes PenP5-01 and Poi P5-01 and cover all units regardless of the size category. The Pen P5-01 survey covers all financial units other than insurance corporations and pension funds, including NBS. The Poi P5-01 survey covers all insurance corporations, pension funds and auxiliary institutions acting in the sphere of insurance. Data needed for compiling national accounts are available by 30 of July after reference year. According to agreement between SO SR and NBS administrative data sources from the NBS are used, too. The main administrative data sources are income statements. The first annual data from administrative data sources are available to the 30th of April after reference year. Data are updated during July and August.

S.13: The main data sources are revenues and expenditure of general government which are provided by The State Treasury and DataCentrum. According to agreement between SO SR and The State Treasury the deadlines are as follows:

Preliminary data are available by 35 days after the reference period; improved data are available by 50 days after the reference period. In case of data changes the data has to be available until 75 days after the reference period.

According to agreement between SO SR and DataCentrum data is available within 3 days, after finalizing the data for MoF SR. The delivery of data varies between 45 days after reference period up to 50 days after reference period at latest

S.14 and S.15: The main data sources used for ASA compilation for S.14 and S.15 are statistical and administrative data sources.

The non- financial ASA compilation for S.14 and S.15 is based on the administrative data sources, which are collected by the Tax Offices of the Slovak Republic and provided by DataCentrum according to the agreement. The statistical data sources for non-financial ASA compilation are used as well.

The main data sources used for compilation of final consumption of households are statistical data (questionnaires in retail trade, transport, selected market services, information and telecommunications) collected and processed by SO SR. Other sources are the administrative data collected and provided by Ministry of Interior of the Slovak Republic (statistics on motor vehicles) and Ministry of Health of the Slovak Republic (statement on consumption of medicinal products, dietary foods and medical devices issued without prescription and economy organizations in the Health) according to the agreements.

S.2: The main data sources for the Rest of the World sector are Balance of payments data obtained from National Bank of Slovakia and information obtained from Foreign Trade Statistics.

2.2. Methods

2.2.1. Compilation procedures

Methodological approach of data compilation by institutional sectors and branches is in more detail described in GNI Inventory (chapters 3 – 9).

S.11: The annual statistical questionnaires Roc1-01 and Roc 2-01 are the main data sources for S.11 data compilation. These data sources are broken down according to NACE – 2 digits (01-63, 68-82, 85-93, 95-96). The data for small enterprises are available only in term T+12 therefore the data from quarterly questionnaire Prod 13-04 are used for the first version of non-financial account called “preliminary data”. These data are complemented by information from the accounting statement Uc Nuj 2-01 for non-profit institutions that according to 50% criteria belong to the sector of non-financial corporations.

The standard grossing-up procedure is used for non-response in case of statistical surveys. The statistical questionnaires and accounting statements do not cover all active units; therefore the data are grossed-up to the total population of active units registered in the statistical Register of organisations.

We do not provide any subsectors breakdowns.

S.12: The main data sources for sector S.12 used in non-financial ASA data compilation are obtained by annual statistical surveys and the Income statements which are the main administrative data sources for ASA data compilation for the sector S12. The one part of the data sources are obtained by e-mail according to the agreement between the National bank of Slovakia and the Statistical office of the Slovak Republic and the other one are obtained electronically.

The subjects classified in the sector S.12 in the line with ESA95 methodology have the code of the main economic activity SK NACE on the two -digit level 64 , 65 and 66 (Financial Intermediation Services). Apart of these subjects, there are also two private health insurance companies which are classified in the financial corporation with the economic activity SK NACE 84. Only their private part to which they are entitled by the law is classified in the sector S.12. The sector S.12 consists of five subsectors (S.121 - S.125). The different methodology of the compilation of non-financial instruments to each of them is used. The main data sources are the administrative data from NBS (the audited financial statements of the banks, insurance companies and other financial institutions). The consistency of the data in national accounts is ensured because the NBS has made controls between financial statements. Many indicators are interlinked between financial and non-financial accounts. The balancing items entering into other sectors of the economy as counterparties are also used when compiling the consistent system of accounts for sector S.12.

Transactions D.29, D.39, D.51 and D.59 are collected by sector S.13. The transaction D.44, D.71, D.72 and D.8 are allocated to the each sectors by the balancing procedures.

The financial intermediation services indirectly measured (FISIM) are allocated to user sectors.

S.13: Revenues and expenditure of general government (GG) are the main data sources for ASA_S.13 data compilation. The compilation is based on budgetary classification. Data sources are obtained electronically. As the data sources are on cash basis, they are adjusted to accruals. Time adjusted cash method is used to adjust taxes data to accruals. FISIM is allocated to general government data. Transactions D.41, D.41G, D.75, D.92 and D.99 are consolidated within each sub-sector and between sub-sectors.

S.14: Compilation of transactions in the sector S.14 is based prevalingly on the administrative data sources. The main data source in the sector S.14 is the accounting statements, which are broken down according to NACE – 2 digits (01-03, 08, 10, 11, 13-18, 20-82, 85-93, 95, 96). The administrative data are not complete (do not cover all active organization registered in the statistical Register of organizations), therefore grossing-up for the total population in needed. When calculating the output, intermediate consumption and compensation of employees, also the results from the sample annual statistical survey Roc 3-01 are used for comparison purposes and for structures.

The data on compensation of employees are compared also with data being reported by the Social Statistics and Demography Section of SO SR.

The capital account for S.14 is compiled on the basis of the data from the exhaustive statistical survey – *Quarterly questionnaire on constructions of new, under construction and completed dwellings* and completed by information on registered cars, estimates and grossing-ups. The PIM method for the consumption of fixed capital is used.

We do not provide any sub – sectors' dividing.

Selected transactions are divided to sectors and balanced through the counterparts.

Data on retail trade, which are counted up by sum of sold motor vehicles and purchases in wholesale create the basis for compilation of the final consumption of households. We subtract the purchases of entrepreneurs which do not enter to the final consumption of households. Finally we count up data on FISIM, financial and insurance services, drugs, prostitution, smuggling, tips, imputed rent, agricultural production for own use, wild berries and purchases of residents abroad and subtract purchases of non-residents. The final consumption of households is divided according to the 2-digits COICOP classification.

S.15: The non-financial ASA for S.15 is compiled using the statistical and the administrative data sources.

The administrative data are not complete concerning the total active units; therefore the data are consequently grossed up to the total population of active units registered in the statistical Register of organizations.

The statistical data source for compilation of ASA for S.15 is the annual sample survey NSNO collected and processed by the SO SR. For organizations, which are not covered by the survey, and are registered as active units, the estimates and grossing-ups are made. The sample of organizations for the sample survey is stratified according to economic activities, legal forms and size of units. Grossing-ups for non-observed, however active units, are done based on the acquired statistical data from those units, which submitted the statistical questionnaires within the framework of the sample survey.

Since the data for compiling ASA for S.15 are not complete, we combine both sources and make the estimates and grossing-ups. We do not provide any sub – sectors' breakdowns.

The data for sector S.15 are divided into 9 industries according to NACE – 2 digits (68, 85-88, 90, 91, 93, 94).

Selected transactions are divided to sectors and balanced through the counterparts.

S.2: Foreign trade statistics together with Balance of Payments are the main data sources for S.2 annual accounts compilation. The compilation is based on exports and imports side. Data sources are obtained electronically. Sub-sector breakdown is

used only in transmission tables. Selected transactions are divided to sectors. Estimates are made for consumption of residents abroad and non-residents in Slovakia. Annual accounts for S.2 contain estimates on illegal activities; imports of drugs and smuggling on imports side and prostitution on exports side.

2.2.2. Estimation of backward data

Backward data for all sectors are compiled using the same method as it is described in chapter 2.2.1. Data are improved according to the new data information obtained.

3. ASA data sets consistency

3.1. Integration of financial and non-financial ASA accounts

The verification of particular transactions is done by the counter-part check-ups. Within the inter-sector flows, the matrix of transactions is compiled. The identity of transactions is achieved by the horizontal and vertical balancing of particular data. Within balancing the quality and type of data sources in individual sectors are decisive. Statistical discrepancies are solved by the adjustment of data, which within the given system of accounts are less reliable, accountable and less precise.

Equality is sought between the data which are being obtained from two sources, two estimates of B.9 (current account, financial account). 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 reconciliation between financial and non-financial account is secured in two steps:

1. the revisions created in non-financial accounts as a result of updating data sources and additional information used for compilation of non-financial accounts are integrated also into financial accounts
2. balancing of financial instrument Net lending/Net borrowing (B.9) between financial and non-financial accounts in all sectors is carried out to have a small discrepancy with net lending/net borrowing of financial accounts

Within the sector of S13 we compile data for individual units, and groupings of units. The sector S.13 is split into approximately 25 different groups. There are source data for every group for financial (balance sheets) as well as non-financial account (revenue and expenditure statements). In case discrepancy appears for different group, we seek reasons and try to explain it and reduce it.

3.2. Consistency with non-financial QSA data

S.11, S.12, S.13, S.14, and S.15:

- ASA is a sum of QSA
- QSA is benchmarked on ASA
- Other case (please explain below)

S2: ASA is sum of QSA.

QSA is benchmarked on ASA. ASA for the sector S.2 is sum of QSA. Consistency between ASA main aggregates (*table 1 of ESA95 TP*) and table 1 and table 2 (*table 2 of ESA95 TP*) is ensured. BOP data contain exports and imports of goods from Foreign Trade Statistics. These data are the same as data used as input in ASA of S.2. But overall ASA_S.2 has some more adjustments (for example smuggling, drugs).

3.3. Consistency with other data sets

3.3.1. Consistency with main aggregates (*table 1 of ESA95 TP*);

Consistency between ASA main aggregates and table 1 is ensured.

3.3.2. Consistency with main aggregates general government (*table 2 of ESA95 TP*)

Consistency between ASA main aggregates and table 2 is ensured.

3.3.3. Consistency with BoP data (*Please, if relevant, describe how adjustments of imports and exports of goods from the community to the national concept is done; document the calculation of interest flows net of FISIM*)

BoP data contain exports and imports of goods from Foreign Trade Statistics. These data are the same as data used in ASA of S.2. But overall ASA_S.2 has some more adjustments (for example smuggling, drugs).

The total export of FISIM services is taken from the allocation of FISIM in terms of loans and deposits by foreign countries. The FISIM value of the individual sectors of the economy by loans and deposits entering the allocation of FISIM among resources and uses and thus they are making up a consistent balanced system.

3. Release policy

ASA data are released about 20 days after they are sent to Eurostat in the whole content (all transactions for all sectors) for the latest year.

<http://portal.statistics.sk/showdoc.do?docid=9995>

Data for previous years are available in the archives but these data are not updated.

Metadata are available within the national data methodologies (both in Slovak and English language)

<http://portal.statistics.sk/showdoc.do?docid=7428>

4. Revision policy

The first data compilation of ASA for the reference year is prepared until the end of September of the next year and the figures are preliminary. These ASA figures are released on our website about 20 days after sending to Eurostat. Data for previous years are available in archive, but they are not updated.

The standard revision of “preliminary figures” covers the precision of data based on the sequential supply of data from administrative sources and from the processing of annual statistical questionnaires and the adjustments resulting from the removal of balancing discrepancies within the compilation of supply and use tables, as well as from the corrections of revised own calculations. This is necessary because the results of annual surveys (statistical questionnaires and administrative data sources) are not possible to process until the end of August but rather only until the end of November, possibly even later. As a part of this process, we gradually involve methodological changes based on new regulations or directives.

The finalisation of standard revision is given by the compilation of the version „definitive data“(t+36).

The national revisions are coordinated between different data sets of national accounts. Quarterly data are revised on the basis of final annual data. However, at present we have the obligation to transmit data only for the sectors S.13 and S.2. Regarding the ASA_S.13 data are in compliance with QSA_S.13 in September transmission only; because QSA_S.13 data have to be in compliance with STPFS which is adjusted almost every quarter.

5. Remarks or problems

As a result of applying the same internal reference interest rate on loans and deposits side, which enters the calculation of FISIM for all sectors of the economy, we have found illogical negative values on the deposits in recent quarters. Currently the data sources are analysed in close cooperation with the NBS and also all possible ways of calculating the internal reference interest rate are checked in accordance with implementation a new methodology ESA2010. After analysis and decision the best option, the final reference rate will be applied for the whole period to ensure consistency of data. The detailed description of the calculation methodology will be elaborate as well.

6. Future plans

Due to the fact that we have found some inconsistencies in the calculation of FISIM, we plan to prepare some changes in this issue.

Section B. Sector delineation

1. List of the subsectors

List of subsectors	Mark with 'x'	Additional breakdowns/ comments
Non-financial corporations (S.11)	x	
- Public non-financial corporations (S.11001)		
- National private non-financial corporations (S.11002)		
- Foreign controlled non-financial corporations (S.11003)		
Financial corporations (S.12)	x	
- The central bank (S.121)		
- Other monetary financial institutions (S.122)		
- Other financial intermediaries, except insurance corporations and pension funds (S.123)		
- Financial auxiliaries (S.124)		
- Insurance corporations and pension funds (S.125)		
General government (S.13)	x	
- Central government (S.1311)	x	
- State government (S.1312)	x	
- Local government (S.1313)	x	
- Social security funds (S.1314)	x	
Households and Non-profit institutions serving households (S14+S15)		We compile the non-financial ASA for sectors S.14 and S.15 separately.
Households (S.14)	x	
- Employers (including own-account workers) (S.141+S.142)		
- Others than employers (S.143 + S.144+ S.145)		
Non-profit institutions serving households (S.15)	x	
Rest of the world (S.2)	x	

2. Importance of institutional sectors in domestic economy

Employment is measured according to the domestic concept in persons (main jobs).

Employment by sector

Sector	Employment
S.11	1 109 408
S.12	32 491
S.13	369 704
S.14	621 831 (self-employed included)
S.15	36 388

3. Sector allocation of institutional units

Sector allocation of institutional units is carried out according to the ESA 95 definitions of sectors. Usually it is secured by employees of Department responsible for updating of statistical Register of Organisations. In some cases where sectoral classification is not unambiguous, our Department of Sector Accounts is consulted.

Every year we do the controls of right sector classification of subsidised organisations and non-profit units. We monitor the basic criteria as well as 50% criterion, which can result into reclassification.

4. Matrix 'Industries – sectors'

Representation of industries (NACE Rev.2) in individual sectors is as follows:
(some small inaccuracies are caused by rounding)

<i>NACE Rev. 2, breakdown A60</i>	<i>Sectors (in GVA)</i>					
	<i>Total</i>	<i>S11</i>	<i>S12</i>	<i>S13</i>	<i>S14</i>	<i>S15</i>
1 Crop and animal production, hunting and related service activities	2,11	0,35	0,00	0,00	1,76	0,00
2 Forestry, logging	0,76	0,24	0,00	0,00	0,52	0,00
3 Fishing and aquaculture	0,00	0,00	0,00	0,00	0,00	0,00
5 Mining of coal and lignite	0,13	0,13	0,00	0,00	0,00	0,00
6 Extraction of crude petroleum and natural gas	0,00	0,00	0,00	0,00	0,00	0,00
7 Mining of metal ores	0,02	0,02	0,00	0,00	0,00	0,00
8 Other mining and quarrying	0,09	0,09	0,00	0,00	0,00	0,00
9 Mining support service activities	0,30	0,30	0,00	0,00	0,00	0,00
10 Manufacture of food products	1,25	0,94	0,00	0,00	0,32	0,00
11 Manufacture of beverages	0,40	0,34	0,00	0,00	0,06	0,00
12 Manufacture of tobacco products	0,00	0,00	0,00	0,00	0,00	0,00
13 Manufacture of textiles	0,24	0,20	0,00	0,00	0,04	0,00
14 Manufacture of wearing apparel	0,41	0,26	0,00	0,00	0,16	0,00

15 Manufacture of leather and related products	0,46	0,42	0,00	0,00	0,04	0,00
16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	1,10	0,39	0,00	0,00	0,71	0,00
17 Manufacture of paper and paper products	0,51	0,48	0,00	0,00	0,02	0,00
18 Printing and reproduction of recorded media	0,30	0,21	0,00	0,00	0,09	0,00
19 Manufacture of coke, refined petroleum products	0,32	0,32	0,00	0,00	0,00	0,00
20 Manufacture of chemicals and chemical products	0,63	0,36	0,00	0,00	0,26	0,00
21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	0,29	0,29	0,00	0,00	0,00	0,00
22 Manufacture of rubber and plastic products	1,14	1,02	0,00	0,00	0,12	0,00
23 Manufacture of other non-metallic mineral products	0,92	0,76	0,00	0,00	0,16	0,00
24 Manufacture of basic metals	1,64	1,62	0,00	0,00	0,02	0,00
25 Manufacture of fabricated metal products, except machinery and equipment	2,70	1,31	0,00	0,00	1,39	0,00
26 Manufacture of computer, electronic and optical products	1,15	1,10	0,00	0,00	0,05	0,00
27 Manufacture of electrical equipment	0,95	0,88	0,00	0,00	0,07	0,00
28 Manufacture of machinery and equipment n.e.c.	1,38	1,31	0,00	0,00	0,07	0,00
29 Manufacture of motor vehicles, trailers and semitrailers	3,12	3,11	0,00	0,00	0,00	0,00
30 Manufacture of other transport equipment	0,24	0,24	0,00	0,00	0,00	0,00
31 Manufacture of furniture	0,52	0,34	0,00	0,00	0,18	0,00
32 Other manufacturing	0,37	0,22	0,00	0,00	0,15	0,00
33 Repair and installation of machinery and equipment	0,91	0,58	0,00	0,00	0,33	0,00
35 Electricity, gas, steam and air conditioning supply	4,20	4,19	0,00	0,00	0,00	0,00
36 Water collection, treatment and supply	0,44	0,44	0,00	0,00	0,00	0,00
37 Sewerage	0,02	0,01	0,00	0,00	0,00	0,00
38 Waste collection, treatment and disposal activities; materials recovery	0,53	0,43	0,00	0,03	0,07	0,00
39 Remediation activities and other waste management services	0,01	0,00	0,00	0,00	0,00	0,00
41 Construction of buildings	2,58	0,56	0,00	0,00	2,02	0,00
42 Civil engineering	1,14	0,88	0,00	0,00	0,26	0,00
43 Specialised construction activities	5,32	1,09	0,00	0,01	4,22	0,00
45 Wholesale and retail trade and repair of motor vehicles and motorcycles	1,69	0,67	0,00	0,00	1,02	0,00
46 Wholesale trade, except of motor vehicles and motorcycles	7,97	5,57	0,00	0,00	2,40	0,00
47 Retail trade, except of motor vehicles and motorcycles	5,70	3,05	0,00	0,00	2,65	0,00
49 Land transport and transport via pipelines	3,65	1,66	0,00	0,00	2,00	0,00
50 Water transport	0,03	0,02	0,00	0,00	0,00	0,00
51 Air transport	0,02	0,02	0,00	0,00	0,00	0,00

52 Warehousing and support activities for transportation	1,11	0,89	0,00	0,06	0,16	0,00
53 Postal and courier activities	0,45	0,41	0,00	0,00	0,04	0,00
55 Accommodation	0,29	0,19	0,00	0,01	0,08	0,00
56 Food and beverage service activities	0,97	0,30	0,00	0,00	0,67	0,00
58 Publishing activities	0,47	0,24	0,00	0,00	0,23	0,00
59 Motion picture, video and television programme production, sound recording and music publishing activities	0,19	0,15	0,00	0,00	0,04	0,00
60 Programming, consultancy and related activities	0,13	0,03	0,00	0,10	0,00	0,00
61 Telecommunications	1,91	1,91	0,00	0,00	0,00	0,00
62 Computer programming, consultancy and related activities	1,32	1,22	0,00	0,00	0,10	0,00
63 Information service activities	0,53	0,40	0,00	0,02	0,10	0,00
64 Financial service activities, except insurance and pension funding	2,67	0,00	2,61	0,00	0,06	0,00
65 Insurance, reinsurance and pension funding, except compulsory social security	0,40	0,00	0,40	0,00	0,00	0,00
66 Activities auxiliary to financial services and insurance activities	0,48	0,00	0,15	0,00	0,33	0,00
68 Real estate activities	6,54	1,40	0,00	0,01	5,10	0,02
69 Legal and accounting activities	1,66	0,60	0,00	0,00	1,06	0,00
70 Activities of head offices; management consultancy activities	0,75	0,58	0,00	0,00	0,17	0,00
71 Architectural and engineering activities; technical testing and analysis	1,34	0,69	0,00	0,04	0,61	0,00
72 Scientific research and development	0,25	0,07	0,00	0,15	0,03	0,00
73 Advertising and market research	0,50	0,33	0,00	0,00	0,17	0,00
74 Other professional, scientific and technical activities	0,43	0,18	0,00	0,02	0,23	0,00
75 Veterinary activities	0,06	0,00	0,00	0,01	0,05	0,00
77 Rental and leasing activities	0,55	0,50	0,00	0,00	0,05	0,00
78 Employment activities	0,31	0,29	0,00	0,00	0,02	0,00
79 Travel agency, tour operator and other reservation service and related activities	0,17	0,12	0,00	0,00	0,05	0,00
80 Security and investigation activities	0,36	0,29	0,00	0,00	0,07	0,00
81 Services to buildings and landscape activities	0,41	0,19	0,00	0,03	0,19	0,00
82 Office administrative, office support and other business support activities	0,81	0,63	0,00	0,00	0,18	0,00
84 Public administration and defence; compulsory social security	7,38	0,00	0,03	7,35	0,00	0,00
85 Education	3,41	0,08	0,00	2,90	0,17	0,25
86 Human health activities	2,93	1,95	0,00	0,05	0,73	0,20
87 Residential care activities	0,38	0,00	0,00	0,33	0,02	0,03
88 Social work activities without accommodation	0,05	0,00	0,00	0,02	0,01	0,03
90 Creative, arts and entertainment activities	0,16	0,00	0,00	0,12	0,03	0,00
91 Libraries, archives, museums and other cultural activities	0,15	0,01	0,00	0,13	0,00	0,00
92 Gambling and betting activities	1,53	1,52	0,00	0,00	0,00	0,00

93 Sports activities and amusement and recreation activities	0,24	0,11	0,00	0,02	0,08	0,02
94 Activities of membership organizations	0,24	0,00	0,00	0,00	0,00	0,24
95 Repair of computers and personal and household goods	0,17	0,03	0,00	0,00	0,14	0,00
96 Other personal service activities	0,64	0,10	0,00	0,00	0,54	0,00
97 Activities of households as employers of domestic personnel	0,00	0,00	0,00	0,00	0,00	0,00
98 Undifferentiated goods- and services-producing activities of private households for own use	0,00	0,00	0,00	0,00	0,00	0,00
99 Activities of extraterritorial organisations and bodies	0,00	0,00	0,00	0,00	0,00	0,00
<i>Total (share in %)</i>	100	51,85	3,19	11,45	32,73	0,79

Section C. Data sources

Nr.	Data source name	Data source description	Used for sector
DS1	<i>Roc 1-01 Annual questionnaire on business statistics</i>	<p><i>Type of collection method: Annual exhaustive survey - statistical</i></p> <p><i>Coverage: Enterprises registered in the commercial register, subsidized organizations, which are market producers with the number of employees 20 and more. And the organizations with the number of employees 0-19 with the annual sales of own products and goods 5 000 000 euro and more.</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 7,5 months after reference period</i></p>	S.11, S.14
DS2	<i>Roc 2-01 Annual questionnaire on business statistics in small enterprises</i>	<p><i>Type of collection method: Annual sample survey - statistical</i></p> <p><i>Coverage: Enterprises registered in the commercial register, subsidized organizations, which are market producers with the number of employees 0-19 with the annual sales of own products and goods to 5 000 000 euro and more</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 12 months after reference period</i></p>	S.11
DS3	<i>Prod 3-04 Quarterly questionnaire on business statistics</i>	<p><i>Type of collection method: Quarterly exhaustive survey - statistical</i></p> <p><i>Coverage: Enterprises registered in the commercial register, subsidized organizations, which are market producers with the number of employees 20 and more. And the organizations with the number of employees 0-19 with the annual sales of own products and goods 5 000 000 euro and more.</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Periodicity: Quarterly</i></p> <p><i>Timeliness: t+ 12 days after reference period</i></p>	S.11
DS4	<i>Prod 13-04 Quarterly questionnaire on business statistics in small enterprises</i>	<p><i>Type of collection method: Quarterly sample survey - statistical</i></p> <p><i>Coverage: Enterprises registered in the commercial register, subsidized organizations, which are market producers with the number of employees 0-19 with the annual sales of own products and goods to 5 000 000 euro and more.</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Periodicity: Quarterly</i></p> <p><i>Timeliness: t+ 12 days after reference period</i></p>	S.11
DS5	<i>Bil (NBS)1-12 - Monthly balance of assets and liabilities</i>	<p><i>Type of collection method: Administrative data sources</i></p> <p><i>Coverage: Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The outcome Bil (NBS)1-12 is at full extent. The administrative source is part of the Programme of state statistical surveys.</i></p> <p><i>Organisation collecting data : National Bank of Slovakia</i></p>	S.12

		<p><i>Periodicity: monthly, quarterly</i></p> <p><i>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</i></p>	
DS6	V (NBS)5-12 - Monthly statement on deposits and credits received	<p><i>Type of collection method: Administrative data sources</i></p> <p><i>Coverage: Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The outcome V(NBS)5-12 is at full extent.</i></p> <p><i>Organisation collecting data : National Bank of Slovakia</i></p> <p><i>Periodicity: monthly, quarterly</i></p> <p><i>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</i></p>	S.12, S.2
DS7	V (NBS)13-04 - Quarterly statement on interest costs and revenues broken down by regions	<p><i>Type of collection method: Administrative data sources</i></p> <p><i>Coverage: Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR</i></p> <p><i>Organisation collecting data : National Bank of Slovakia</i></p> <p><i>Periodicity: monthly, quarterly</i></p> <p><i>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</i></p>	S.12, S.2
DS8	V (NBS)33-12 -LOANS - BREAKDOWN BY ALL SECTORS - OUTSTANDING AMOUNTS	<p><i>Type of collection method: Administrative data sources</i></p> <p><i>Coverage: Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR</i></p> <p><i>Organisation collecting data : National Bank of Slovakia</i></p> <p><i>Periodicity: monthly, quarterly</i></p> <p><i>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</i></p>	S.12, S.2
DS9	Pb (NBS) 1-12 Monthly statement on encashment and payment between residents and non-residents	<p><i>Type of collection method: Administrative data sources</i></p> <p><i>Coverage: Complete information on Payment by institutional sectors and sub-sectors of the European System of National Accounts.</i></p> <p><i>Organisation collecting data : National Bank of Slovakia</i></p> <p><i>Periodicity: quarterly and annual</i></p> <p><i>Timeliness: Data are available on the quarterly to 30 days after reference period and annual to the 30 of April after reference year to the 30 of April after reference year</i></p>	S.12
DS10	Ppn (VZS) 02-04 Statement on profit and loss	<p><i>Type of collection method: Administrative data sources</i></p> <p><i>Coverage: Summary for all insurance Slovakia together and sorting by type of provision of insurance services - data for insurance companies providing life insurance, for insurance companies providing life insurance and insurance companies providing life and non-life insurance companies by including a list of ID that are included in the process</i></p> <p><i>Organisation collecting data : National Bank of Slovakia</i></p> <p><i>Periodicity: quarterly and annual</i></p> <p><i>Timeliness: Data are available at 45 days after reference period and until the end of June after reference year</i></p>	S.12

DS11	<i>Ppn (TAP) 8-01</i> Statement on technical aspects of insurance	<i>Type of collection method: Administrative data sources</i> <i>Coverage: Summary for all insurance companies of the Slovak Republic on the cost of life insurance and non-life insurance costs</i> <i>Organisation collecting data : National Bank of Slovakia</i> <i>Periodicity: annual</i> <i>Timeliness: until the end of June after reference year</i>	S.12
DS12	<i>Skp (VZS) 02-04</i> Statement on profit and loss	<i>Type of collection method: Administrative data sources</i> <i>Coverage: Statement for the Slovak Insurer's office in its full entirety.</i> <i>Organisation collecting data : National Bank of Slovakia</i> <i>Periodicity: quarterly and annual</i> <i>Timeliness: Data are available at 45 days after reference period and until the end of June after reference year</i>	S.12
DS13	<i>Pen P5-01-Annual</i> enterprise survey on banking and non-banking financial institutions	<i>Type of collection method: Annual exhaustive survey – statistical</i> <i>Coverage: Reporting units are enterprises registered in the Business Register regardless of the number of employees, which are maintained in the register of organisations of the SOSR, with the main activity in accordance to the divisions statistical classification of economic activities NACE Rev. 2:- Financial service activities, except insurance and pension funding (Division 64) and Activities auxiliary to financial services and insurance activities (Division 66)</i> <i>Organisation collecting data: Statistical Office of the Slovak republic</i> <i>Periodicity: Annual</i> <i>Timeliness: t+ 7,5 months after reference period</i>	S.12
DS14	<i>Pin P3-04- Quarterly</i> enterprise questionnaire on non-banking financial institutions	<i>Type of collection method: Quarterly exhaustive survey - statistical</i> <i>Coverage: Reporting units are enterprises-non-banking financial institutions registered in the Business Register regardless of the number of employees, which are maintained in the register of organisations of the SOSR.</i> <i>Organisation collecting data: Statistical Office of the Slovak republic</i> <i>Periodicity: quarterly</i> <i>Timeliness: t+ 12 days after reference period</i>	S.12
DS15	<i>Pen P3-04- Quarterly</i> enterprise questionnaire on banking	<i>Type of collection method: Quarterly exhaustive survey - statistical</i> <i>Coverage: Reporting units are all commercial banks in the SR and the foreign banks' affiliates in the SR and the central bank.</i> <i>Organisation collecting data: Statistical Office of the Slovak republic</i> <i>Periodicity: quarterly</i> <i>Timeliness: t+ 12 days after reference period</i>	S.12
DS16	<i>Poi P 5-01 Annual</i> questionnaire in	<i>Type of collection method: Annual exhaustive survey - statistical</i> <i>Coverage: Reporting units are enterprises registered in the Business Register regardless of the number of employees,</i>	S.12

	<i>insurance</i>	<p>which are maintained in the register of organisations of the SOSR, with the main activity in accordance to the divisions statistical classification of economic activities NACE Rev. 2:- Financial service activities, Division 64</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: annual</p> <p>Timeliness: t+ 7,5 months after reference period</p>	
DS17	Poi P 3-04 Quarterly questionnaire in insurance	<p>Type of collection method: Quarterly exhaustive survey - statistical</p> <p>Coverage: Enterprises registered in the commercial register, regardless of the number of employees that are kept in the Register of the Statistical Office of the Slovak Republic, the main activity of the Statistical Classification of Economic Activities provided by special rules: 65 - Insurance, reinsurance and pension funding, except compulsory social security and 66.2 - Activities auxiliary to insurance and pension funding</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: quarterly</p> <p>Timeliness: t+ 12 days after reference period</p>	
DS18	FIN 1-04 Financial revenues and expenditure statement	<p>Type of collection method: Administrative data source</p> <p>Coverage: Budgetary and semi-budgetary organisations, State funds, National property fund, Slovak land fund, Public universities, Slovak consolidation agency, Slovak Radio and Television (Slovak radio and Slovak television merged into new unit, established on 1.1.2010), Radio and television company, Slovak national centre for human rights, The Healthcare surveillance authority, Audit surveillance authority, The news agency of the Slovak republic, Nation´s Memory Institute, Audiovisual fund, municipalities, Higher Territorial Unit, Slovak Insurance Agency, healthcare insurance companies</p> <p>Organisation collecting data: The State Treasury, DataCentrum</p> <p>Periodicity: quarterly</p> <p>Timeliness: t+50 days after reference period</p>	S.13
DS19	FIN 2-04 Financial statement for selected assets and liabilities data of general government unit	<p>Type of collection method: Administrative data source</p> <p>Coverage: Budgetary and semi-budgetary organisations, State funds, National property fund, Slovak land fund, Public universities, Slovak consolidation agency, Slovak Radio and Television (Slovak radio and Slovak television merged into new unit, established on 1.1.2010), Radio and television company, Slovak national centre for human rights, The Healthcare surveillance authority, Audit surveillance authority, The news agency of the Slovak republic, Nation´s Memory Institute, Audiovisual fund, municipalities, Higher Territorial Unit, Slovak Insurance Agency healthcare insurance companies</p> <p>Organisation collecting data: The State Treasury, DataCentrum</p> <p>Periodicity: quarterly</p> <p>Timeliness: t+50 days after reference period</p>	S.13
DS20	UC ROPO 1-01 Balance sheet	<p>Type of collection method: Administrative data source</p> <p>Coverage: Budgetary and semi-budgetary organisations, State funds, Slovak land fund, municipalities and Higher Territorial</p>	S.1311, S.1313

	<i>statement</i>	<p><i>Units</i></p> <p><i>Organisation collecting data: The State Treasury, DataCentrum</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness: t +50 days after reference period</i></p>	
DS21	UC ROPO 2-01 Profit and loss statement	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: Budgetary and semi-budgetary organisations, State funds, Slovak land fund, municipalities and Higher Territorial Units</i></p> <p><i>Organisation collecting data: The State Treasury, DataCentrum</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness: t+50 days after reference period</i></p>	S.1311, S.1313
DS22	Balance sheet statement (UC FNM1-01,UC NUJ 1-01,UC POD 1-01)	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: National property fund, Public universities, Slovak consolidation agency, Slovak Radio and Television (Slovak radio and Slovak television merged into new unit, established on 1.1.2010), Radio and television company, Slovak national centre for human rights, The Healthcare surveillance authority, Audit surveillance authority, The news agency of the Slovak republic, Nation's Memory Institute, Audiovisual fund</i></p> <p><i>Organisation collecting data: The State Treasury</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness: : t+6 months after reference period, and for October EDP notification</i></p>	S.1311
DS23	Profit and loss statement (UC FNM 2-01,UC NUJ 2-01,UC POD 2-01)	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: National property fund, Public universities, Slovak consolidation agency, Slovak Radio and Television (Slovak radio and Slovak television merged into new unit, established on 1.1.2010), Radio and television company, Slovak national centre for human rights, The Healthcare surveillance authority, Audit surveillance authority, The news agency of the Slovak republic, Nation's Memory Institute, Audiovisual fund</i></p> <p><i>Organisation collecting data: The State Treasury</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness: Data are available at t+6 months and for October notification, too</i></p>	S.1311, S.11
DS24	UC SP 1-01, UC POI 3-01 Balance sheet statement	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: Social Insurance Agency; Healthcare insurance companies</i></p> <p><i>Organisation collecting data: The State Treasury</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness: t+6months after reference period</i></p>	S.1314
DS25	UC SP 2-01 UC POI 4-01	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: Social Insurance Agency; Healthcare insurance</i></p>	S.1314

	<i>Profit and loss statement</i>	<p><i>companies</i></p> <p><i>Organisation collecting data: The State Treasury</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness: t+6 months after reference period</i></p>	
DS26	<i>FIN 3-04 Statement on sector breakdown of increase/decrease of financial assets and liabilities</i>	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: all subjects</i></p> <p><i>Organisation collecting data: The State Treasury; DataCentrum</i></p> <p><i>Periodicity: quarterly</i></p> <p><i>Timeliness: t+50 days after reference period</i></p>	S.13
DS27	<i>FIN 4-01 Statement on sector breakdown of financial assets and liabilities</i>	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: all subjects except The State budgetary organisations</i></p> <p><i>Organisation collecting data: The State Treasury; DataCentrum</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness: t+50 days after reference period</i></p>	S.13
DS28	<i>FIN 5-04 Quarterly statement on debt structure by currency</i>	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: all subjects</i></p> <p><i>Organisation collecting data: The State Treasury; DataCentrum</i></p> <p><i>Periodicity: quarterly</i></p> <p><i>Timeliness: t+50 days after reference period</i></p>	S.13
DS29	<i>FIN 6-01 Financial statement on loans, issued obligations, notes and financial leasing</i>	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: all subjects</i></p> <p><i>Organisation collecting data: The State Treasury; DataCentrum</i></p> <p><i>Periodicity: quarterly</i></p> <p><i>Timeliness: t+50 days after reference period</i></p>	S.13
DS30	<i>FIN 7-04 Overview of bank accounts balances and payables of municipalities and higher territorial units and their budgetary organisations</i>	<p><i>Type of collection method: Administrative data source</i></p> <p><i>Coverage: Municipalities and Higher Territorial Units and their budgetary organisations</i></p> <p><i>Organisation collecting data: DataCentrum</i></p> <p><i>Periodicity: quarterly</i></p> <p><i>Timeliness: t+50 days after reference period</i></p>	S.1313
DS31	<i>Accrual taxes and social contributions</i>	<p><i>Type of collection method: Administrative data source - complementary information</i></p> <p><i>Coverage: all subjects</i></p> <p><i>Organisation collecting data: Ministry of Finance of the Slovak Republic</i></p>	S.13

		<p>Periodicity: quarterly</p> <p>Timeliness: t+50 days after reference period</p>	
DS32	Information about privatisation revenues	<p>Type of collection method: Administrative data source - complementary information</p> <p>Coverage: The state budgetary organisation</p> <p>Organisation collecting data: Ministry of Finance of the Slovak Republic</p> <p>Periodicity: annual</p> <p>Timeliness: t+3 months after reference period, data are available for April EDP notification</p>	S.1311
DS33	Information about guarantees	<p>Type of collection method: Administrative data source - complementary information</p> <p>Coverage: The state budgetary organisation</p> <p>Organisation collecting data: Ministry of Finance of the Slovak Republic</p> <p>Periodicity: annual</p> <p>Timeliness: t+3 months after reference period, data are available for April EDP notification</p>	S.1311
DS34	Capital transfers and injections, dividends	<p>Type of collection method: Administrative data source - complementary information</p> <p>Coverage: The State budgetary organisations, National property fund</p> <p>Organisation collecting data: Ministry of Finance of the Slovak Republic</p> <p>Periodicity: annual</p> <p>Timeliness: t+3 months after reference period, data are available for April EDP notification</p>	S.1311
DS35	EU flows	<p>Type of collection method: Administrative data source - complementary information</p> <p>Coverage: The State budgetary and semi-budgetary organisations, Municipalities and Higher Territorial Units and their budgetary organisations</p> <p>Organisation collecting data: Ministry of Finance of the Slovak Republic</p> <p>Periodicity: annual</p> <p>Timeliness: t+3 months after reference period, data are available for April EDP notification</p>	S.1311, S.1313, S.2
DS36	Accrual interest flows	<p>Type of collection method: Administrative data source - complementary information</p> <p>Coverage: all subjects</p> <p>Organisation collecting data: Ministry of Finance of the Slovak Republic</p>	S.13

		<p><i>Periodicity: annual</i></p> <p><i>Timeliness: t+3 months after reference period, data are available for April EDP notification</i></p>	
DS37	Maastricht debt of the GG	<p><i>Type of collection method: Administrative data source - complementary information</i></p> <p><i>Coverage: all subjects classified in S.13</i></p> <p><i>Organisation collecting data:Ministry of Finance of the Slovak Republic</i></p> <p><i>Periodicity: quarterly</i></p> <p><i>Timeliness:t+50 days after reference period</i></p>	S.13
DS38	General government closing account	<p><i>Type of collection method: Administrative data source - complementary information</i></p> <p><i>Coverage: all subjects classified in S.13</i></p> <p><i>Organisation collecting data:Ministry of Finance of the Slovak Republic</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness:t+6 months after reference period</i></p>	S.13
DS39	Military expenditures questionnaire	<p><i>Type of collection method: Administrative data source - complementary information</i></p> <p><i>Coverage:Ministry of Defence</i></p> <p><i>Organisation collecting data:Ministry of Finance of the Slovak Republic</i></p> <p><i>Periodicity: annual</i></p> <p><i>Timeliness:t+3months after reference period, data are available for April EDP notification</i></p>	S.1311
DS40	Overview of revenues and expenditures of health insurance	<p><i>Type of collection method: Administrative data source - complementary information</i></p> <p><i>Coverage: Healthcare insurance companies</i></p> <p><i>Organisation collecting data:Ministry of Finance of the Slovak Republic</i></p> <p><i>Periodicity: quarterly</i></p> <p><i>Timeliness: t+50 days after reference period</i></p>	S.1314
DS41	Ppn (PTZ) 3-04 Statement about insurance market for life insurance	<p><i>Type of collection method: Administrative data sources</i></p> <p><i>Coverage: Summary for all life insurance companies in Slovakia sorting by type of insurance services and sorting by number of insurance policies</i></p> <p><i>Organisation collecting data : National Bank of Slovakia</i></p> <p><i>Periodicity: quarterly and annual</i></p> <p><i>Timeliness: Data are available at 45 days after reference period and until the end of June after the reference year</i></p>	S.12

DS42	<i>Ppn (PTN) 4-04 Statement about insurance market of non- life insurance</i>	<p>Type of collection method: <i>Administrative data sources</i></p> <p>Coverage: <i>Summary for all non- life insurance companies in Slovakia sorting by type of insurance services and sorting by number of insurance policies</i></p> <p>Organisation collecting data : <i>National Bank of Slovakia</i></p> <p>Periodicity: <i>quarterly and annual</i></p> <p>Timeliness: <i>Data are available at 45 days after reference period and until the end 30 of June after the reference year</i></p>	S.12
DS43	<i>Dss (VZS) 16-02 Profit and loss statement of pension fund management company</i>	<p>Type of collection method: <i>Administrative data sources</i></p> <p>Coverage: <i>Profit and loss statement for pension fund management companies in Slovakia</i></p> <p>Organisation collecting data : <i>National Bank of Slovakia</i></p> <p>Periodicity: <i>half-year and annual</i></p> <p>Timeliness: <i>Data are available until the end of September after reference period and until the end of May after reference year</i></p>	S.12
DS44	<i>Dds (VZS) 39-02 Profit and loss statement off supplementary pension assets management company</i>	<p>Type of collection method: <i>Administrative data sources</i></p> <p>Coverage: <i>Profit and loss statement for supplementary pension assets management companies in Slovakia</i></p> <p>Organisation collecting data : <i>National Bank of Slovakia</i></p> <p>Periodicity: <i>half-year and annual</i></p> <p>Timeliness: <i>Data are available until the end of September after reference period and until the end of May after reference year</i></p>	S.12
DS45	<i>Annual data from healthcare insurance company Dôvera</i>	<p>Type of collection method: <i>Administrative data sources</i></p> <p>Coverage: <i>Profit and loss report for health insurance company</i></p> <p>Organisation collecting data : <i>Health insurance company</i></p> <p>Periodicity: <i>quarterly and annual</i></p> <p>Timeliness: : <i>Data are available at 30 days after reference period and until the end of April after the reference year</i></p>	S.12
DS46	<i>Bil (NBS)2-12 Monthly profit and loss statement</i>	<p>Type of collection method: <i>Administrative data sources</i></p> <p>Coverage: <i>Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. Bil (NBS) 2-12 is the profit and loss for all the commercial banks. The administrative source is part of the Programme of state statistical surveys.</i></p> <p>Organisation collecting data : <i>National Bank of Slovakia</i></p> <p>Periodicity: <i>monthly</i></p> <p>Timeliness: <i>Data are available at 30 days after reference period and audited data until the end of April after reference year</i></p>	S.12
DS47	<i>NO ÚC 1-01 – Income and expenditure statement NO ÚC 2-01 – Assets and liabilities statement</i>	<p>Type of collection method: <i>administrative data source</i></p> <p>Coverage: <i>Accounting units which aren't established for business purpose and their incomes in previous accounting period were less than 200 000 EUR (single – entry bookkeeping):</i></p> <ul style="list-style-type: none"> - <i>Civil associations and their organizational units with legal status;</i> - <i>Organizational units of Matica slovenská with legal status;</i> - <i>Associations of legal entities;</i> 	S.15

		<ul style="list-style-type: none"> - Owners' associations of flats and business premises; - Non – investments funds; - Hunting organizations; - Non – profit organization providing community services. <p>Organisation collecting data: The Tax Offices of the Slovak Republic is collecting data, DataCentrum is processing and providing data</p> <p>Periodicity: annual</p> <p>Timeliness: The first data are available 8 months after reference year (t+8). The correcting data are available 12 months after reference year (T+12). The final data are available 16 months after reference year (t+16)</p>	
DS48	<p>ÚC NUJ 1-01 – Balance sheet</p> <p>ÚC NUJ 2-01 – Profit and loss statement</p>	<p>Type of collection method: administrative data source</p> <p>Coverage: Accounting units which aren't established for business purpose (double – entry bookkeeping):</p> <ul style="list-style-type: none"> - Political parties and movements; - Civil associations; - Interest associations of legal entities; - Churches and religious societies; - Non – profit organizations providing community services; - Foundations; - Non – investment funds; - Other legal entities (e.g. Owners' associations of flats and business premises, Public universities) which are non – profit and charge double entry bookkeeping. <p>Organisation collecting data: The Tax Offices of the Slovak Republic is collecting data, DataCentrum is processing and providing data</p> <p>Periodicity: annual</p> <p>Timeliness: The first data are available 8 months after reference year (t+8). The correcting data are available 12 months after reference year (t+12). The final data are available 16 months after reference year (t+16)</p>	S.15
DS49	<p>NSNO 1-01</p> <p>NSNO 2-01</p> <p>Annual questionnaire of non-profit organizations</p>	<p>Type of collection method: Annual sample survey - statistical</p> <p>Coverage: Institutional units which aren't established for business purpose according to sector S.15 and legal forms as foundations, non – investments funds, non – profit organizations, owners' associations of lands, flat, etc., allowance organizations, funds, public service institutions, associations, political parties and movements, church organizations, professional organizations, chambers (excluded professional organizations), interest associations of legal entities, foreign cultural and information centre, radio, print and television agencies, international organizations and associations. Around 6 000 units are selected.</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: annual</p> <p>Timeliness: t+ 10 ,5 months after reference period</p>	S.15
DS50	<p>ÚC FO 1-01 - Income and expenditure statement</p> <p>ÚC FO 2-01 - Assets and liabilities statement</p>	<p>Type of collection method: administrative data source</p> <p>Coverage: Accounting units with single – entry bookkeeping which are in business or run other profit – making activity:</p> <ul style="list-style-type: none"> -Physical persons who are in business or run other profit – making activity; - Entrepreneurs (sole-traders and other parties) who aren't registered in the Business Register; - Land associations with legal status and their incomes in 	S.14

		<p>previous accounting period were less than 200 000 EUR</p> <p>Organisation collecting data: The Tax Offices of the Slovak Republic is collecting data, DataCentrum is processing and providing data</p> <p>Periodicity: annual</p> <p>Timeliness: The first data are available 8 months after reference year (t+8). The correcting data are available 12 ,5 months after reference year (t+12.5). The final data are available 16 months after reference year (t+16)</p>	
DS51	Household Budget Survey	<p>Type of collection method: Quarterly sample survey - statistical</p> <p>Coverage: Data about Expenditure and income of households The consumption expenditure is recalculated as the sum of the goods and services. For detected items in the statistics of Households budget survey we apply the Classification of Individual Consumption by purpose - COICOP.</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: quarterly</p> <p>Timeliness: Data are always available to the flash estimate of GDP</p>	S.14
DS52	Roc 3-01 Annual questionnaire on natural persons not registered in the business register	<p>Type of collection method: Annual sample survey - statistical</p> <p>Coverage: Physical persons not registered in the Business Register</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: annual</p> <p>Timeliness: t+ 10 / 11 months after reference period</p>	S.14
DS53	STAV 3-04 Quarterly/monthly questionnaire on constructions of new, under construction and completed dwellings	<p>Type of collection method: Quarterly exhaustive survey - statistical</p> <p>Coverage: Building offices and special building offices</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: quarterly</p> <p>Timeliness: t+ 37 days after reference period</p>	S.14
DS54	Farm structure survey 2010	<p>Type of collection method: Census</p> <p>Coverage: Complete data on agriculture in the Slovak Republic compatible in accordance with EU requirements</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: 10 years with structural sample surveys within the period biannually</p> <p>Timeliness : April 2012</p>	S.14
DS55	Pol 1-04 Quarterly questionnaire on animal production and sale of animal products	<p>Type of collection method: quarterly exhaustive survey</p> <p>Coverage: physical and natural persons dealing with agricultural production</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p>	S.14

		<p>Periodicity: quarterly</p> <p>Timeliness: t+2 months after the reference period</p>	
DS56	Pol 18-01 Annual questionnaire on crop production and livestock	<p>Type of collection method: annual exhaustive survey</p> <p>Coverage: physical and natural persons dealing with agricultural production</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: annual</p> <p>Timeliness :t+3 months after the reference period</p>	S.14
DS57	Praca 2-04 – Quarterly questionnaire of work	<p>Type of collection method: quarterly sample survey</p> <p>Coverage: subsidised organisations, Higher Territorial Units, local government, municipalities, foundations, non-investment funds, budgetary organisations, non-profit funds, non-profit institutions serving public services, public non-profit institutions, Slovak Insurance Agency, healthcare insurance companies, associations, political parties churches and religious societies, civic associations, professional organizations - professional chambers, associations of legal entities, organizations and associations with an international element, regardless of the number of employees and the main activity, which are kept in the Register of Organisations in the Statistical Office of the Slovak Republic</p> <p>Organisation collecting data: data collection by SO SR.</p> <p>Periodicity: Quarterly</p> <p>Timeliness: t+ 35 days after reference period</p>	S.15
DS58	VZPS 2-99 Labour force sample survey	<p>Type of collection method: quarterly sample survey - statistical</p> <p>Coverage: household members. The purpose of the survey is to obtain information on the structure and nature of employment and unemployment in the Slovak Republic. Additional questions are also related to working residents abroad.</p> <p>Organisation collecting data: Statistical Office of the Slovak Republic</p> <p>Periodicity: quarterly</p> <p>Timeliness: t+35 days after the reference period</p>	S.2
DS59	UC POD 1-01 Balance sheet	<p>Type of collection method: administrative data source</p> <p>Coverage: Accounting units which are entrepreneurs with double – entry bookkeeping: - Legal persons who are in business (e. g. persons registered in the Business Register, companies, cooperatives, public corporations, land associations with legal status and their incomes in previous accounting period were more than 200 000 EUR; - Physical persons who are in business or run other profit – making activity with double – entry bookkeeping; - External persons when carrying on their business in SR.</p> <p>Organisation collecting data: The Tax Offices of the Slovak Republic is collecting data, DataCentrum is processing and providing data</p> <p>Periodicity: annual</p> <p>Timeliness: The first data are available at 8 months after reference year (t+8). The correcting data are available at 12,5 months after reference year (t+12.5). The final data are available 16 months after reference year (t+16)</p>	S.11,S.14

DS60	<i>E (MZ SR) 2-01 Annual statement on economy organizations in the Health</i>	<p>Type of collection method: administrative data source</p> <p>Coverage: Non-governmental health care providers with NACE: 86 which are not under direct control of Ministry of Health of the Slovak Republic</p> <p>Organisation collecting data: Ministry of Health of the Slovak Republic.</p> <p>Periodicity: annual</p> <p>Timeliness: t+ 3 ,5 months after reference period (t+3,5)</p>	S. 14
DS61	<i>L (MZ SR) 1-04 Quarterly statement on consumption of medicinal products, dietary foods and medical devices issued without prescription</i>	<p>Type of collection method: administrative data source</p> <p>Coverage: Health care providers with NACE: 47730 – Pharmacies and 47740 – Retail trade with medical and orthopaedic goods and 86100 – Hospital activities – Hospital pharmacies.</p> <p>Organisation collecting data: Ministry of Health of the Slovak Republic.</p> <p>Periodicity: quarterly</p> <p>Timeliness: t+ 30 days after reference period</p>	S. 14
DS62	<i>Statistics on motor vehicles</i>	<p>Type of collection method: administrative data source – supplementary information</p> <p>Coverage: Data about numbers of registration of new and individual imported cars sorted by type of cars and by region of the Slovak Republic and summary for the whole Republic.</p> <p>Organisation collecting data: Ministry of Interior of the Slovak Republic (website)</p> <p>Periodicity: quarterly</p> <p>Timeliness: Data are always available to the flash estimate of GDP</p>	S. 13, S. 14
DS63	<i>OPU 1-12 Monthly questionnaire on trade, catering and lodging</i>	<p>Type of collection method: Monthly sample survey - statistical</p> <p>Coverage: Enterprises registered in the Business Register, allowance organizations which are market producers, with more than 20 employees; organizations with 0 – 19 employees and physical persons registered in the Trade Register of the Slovak Republic with sales of goods and services 5 million EUR and more; selected enterprises with 0 – 19 employees and selected physical persons registered in the Trade Register of the Slovak Republic regardless of the number of employees with sales of goods and services to 5 million EUR and which are registered in the Register of organization of SO SR with NACE: 45 – 47 and 55 – 56</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: monthly</p> <p>Timeliness: t+ 30 days after reference period</p>	S. 14
DS64	<i>Dop 1-12 Monthly questionnaire on transport</i>	<p>Type of collection method: Monthly sample survey - statistical</p> <p>Coverage: Enterprises registered in the Business Register, allowance organizations which are market producers, with more than 20 employees and organizations with 0 – 19 employees with sales of goods and services 5 million EUR and more, selected physical persons registered in the Trade Register of the Slovak Republic regardless of the number of employees and which are registered in the Register of organization of SO SR with NACE: 49-52.</p>	S. 14

		<p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: monthly</p> <p>Timeliness: t+ 30 days after reference period</p>	
DS65	VTS 1-12 Monthly questionnaire on selected market services	<p>Type of collection method: Monthly sample survey - statistical</p> <p>Coverage: Enterprises registered in the Business Register, allowance organizations which are market producers, with more than 20 employees; organizations with 0 – 19 employees with sales of goods and services 5 million EUR and more and selected physical persons registered in the Trade Register of the Slovak Republic regardless of the number of employees and which are registered in the Register of organization of SO SR with NACE: 68, 69 – 74 (except 72), 77 – 82, 85.5 – 85.6, 90 – 93, 95 – 96.</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: monthly</p> <p>Timeliness: t+ 30 days after reference period</p>	S.14
DS66	IKaP 1-12 Monthly questionnaire in information and telecommunications	<p>Type of collection method: Monthly sample survey - statistical</p> <p>Coverage: Enterprises registered in the Business Register regardless of the number of employees which are registered in the Register of organization of SO SR with NACE: 53 and 61; and enterprises registered in the Business Register, allowance organizations which are market producers, with more than 20 employees; organizations with 0 – 19 employees with sales of goods and services 5 million EUR and more; selected enterprises with 0 – 19 employees with sales of goods and services to 5 million EUR and selected physical persons registered in the Trade Register of the Slovak Republic regardless of the number of employees and which are registered in the Register of organization of SO SR with NACE: 58 – 60, 62 – 63.</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: monthly</p> <p>Timeliness: t+30 days after reference period</p>	S.14
DS67	Statistics of working non-residents	<p>Type of collection method: administrative data source – supplementary information</p> <p>Coverage: Monthly report on the origin and termination of employment EU / EEA citizens and their family on the territory of the Slovak Republic on the basis of information card Monthly report on the origin and termination of employment of the non-resident in the territory of the Slovak Republic on the basis of information card Monthly report on the employment of non-residents in the territory of the Slovak Republic on the basis of work permits for non-residents</p> <p>Organisation collecting data: Central Office of Labour, Social Affairs and Family</p> <p>Periodicity: monthly</p> <p>Timeliness: t+50 days after reference period</p>	S.2

DS68	Balance of Payments	<p>Type of collection method: administrative data source</p> <p>Coverage: International transactions in services, income and current transfers</p> <p>Organisation collecting data: National Bank of Slovakia</p> <p>Periodicity: quarterly</p> <p>Timeliness: Data are available t+51 days after the reference period, improved data are available t+8 months after reference period, final data t+21 months after reference period</p>	S.2, S.14
DS69	Foreign trade statistics (Intrastat, Extrastat)	<p>Type of collection method: administrative data source</p> <p>Coverage: Foreign trade includes activities of all entrepreneurial entities, legal and natural persons involved in exports and imports in the form of merchandise</p> <p>Organisation collecting data: Statistical Office of the Slovak Republic</p> <p>Periodicity: monthly</p> <p>Timeliness: Data are available t+1 month, with updated all previous months in current year. Final data are available approximately T+10months after reference period</p>	
DS70	Quarterly profit and loss statement of the National bank of Slovakia	<p>Type of collection method: Administrative data sources</p> <p>Coverage: Reporting unit is only National bank of the SR. The statement of the National bank of Slovakia is the profit and loss report for the National bank of Slovakia. The data are available on the general agreement between SO SR and NBS.</p> <p>Organisation collecting data : National Bank of Slovakia</p> <p>Periodicity: quarterly and annual</p> <p>Timeliness: Data are available at 30 days after reference period and until the end of April after reference year</p>	S.12

Section D. Description by transaction

This section provides detailed information on the data sources (reference to the sources list defined in section C) and methods for each sector, and for each (sub)transaction defined in table 8 of ESA95 TP:

P11, P12, P13, P2, P31, P32, P51, P52, P53, P61, P62, P62F, P71, P72, P72F, D11, D12, D211, D212, D214, D29, D31, D39, D41, D421, D422, D43, D44, D45, D41G, D51, D59, D611, D612, D621, D622, D623, D624, D63, D71, D72, D74, D75, D751, D8, D91, D92, D92A, D99, K1, K2

1. P.11 – MARKET OUTPUT

1.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2, DS23, DS48, DS59

Two statistical surveys are used for the calculation of output: Roč 1-01 for big enterprises and Roč 2-01 for small ones (DS1 and DS2). In addition, the administrative data sources are used, i.e. Profit and Loss statement Úč Nuj 2-01 (DS48) for non-profit institutions, for those reporting units which are not covered by the statistical survey for businesses, however, according to the 50% rule they belong to the sector of non-financial corporations. If more information needed, please refer to a more detailed description of particular modules presented in the GNI Inventory for the SR.

B. Methods

- *conceptual adjustment (adjustment done to the data source to comply with ESA 95 definitions)*
- *exhaustiveness adjustments (non-response, missing units, non-registered units, deliberate misreporting, illegal activities)*
- *estimation methods (economic modelling, residual calculation, using counterpart information) etc.*

Data on output obtained from the statistical questionnaires are adjusted by holding gains and losses, underestimated output, tips, subsidies on products, increase of

timber, output of housing services and inward processing. The output is furthermore adjusted by changes in the amount of export of goods.

Data on stocks of timber are obtained from the Forestry Research Institute in Zvolen. The increase of value of timber represents the amount by which the level of stocks increased in 2010. It is therefore the difference between the increase of timber and the timber harvesting in 2010 valued by the unit price of timber in 2010.

There are no explicit data at the level of underestimation of output, and/or overestimation of intermediate consumption. Thus, when deriving the undervaluation of output and overvaluation of intermediate consumption, our estimates are based on:

- the comparison of analytical indicators (share of intermediate consumption in output, labour productivity) calculated for small and big private non-financial corporations by branches,
- the comparison of indicators of output and intermediate consumption and value added reported in statistical questionnaires Roč 1-01 with the accounting statements Profit and Loss Úč POD 2-01 (DS23) for units being subject of audit (published in official Business Bulletin).

The estimate of tips has been based on the public poll survey carried out in the past, which estimated the level of tips being paid for services rendered in restaurants, hotels, hair-dressers, cosmetics etc.

Sector S.12

A. Sources: DS13, DS10, DS16, DS41, DS42, DS43, DS44, DS46, DS70

Sector of financial corporations S.12 is broken down into two basic parts; banking (hereinafter Pen) and insurance (hereinafter Poi), while both parts use the different data sources.

The banking part consists from four sub-sectors, i.e. S.121-S.124Pen and the insurance part covers only two sub-sectors S.125 and S.124Poi.

The output for the National Bank of Slovakia (hereinafter NBS), monetary institutions, other financial intermediaries and auxiliary financial services is calculated from statistical and administrative data sources. The main independent data source for the calculation of output for Pen is an exhaustive statistical survey Pen P5-01 (DS13), which covers all financial units regardless of their size categories. For the compilation of output for NBS (sub-sector S.121), commercial banks (sub-sector S.122) and also for import and export of financial services, the information from NBS is used (DS46 a DS70).

For the calculation of output for insurance corporations for S.125, a combination of data sources from the statistical survey and administrative sources is used. The primary data source for the compilation of output is the annual statistical questionnaire Poi P5-01 (DS16), the prevailing part of which is replaced by more accurate and, at the same time, definitive data from administrative sources, namely from the accounting statements after audit. The following accounting statements are in question: profit and loss for insurance corporations Ppn (VZS) 2-04 (DS10), Ppn (PTZ) 3-04 (DS41) and Ppn (PTN) 4-04 (DS42) in a detailed data structure for life, non-life and mixed insurance companies. Data for these companies are taken over

only in the aggregated structure for all insurance companies. Another additional data source serving for the purposes of the calculation of output for pension and supplementary pension companies are the accounting statements of revenues and expenditures for the pension administration companies Dss (VZS) 16-02 (DS43) and revenues and expenditures for the supplementary pension companies Dds (VZS) 39-02 (DS44).

B. Methods

The output in the sub-sector S.121 is calculated by the cost approach where the following items are included: taxes, dividends paid to government and retained profit. All other fees and commissions, which are invoiced to third parties, are not included into this amount (general operating costs of NBS netted by the received fees and commissions). The output of NBS is consumed by the banking sector (sub-sector S.122), where it is treated as intermediate consumption. The output of other monetary financial institutions S.122 is calculated as the sum of fees and commissions received (fees for the management of accounts, transfers of financial means, exchange of money, consulting activities and other similar activities) and indirectly measured services of FISIM (output generated from the granting of loans and receiving of deposits), while the fees and commissions are not directly invoiced to clients but are rather part of the interest rates. The calculation of values in the S.123 and S.124 sub-sectors is based on the data from the statistical survey Pen P5-01, of which the output for non-banking financial institutions is directly taken over. According to the methodology, this indicator covers revenues from the sale of own goods, services and goods, change in inventories of own account production, accumulation, revenues from sales of securities and equities, revenue interest after the subtraction of costs on the sold goods, costs on sold securities and shares and the cost interest.

In accordance to the accounting system for banks, the output of non-banking entities covers revenues, which the non-banking institutions invoice directly or explicitly to their clients, revenues from the financial leasing in case of property leasing, revenues from trading with securities etc., after the deduction of cost interest on trading with securities.

The output of auxiliary institutions in insurance S.124 is calculated as a sum of fees received for the services rendered. Data on fees and commissions received are directly available from the annual statistical survey Poi P5-01. The output for S.125 is calculated as a sum of output for non-life insurance, life insurance, reinsurance services and services of pension funds, while for each part it is calculated separately.

Reinsurance services. The value of reinsurance service charge is calculated separately within the national accounts, using the same way as for direct insurance, i.e. premium supplements are also calculated. Because of lack of direct information, the assumptions are made where the ratio “reinsurers’ share on technical provisions / technical provisions total” is used for the estimation of reinsurers’ share on premium supplements. All reinsurance transactions between the direct insurers and the reinsurers are recorded, i.e. the gross method is used and reinsurance transactions between resident direct insurers and resident reinsurers are recorded without consolidation.

For the Slovak Republic, the international transactions represent the majority of flows (approx. 99%) between direct insurers and reinsurers. Approximately 99% of reinsurance services are imported, i.e. the Slovak insurance companies are reinsured by foreign ones, however, the Slovak insurance companies do not provide these types of services to the foreign insurance companies, thus, the export of reinsurance services is equal to zero. The information on the share of domestic and foreign reinsurers in the total gross premiums written and costs on the outstanding claims are available from the statistical questionnaire POI P 5-01. According to this ratio, the share of domestic and foreign reinsurers in the total value of fees for reinsurance services is estimated. That part, which results from the share of domestic reinsurers in the total value of fees for reinsurance services /approx. 0,8%/, enters the calculation of output as the profit of the resident unit.

Currently, the calculation of output for insurance covers also the revenues for private health insurance companies /Union and Dôvera/, of which certain part /the private one/ belongs to the sector of financial corporations S.12. This amount for the private health insurance companies is calculated from the administrative source /revenues Fin 1-04/ as a 3, 5% percentage share from the total revenues of health insurance companies, which they can claim for according to the Law. This part is recorded in the national accounts in the S.124Poi sub-sector.

Sector S.13

A. Sources: DS18, DS19, DS20-DS25, DS31, DS40

A general description is valid for all transactions in ASA inventory.

The administrative data sources cover the entire sector S.13, thus, for this sector we do not carry out any grossing-ups due to the insufficient coverage of units by the system of questionnaires.

A duty to submit the statements to entities is determined by the measures of the MF SR, which are published in the financial bulletins. By using these measures the MF SR declares the legislative duty to submit the statements which are related to the budgetary process as well as accounting statements.

The SOSR is involved in the process of the generation of statements by the means of comments and suggestions. Detailed information on source data and statements is the subject of EDP inventory¹. However, for the purposes of ASA inventory it is necessary briefly to characterise the source data, whereas some adjustments result from the nature of the source data.

The basis for the compilation of ESA 95 transactions, which are subject of ASA inventory, is the statement Fin 1-04 (since 2012 it is the statement Fin 1-12) - DS18, which by the means of budgetary classification breaks down in details all revenues and expenditures of the government entities. The revenues, together with expenditures, are described in details by the 6-digit code of the budgetary classification, the methodological delineation of which is clearly determined in the methodology on the budget compilation.

The statement captures all income and expenditure transactions at the cash basis. For the budgetary classification codes there is a transformation bridge, based on

¹ EDP inventory is published on the web sites of the SO SR and Eurostat, as well

which it is unambiguously obvious to which ESA 95 code of transactions the receipts and expenditures are to be allocated.

Another data source used for the compilation of transactions of the current account are the statements recording the stocks of financial transactions as of certain time period; the balance sheets and the statements Fin 2-04 (DS19) are in question. The balance sheets (DS20-DS25) are available for the annual data and the Fin 2-04 statements serve for the quarterly estimates. Based on these statements it is possible to calculate the receivables and liabilities of entities classified in the sector of government and on the basis of detailed information from the structure of balance sheet to allocate the asset or liability to the transaction in the current and capital account.

In addition to the above mentioned information, there is also additional information, which, however, does not have the structure of statement but is rather the subject of the state closing account /SCA/ (DS31, DS40). This external background has a form of exerted tables, which are for the purposes of the compilation of accounts for S.13 taken over from MFSR and the Ministry of Defence.

The calculation of transactions is carried out directly from:

+ Source data from cash based statements Fin 1-04 (Source data from accounting statements).

+ Value of transactions is due to methodological reasons adjusted by additional accrualisation, which is calculated from other assets and liabilities from balance sheets (the accounting statements which also fully cover the S.13 sector) (additional accrualisation F.7).

+ Other adjustments based on supplementary information related for example to non-monetary operations, e.g. goods deblocking old claims against other countries, adjustments and other information taken over from MFSR and other sources (Additional information).

A more detailed description of source data is available in the EDP Inventory of the SR.

B. Methods

The base for the calculation of P.11 transaction is the statement Fin 1-04. A transformation bridge determines which transactions enter this transaction (transformation bridge is annexed). This is the most important amount used for the estimation of P.11. The P.11 transaction is furthermore adjusted to the ESA 95 concept by a so-called additional accrualisation resulting from the F.7 transactions.

in thd. €			
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	667 003
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	-14 259

Supplementary information	Fees for the waste disposal	Fin 1-04	130 979
	Receipts from recovery of debts		438
Total P.11			784 161

Supplementary information

In line with the national legislation the municipalities (classified in S.1313) are obliged to organise the waste disposal and the liquidation of municipal garbage. According to the Law they withdraw the fees from households and other producers of municipal waste. These fees are reported within receipts in the Fin 1-04 statement in compliance with the budgetary rules under the item classified as D.29 (rec). However, in line with ESA 95 it is a provision of service and thus for this receipt is it necessary to record a revenue for the service rendered as P.11. The receipts from the debt recovery of the Slovak Consolidation is also part of P.11.

Sector S.14

A. Sources: DS50, DS52

The accounting statements Úč FO 1-01 on receipts and expenditures and Úč FO 2-01 on assets and liabilities (DS50) are to be considered as the data sources for the compilation of market output in the sector of households. These statements are annexed to the tax declaration on the income tax of physical persons. They are submitted by physical persons not registered in the business register, which keep their sets of accounts in the single-entry bookkeeping system.

Administrative statements are the basic source for the compilation of market output in the sector of households. The sample statistical survey covering entrepreneurs Roč 3-01 – annual questionnaire on physical persons not registered in the business register (DS52) is used as a supplementary data source for the estimation of output in the S.14 sector. By using this questionnaire we obtain the information on indicators characterising the activity of physical persons not registered in the business register. In addition, we are using several supplementary administrative and statistical sources (NBS, MF SR, branch statistics, etc).

B. Methods

The basis for the calculation of market output in the S.14 sector is represented by data from administrative sources resulting from the accounting statement Úč FO 1-01 adding up the items of sale of goods, sale of goods and services, part of other receipts and by deduction of purchases of goods.

The work in progress, goods, animals and others are added up by taking these items over from the Úč FO 2-01 statement. These statements report data only for a part of entrepreneurs. In 2010, there were 211 304 units, thus, these data are grossed up to the total population of units not registered in the business register – active – according to the statistical register. In 2010, a grossing-up up to 409 481 active units was done. The above described market output is consequently adjusted by holding gains and losses and the inward processing. For the exhaustiveness of the

calculation of market output of the sector of households also the estimates of the undervaluation of output, deliberately unreported by the registered units mainly due to the lowering of tax base and thus paying lower taxes, are being done.

For the enumeration of this item no direct sources are available, thus, it is based on the comparison with data from the statistical questionnaire, time series, the share of intermediate consumption in output and on the ground of these comparisons a data extrapolation is used. The purchases without receipt are to be considered as another component of the market output of deliberately unregistered units, which cover the market activities of households with the low share in the market. Mainly the services like tutoring, nursing, personal services, various repairs, purchases at market places and curb markets are in question. The total market output comprises also the estimate for drugs, prostitutions and tips.

Sector S.15

A. Sources: DS47, DS48, DS49

Administrative sources are represented by accounting statements NO Úč 1-01 accounting statement on receipts and expenditures for units keeping their system of accounts in the single entry bookkeeping system (DS47) and Úč NUJ 2-01 Profit and loss statement for units keeping their system of accounts in the double entry bookkeeping system (DS48).

Administrative data sources do not cover all active units registered in the statistical register of organisations in the S.15 sector, thus, the data should be adjusted up to the total population of registered active units. For the reference year 2010, the total of 16 042 non-profit institutions had submitted the administrative statements, what represented 30,89% from the total population of active units registered in the statistical register of organisations.

Also the following statistical questionnaires are available (DS49): NSNO 1-01 Annual questionnaire of non-profit organisations and NSNO 2-01 annual questionnaire of small non-profit organisations. The particular items in statistical questionnaires are presented in line with definitions of ESA95 methodology. The methodological explanatory notes provide a description of the transformation from the bookkeeping system into the national accounts' concepts. For the reference year 2010, the total of 3979 non-profit organisations were addressed by the statistical questionnaires, which represented 7, 66% from the total population of active units registered in the statistical register of organisations.

B. Methods

Market output is created by own account production sales, for instance sales from sport matches, from selling of own publications, books, small products, sales from renting of residential or non-residential real estate, etc. Profit margin, that means the difference between sales from sold goods and cost on sold goods, reported by respondent units dealing with market activity is the part of market production.

In the context of ESA95, the market output can include only receipts from organising events and rendering of services taken over from the NO Úč 1-01 statement. Neither the revenues from sales of own neither goods nor the costs on the sold goods can be figured out from this statement.

The information on revenues from the sale of own goods and services and the difference between the sales from the sold goods and costs on the sold goods (a trade margin) can be used for the purposes of the compilation of market output from the Úč NUJ 2-01 statement.

The particular items in the statistical questionnaires are presented in line with the ESA95 definitions by the means of explanatory notes. From the statistical questionnaires only the revenues from the sale of own goods and services and the difference between the receipts and expenditures related to the sold goods are included in the market output.

The revenues from sales of own goods and services represent for example the revenues from the sales of own-account production of goods and services, e.g. revenues from sporting matches, sale of own publications, books, small goods and sales from the rent on housing premises. The trade margin is the difference between the revenues from the sold goods and the costs incurred for its acquisition.

Within the data compilation, the statistical and administrative data sources are combined and estimates, together with grossing-ups, are made. The sample of organisations from the sample statistical survey is stratified according to economic activities, legal forms and the unit size. Data from the sample survey are used also for the estimate of values, which are not separately reported in the accounting statements of units (or are reported, but under the cumulated accounting items). Grossing-ups for undisclosed but active units are obtained from the data of those units, which have submitted the statements. Statistical data are combined with administrative data of those units which have had within the same industry (at the level of 5-diigt SK NACE 2) a better coverage by statements (i.e. a better coverage by direct data sources).

Within the calculation of market output also the time series related to the previous years are taken into account while its value has in S.15 a direct impact on other non-market output. The share of market output in the total output, which from the individual statements before the grossing-up represents at the average around 33% and from the time series at the average as of 46%, is taken into consideration. Both, the development of the number of units in sector and the y-o-y comparisons of organisations which submitted the statements in the successive years, are taken into account.

The direct statistical sources represent 25, 7% from the total value of market output and the direct administrative sources form 40, 84% from the total value of market output. Thus, the share of estimates, grossing-ups and adjustments represents around 66, 73% – **E50**.

Sector S.2

Not applicable

1.2 Balancing adjustments across all sectors

The output of non-life insurance is allocated into the intermediate consumption of all sectors except for part of S.14 related to inhabitability and to final consumption of households (S.14 - part related to inhabitability) proportionally according to the structure of premiums received from sectors. This structure is obtained directly from insurance agencies by the means of the statistical survey Poi P 5-01.

The total output of life insurance and fees for services of pension funds is allocated into the final consumption of households (P.3 = final consumption of households expenditure). Both, the output insurance agencies related to a different activity than the insurance as well as the output for own final use, are not estimated.

in thd. €

Use		Sources	
S.11	151 172	S.11	
S.12 Pen	16 090	S.12 Pen	
S.12 Poi	1 507	S.12 Poi	436 001
S.13	9 723	S.13	
S.14 sole traders	12 047	S.14 sole traders	
S.14 inhabitability	216 038	S.14 inhabitability	
S.15	519	S.15	
S.1	407 096	S.1	436 001
S.2	28 905	S.2	
S1 + S2	436 001	S1 + S2	436 001

1.3 Additional details

Enumeration of transaction by sectors

in mill.€

P.11		S.11	S.12	S.13	S.14	S.15	S.1
Source data		101 956	3 637	784	17 110	200	123 687
adjustment	conception	1 210	0	-	283	400	1 893
	exhaustiveness N1-N7	416	0	-	8 004	0	8 420
Final figure		103 582	3 637	784	25 397	600	134 000

2. P.12 OUTPUT FOR OWN FINAL USE

2.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2, DS48

B. Methods

The P.12 transaction includes the capitalisation of material and goods, intra-organisational services and long-term tangible and intangible assets.

Sector S.12

Not applicable

Sector S.13

A. Sources: DS21, DS23, DS25

B. Methods

Several capitalisation items enter the P.12 transaction - capitalisation of material and goods, intra-organisational services and long-term tangible and intangible assets.

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	P.12	P&L statement	6 405
Total - P.12			6 405

Sector S.14

A. Sources: DS51, DS54, DS55, DS56

B. Methods

Output for own final use covers:

a/ agricultural output for own final use

b/ own-account production of houses, huts, garages

c/ imputed rent

- a) When estimating the agricultural output for own final use we take into account the output being produced by households as consumers in their gardens, crofts, domestic breeding together with the output of sole traders, who consume part of their production within the households to which they belong.

For the estimation of concrete data the information from agricultural census is used. Basically, the quantitative and price indicators on the particular agricultural products used for the final consumption (milk, meat, eggs, fruit, and vegetables) are used.

Furthermore, the following data are used: size of garden, number of breeders, information on unit product prices etc. In household budget surveys the consumption in kind of modified agricultural products is estimated in the form of food, i.e. meat, milk, fruit, vegetables used for own final consumption. We assume that output produced in crofts may prevalingly represent the output for own final use in the household (a part is consumed as an intermediate consumption and part as a final consumption), although the sale in the markets cannot be excluded. For the calculation of agricultural output for own final use, the annual questionnaire on the production of plants and livestock is used – concrete data for agricultural plants, vegetables and perennial crops.

From the quarterly questionnaire on livestock and the sale of livestock products we use the indicator revenues from own goods and the sale of livestock products. Based on the mentioned questionnaires we obtain information on the physical volume and prices of plant and livestock products of gardeners and crofters. These data are compared with data from agricultural census and household budget surveys. The value of the agricultural output for own final use is obtained by the combination of the mentioned data sources. The output of agriculture for own final use covers also the production coming from the forest fruit collection. It is figured out based on the expert estimates on the amount of particular types of forest fruit and the purchaser's prices taken over from the Forestry research centre in Zvolen. For the improvement of this estimate, also the prices on forest fruits from their sellers in the market are used.

- b) The estimate on the housing construction (family houses and dwellings built-up by own account production of households or built-up by construction firms) is being made on the basis of the “Quarterly statement on begun and finished dwellings (Inv 3-04)”, which was submitted by municipalities. The prices of family houses or dwellings were determined by a survey performed in real estate agencies (market prices), based on which the average prices of dwellings were derived (broken down by districts, number of rooms; data were obtained for the regional/district cities, towns and rural areas). The total value of increases in housing was obtained by the multiplication of the number of dwellings with the dwelling's average price. A more detailed description is presented in the GNI Inventory SK.
- c) The SOSR currently uses for the calculation of imputed rent a combination of both methods i.e. cost approach and the dwelling stratification method. Imputed rent for owner-occupied dwellings is calculated by cost approach and the output of owner-used huts and garages is replaced by the rent paid for similar objects being rented at the market. A more detailed description is presented in the GNI Inventory SK.

Sector S.15

Not applicable

Sector S.2

Not applicable

2.2 Balancing adjustments across all sectors

The P12 transaction is not subject of balancing.

2.3 Additional details

3. P13 OTHER NON-MARKET OUTPUT

3.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: See chapter 1.1

B. Methods

Other non-market output in S.13 is equal to the difference between the output P.1 and market output P.11. and the output for own final use P.12. The output P.1 is in S.13 calculated as a sum of costs – intermediate consumption P.2, compensation of employees (consisting from wages and salaries D.11, actual social contributions of employers D.121 and imputed social contributions of employers D.122), consumption of fixed capital K.1 and other taxes on productions less D.29 less subsidies on production D.39. The calculation formula is presented in table below.

A more detailed composition of each transaction is subject to the description of particular transactions. The table shows the basic breakdown into sources, additional accrualisation (calculated from balance sheets), other adjustments and the resulting figure according to ESA 95. In case of K.1 (CFC) the figure is presented as supplementary information, although the calculation of CFC is a separate one done by the means of PIM method, however, it is not a source data (depreciation from accounting statements).

in thd. €

		Source data from accounting statements	Additional accrualisation F.7	Supplementary information	Total
D11PAY	+	3 924 114	-54 258	-102 025	3 767 831
D121PAY	+	1 202 179		-33 581	1 168 598
D122PAY	+	130 386		-1 502	128 884
D29PAY	+	32 487		-61	32 426
D39REC	-	0			0
K1	+			1 759 758	1 759 758
P11	-	667 003	-14 259	131 417	784 161
P12	-	6 405			6 405
P2	+	2 940 169	233 028	27 243	3 200 440
P13	Σ	7 555 927	193 029	1 518 415	9 267 371

Sector S.14

Not applicable

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

Other non-market output of sector S.15 is equal to the difference of output P.1 and market output P.11. Output of sector S.15 is calculated as the sum of intermediate consumption, compensation of employees (those include wages and salaries, employers' actual contributions, employers' imputed social contributions), consumption of fixed capital and other taxes on production.

in thd. €

2010		Direct source		Final ANA
		ŠZ*	AZ*	
P.2		227 069	365 961	824 959
D.11	+	209 057	215 709	333 991
D.121	+	59 429	61 957	95 505
D.122	+	2 232	7 481	5 307
D.29*	+	1 488	2 563	6 088
K.1**	+	22 109	29 986	33 790
P.1	=	521 384	683 657	1 299 640
P.11		154 337	245 244	600 446
P.13		367 047	438 413	699 194
Ratio P.13/P.1	%	70,40	64,13	53,80

*ŠZ = statistical source

*AZ = Administrative source

*RNÚ = Annual national accounts

*Figure for D.29 is presented only from ŠZ and AZ, which are submitted by unit belonging to S.15. The value of D.29 in RNÚ is taken over from the counterpart, from z S.13.

**Figure for K.1 presented in the table is only informative. For the purposes of comparison and the calculation of output directly from sources is K.1 equal to the value of depreciation reported in questionnaires.

Sector S.2

Not applicable

3.2 Balancing adjustments across all sectors

The P13 transaction is not subject of balancing.

3.3. Additional details

4. P.2 INTERMEDIATE CONSUMPTION

4.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2, DS48

B. Methods

Data on intermediate consumption obtained from statistical questionnaires are adjusted by holding gains and losses, overestimation of intermediate consumption, inward processing, capitalised costs on R&D, FISIM and fees for the insurance services. Intermediate consumption is furthermore adjusted by the changes in import of goods.

Due to different thresholds for the inclusion of durable tangible and intangible assets between ESA 95 methodology and Slovak legislation we decrease the value of intermediate consumption by the amount which according to ESA95 belongs in to GFCF. For the achievement of fixed assets included into intermediate consumption, the statistical questionnaires Roč 1-01 and Roč 2-01 are used. The threshold for the inclusion of durable tangible and intangible assets is, according to ESA95 methodology, 500 EUR.

Sector S.12

A. Sources: DS11, DS13, DS16, DS70

B. Methods

The calculation of intermediate consumption for the sub-sector S.121 consists from data taken over from administrative sources, i.e. from purchased products, costs on fees and commissions, service charges on non-life insurance and holding gains and losses. Similarly, also in S.122 the data entering the intermediate consumption are taken over from administrative sources. The value of intermediate consumption is generated by purchased products, costs and commissions charges for non-life insurance services and holding gain and losses on inventories and the output of NBS as a sum of costs (general operational costs of NBS netted by fees and commissions).

The remaining data for non-banking financial institutions and companies dealing with auxiliary financial activities in subsectors S.123 and S.124Pen are not available from administrative sources. They are taken over from the statistical survey Pen P5-01 for relevant sub-sectors as a sum of consumption of material and energy, and services, including the costs on fees and commissions, charges for the non-life insurance services, holding gains and losses on inventories and the allocation of FISIM services.

The calculation of intermediate consumption for sub-sectors S.124Poi and S.125 (insurance corporations and companies dealing with auxiliary insurance activities) covers the consumption of material, energy and services being directly available from Poi P 5-01 data source. The value of fees for reinsurance services of non-life and life insurance is calculated in the same way as in output, while total part for the calculated reinsurance is taken over into the intermediate consumption.

Charges for non-life insurance services are taken over directly from the allocation of premiums resulting from output.

Costs on the administration of settlement of claims are achievable from the directly available administrative data source being the accounting statement Ppn(TAP) 8-01 separately for life and non-life insurance. The indicator of costs on the financial allocation is available from statistical questionnaires and administrative data source. Currently, the calculation of intermediate consumption for insurance covers also the costs on private health-care insurance agencies /Union and Dôvera/, of which a certain value /private part/ belongs to the sector of financial corporations S.12. The costs on private health-care insurance agencies are compiled from the combined administrative sources. The whole part is recorded in national accounts under the sub-sector S.124Poi. Furthermore, the intermediate consumption is adjusted by holding gains and losses on inventories and FISIM.

Sector S.13

A. Sources: See chapter 1.1

B. Methods

A general description presented with the transactions is valid also for the calculation of P.2. We base the estimate of intermediate consumption on the budgetary cash statements Fin 1-04. The budgetary classification describes in details costs of entities classified in S.13 by the means of codes. Based on their methodological description it is possible to allocate the expenditures into intermediate consumption P.2 (adjustment – source data).

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditure (Fin 1-04)	Fin 1-04	2 940 168
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	233 028
Additional information	Dividends SKA	Annual report	-13 273
	FISIM		31 105
	Non-life insurance		21 232
	Other adjustment		6 939
	P.12	Profit and Loss statemnt	6 405
	Administration fees paid to private Health-care insurance comp.	Fin 1-04	65 964
	Redistribution of premiums	Fin 1-04	-92 165
	Registration of cars	Odhad na základe počtu registrovaných vozidiel	61
	Foreign receivables	State closing account	976
Total - P.2			3 200 440

In addition to standard adjustments related to additional accrualisation of P.2 from balance sheets (marked as additional accrualisation F.7) by receivables and liabilities, the intermediate consumption is adjusted also by a transaction of Slovenska Konsolidacna, which is recorded as an expenditure item belonging to P.2, however, in reality it is D.73, an administration fee paid to private health-care companies, redistribution of premiums, foreign receivables and other adjustments.

Sector S.14

A. Sources: DS50, DS52

B. Methods

The calculation of intermediate consumption covers also data from administrative statement Úč FO 1 - 01 by adding up the item purchase of material and part of reported overheads. This value is grossed up in the same way as the value of market output to the total population of active units according to the register. The intermediate consumption is adjusted by the sum of holding gains and losses, inward processing, FISIM, intermediate consumption for drugs, intermediate consumption related to the output for own final use (agricultural output for own final use, houses,

garages, huts built within the own-account production and imputed rent). For exhaustiveness purposes we figure out also an overestimation of intermediate consumption of unit classified in the sector of households (a deliberate overestimation of intermediate consumption by purchases which are not related to production). Data for which there are no direct sources are calculated by a combination of administrative and statistical sources, based on the time series development of the given indicator by using an extrapolation technique.

Sector S.15

A. Sources: DS47

B. Methods

The amount of all raw materials, materials, energy consumption and services consumed during reference year represents intermediate consumption.

According to ESA95, only the following items from the accounting statement NO Úč 1-01 can be included into the intermediate consumption: **Expenditures – Services and expenditures – Overheads.**

The following items are included into intermediate consumption from the statement Úč NUJ 2-01: **Expenditures – Consumption of material and energy, Repairs and maintenance, Travelling costs, Costs on representation and other services.**

These items in accounting statements represent the values of goods and services consumed within the given time period, e.g. material, electric energy, steam, gas and water. Furthermore, there is information on external services or products of other accounting units, travelling compensation, costs on representation and own products which are used for the representation of the given accounting unit and small durable intangible assets, on which the accounting unit has decided that it will not be treated as durable asset, and other services, e.g. rent, postal charges and consultancy fees.

The following items enter the intermediate consumption from the statistical questionnaires:

- consumption of purchased materials and energy, mainly the consumption of raw materials and material, including the consumption of food, beverages and tobacco in public catering
- purchased services, e.g. repairs and maintenance, travelling and other services except for allowances during the business trips, which are classified as wages and salaries in kind
- shortages and losses on inventories
- other costs being in substance the material costs and payments for services, e.g. a lump sum for feeding of service-dogs, lumpsums paid to employees for the compensation of costs for laundry, ironing, cleaning and repairs of working clothes, acquisition of working clothes and protective tools, office equipment, cost on the consumption within the controlling activity, extra payments for coverage of the arrangement costs in case of employees sent abroad, part of costs related to the banking charges, deposit charges and charges for insurance services.

The final amount of intermediate consumption includes also the fees for the non-life insurance services and FISIM.

When calculating the intermediate consumption also the time series of the previous years, together with the entire development in the S.15 sector, are taken into

account. Both, the development of the number of units in the sector and the y-o-y comparisons of organisations, which submitted the statements in the successive years, are taken into consideration too.

Direct statistical sources represent 28% from the total intermediate consumption prior to the allocation of premiums and FISIM; direct administrative sources represent 45,15% from the value of intermediate consumption prior to the allocation of premiums and FISIM. Service charges related to the non-life insurance and FISIM represent 1,69% from the total value of intermediate consumption. The share of estimates, grossing-ups and adjustments represents around 62,37% – **E50**.

Sector S.2

Not applicable

RESOURCES

Not applicable

4.2 Balancing adjustments across all sectors

The P2 transaction is not subject of balancing.

4.3 Additional details

Enumeration of transaction by sectors

in mill.€

P.2	S.11	S.12	S.13	S.14	S.15	S.1
Source data	73 756	1 675	3 200	9 755	310	88 368
adjustment	Conceptual	241	52	0	913	1 731
	Exhaustiveness N1-N7	225	0	0	1 552	1 380
Final figure	73 772	1 727	3 200	11 575	825	91 099

Overestimation of intermediate consumption in S.11 and S.14 is deducted, in 2010 it represented for S.11 225 mill. € and 645 mill.€ for S.14.

5. P31 INDIVIDUAL CONSUMPTION EXPENDITURE

2.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: see chapter 1

B. Methods

Expenditures on the individual consumption P.31 are estimated in case of S.13 from items entering the calculation of output (+D11PAY, +D122PAY, +D29PAY, -D39REC, +P2) and the item D632PAY for expenditures belonging to COFOG groups 07, 08, 09 and 10 (for sub-sectors S.1311 and S.1313 and items D6311PAY, D63121PAY, D63122PAY, D63131PAY, D63132PAY (for S.13).

in thd. €

		Source data from accounting statements	Additional accrualistaion F.7	Supplementary information	Total
D6311PAY	+	0	0	0	0
D63121PAY	+	3 357 999	123 910	0	3 481 909
D63122PAY	+	0	0	0	0
D63131PAY	+	0	0	0	0
D63132PAY	+	0	0	0	0
D632PAY	+	2 664 456	0	0	2 664 456
P31	∑	6 022 455	123 910	0	6 146 365

A detailed description of particular transactions is presented in the text below. Under the conditions of the SR, in S.13 there are expenditures classified under the item D63121PAY.

Sector S.14

A. Sources: DS51, DS60, DS61, DS62, DS63, DS64, DS65, DS66, DS67, DS68, DS69

For the completion of information we use the supplementary data on the excise tax on alcohol and tobacco obtained on an ad-hoc basis from the MF SR; information on the consumption of energy in households is taken over from the Regulation of Networking Industries Office.

B. Methods

The basis for the calculation of FCH are retail-trade sales for own products and goods less VAT (except for the motor vehicles) expressed in their SK NACE Rev.2 classification obtained from the monthly questionnaire OPU 1-12. Based on the

development of sales of the wholesale-trade, an estimation of the value entering the FCH is being made (for the purchases of inhabitants in the wholesale-trade).

Services belonging under the calculation of FCH are estimated in line with the amount of retail-trade sales allocated into the FCH. Other market services are calculated based on the growth index achieved from the statements related to the relevant market services (DOP 1-12, VTS 1-12, IKaP 1-12, L (MZ SR) 1-04, E (MZ SR) 2-01). In terms of services as supply of energy or education, no source data are available, thus the growth index is determined based on the level of consumer price index for a given commodity which is compared with the development of expenditures taken over from household budget surveys.

Expenditures on motor vehicles are estimated based on the number of registrations of new and individually imported cars from the statistics of the Ministry of Interior of the SR by particular marks and types. Information on prices is obtained from the economic magazine Trend, which once a year used to publish the average price of cars separately for each mark and type of car.

For the purposes of national accounts the above mentioned sales are adjusted by items, which do not enter FCH, but represent the intermediate consumption of institutional sectors.

Consequently, the calculation of FCH covers the expenditures of households on prostitution, drugs and smuggling, agricultural output for own final use, income in kind, imputed rent, tips, expenditures of life and non-life insurance, expenditures of households for the 2nd and 3rd pillar of the pension scheme.

Finally, the FCH includes the purchase of non-residents in the Slovak territory and the purchases of residents abroad.

Items entering the calculation of FCH which are not covered by the statistical and administrative sources are currently estimated by the extrapolation of time series based on the development of inflation and the expenditures of population taken over from the household budget surveys.

		in thd. €
Description:	Source:	Amount:
Statistical sources		
Retail-trade sales	OPU 1-12	17 490 897
Statement on transport services	DOP 1-12	838 069
Statement on selected market services	VTS 1 -12	1 001 713
Statement on postal and telecommunication services	IKaP 1-12	1 314 193
Total		20 644 872
Administrative sources		
		914 494
Prostitution		48 988
Drugs		214 863
Agricultural output for own final use		548 193
Income in kind		1 309 661
Imputed rent		2 972 019
FISIM		854 187
Tips		39 534
Life insurance		389 089

Non-life insurance	216 037
DDS + DSS	47 262
Residents – Non-residents	-6 975
Total	7 547 352
Grossing-ups, estimates, adjustments	
	9 564 947
Total	37 757 171

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

Individual consumption expenditure of sector S.15 is equal to other non-market output. Calculation method of other non-market output is given above(P.13).

Expenditures on individual consumption of S.15 in 2010

in thd. €

2010		Direct source		Final ANA
		SS	AS	
P.31	=	367 047	438 413	699 194
P.13	=	367 047	438 413	699 194
P.1		521 384	683 657	1 299 640
P.11	-	154 337	245 244	600 446

Sector S.2

Not applicable

RESOURCES

Not applicable

5.2 Balancing adjustments across all sectors

The P31 transaction is not subject of balancing.

5.3 Additional details

6. P32 COLLECTIVE CONSUMPTION EXPENDITURE

6.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: see chapter.11

B. Methods

The estimate of P.32 is based on transactions, on the ground of which the output of S.13 and individual consumption is calculated. Amore detailed description of the calculation is presented in the table below, as well as in the text above related P.13 and P.31, and to the below mentioned transactions.

in thd. €

		Source data from accounting statements	Additional accrualisation F.7	Supplementary information	Total
D11PAY	+	3 924 114	-54 258	-102 025	3 767 831
D121PAY	+	1 202 179		-33 581	1 168 598
D122PAY	+	130 386		-1 502	128 884
D29PAY	+	32 487		-61	32 426
D39REC	-	0			0
D63122PAY	-	0			0
D63132PAY	-	0			0
D632PAY	-	2 664 456	0	0	2 664 456
K1	+			1 759 758	1 759 758
P11	-	667 003	-14 259	131 417	784 161
P12	-	6 405			6 405
P131	-	22 044			22 044
P2	+	2 940 169	233 028	27 243	3 200 440
P32	∑	4 869 427	193 029	1 518 415	6 580 871

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Not applicable

6.2 Balancing adjustments across all sectors

The P32 transaction is not subject of balancing.

6.3 Additional details

7. P51 GROSS FIXED CAPITAL FORMATION

7.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

- A. Sources: DS1, DS2
- B. Methods

Statistical survey for big (Roč 1-01) and small (Roč 2-01) enterprises provide data for the acquisition of new and used fixed assets and their sale broken down into tangible and intangible assets. Data are grossed-up due to:

- exhaustiveness – used in case when not all responding units provide the data (non-response)
- profit margin – for the purposes of own account GFCF
- borders of intermediate consumption – for the fulfilment of the capitalisation criterion of ESA95 related to the value of acquired asset amounting to 500 €. In the SR, the durable assets are broken down into tangible assets, the acquisition price of which is higher than 1 700 Euro and operation and technical functioning is longer than one year and the intangible assets, the acquisition price of which is higher than 2 400 Euro and their operation and utilisation is longer than one year.

Thus, it is necessary to exclude fixed assets from intermediate consumption, the acquisition price of which is between these interval values. Information on the separation is obtained directly from the statistical survey DS1 and DS2.

For the comparison of the GFCF calculation a commodity flow method is used, the main components of which are: construction output, net export of goods, output of manufacturing and other items (cultivated assets, intangible assets, livestock and costs on the transfer of non-produced non-financial assets). The total of GFCF being

relevant for economy is obtained by the deduction of intermediate consumption. If necessary, the data are furthermore grossed-up based on the comparison of stocks of assets.

Sector S.12

A. Sources: DS13, DS16

B. Methods

Statistical surveys on financial corporations are exhaustive and the necessary information required for the calculation of GFCF, which similarly as in sector S.11 is calculated as the acquisition of tangible and intangible assets (broken down into new and used) minus sale of assets, is available.

Sector S.13

A. Sources: See chapter 1.1

B. Methods

For the estimation of the P.51 transaction, the general information presented at the beginning of ASA inventory is valid too. We come out from the transformation bridge for receipts and expenditures. The account is furthermore adjusted by the additional accrualisation from balance sheets (by receivables and liabilities) for items which are related to the acquisition of GFCF.

Based on the supplementary information from the FIN 5-04 statement it is possible to include the estimate of capital formation by the means financial leasing not reflected in receipts and expenditures to the P.51 transaction account.

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	1 753 255
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	-40 637
Supplementary information	Acquisition of capital assets by leasing	Fin 5-04	3 205
Total			1 715 823

Sector S.14

A. Sources: DS61, DS53, DS50

B. Methods

The main source of information on the acquisition of fixed assets is the administrative data source, concretely so-called accounting auxiliary books on the durable tangible assets in scrap value verified by the physical inventory check of the book.

In the sector of households the acquisition less disposal of tangible fixed assets comprises the following items:

- Acquisition less disposal of tangible fixed assets for the group of entrepreneurs - sole traders and others classified into the sector of households which run their business according to a different law than the law on sole traders' licences (physical persons not registered in the business register)
- Increase of the housing construction (done by own account production of households and purchased from production firms)
- Increase of the construction of garages, recreational and garden huts (own account production of households and purchased from production firms)
- Purchase of dwellings for the purposes of personal property from other sectors
- Big repairs and reconstructions of residential buildings.

Similarly, the calculation of acquisition less disposal of intangible fixed assets is generated by the inclusion of acquired intangible assets new or used and by the subtraction of intangible fixed assets being sold. Data on the acquisition and disposal of intangible fixed assets are estimated in the sector of households from the same data sources and by the same way as data on tangible fixed assets.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

Information for the calculation of GFCF is obtained from the statistical surveys, which are by nature sample surveys as well as from the administrative sources. The purpose of this statistical survey is to achieve information of the economic and financial indicators of non-profit organisations, which are classified among other market producers and whose prevailing part of output is granted to their members free of charge or for economically insignificant prices. The calculation of acquisition less disposal of fixed assets is generated by the inclusion of acquired fixed assets new or used and the deduction of sold intangible fixed assets.

Sector S.2

Not applicable

RESOURCES

Not applicable

7.2 Balancing adjustments across all sectors

The P51 transaction is not subject of balancing.

7.3 Additional details

8. P52 CHANGES IN INVENTORIES

8.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2, DS3, DS4

B. Methods

Changes in inventories are calculated in sector S.11 as a difference between the closing stock and the opening stock. These inventories are then grossed-up for the exhaustiveness purposes; they are adjusted by holding gains and losses and the timber is added. The inventories include all goods (property) which are not recorded as FCF and which are disposed during the given time period by resident units.

Inventories cover:

- material (raw material, ancillary fabrics, operational substances, spare parts, wrappings)
- work in progress,
- finished goods and animals
- goods for resale.

Holding gains and losses on inventories are changes occurred during the year under observation which are caused by the price development. The inventories are adjusted by holding gains or losses and on current accounts they are reflected in output (gains or losses from the work in progress and semi-finished goods, finished goods and animals) and in intermediate consumption (gains or losses resulting from the holding of material).

In the sector S.11, the calculation of holding gains or losses is carried out quarterly. The closing stock at the end of a given quarter is recalculated into the prices valid at the beginning of this quarter. By using the price indices expressing the price development during the time period under observation, the average stock of inventories is recalculated into average prices. For the calculation in 2010, the indices for November, February, May and August were used. Data sources are coming from quarterly statistical surveys for big enterprises Prod 3-04 (DS3) and small enterprises Prod 13-04 (DS4). When quantifying the price changes of material, the producer's prices of manufacturing, forestry and construction are used. For material in construction the price index of materials and goods consumed in construction are used. For finished goods and work in progress, the price indices of agriculture, forestry are used and for construction the price indices of construction works are in question; in other branches the producer's prices of manufacturing are used.

When figuring out the price changes of inventories of goods for resale the consumer's price indices are used except for the NACE categories covering the trade activities where the average price index consisting from consumer's price index of goods and producer's price index of manufacturing are used. The reason is that part of inventories is valued at retail-trade prices.

Sector S.12

- A. Sources: DS13, DS16
- B. Methods

Change in stocks is calculated from the difference between the closing and opening stock and is adjusted by holding gains or losses on inventories. The calculation is analogical to S.11. As the survey is exhaustive, with nearly 100% response rate, the data are not grossed-up.

Sector S.13

- A. Sources: See chapter 1.1
- B. Methods

For the estimation of P.52 transaction the general information presented at the beginning of this inventory is valid too. Our approach is based on the transformation bridge for receipts and expenditures. The adjustment of P.52 is done in accordance to supplementary information.

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	18 192
Supplementary information	Other adjustment		810
Total			19 002

Sector S.14

- A. Sources: DS50
- B. Methods

Changes in inventories are measured by the amount of inputs entering the stock decreased by the withdrawals from the stocks. Inventories cover all goods (assets), which are not recorded as the FCF and which are used by residents units in the given time period.

Sector S.15

- A. Sources DS49
- B. Methods

Changes in inventories are measured by the amount of inputs entering the stock decreased by the withdrawals from the stokcs. Inventories cover all goods (assets),

which are not recorded as the FCF and which are used by residents units in the given time period.

Sector S.2

Not applicable

RESOURCES

Not applicable

8.2 Balancing adjustments across all sectors

The P52 transaction is not subject of balancing.

8.3 Additional details

9. P53 ACQUISITION LESS DISPOSALS OF VALUABLES

9.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

- A. Sources DS1, DS2
- B. Methods

Valuables are defined as goods of a significant value, which are not used for production or consumption but kept as means for the preservation of value. The economic benefit they bring lies in the fact that their value is not changing with the changes of the general price level. The following items belong here: precious metals, precious stones, antiques, art masterpieces etc. The presented types of goods are recorded as acquisition less disposal of valuables and are part of GCF.

In the sector of non-financial corporations the acquisition less disposal of valuables is directly traced by the means of a statistical questionnaire. Here belong the artistic pieces, collections, and precious metals regardless of their acquisition price (unless they are not financial assets). Data are grossed-up for misreporting and up to the total population.

Sector S.12

- A. Sources DS13, DS16
- B. Methods

In the sector of financial corporations the acquisition less disposal of valuables is directly traced by the means of a statistical questionnaire. Here belong the artistic pieces, collections, and precious metals regardless of their acquisition price (unless they are not financial assets). Data are not grossed-up.

Sector S.13

- A. Sources See chapter 1.1
- B. Methods

The compilation of P.53 is based directly on receipts and expenditures. The item is not adjusted anymore.

in thd.€

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	956
Total - P.12			956

Sector S.14

- A. Sources: DS51
- B. Methods

Data are directly traced in the family budget surveys under the item Receipts, expenditures and consumption of private households of the SR. Data on expenditures of households on valuables (average for the household member) are obtained broken down into art masterpieces, antiques, jewellery). They are grossed-up by a standard approach to the total population.

Sector S.15

- A. Sources: DS49
- B. Methods

Data are directly taken over from the statistical survey by the code of production from module, in which the specification of durable assets is surveyed, similarly as in sectors S.11 and S.12.

Sector S.2

Not applicable

RESOURCES

Not applicable

9.2 Balancing adjustments across all sectors

The P53 transaction is not subject of balancing.

9.3 Additional details

10. P61 EXPORTS OF GOODS

10.1 Description of compilation procedures

USES

Sector S.1

Not applicable

Sector S.2

A. Sources: DS67, DS68, DS69

B. Methods

Intrastat SK (DS69) is a system, which contains information on the trade with goods with EU member countries as partner countries, obtained by the statistical survey. Extrastat SK is a system for the compilation of statistics on trading of the SR with the EU non-member countries using the Unified customs declaration as an administrative data source. Data on export of goods are grossed-up by the consumption of non-residents (working and tourists) in the territory of Slovakia, which represents the estimate of amount of financial means for own consumption (purchase of clothing, food etc.). The estimate is based on the number of working non-residents, which is provided by the Centre of Labour, Social Affairs and family (DS67), until 1 year by the country of origin and the average salary and tourists the BoP data, item Tourism, are used (DS68).

in thd. €

Adjustment	Description	Source	Total
Source data	Export of goods	FTS statistics	48 272 109
Supplementary information	Non-residents workers	UPSVAR	24 301
	Non-residents tourists	Balance of Payments	17 317
	Specific adjustments (transformation for IOT)	SUTs	73 069
Total			48 386 796

RESOURCES

Not applicable

10.2 Balancing adjustments across all sectors

The P61 transaction is not subject of balancing.

10.3 Additional details

Transformation to IOT is a balancing item, which is included into P61 based on the results of analysis of SUTs, where a reclassification of part of export of services P62 into the export of goods P61 has become necessary. Since 2012 it has not been presented.

11. P62 EXPORT OF SERVICES

11.1 Description of compilation procedures

USES

Sector S.1

Not applicable

Sector S.2

A. *Sources:* DS35, DS67, DS68

B. *Methods*

The export of services includes all services provided by Slovak residents to non-residents. The main principles for recording of these transactions result from the Manual 5 on BoP and the Manual on FTS with services. Data on export of services are supplemented by the additional calculation for prostitution, consumption of non-residents working until 1 year, where the part of financial means necessary for the subsistence in our territory (transport, accommodation etc.) and non-residents tourists, where the data from BoP, item Tourism, are used. Export of prostitution services is based on estimating the income from prostitution, the starting point is the estimate of the total number of persons dealing with this activity, the number of women at the certain age and the estimate of their average annual income. Important finding is assumed rates for their services. Data sources are information from thematic web pages, police and press.

EU services – for the fulfilment of this indicator for the sector S2 the available data from MF SR – levies and contributions of the SR to the general budget of EU.

in thd. €

Adjustment	Description	Zdroj	Spolu
Source data	Export of services	Balance of Payments	4 397 124
Supplementary information	Prostitution		71 672
	EU services- withdrawal of taxes and premiums	MF SR	35 753
	Non-residents workers	UPSVAR	36 451
	Non-residents tourists	Balance of Payments	56 573
	Specific adjustments (transformation for IOT)	SUTs	-73 069
	Allocation of FISIM		47 583
Total			4 572 087

RESOURCES

Not applicable

11.2 Balancing adjustments across all sectors

The P62 transaction is not subject of balancing.

11.3. Additional details

Transformation for SUT purposes is a balancing item, which is included into P62 based on the results of an analysis of SUTs, where a reclassification of part of export of services P62 into the export of goods P61 has become necessary. Since 2012 it has not been presented.

12. P62F EXPORT OF FISIM SERVICES

12.1 Description of compilation procedures

USES

Sector S.1

Not applicable

Sector S.2

A. Sources: DS6, DS7, DS8

B. Methods

Data sources related to deposits and credits as well as to interest rates in the required breakdown are available from the data sources of NBS. The following indicators enter the calculation of FISIM for the export of services: the average stock of loans for ROW taken over from the NBS statement V33-12 (DS8) and the average stock of deposits for ROW from the NBS statement NBS V5-12 (DS6), which are netted by monetary financial institutions. Furthermore, the actual interest is added (cash and cost) from credits and deposits for ROW from the NBS statement V13-04 (DS7). The external interest rate of ECB for the given time period, taken over from NBS, is part of the calculation too.

This part has been re-examined within this project, and after checking the data sources as well as the calculation of this indicator undertaken by the National Bank of Slovakia it has been agreed that data will be taken directly from the NBS under the regular mutual agreement between SO SR and NBS on exchange of data.

RESOURCES

Not applicable

12.2 Balancing adjustments across all sectors

The P62F transaction is not subject of balancing.

12.3 Additional details

13. P71 IMPORTS OF GOODS

13.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

Not applicable

Sector S.2

A. Sources: DS67, DS68, DS69

B. Methods

Data sources from Intrastat and Extrastat are completed by estimates of consumption of residents working abroad and tourists. Grossing-ups for residents are based on the number of working residents during the given time period until 1 year from surveys on

average salary by country of activity. Grossing-ups represent the necessary subsistence funds abroad (purchase of food, clothing etc.). Grossing-ups for import cover the import of drugs too. The estimate of import drugs is based on the results of public poll survey, organised by the former Public Poll Institute under the SOSR, information from the National Anti-Drug Squad of the SR, information provided by the Centre for drug addiction and Institution of Health Information and Statistics (the amount of captured drugs, purity of drugs, prices for particular drugs, size of dose, average consumption, number of drug addicted people).

The estimate of smuggled goods covers the smuggling of alcohol and tobacco. It is based on information on the consumption of these items for the given time period, number of consumers, data on the amount of captured goods within the customs controls, together with the information from media. The item Remission of debt includes the import of physical goods which is directly subject of the remission of debt and information is available from receivables from abroad taken over directly from the MFSR.

in thd. €

Adjustment	Description	Source	Total
Source data	Import of goods	FTS Statistics	47 493 577
Supplementary information	Import of drugs		64 806
	Remission of debt		681
	Residents working	UPSVAR	113 392
	Residents tourists	Balance of Payments	86 802
	Specific adjustment (transformation for SUT)		53 650
	Smuggling		29 820
	Total		

13.2 Balancing adjustments across all sectors

The P71 transaction is not subject of balancing.

13.3 Additional details

The transformation for SUTs is a balancing item, which is included into the P71 based on the results of analysis of SUTs, where it has been necessary to transform part of import of services P72 to the import of goods P71. Since 2012 it has not been presented.

14. P72 IMPORTS OF SERVICES

14.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

Not applicable

Sector S.2

A. Sources DS58, DS68

B. Methods

Data on import of services are completed by the estimates of consumption of residents working abroad until 1 year, where the necessary subsistence financial means required in our territory is grossed-up (transport, accommodation etc.) and consumption of non-residents tourists.

in thd. €

Adjustment	Description	Source	Total
Source data	Import of services	Balance of Payments	5 140 718
Supplementary information	Residents working	LFS 2-99	131 242
	Residents tourists	Balance of Payments	52 092
	Specific adjustment (transformation for SUT)		-53 650
Total			5 270 402

The transformation for SUTs is a balancing item, which is included into the P.71 based on the results of analysis of SUTs, where it has been necessary to transform part of import of services P.72 to the import of goods P.71. Since 2012 it has not been presented.

14.2 Balancing adjustments across all sectors

The P72 transaction is not subject of balancing.

14.3 Additional details

The transformation for SUTs is a balancing item, which is included into the P.71 based on the results of analysis of SUTs, where it has been necessary to transform

part of import of services P.72 to the import of goods P.71. Since 2012 it has not been presented.

15. P72F IMPORTS OF FISIM SERVICES

15.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Not applicable

Sector S.2

Due to the unavailability of source data the calculation of import of FISIM services was not being done.

This part has been re-examined within this project, and after checking the data sources as well as the calculation of this indicator undertaken by the National Bank of Slovakia it has been agreed that data will be taken directly from the NBS under the regular mutual agreement between SO SR and NBS on exchange of data.

15.2 Balancing adjustments across all sectors

The P.72F transaction is not subject of balancing.

15.3 Additional details

16. D11 WAGES AND SALARIES

16.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2, DS4, DS48

B. Methods

The basis for the calculation of Wages and salaries D.11 is represented by statistical questionnaires Roč1-01 and Roč 2-01(DS1 a DS2). In addition, the administrative data sources are used, i.e. profit and Loss statement Úč Nuj 2-01 (DS48) for non-profit institutions, for those reporting units, which are not part of statistical questionnaires for entrepreneurs but according to the 50% rule they belong into the sector of non-financial corporations. For the completion of data also the quarterly statistical questionnaire Prod 13-04 is used – for small enterprises because it contains data which are not surveyed in the annual questionnaire and are required for the calculation of D.11. A more detailed description of particular modules for the achievement of required information is presented in the GNI Inventory SK.

Compensation of employees cover wages and salaries and the compensation of wage of employees, which are granted to the people being in a working, service or membership relation to the organisation, compensation for the emergency service, gain sharing after taxation, other income, income in kind and severance pays.

Sector S.12

A. Sources: DS13, DS16, DS18, DS45

For the calculation of Wages and salaries (D.11), the statistical source of data Pen P 5-01 is the base for sub-sectors S.121-S.124Pen; the Poi P 5-01 questionnaire is the ground for the sub-sectors S.124Poi-S.125.

The alternative available data sources are the accounting statements from administrative sources, which, however, due to the insufficient breakdown of indicators required by the ESA 95 methodology, serve only for comparison purposes. The calculation of D.11 for private health-care insurance agencies Dôvera and Union is based on the available administrative data sources, concretely on receipts and expenditures Fin 1-04 for Union and annual data of the health-care insurance company for Dôvera.

B. Methods

Financial payments paid to employees in the form of wages and compensations of wages are granted on the basis of a working, service or membership contract. The tariff wages and salaries, bonuses and extra payments, and other similar payments included into the costs of organisation, wages in kind expressed in monetary terms, other wages provided according to the general contractual or internal rules or provisions of a collective agreement and rewards to the members of Boards, accountants-controllers etc., who are employed by the organisation. At the same time, the wages include also the salaries paid to employees for the inactive emergency service in the workplace. However, the wages do not cover the costs on the inactive part of emergency service outside the working place. Wages are in principal presented as gross, not decreased by legal or agreed wage deductions.

Sector S.13

A. Sources: DS18, DS25

B. Methods

The basis for the calculation of D.11 is the Fin 1-04 statement. A transformation bridge determines which items of the budgetary classification enter this transaction. This the most important amount used for the estimation of D.11. The D.11 transaction is furthermore adjusted to ESA 95 concept by a so-called additional accrualisation, which is calculated on the basis of accounting statements of balance sheets (F.7).

			in thd. €
Adjustment	Description	Source	Total
Data sources from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	3 924 114
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01,UC_NUJ 1-01,UC_POD 1-01,UC_FNM 1-01,UC_SP 1-01,UC_POI 3-01	-54 258
Supplementary information	Wages for December	Fin 1-04	-102 023
Total			3 767 833

In addition to the standard calculation from source data from accounting statements, the D.11 transaction is adjusted by the amount of wages, which are paid to employees of S.13 at the end of the year. Wages for December are paid in January of the next year. It is the adjustment to the accrual concept of national accounts. It is not possible to achieve this information from receivables and liabilities but rather from supplementary information. For this adjustment a separate methodological approach has been developed. Within the annual (and quarterly too) calculation of D.11 (and D.12), there is a double recording of wages/compensations of social contributions of employees of budgetary organisations for December paid in January of the next year by the means of extra-budget accounts. A simultaneous recording of the change in stock of liabilities against the employees into A/QA does not solve this problem. Within the annual calculation of compensation of employees of S.13 the transfer into extra-budgetary accounts is recorded as D.73, i.e. the sum (transfer) is consolidated and by that the double recording of December's compensations of employees of the government budgetary organisations is removed.

Sector S.14

A. Sources: DS50, DS52

B. Methods

Wages and salaries D.11 are part of D.1 Compensations of employees, which include compensations in the monetary form or in kind, which are paid by the employer to the employees as a reward for the work done during the given time

period. The calculation of wages and salaries is based on the Úč FO 1-01 statement and on the item of the questionnaire Wages, which contains the gross wages paid to employees. Due to the fact that not all units belonging to S.14 are obliged to submit this questionnaire, these data are grossed up to the total population of active units in accordance to the register of organisations. These grossing-ups are made on the basis of data, which are available from the statistical questionnaire Roč 3-01, where the data on wages and compensations of wages of employees and income in kind of employees are to be found. The grossing-ups of D.11 in the sector of households are based on the number of units classified in the sector, development of their output, number of employees working for physical persons not registered on the Business register, development of wages in the given time period and the development of the share of D.11 (Wages and salaries) in D.1 (Compensations of employees).

Sector S.15

A. Sources: DS47, DS48, DS49, DS57

At the quarterly level the units are addressed by a sample survey using the Práca 2-04 questionnaire. Data from the questionnaire are used also within the compilation of annual figures.

B. Methods

In line with ESA95, it is permissible to count into wages and salaries only the item costs – Wages from the statement NO Úč 1-01. From the Úč NUJ 2-01 statement the item costs- labour costs are included into the wages and salaries.

The labour costs in administrative statements are represented by gross wages from the dependent activity of employees including the payments in kind, as well as the bonuses granted for the work and wages provided in a non-monetary form, if they are part of wage.

The following information is taken over from the statistical questionnaires: wages and compensation of employees provided on the basis of a working contract, similar payments granted on the basis of service, civil servant and membership contract, income in kind, and other payments from labour costs, severance pays and retirement benefits.

When calculating the wages and salaries also the time series of preceding year, as well as the entire development of S.15 are taken into consideration. The development of the number of units in the sector, as well as the y-o-y comparisons of organisations, which have submitted the questionnaires in the successive years are taken into account too. Another important comparison is the share of wages and salaries in the compensations of employees (D.11/D.1) and the share of social contributions of employers in the wages and salaries (D.12/D.11).

Direct statistical sources from the NSNO questionnaires represent 62,59% from the value of wages and salaries; from the Práca 2-04 statement it is 69,88% and direct administrative sources represent 61,50% from the total of wages and salaries. The share of estimates, grossing-ups and adjustments is around 35,34% – OE.

Sector S.2

A. Sources: DS58

Labour force survey (Slovak acronym is VZPS) - statistical survey on the number of working residents abroad until 1 year broken down by selected countries.

B. Methods

Wages and salaries of our residents abroad are estimated based on the estimate of number of residents abroad and the average wage in foreign countries of residents' stay (VZPS, information from press, foreign offices or web pages). For our residents abroad a lower wage as the average in the given economy is estimated, whereas our residents prevailingly carry out less qualified works. The decrease of wage is approximately down to the level of 60%, based on the available published information related to the employment of residents abroad. The estimate of illegal workers (approximately 20%), which is based on the information taken over from the published analyses and the labour market in the EU, and labour migration, is added to the estimated number of residents.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

Wages figured out at the *source* side of the sector of households are calculated as a sum of wages and salaries quantified for particular sectors from the *use side plus* wages for employees – residents from employers (residents working abroad) *minus* wages of employees – nonresidents from employers of (non-residents working in the territory of the Slovak Republic).

Sector S.15

Not applicable

Sector S.2

B. Sources: DS67

B. Methods

The UPSVAR data on the number of working residents in Slovakia up to 1 year being based on the information cards and permits are the main source of data for the calculation of D.11. The wages are estimated separately for non-residents from old EU and EFTA member countries as a threefold of the average wage in the SR in 2010 and the wages of non-residents of other EU countries as 1,5 fold. For citizens outside EU registered on information cards, the countries have been split to advanced and developing, while for the non-residents of advanced countries the level of wage is calculated as threefold of the average wage in the SR and for non-residents from developing countries as 100% of the average wage in the SR in 2010. The estimate of illegally employed workers is at the level of 12% and it results from the available published information related to the given issue (labour market in the EU, labour migration).

16.2 Balancing adjustments across all sectors

The item D.11 Wages and salaries are not balanced; it is quantified based on the calculation of particular sectors.

16.3 Additional details

D.11

in thd.Eur

use		sources	
S.11	11 973 100	S.11	
S.12	614 653	S.12	
S.13	3 767 831	S.13	
S.14	2 591 532	S.14	20 458 532
S.15	333 991	S.15	
S.1	19 281 107	S.1	20 458 532
S.2	1 312 429	S.2	135 004
S1 + S2	20 593 536	S1 + S2	20 593 536

17. D12 EMPLOYER'S SOCIAL CONTRIBUTIONS

17.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

- A. Sources DS1, DS2, DS48
- B. Methods

Social contributions of employees D.12 are generated by the value of actual social contributions D.121 and imputed social contributions D.122, which are paid by employers for their employees to ensure their claims for social benefits.

Actual social contributions of employers are formed by the social contributions paid by employers for the benefit of their employees into the social security fund.

The value of actual social contributions D.121 consists from the obligatory social contributions and voluntary ones, i.e. contributions paid by employers for the supplementary pension insurance (a private system of social security financed from funds) and from the difference related to the impact of accrualisation. The compulsory social contributions of employers consist from the payments of employers on the health, sickness and old-age insurance and the contribution to the unemployment insurance. The imputed social contributions of employers D.122 represent the counterpart to social benefits not funded from funds, which are paid directly by employers to their employees or to their former employees or other entitled persons without the participation of insurance agencies or autonomous pension funds and without the generation of a special fund or purpose-made separated reserves.

Sector S.12

- A. Sources: DS13, DS16, DS18, DS45

For the calculation of Wages and salaries D.11, the background for the sub-sectors S.121-S.124 is represented by the statistical data source Pen P 5-01 and for sub-sectors S.124 Poi-S.125 it is the Poi P 5-01 questionnaire. The alternative available data sources are accounting statements from the administrative data sources, which, however, due to insufficient breakdown of indicators within the ESA95 methodology, serve only for comparison purposes.

The base for the calculation of D.11 indicator for private health insurance agencies Dôvera and Union is formed by available administrative sources, concretely the statement on receipts and expenditures Fin 1-04 for Union and annual data from the health insurance agency for the company Dôvera.

B. Methods

Social contributions of employers D.12 are comprised from actual social contributions D.121 (obligatory and voluntary) and imputed social contributions D.122 (social expenditures and compensation of income in case of temporary working disability), which are paid by employers for their employees into the social security fund.

The compulsory social contributions of employers consist from payments of employers on health and sickness insurance, old-age insurance and the contribution to the unemployment insurance. The value of voluntary social contributions consists from the voluntary contributions paid by employers on behalf of their employees to the supplementary social security (supplementary social security of employees). The imputed social contributions of employers D.122 generate a counterpart to the social benefits not funded from funds, which are paid directly by employers to their employees or former employees or other entitled persons without the participation of insurance agencies or autonomous pension funds and without the generation of a special fund or purpose-made separated reserves.

The item D.122 covers the social expenditures, which are paid by employers directly to their employees, to their relatives or former employees and which represent a kind of social support, e.g. expenditures on working and social conditions and the health-care, old-age benefits, maternity allowances, expenditures on disabled persons, education grants, orphan and widow pensions. The scholarships, benefits which are not of a social nature and items representing the income in kind of the employees are not included.

Sector S.13

A. Sources: DS18, DS25

B. Methods

In addition to the standard calculation from the source data and the accounting statements, the D.12 transaction is adjusted by the value of social security contributions paid by employers, which belong to wages being paid to employees of S.13 at the end of the year. Wages (and the related benefits from employers) for December are paid in January next year. The adjustment to the accrual concept of national accounts is in question. Information required for this adjustment cannot be obtained from receivables and liabilities but rather from additional information. A separate methodological approach has been developed for the purposes of this adjustment - see chapter 16.1.

in thd. €			
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	1 202 179
Supplementary information	Wages for December	Fin 1-04	-33 580
Total			1 168 599

Sector S.14

A. Sources: DS50, DS52

B. Methods

Social contributions of employers D.12 are represented by the amount of actual social contributions, which are paid by employers for their employees into the funds of D.121. These payments of employers for employees can be compulsory (on health and sickness insurance, old-age insurance and the contribution to the unemployment insurance) and voluntary, i.e. contributions paid by employers to the supplementary pension schemes. The information on D.121 is achieved from the accounting and statistical data sources. A second part of D.12 is represented by imputed social contributions D.122, which are paid by employers directly to their employees and which are calculated by an extrapolation of the time series of wage development. When performing the grossing-ups of D.12 in the sector of households, the number of units classified into the sector, number of employees working for physical persons not registered in the business register, development of their wages during the given time period in comparison with the time series and the development of the share of social contributions of employees in the compensation of employees (D.12/D.1) and the share of social contributions of employers in wages and salaries (D.12 /D.11) are used as a basis.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

In terms of ESA95, it is possible to include the **expenditures – payments to pension funds and social fund** achievable from the NO Úč 1-01 statement into the social contributions of employers. The following information is taken over and included into the social contributions of employers from the Úč NUJ 2-01 statement: **expenditures – legal social insurance and health insurance, other social insurance and legal social expenditures and other social expenditures.**

In administrative statements the social contributions of employers represent expenditures of the accounting unit from the commitment to Social insurance agency and particular health insurance agencies as well as other costs on insurance (e.g. on supplementary pension system). The severance pay, which is recorded under a cumulated item and it cannot be separated, generation of the social fund and similar costs of a social nature belong here. The last item is formed by retirement benefits and other social allowances beyond the legal framework, e.g. benefits granted according to the collective agreement. The following information is taken over and included into the social contributions of employers from the statistical statements: compulsory contributions to the social security system paid by employer and social costs which are to be considered as a form of social support.

When calculating the social contributions of employers also the time series of preceding years, as well as the entire development in S.15, are taken into consideration. The following information is taken into account: the development of the number of units in sector, as well as y-o-y comparisons of organisations which

submitted the statements in the successive years. Another important comparison is the share of social contributions in the compensations of employees (D.11/D.1) and the share of social contributions of employers in wages and salaries (D.121 a D.122/D.11). The direct statistical sources from the NSNO questionnaires represent 61,16% from the value of social contributions of employers, from the Práca 2-04 it is 69,09% and the direct administrative sources represent 65,84% of the total of social contributions of employers. The share of estimates, grossing-ups and adjustments represent around 34, 64% – **OE**.

Sector S.2

A. Sources: DS58

B. Methods

VZPS – a statistical survey on the number of working residents abroad up to 1 year – breakdown by countries is the basic source of information for the calculation of this item. The item D.12 – social contributions of employees is calculated as a coefficient of D.11 based on the information on tax levies valid in the SR and taken over from the rest of the world by the means of web-publishing, or other supplementary ground documents, approximately 25%.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

Social contributions of employers D.12 , figured out at the source side of the sector of households, are calculated as a sum of sectors from the use side minus D.12 of the S.2 sector from the source side.

Sector S.15

Not applicable

Sector S.2

A. Sources: DS67

B. Methods

The UPSVAR data on the number of working non-residents in Slovakia until 1 year based on the information cards and permits represent the ground source data for the calculation of this item. The item D.12 – social contributions of employers is calculated as a coefficient of D.11, approximately 25% on the basis of information on tax levies valid in the SR and taken over from the rest of the world by the means of web-publishing, or other supplementary ground documents.

17.2 Balancing adjustments across all sectors

The balancing of this transaction is based on the information taken over from particular sector accounts.

D.12

in thd.€

use		sources	
S.11	3 382 308	S.11	
S.12	167 904	S.12	
S.13	1 297 482	S.13	
S.14	680 953	S.14	5 781 944
S.15	100 812	S.15	
S.1	5 629 459	S.1	5 781 944
S.2	183 745	S.2	31 260
S1 + S2	5 813 204	S1 + S2	5 813 204

D.121

in thd.€

use		sources	
S.11	3 220 143	S.11	
S.12	163 963	S.12	
S.13	1 168 598	S.13	
S.14	623 591	S.14	5 424 285
S.15	95 505	S.15	
S.1	5 271 800	S.1	5 424 285
S.2	183 745	S.2	31 260
S1 + S2	5 455 545	S1 + S2	5 455 545

D.122

in thd.€

use		sources	
S.11	162 165	S.11	
S.12	3 941	S.12	
S.13	128 884	S.13	
S.14	57362	S.14	357 659
S.15	5 037	S.15	
S.1		S.1	357 659
S.2	0	S.2	0
S1 + S2	357 659	S1 + S2	357 659

17.3 Additional details**18. D211 VALUE ADDED TYPE TAXES****18.1 Description of compilation procedures****USES****Sector S.1**

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

The basis for the estimation of VAT is the cash income reported in the Fin 1-04 statement. It is adjusted by flows related to other time periods based on the supplementary information, which is collected and compiled by the MFSR – a so called additional calculation. A flow related to the withdrawal for the purposes of the third own resource into the EU budget is included too.

RESOURCES**Sector S.1**

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

- A. Sources: DS18, DS37
- B. Methods

The income from VAT is classified under this item in the SR. The basis for the estimation of VAT is the cash income reported in the Fin 1-04 statement. It is adjusted by flows related to other time periods based on the supplementary information, which is collected and compiled by the MFSR – a so called additional calculation. In addition to accrual adjustment for the collected VAT, the sanctions which are moved into the D.75 transaction appear in the collected VAT in cash. The receipt of VAT, which is furthermore decreased by a flow related to the withdrawal of the third own resource into the EU budget, is included too.

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	4 422 082
Supplementary information	Taxes - sanctions	Accrual taxes – source MF SR	1
	Taxes and social contributions (TAC)	Accrual taxes – source MF SR	-239 982
	Payments to EU budget	Fin 1-04	-53 371
Total			4 128 730

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

- A. Sources: DS18, DS35
- B. Methods

The source for the fulfilment of this indicator for S.2 is the available data from MFSR – Payments and contributions of the SR to the EU general budget.

18.2 Balancing adjustments across all sectors

There are no balancing adjustments in the D211 item.

18.3 Additional details

19. D212 TAXES AND DUTIES ON IMPORTS EXCL.VAT

19.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

For the estimation of D.212 transaction, we use the information on receipts and expenditures from Fin 1-04 and data of the MF SR - Payments and contributions of the SR to the EU general budget.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18

B. Methods

For the estimation of D.212 the information on receipts and expenditures is used.

in thd.€

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	29
Total			29

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS18, DS35

B. Methods

The sources for the compilation of this indicator for the sector S.2 are available data from the MF SR - Payments and contributions of the SR to the EU general budget.

19.2 Balancing adjustments across all sectors

No balancing adjustments are made in the D212 item.

19.3 Additional details

20. D214 TAXES ON PRODUCTS, EXCEPT VAT AN IMPORT TAXES

20.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

At the use side the item D.214 represents the received excise taxes (on oil and fuel, tobacco, alcohol, coal, electric energy etc.) and other charges which are of a tax nature and are levied at the local level. Mainly the charges for playing machines, accommodation etc., paid by entrepreneurs, are in question.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18, DS36, DS62

B. Methods

At the receipt side the item D.214 represents the received excise taxes (on oil and fuel, tobacco, alcohol, coal, electric energy etc.) and other charges which are of a tax nature and are levied at the local level. Mainly the charges for playing machines, accommodation etc., paid by entrepreneurs, are in question.

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	2 086 842
Supplementary information	Taxes and social contributions (TAC)	Accrual taxes – source MF SR	-13 817
	Registration of cars	Estimate based on the number of registered cars	4 683
Total			2 077 708

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

20.2 Balancing adjustments across all sectors

The item D.214 is not adjusted within the balancing process.

20.3 Additional details

21. D29 OTHER TAXES ON PRODUCTION

21.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2

The annual statistical surveys Roč 1-01 and Roč 2-01 are the data sources for the calculation of this indicator. These data are modified based on the sources related to the sector S.13.

B. Methods

Other taxes on production consist from all taxes, which are paid by the reporting units due to their business activity independently on the amount or value of the realised production (produced or sold goods and services). Other taxes on production cover mainly the taxes paid regularly from the ownership of land, buildings, constructions used within the production process and from the utilisation of assets (transport means, machinery and equipment) for business purposes, e.g. road tax, pollution fees, charges for business and sole trading licenses, which are paid by businesses in order to obtain a permit for performing a certain type of trade activity or profession, charges on the usage of dwellings for other purposes than accommodation, for the use of public space, revenues from sales of stamps. In the group of charges mainly the following are in question: registration, administration, court and notarial services. The charges for the collection and disposal of garbage are not included.

Sector S.12

A. Sources: DS13, DS16, DS18, DS45

B. Methods

Other taxes on production D.29 consist from all taxes, which are paid by the reporting units due to their business activity independently on the amount or value of the realised production (produced or sold goods and services). Other taxes on production cover mainly the taxes paid regularly from the ownership of land, buildings, constructions used within the production process and from the utilisation of assets (transport means, machinery and equipment) for business purposes, e.g. road tax, pollution fees, charges for business and sole trading licenses, which are paid by businesses in order to obtain a permit for performing a certain type of trade activity or profession, charges on the usage of dwellings for other purposes than accommodation, for the use of public space and, revenues from sales of stamps. In the group of charges mainly the following are in question: registration, administration, court and notarial services. The charges for the collection and disposal of garbage are not included.

Sector S.13

A. Sources DS18, DS62

The base for the calculation of D.29PAY transaction is the Fin 1-04 statement. A transformation bridge determines which items of the budgetary classification enter this transaction. It is the most important value being used for the estimation of D.29.

B. Methods

In addition to the standard calculation from source data of accounting statements adjustment is made for car registration fees. A part of the source data is the item, by the means of which the receipts from stamps are reported in case of the sector S.13, which are in the national system of questionnaires part of D.29, except for the fee on the registration of cars. As this charge belongs under ESA95 into D.214, the amount is estimated based on the number of registered cars. For this adjustment a specific methodological approach has been developed. According to this approach, the value of D.29PAY transaction is adjusted in fee-paying sectors.

in thd.€

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	32 490
Supplementary information	Registration of cars	Estimate based on the number of registered cars	-61
Total			32 429

Sector S.14

Data for D.29 are completely taken over from sector S.13

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

In the context of ESA95, it is possible to take over from Úč NUJ 2-01 the following costs: Tax on motor vehicles, real estate tax and other taxes and charges and to add them to taxes on production.

The other taxes on production and charges for goods and services related to the activity of the given unit, charges for the imported goods and services, which represent the obligatory fees paid by the reporting unit to the government bodies (customs duties on import, equalising taxes on import except for VAT and excise taxes), enter the item Other taxes on production and are taken over from statistical questionnaires.

Direct statistical sources from the NSNO statements represent 61,15% from the amount of other taxes on production and direct administrative sources represent 73,08% from the total of other taxes on production. The share of estimates, grossing-ups and adjustments represents around 32,89% – OE.

The indicator is furthermore adjusted based on the information taken over from S.13.

Sector S.2

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18, DS36, DS62

B. Methods

The basis for the calculation of D29REC transaction is the Fin 1-04 statement. A transformation bridge determines which items of the budgetary classification enter this transaction. It is the most important amount used for the estimation of D.29REC.

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	603 655
Supplementary information	Taxes - sanctions	Accrual taxes – source MF SR	-948
	Taxes and social contributions (TAC)	Accrual taxes – source MF SR	3 672
	Charge for garbage removal and disposal	Fin 1-04	-130 979
	Registration of cars	Estimate based on the number of registered cars	-2 633
Total			472 767

Tax receipts from source data are accrualised by the method of time adjusted cash. Besides the additional accrualisation, this item is subject of other adjustments. The shift of receipts from garbage removal and disposal to P.11 is in question. Furthermore, the fee for the registration of cars paid to D.214REC is shifted too. The amount to be shifted is estimated based on the number of registered cars and the valid rate for this operation.

The sanctions imposed within the tax proceeding are related to tax receipts too. Under the conditions of the SR, the Financial Administration reports the cash values including sanctions. In this context there is a need to transfer the sanctions from tax receipts to D.75REC.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

21.2 Balancing adjustments across all sectors

For the breakdown of transactions D.29PAY the receipt side is used. Based on the budgetary classification it is possible to estimate the paying sector. In case of S.12 and S.13, there is more detailed information from the source data on transactions at the expenditure side, which is respected when splitting the transactions into the paying sectors.

in thd.€

Description	Description – tax on:	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Insertion of source data	Land	47 663	27 448	8 860	5 306	5 428	623	
	Constructions	122 885	99 855	6 920	5 714	9 892	505	
	Dwellings and non-residential buildings in the residential house	7 862	5 499	393	8	1 568	393	
	Dog	2 613	522	0	0	2 090	0	
	Entrance and stay of car in the historical area	520	416	26	0	52	26	
	Usage of public place	10 460	8 890	0	0	1 046	523	
	Waste disposal and small construction waste	130 979	13 494	3 929	34 497	76 440	2 620	
	Nuclear equipment	3 930	3 930	0	0	0	0	
	Usage of the mining place	597	597	0	0	0	0	
	Motor vehicles	119 318	75 297	6 973	0	34 782	2 267	

	Storage of gas and liquids	1 183	947	0	0	237	0	
	Public services provided by STV a SRo	11 415	11 415	0	0	0	0	
	Cancelled local fees	33	0	0	0	33	0	
	Sales of stamps	64 798	55 079	1 944	0	6 479	1 296	
	Other charges	50 800	40 640	0	0	10 160	0	
	Licences	3 461	3 461	0	0	0	0	
	Pollution of water	10 736	8 006	627	0	1 899	204	
	Pollution of air	14 174	10 569	828	0	2 508	269	
Charge for the registration of cars	Sales of stamps	-2 633	-2 238	-79	0	-263	-53	
Charge for the waste disposal	Waste and small building waste	-130 980	-26 196	-3 929	-13 098	-85 137	-2 620	
VUC RO – tax on motor cars – time adjustment - accrual	Cars	2 793	2 374	84	0	279	56	0
VUC RO - tax on motor cars – time adjustment - accrual	Cars	879	0	0	0	879	0	0
VUC RO - tax on motor cars – time adjustment – transaction shift	Cars	-948	-806	-28	0	-95	-19	
Non-profit institutions in S.13	Other taxes	220	220					
	Water pollution	7	7					
		472 766	339 428	26 547	32 426	68 277	6 089	0

21.3 Additional details

22. D31 SUBSIDIES ON PRODUCTS

22.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A.Sources: DS18, DS35, DS38

B.Methods

Subsidies are estimated based on the items of EKRK, which enter the D.31 by the means of a transformation bridge. This figure is furthermore adjusted by funds from EU, which are passing through S.13, however, are assigned to entities outside the S.13 sector.

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	605 830
Supplementary information	EU flows outside S.13	SCA and supplementary information from the MF SR	-194 820
Total			411 011

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A.Sources: counterpart of S.13

B.Methods

The total D.3 for the sector S.2 is directly taken over from S.13 - EU flows. Its breakdown between D.31 and D.39 is however replaced by the structure which is available from Eurostat pages – a section related to BoP.

RESOURCES

Not applicable

22.2 Balancing adjustments across all sectors

in thd.€

Description	Description – subsidy:	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Insertion of source data	to legal person established by the government, municipality or STA	289 467	289 467					
	to other legal persons	302 096	302 096					
	to physical person – entrepreneur	2 939				2 939		
	to subsidised organisation not classified in the sector of government	10 704	10 704					
	on the compensation of a property loss	624				624		
DK21 Removal of EU flows outside S.13	to other legal person	-193 939	-193 939					
	to physical person – entrepreneur	-871				-871		
	to subsidised organisation not classified in the sector of government	-11	-11					
Non-profit institutions in S.13	to other legal person	0						
		411 010	408 318	0	0	2 692	0	0

22.3 Additional details

23. D39 OTHER SUBSIDIES ON PRODUCTION

23.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A.Sources: DS18, DS35, DS38

B.Methods

Subsidies are estimated based on the items of EKRK, which enter the D.39 by the means of a transformation bridge. This figure is furthermore adjusted by funds from EU, which are passing through S.13, however, are assigned to entities outside the S.13 sector.

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	711 192
Supplementary information	EU flows outside S.13	SCA and supplementary information from the MF SR	-228 701
Total			482 491

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A.Sources: counterpart of S.13

B.Methods

The total D.3 for the sector S.2 is directly taken over from S.13 - EU flows. Its breakdown between D.31 and D.39 is however replaced by the structure which is available from Eurostat pages – a section related to BoP.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1

B. Methods

The statistical questionnaire Roč 1-01 is the background for the calculation of other subsidies on production for the S.11. The establishment units declare the subsidies from the government bodies and EU for the compensation of operating losses of the

units producing goods and services provided that these losses are the consequence of the economic and social policy of government for the purposes of employment of disability persons and/or people lingeringly unemployed and subsidies on education, which are organised and funded by the organisations. The following subsidies belong among the other subsidies on production: subsidies on the elimination of unfavourable economic results under the worse climate conditions, subsidies on the territory protection against the harmful consequences of water, subsidies on the administration of water, public-benefit works, on the attenuation programmes of ore and coke mining, the public bus and railway transport, on the funding of operation and maintenance of melioration equipment, forestry, support of small and medium businesses, tourism, support of art, programme of the energy decrease and utilisation of alternative energy sources, subsidies of the productive cooperatives of handicapped persons and subsidies from the budgets of municipalities into the urban public transport. These data are updated based on the information taken over from the sector of S.13.

Sector S.12

A. Sources: DS13, DS16

B. Methods

Other subsidies on production D.39 are represented by current transfers into domestic financial institutions devoted to the compensation of their financial loss. They include subsidies on the total amount of wages or salaries, subsidies on handicapped persons, long-run unemployed people as well as the subsidies on education.

Sector S.13

Not applicable

Sector S.14

The data are directly taken over from S.13

Sector S.15

Not applicable

Sector S.2

Not applicable

23.2 Balancing adjustments across all sectors

in thd.€

Description	Description - subsidies:	Total	S.11	S.12	S.13	S.14	S.15	S.2
Insertion of the source data	To legal person established by the government, municipality or supreme territorial entity	339 809	339 809					

	To other legal person	354 635	354 635					
	To physical person - entrepreneur	3 450				3 450		
	To subsidised organisation not included into the S.13	12 566	12 566					
	On the compensation of a property loss	732				732		
DK21 removal of EU flows outside S.13	To other legal person	-227 665	-227 665					
	To physical person - entrepreneur	-1 023				-1 023		
	To subsidised organisation not included into the S.13	-13	-13					
Non-profit institutions in S.13	To other legal person	0						
		482 492	479 332	0	0	3 160	0	0

23.3 Additional details

24. D41 INTEREST

24.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2

B. Methods

Interest on the use side represents expenditures derived from the nominal value of financial assets and liabilities – deposits, bonds, obligations, loans, interest on the value of deposit paid to the company fellows; also the interest reduced by the bank, discount of bonds and sanction interest are included too. Interest is presented gross, i.e. prior to the tax deduction.

Sector S.12

A. Sources: DS7, DS13, DS16

B. Methods

Cost interest represents the payments derived from the nominal value of financial assets and liabilities – deposits, bonds, obligations, loans, interest on the value of deposit paid to the company fellows; also the interest reduced by the bank, discount of bonds and sanction interest are included too. Interest is presented gross, i.e. prior

to the tax deduction. The fees and commissions considered as the payments for the services rendered are not included.

According to the accounting groups, the following items are in question:

- *Contract penalties* (fines and interest on late payments)

They represent the contractually agreed sanction items for the late payment to the creditor, for not keeping the contractual conditions resulting from the trade-commitment relations

- *Other penalties* (fines and interest on late payments)

Sanction penalties, which do not result from the contractual relations and prevailingly in question are the penalties and fines levied by the tax administrator, relevant insurance agencies, governmental bodies and municipalities. With regards to the Law on income tax, the other taxes, penalties and interest on late payments are not considered as tax expenditures (regardless of their settlement).

- *Interest*

The commitment of the firm to pay interest to banks, suppliers, in case of loans, financial operations, e.g. discount of securities, is monitored. The interest costs are compiled based on the combination of source data from the statistical survey and administrative sources. The payment of interest from the sector S.12 to other sectors of economy is in question.

Sector S.13

A. Sources: DS18, DS36

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	880 103
Supplementary information	Accrual interest	SCA	32 231
	FISIM		-2 938
Total			909 396

The main source for the compilation of interest is the information from the accounting statements (cash receipts and expenditures from the Fin 1-04 statement). Another source for the accrual adjustment of interest is the information from the MF SR on the accrual interest. Mainly the information obtained from ARDAL (Agency for the debt and liquidity management S.13) is taken into consideration. In addition to the accrual interest, also FISIM is included.

Sector S.14

A. Sources: DS7

B. Methods

Preliminary data on interest are figured out based on the NBS statistics, the final figure on interest is taken over after the balancing of the S.12 sector. This transaction includes also FISIM, which is obtained from S.12. Interests quantified on use side are expenditures which the households should pay for financial assets (loans, bonds,) to

the owner for achieving them. The interest is presented gross, before the tax deduction.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

Preliminary data on interest are quantified based on the available statements; the final figure is taken over from S.12 after balancing.

Sector S.2

A. Sources: DS9, DS68

B. Methods

The figure is compiled based on the information in the current account of BoP from the item revenues from investment as the sum of the following items: interest on the direct investment + interest on the portfolio investment + other investment. An administrative source PB (NBS) 1-12 is the background for the sectoral breakdown. The FISIM allocation is part of D.41: adjustment of interest resulting from the FISIM allocation.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2

B. Methods

Interest on the source side represents income derived from the nominal value of financial assets and liabilities – deposits, bonds, obligations, loans, interest on the value of deposit paid to the company fellows; also the interest reduced by the bank, discount of bonds and sanction interest are included too. Interest is presented gross, i.e. prior to the tax deduction.

Sector S.12

A. Sources: DS7, DS13, DS16

B. Methods

Income interests represent the receipts derived from the nominal value of financial assets and liabilities – deposits, bonds, obligations, loans, interest on the value of deposit paid to the company fellows; also the interest reduced by the bank, discount of bonds and sanction interest are included too. Interest is presented gross, i.e. prior

to the tax deduction. The fees and commissions considered as the payments for the services rendered are not included.

According to accounting groups, we distinguish:

- *Interests*

The credit interests are recorded disregarding if they are received from banks or from other debtors for similar settlements.

- *Contract penalties (fines and interests on late payments)*

The item serves for recording of penalties, fines and interest on late payments as income provided that the firm uses its right to impose sanctions against other entities based on the contracts or other provisions disregarding if the penalties or fines or interest on the late payments have been paid or not.

- *Other penalties (fines and interests on late payments)*

According to § 17 art. 21 of the Law on income tax, the contractual penalties, fines resulting from the late payments and interest on the late payments except for the interest on the late payments from credits received by the banks and interest in case of the generation of disallowed debit remainder on the current account; these are included by the creditor into the tax base only after their reception. The item of income interest is compiled in the same way as in case of cost interest based on the combination of sources from the statistical survey and administrative sources. The interest received by S.12 from other sectors of economy is in question.

Sector S.13

A. Sources: DS18, DS36

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	127 174
Supplementary information	Accrual interest	SCA	-23 793
	FISIM		28 167
Total			131 548

The main source of data for the compilation of interest is the information from accounting statements (cash receipts and expenditures from the Fin 1-04 statement). Another source for the accrual adjustment of interest is the information from the MF SR on the accrual interest. Mainly the information obtained from ARDAL (Agency for the debt and liquidity management S.13) is taken into account. In addition to the accrual interest, also FISIM is included.

Sector S.14

A. Sources: DS7

B. Methods

Preliminary data on interest are figured out based on the NBS statistics, the final figure on interest is taken over after the balancing of the S.12 sector. This transaction includes also FISIM, which is obtained from S.12. Interests quantified on the source are those being paid to the sector of households from the ownership of financial

assets (loans, bonds,) according to actual interest rate during the accounting time period. The interest is presented gross, before the tax deduction.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

Preliminary data on interest are quantified based on the available statements; the final figure is taken over from S.12 after balancing.

Sector S.2

A. Sources: DS9, DS68

B. Methods

The figure is compiled based on the information in the current account of BoP from the item revenues from investment as the sum of the following items: interest on the direct investment + interest on the portfolio investment + other investment. An administrative source PB (NBS) 1-12 is the background for the sectoral breakdown. The FISIM allocation is part of D.41: adjustment of interest resulting from the FISIM allocation.

24.2 Balancing adjustments across all sectors

Sector S.12 is responsible for balancing of interest between particular sectors of economy due to the fact that the best data sources, mainly from administrative data, are at its disposal. Firstly a matrix recording is compiled by which the approximate values are obtained on the amount of interest which each sector has to pay to whom and conversely how much is the particular sector receiving and from whom. After entering the particular values at both sides of the matrix recording (sources and use), the remaining difference is balanced in order to eliminate the majority of inconsistencies. This is the way how we reach the balanced system of gross interests. Whereas we want to achieve interests net, in order to record them in the system of national accounts, it is necessary to net them up by the values of FISIM.

The values of the calculated FISIM on loans for all economic institutional sectors except for S.12 are recorded with the opposite sign at the use side. The adjustment of interests by FISIM in S.12 is obtained as a difference of the total FISIM on deposits and FISIM on loans of other monetary institutions and insurance agencies.

The values of the calculated FISIM on deposits for all economic institutional sectors except for S.12 are recorded with the same sign at the source side.

The adjustment of interest by FISIM in S.12 is obtained as the sum of total FISIM on loans with the opposite sign and the total FISIM on deposits for subsectors of other monetary institutions and insurance agencies. After applying this method we will receive a balanced system of values, by which it is necessary to adjust the gross interest at both sides – use and sources.

D.41g

in thd. €

use		sources	
S.11	1 341 276	S.11	512 962
S.12	1 169 484	S.12	3 743 687
Pen	1 164 351	Pen	3 521 600
Poi	5 133	Poi	222 087
S.13	912 335	S.13	103 382
S.14	1 245 311	S.14	346 888
S.15	10 562	S.15	4 750
S.1	4 678 968	S.1	4 711 669
S.2	1 059 247	S.2	1 026 546
S1 + S2	5 738 215	S1 + S2	5 738 215

Adjustment of interest due to FISIM allocation

in thd. €

use		sources	
S.11	-244 023	S.11	105 258
S.12	268 918	S.12	-1 069 623
Pen	268 918	Pen	-1 069 623
Poi	0	Poi	0
S.13	-2 938	S.13	28 167
S.14	-763 413	S.14	133 740
S.15	-6 356	S.15	7 063
S.1	3 931 156	S.1	3 916 274
S.2	-43 033	S.2	4 550
S1 + S2	4 947 370	S1 + S2	4 947 370

D.41

in thd. €

use		sources	
S.11	1 097 253	S.11	618 220
S.12	1 438 402	S.12	2 674 064
Pen	1 433 269	Pen	2 451 977
Poi	5133	Poi	222 087
S.13	909 397	S.13	131 549
S.14	481 898	S.14	480 628
S.15	4 206	S.15	11 813
S.1	3 931 156	S.1	3 916 274
S.2	1 016 214	S.2	1 031 096
S1 + S2	4 947 370	S1 + S2	4 947 370

24.3 Additional details

25. D421 DIVIDENDS

25.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2

B. Methods

The annual statistical surveys Roč 1-01 a Roč 2-01 are the data sources for the calculation of this indicator for S.11. Dividends represent the amount of distributed dividends and other gain sharing on which it was decided on the general assembly on the housekeeping for the previous time periods. Dividends are recorded at the time when they have to be paid. These data are updated based on the information from S.12 and S.2.

Sector S.12

A. Sources: DS13, DS16

B. Methods

The dividends paid represent the amount of distributed dividends and other gain sharing on which it was decided on the general assembly on the housekeeping for the previous year or on the general assemblies related to the economy management of the previous years which will be paid in the actual calendar year.

However, the dividends on which the general assembly decided that they will be repaid only in the years coming after the given calendar year, i.e. in T+18 months are not included here. Data are updated by figures from the sector S.2, which are available from the administrative data source of NBS in T+18 months.

Sector S.13

Sector S.13 represents the grouping of other non-market producers. Mainly the entities directly connected to the state budget are in question. There are also specific organisations in the sector with business legal forms (limited companies and/or joint stock companies), which were established for specific purpose and which according to ESA do not represent the market output. Due to this reason, if there are transactions described in the accounting system as the payment of dividends, such transactions are recorded as D.73.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS9, D68

B. Methods

The figure is compiled based on the information in the current account of BoP from the item revenues from investment as the sum of the following items: property income from investment + property income from the portfolio investment. An administrative source PB (NBS) 1-12 is the background for the sectoral breakdown.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2

B. Methods

The annual statistical surveys Roč 1-01 a Roč 2-01 are the data sources for the calculation of this indicator for S.11. Dividends at the source side represent the income of the reporting unit due to its share as the share-holder in the profit of the limited company, or other received gain sharing of trade companies' partners.

In question are amounts resulting from the housekeeping for the previous time period on which the general assembly decided that they will be paid to the reporting unit in the given year. Revenues from shares can be received by investors, who own a share higher or equal to 10 % - direct investors, and also those, who own the share being lower than 10 % - portfolio investors. Dividends are recorded at the time when they should be paid. These data are updated based on the information obtained from the sectors of S.12 and S.2.

Sector S.12

A. Sources: DS13, DS16, DS46

B. Methods

Dividends at the source side represent the income of the reporting unit due to its share, as the share-holder, in the profit of the limited company or other received gain sharing of trade companies' partners. In question are amounts resulting from the housekeeping for the previous time period on which the general assembly decided that they will be paid to the reporting unit in the given year. From the results of the general assembly, mainly the decision on time when the dividends will be paid is

important. For example, the amount of dividends from the general assembly related to the previous time period of T+18 months, on which it was decided that they should be paid in the given calendar year in time T, belongs here too. These data are updated based on the information obtained from the sector S.2 being available from the administrative source of NBS at T+18 months.

Sector S.13

A. Sources: DS18, DS34

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	622 135
Supplementary information	Superdividends	Source MF SR	-146 412
Total			475 723

The main source for the compilation of interest is the information from the accounting statements (cash receipts and expenditures of the Fin 1-04 statement). Another background for the accrual adjustment of interest is the information from the MF SR on the profitability of companies which have repaid the dividends. In case that the dividends paid are not financed from the current profits of companies (but are rather paid disproportionately to the profit achieved or are paid from the sale of non-financial assets or reserves), they are recorded as the financial transaction and not as the ESA income.

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

Dividend is a form of property income, which is achieved by the shareholders from the company profit gained for the previous accounting period. There is no direct data source in the sector of household for the quantification of this item, thus, it is figured out on the basis of those sectors, which pay dividends to sector S.14.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

In the context of ESA95, dividends include also the items **revenues from the long-term financial assets and revenues from the short-term financial assets** taken over from the Úč NUJ 2-01 statement. The shares in the profit of company enter dividends provided that the reporting unit owns shares of a certain company; this information is taken over from the statistical questionnaires. Other income from the distributed profit due to the ownership of financial investment is included too.

When compiling the data, the statistical and administrative data sources are combined and the estimates and grossing-ups are made. A sample of organisations for the sample statistical survey is stratified by economic activities, legal forms and size of units. Data from the sample survey are used also for the estimate of values, which are not shown separately in the accounting reports of units (or they are reported, however, under the cumulated accounting items). Grossing-ups for non-observed but active units are obtained from data of those units which have submitted the questionnaire. Statistical data are combined with administrative data of those units, which had within the industry (at the 5-digit level of SK NACE 2) better coverage by questionnaires (i.e. better coverage by direct sources).

When calculating the dividends, also the time series of previous years are taken into consideration. Both, the development of number of units in sector as well as the international comparison of organisations which have submitted the questionnaires in the successive years, are taken into account. Direct statistical sources based on the NSNO questionnaires represent 18,18% from the value of the final dividends; the direct administrative sources represent 82,61% from the total value of dividends and the share of estimates, grossing-ups and adjustments is around 49,60% – OE.

Sector S.2

A. Sources: DS9, D68

B. Methods

The figure is compiled from information available in the current account of BoP from the item revenues from investment as the sum of the following items: property income from investment + property income from the portfolio investment. An administrative source PB (NBS) 1-12 is the background for the sectoral breakdown.

25.2 Balancing adjustments across all sectors

Sector S.12 works with data on dividends received and paid inquired by the statistical survey and partially taken over from the administrative data sources. Data on both sides are partially inquired by using the counterparts of particular sectors. Data for those sectors, for which the required values on dividends are available, are directly taken over and recorded in a form of matrix. The remaining missing values are extrapolated by using an expert estimate. After entering all values into the matrix presentation, the resulting difference is balanced in order to eliminate the majority of inconsistencies.

D.421

in thd. €

use		sources	
S.11	5 070 715	S.11	1 839 791
S.12	410 811	S.12	55 660
S.12 Pen	273 529	S.12 Pen	37 441
S.12 Poi	137 282	S.12 Poi	18 219
S.13	0	S.13	475 723
S.14	0	S.14	982 548

S.15	0	S.15	5 836
S.1	5 481 526	S.1	3 359 558
S.2	247 492	S.2	2 369 460
S1 + S2	5 729 018	S1 + S2	5 729 018

25.3 Additional details

26. D422 WITHDRAWALS OF INCOME FROM QUASICORPORATIONS

26.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources

As the statistical survey has been cancelled since 2008, data are estimated by using the extrapolation techniques.

B. Methods

Withdrawals of income for quasicorporations represent the amount withdrawn from the profit of quasicorporation residing in the domestic territory, which has been withdrawn by the reporting units for own final use during the time period under observation based on the decision of the profit distribution or it is a part of profit of the quasicorporation residing in the Slovak territory which has been actually withdrawn to its foreign owner – non-resident for his own final use. For the estimation of this indicator, currently the extrapolation techniques are used, which are based on the older statistical surveys. The last statistical survey, in which the withdrawals of income of quasicorporations was traced, had taken place in 2008.

Sector S.12

A. Sources

As the statistical survey has been cancelled since 2008, data are estimated by using the extrapolation techniques.

B. Methods

Withdrawals of income for quasicorporations represent the amount withdrawn from the profit of quasicorporation residing in the domestic territory, which has been withdrawn by the reporting units for own final use during the time period under observation based on the decision of the profit distribution or it is a part of profit of the quasicorporation residing in the Slovak territory, which has been actually withdrawn to its foreign owner – non-resident for his own final use. In both cases the date of the realisation of transaction is decisive. For the previous time periods, only negligible values close to zero were reported in the surveys.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Not applicable

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterpart of S.11

B. Methods

Withdrawals of income of quasi-corporations are reported as the counterpart of the sector S.11; it is the sum, which is actually withdrawn by entrepreneurs for their own final use from the profit of the quasi-corporation which they own.

Sector S.15

Not applicable

Sector S.2

Not applicable

26.2 Balancing adjustments across all sectors

In the majority of cases for particular years, only the sector of non-financial corporations reports the data (and only at the use side). Its counterpart and, at the same time, a balancing item is the sector S.14 (at its source side).

D.422

in thd. €

use		sources	
S.11	1 759	S.11	0
S.12	0	S.12	0
S.12 Pen	0	S.12 Pen	0
S.12 Poi	0	S.12 Poi	0
S.13	0	S.13	0
S.14	0	S.14	1 759
S.15	0	S.15	0
S.1	1 759	S.1	1 759
S.2	0	S.2	0
S1 + S2	1 759	S1 + S2	1 759

26.3 Additional details

27. D43 REINVESTED EARNINGS ON FDI

27.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: counterpart S.2

B. Methods

The reinvested earnings from foreign direct investment at the use side represent that part of profit of foreign units with the property share of our entities, which has been transferred abroad for reinvesting purposes. Data on reinvested earnings from foreign direct investment are completely taken over as the counterpart to the sector of S.2.

Sector S.12

A. Sources: counterpart S.2

B. Methods

Reinvested earnings from FDIs of our domestic entities abroad recorded in the accounts at the use side represent that part of profit of foreign units with the property share of our entities which was during the previous year transferred for the reinvesting purposes abroad. The portion of profit related to the housekeeping of the previous year or of the profit not distributed during the previous years might be in question. As the sector of S.12 does not have these data at disposal, they are taken over directly as a counterpart of S.2, which has the data from administrative sources at disposal.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: D68

B. Methods

Data are taken over directly from the BoP current account without any adjustment as part of the item revenues from investment. The sectoral breakdown into S.11 and

S.12 is done on the basis of NBS data – Ratio of the breakdown of reinvested earnings for 2010.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: counterpart S.2

B. Methods

Reinvested earnings from the foreign direct investment at the source side represent that part of profit of the domestic reporting unit with the foreign participation, which has actually been obtained by the reposting unit for the reinvesting purposes in the territory of the SR. Data on reinvested earnings from FDIs are completely taken over as the counterpart of sector S.2

Sector S.12

A. Sources: counterpart S.2

B. Methods

Reinvested earnings from the foreign direct investment in the domestic territory recorded at the source side represent that part of profit of the reporting unit with the foreign participation, which has actually been obtained by the reporting unit for the reinvesting purposes in the territory of the SR. The portion of profit related to the housekeeping of the previous year or of the profit not distributed during the previous years might be in question. As the sector of S.12 does not have these data at disposal, they are taken over directly as a counterpart of S.2, which has the data from administrative sources at its disposal.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: D68

B. Methods

Data are taken over directly from the BoP current account without any adjustment as part of the item revenues from investment. The sectoral breakdown into S.11 and S.12 is done on the basis of NBS data – Ratio of the breakdown of reinvested earnings for 2010.

27.2 Balancing adjustments across all sectors

D.43		in thd. €	
use		sources	
S.11	59 651	S.11	830 473
S.12	2 908	S.12	355 900
Total=S.2	62 559	Total=S.2	1 186 373

27.3 Additional details

28. D44 PROPERTY INCOME ATTRIBUTED TO POLICY INSURANCE HOLDERS

28.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

A. Sources: DS10, DS16

B. Methods

The total value of supplementary premiums D.44 corresponds to the total revenues from investment of actuarial reserves, which are obtained by the insurance corporation netted up by the revenues from investment of own resources of insurance agencies (gains and losses being realised). Data on total revenues from investment are taken over from administrative sources from accounting statements

after audit. However, the directly available data from administrative sources on the revenues from own funds are not available, thus they are obtained from the statistical survey. Due to the combination of data from two different sources it is therefore necessary to compare the relevant values and mathematically to reconcile them. This approach is applied in the same manner to non-life insurance as well as to life insurance. In terms of life insurance, the final figure is furthermore adjusted by unrealised gains and losses. The revenues from investment of the administration company (pension administration company) and pension funds (supplementary pension company) are treated similarly, including the revenues from revaluation and the property sales.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: counterpart of S.12

B. Methods

Data on property income of the policy-holders are fully taken over from S.12 (allocation for non-life insurance).

Sector S.12

A. Sources: DS16

B. Methods

The revenues from the investment of actuarial reserves are recorded at the source side only from the perspective of the non-life insurance. As there is no information on such receivables available, data are estimated based on the structure of a specific

module on costs related to the premiums due in the POI P5-01 statement which is compiled in a sectoral breakdown.

Sector S.13

A. Sources: counterpart of S.12

B. Methods

Data on property income of the policy-holders are fully taken over from S.12 (allocation for life and non-life insurance).

			in thd. €
Adjustment	Description	Source	Total
Supplementary information	NLI		853
Total			853

Sector S.14

A. Sources: counterpart of S.12

B. Methods

Data on property income of the policy-holders are fully taken over from S.12 (allocation for life and non-life insurance).

Sector S.15

A. Sources: counterpart of S.12

B. Methods

Data on property income of the policy-holders are fully taken over from S.12 (allocation for life and non-life insurance).

Sector S.2

A. Sources: counterpart of S.12

B. Methods

Data on property income of the policy-holders are fully taken over from S.12 (allocation for life and non-life insurance).

28.2 Balancing adjustments across all sectors

Sector of financial corporations S.12 does not have any precise information on the received revenues from the investment of actuarial reserves for non-life insurance. Therefore it uses data from specific module on costs related to the premiums due in the POI P5-01 statement which is compiled in a sectoral breakdown. Based on this structure, the total of revenues from investment of actuarial reserves is then allocated into other sectors of economy, by which a balanced system is achieved also from the non-life insurance standpoint. As far as the life insurance is concerned, the counterpart to revenues from investment of actuarial reserves from S.12 is the sector

of households S.14. Analogically, it is true for the property income from pension administration and supplementary companies.

D.44

use		sources	
S.11		S.11	13 204
S.12 Pen		S.12 Pen	1 241
S.12 Poi	293 647	S.12 Poi	141
S.13		S.13	853
S.14		S.14	275 246
S.15		S.15	25
S.1	293 647	S.1	290 710
S.2		S.2	2 937
S1 + S2	293 647	S1 + S2	293 647

in thd. €

28.3 Additional details

29. D45 RENTS

29.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1

B. Methods

Rental at the use side covers the costs on right to use the agricultural land, being granted by the owner (including the share in the harvest), the forests, inland water and rivers for recreational or other purposes including fishing. The following fees belong here: for the right to exploit the mineral or fossil sources (coal, oil, natural gas) and fees for the usage of public space. The following are not included: rentals from buildings and residential buildings located on the given land, maintenance costs, not even the tax on land. Grossing-ups are not being done; data are adjusted within the balancing process.

Sector S.12

A. Sources: DS13, DS16

B. Methods

Rental at the use side covers the costs on right to use the agricultural land, being granted by the owner (including the share in the harvest), the forests, inland water and rivers for recreational or other purposes including fishing. The following fees belong here: for the right to exploit the mineral or fossil sources (coal, oil, natural gas) and fees for the usage of public space. The following are not included: rentals from buildings and residential buildings located on the given land, maintenance costs, not even the tax on land. From the standpoint of the sector of financial corporations, only small values are in question.

Sector S.13

In case of S.13, the transaction is estimated as being equal to 0.

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

Rent from land covers payments which the land renter has to pay to the owner for the right to use this land. It does not include the rentals from constructions and residential buildings built on this land. There is no direct source available for the calculation. The estimate is done by using the extrapolation of time series. The final figure is adjusted within the balancing procedure with other sectors.

Sector S.15

A. Sources: DS49

B. Methods

The rent paid undertakes the item Rental from land and subsoil sources from the accounting class 5 – Activity costs from the statistical sources. Mainly the payments and fees for the agricultural and non-agricultural land, premises, public areas etc., are in question, but not buildings.

When compiling the figures, primarily the statistical data are used and grossing-ups and estimates are made too. A sample of organisations from the sample statistical survey is stratified by economic activities, legal forms and size of units. Data from the sample survey are used also for the estimate of values, which are not separately shown in the accounting records of the units (or are presented, however, under the cumulated accounting items). Grossing-ups for missing but active units are obtained from data for those units, which have submitted the questionnaire.

When calculating the rent also the time series from previous years are taken into account. Both, the development of the number of units in the sector, as well as the y-o-y comparison of organisations, which have submitted the questionnaire in the successive years, are taken into consideration. Direct statistical sources from the NSNO statements represent 7,98% from the value of rent and the share of estimates, grossing-ups and adjustments represents around 92,02% – E80.

Sector S.2

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1

B. Methods

Rental at the source side covers benefits of owners for right to use the agricultural land, being granted by the owner (including the share in the harvest), the forests, inland water and rivers for recreational or other purposes including fishing. The following fees belong here: for the right to exploit the mineral or fossil sources (coal, oil, natural gas) and fees for the usage of public space. The following are not included: rentals from buildings and residential buildings located on the given land, maintenance costs, not even the tax on land. Grossing-ups are not made, figures are adjusted within the balancing process.

Sector S.12

A. Sources: DS13, DS16

B. Methods

Rental at the source side covers the revenues from right to use the agricultural land, being granted by the owner (including the share in the harvest), the forests, inland water and rivers for recreational or other purposes including fishing. The following fees belong here: for the right to exploit the mineral or fossil sources (coal, oil, natural gas) and fees for the usage of public space. The following are not included: rentals from buildings and residential buildings located on the given land, maintenance costs, not even the tax on land. Grossing-ups are not made, figures are adjusted within the balancing process. From the standpoint of the sector of financial corporations, only small values are in question.

Sector S.13

A. Sources: DS18, DS20, DS22, DS24, DS30

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	43 787
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	727
Total			44 514

Main source for the compilation of income from rent is the information from accounting statements (cash receipts and expenditures from the Fin 1-04 statement) and information on assets and liabilities (balance sheets).

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

Rent on land is a form of property income, which is achieved by the owner of land from the land renter. This item covers also the rent paid to the owners of inland water for the right to use this water for recreational or other purposes, including fishing. The following are not included: rentals from buildings and residential buildings located on the given land. No direct source is available. Estimate is made based on the extrapolation of time series. The final figure is adjusted within the balancing with other sectors.

Sector S.15

A. Sources: DS49

B. Methods

The rent received from land and subsoil resources is taken over from the accounting class 6 – Activity revenues. Mainly the rent received from the agricultural and non-agricultural land is in question. No rent from buildings and premises is included.

When compiling the figures, primarily the statistical data are used and grossing-ups and estimates are made too. A sample of organisations from the sample statistical survey is stratified by economic activities, legal forms and size of units. Data from the sample survey are used also for the estimate of values, which are not separately shown in the accounting records of the units (or are presented, however, under the cumulated accounting items). Grossing-ups for missing but active units are obtained from data for those units, which have submitted the questionnaire.

When calculating the rent also the time series from previous years are taken into account. Both, the development of the number of units in the sector, as well as the y-o-y comparison of organisations, which have submitted the questionnaire in the successive years, are taken into consideration. Direct statistical sources from the NSNO statements represent 45,49% from the value of rent and the share of estimates, grossing-ups and adjustments represents around 54,51% – **E50**.

Sector S.2

Not applicable

29.2 Balancing adjustments across all sectors

D.45

in thd. €

use		sources	
S.11	54 846	S.11	13 205
S.12 Pen	15	S.12 Pen	0
S.12 Poi	0	S.12 Poi	0
S.13	0	S.13	44 514
S.14	31 686	S.14	21 124
S.15	664	S.15	8 368
S.1	87 211	S.1	87 211
S.2	0	S.2	0
S1 + S2	87 211	S1 + S2	87 211

29.3 Additional details

30. D41G TOTAL INTEREST BEFORE FISIM ALLOCATION

30.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: allocation from S.12

B. Methods

The figure is compiled by taking the allocation of FISIM within the calculation of D.41 into account.

Sector S.12

A. Sources: DS7, DS13, DS16

B. Methods

The same approach is used as in the case of "interest". See chapter 24.1.

Sector S.13

- A. Sources: allocation from S.12
- B. Methods

The figure is compiled by using the allocation of FISIM within the calculation of D.41

Sector S.14

- A. Sources: allocation from S.12
- B. Methods

The figure is compiled by using the allocation of FISIM within the calculation of D.41

Sector S.15

- A. Sources: allocation from S.12
- B. Methods

The figure is compiled by using the allocation of FISIM within the calculation of D.41

Sector S.2

- A. Sources: allocation from S.12
- B. Methods

The figure is compiled by using the allocation of FISIM within the calculation of D.41

30.2 Balancing adjustments across all sectors

The balanced system of interests is achieved by using the approach described in details in 24.2.

D.41g

in thd. €

use		sources	
S.11	1 341 276	S.11	512 962
S.12	1 169 484	S.12	3 743 687
Pen	1 164 351	Pen	3 521 600
Poi	5 133	Poi	222 087
S.13	912 335	S.13	103 382
S.14	1 245 311	S.14	346 888
S.15	10 562	S.15	4 750
S.1	4 678 968	S.1	4 711 669
S.2	1 059 247	S.2	1 026 546
S1 + S2	5 738 215	S1 + S2	5 738 215

30.3 Additional details

31. D51 TAXES ON INCOME

31.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Source: DS1

B. Methods

Current taxes on income represent the income taxes from all activities and property treatment. The amount of income taxes settled from the current and extraordinary activity, payable and delayed, including the supplementary withdrawals, is taken into consideration. The statistical survey Roc 1-01 (DS1) is the source for the compilation of this indicator for the sector S.11. These data are updated based on the information from the S.13 and S.2 sectors.

Sector S.12

A. Sources: DS13, DS16

B. Methods

Current taxes on income represent the income taxes from all activities and property treatment in context of Law No. 595/2003 Coll. on income taxes, including amendments. The final figure is updated within the balancing process by using the information from S.13, for which the more precise data on taxes are available.

Sector S.13

A. Sources: DS21, DS23

B. Methods

in thd. €

Adjustment	Description	Source	Total
Supplementary information	D51PAY	VZaS	19 212
Total			19 212

The value of D.51PAY for S.13 is taken over from the Profit and Loss statement.

Sector S.14

- A. Sources: counterpart of S.13
- B. Methods

Income taxes are paid by population from income received for the previous time period. There is no direct data source for this indicator in the sector of households; the whole amount of this transaction is taken over from the sector S.13.

Sector S.15

- A. Sources: counterpart of S.13
- B. Methods

Taxes on income are paid from income obtained for the previous time period. There is no direct data source for this indicator in the sector of households; the whole amount of this transaction is taken over from the sector S.13.

Sector S.2

- A. Sources: DS9
- B. Methods

Data are taken over from administrative data source from the payment title 645 Taxes on income and property at the payment side.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

- A. Sources: DS18, DS31
- B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	2 869 691
Supplementary information	2%	Fin 1-04	44 145

	Taxes and social contributions (TAC)	Accrual taxes – information from MF SR	411 148
Total			3 324 984

The base for the estimation of D.51REC transaction is represented by cash receipts and the information on the 2% withdrawn from the income tax (a funding scheme for non-profit institutions). These expenditures are negatively recorded at the side of receipts; therefore it is necessary to increase the value of D.51 by amount being levied to non-profit institutions. In addition to this adjustment, the D.51 is modified also by the additional accrualisation calculated based on the time adjusted cash receipts. When calculating the additional accrualisation the financial settlement of tax on income is taken into consideration (mainly the tax on income of legal entities and physical persons from the dependent activity and the income tax of physical persons - entrepreneurs are in question).

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS9

B. Methods

Data are taken over from the administrative source, from the payment title 645 Tax on income and property at the side of payments.

31.2 Balancing adjustments across all sectors

in thd.€

Description	Description – Tax on:	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Source data	dependent activity	1 431 188				1 431 188		
	business making, other independent earning activity	47 406				47 406		
	Revenue form income tax remitted to the local government	-478	-287			-191		
	Transfer of the share of physical persons	-15 553						

	income tax to a separate account								
	Transfer of the share of legal entities' income tax to a separate account	-28 592							
	Tax on income of legal entity	1 283 388	1 140 276	143 112		0			
	Tax on income levied by the wage deduction	152 332				152 332			
DK 21 DPPO - 2%	Transfer of the share of legal entities' income tax to a separate account	28 592						28 592	
DK 21 DPFO Dependent activity - 2%	Transfer of the share of physical persons income tax to a separate account	15 553						15 553	
DK 21 DPFO SZČO - Updating of accrualisation for EDP 2011/09	business making, other independent earning activity	-24 759					-24 759		
DK 21 DPPO - Updating of accrualisation for EDP 2011/09	Tax on income of legal entity	-30 738	-30 738						
DK 21 DPFO dependent activity – impact of accrualisation	dependent activity	16 069				16 069			
DK 21 DPFO dependent activity – impact of accrualisation	business making, other independent earning activity	44 547				44 547			
DK 21 DPPO - impact of	Tax on income of	399 284	295 025	79 857	19 212	0	3 993	1 198	

accrualisation	legal entity							
DK21 D51REC - DPPO Updating of accrualisation 04/2012	Tax on income of legal entity	7 296	7 296					
DK21 D51REC - DPPO Updating of accrualisation 04/2012	business making, other independent earning activity	-551	-551					
D.51	Total	3 324 984	1 411 020	222 969	19 212	1 666 592	48 138	1 198

When balancing the D.51 transaction, the information on D.51PAY is obtained from particular institutional sectors (mainly for S.12, S.13 and S.2). For the distribution of transaction into other sectors an estimate is used.

31.3 Additional details

32. D59 OTHER CURRENT TAXES

32.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

- A. Sources: DS1
- B. Methods

Other current taxes include taxes paid regularly by the owners of movables and immovables (from the ownership of land, buildings, recreational facilities), which are not used for business purposes. The statistical survey Roč 1-01 (DS1) is the main source for the calculation of this indicator. These data are refined by the information from the sector S.13.

Sector S.12

- A. Sources: DS13, DS16
- B. Methods

Among other current taxes belong the taxes paid regularly by the owners of movables and immovables (from the ownership of land, buildings, recreational

facilities), which are not used for business purposes. The final figure is updated within the balancing process by the information from the S.13, which is more precised in terms of data on taxes.

Sector S.13

The transaction is estimated in S.13 as 0.

Sector S.14

A. Sources: counterpart of S.13

B. Methods

Other current taxes include taxes paid regularly by the owners of movables and immovables (from the ownership of land, buildings, recreational facilities), which are not used for business purposes. Furthermore here belong: payments of households for the permit to own or use the motor vehicles, ships, permits on hunting, fishing, payments for stamps etc. For the calculation of other current taxes we do not have any data source in the sector of households; the total amount of this transaction is taken over from the sector S.13.

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18, DS62

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	212 978
Supplementary information	Registration of cars	Estimate based on the number of registered cars	-2 050
Total			210 928

For the calculation of D.59 we use the cash data from the Fin 1-04 statement as the starting point. The item D59 covers also the receipts from the sale of stamps. Based on the sale of stamps, also the registration tax on cars is paid, thus, it is necessary to reallocate part of receipts to D.214.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

32.2 Balancing adjustments across all sectors

							in thd.€
Description - tax on:	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Land	23 476	10 241	0	0	13 235	0	0
Constructions	60 525	37 683	0	0	22 842	0	0
Dwellings and non-housing premises in the residential house	3 872	1 162	0	0	2 711	0	0
Transfer of immovables	113	34	0	0	79	0	0
Dog	1 287	386	0	0	901	0	0
Entry and parking of car in the historical part	256	77	0	0	179	0	0
Compensation for public services rendered by STV and SRo	64 683	0	0	0	64 683	0	0
Cancelled local fees	16	0	0	0	16	0	0
Sales of stamps	31 915	22 341	0	0	9 574	0	0
Other fees	25 021	9 384	624	0	15 012	0	0
Licences	1 705	1 194	0	0	511	0	0
Revenues from sales of stamps	-2 054	-777	-6	0	-1 271	0	0
Other fees	109	58			51		
Total D.59	210 924	81 782	618	0	128 524		0

When balancing the D.59 transaction the information on D.59PAY from particular institutional sectors is used (mainly for S.12 and S.13). For the distribution of transaction into other sectors an estimate is used.

32.3 Additional details

33. D611 ACTUAL SOCIAL CONTRIBUTIONS

33.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of S.12 and S.13 and the balance between sources and use of S.2

B. Methods

Actual social contributions include actual social contributions of employers of S.6111, which are in line with the D.121 flow. These contributions are paid by employers for the benefit of their employees into the social security funds, insurance companies, and pension funds in order to ensure the social benefits for their employees. This value is part of the compensation of employees. Another component of the social contributions are social contributions of employees D.6112, which are paid by employees into the social security schemes and private schemes funded and unfunded. The third component is represented by social contributions of self-employed and unemployed D.6113; those are contributions paid for their own benefit by persons who are not employees. Actual social contributions can be obligatory and voluntary.

Sector S.15

Not applicable

Sector S.2

- A. Sources: DS67
- B. Methods

Actual social contributions of employers (D.611) correspond to the D.121 flow at the source side of sector S.2. See chapter 17.1

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

- A. Sources: DS16
- B. Methods

Actual social contributions consist from actual social contributions of employers and social contributions of employees. The amount of social contributions being paid by employers is broken down into compulsory payments to the social security schemes (paid to pension administrators) and voluntary contributions (paid to supplementary pension administrators). The same is true for employees; they pay the compulsory contributions to the social security system as well as the voluntary into the relevant pension schemes.

Whereas no data on the amount of social contributions received from employers and employees are specifically traced within the system of statistical surveys, they are broken down based on the expert estimates.

The counterpart to the social contributions received, which are recorded in the sector S.12 at the source side, is the sector of households S.14 at the use side.

Sector S.13

- A. Sources: DS18, DS31
- B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	8 102 830
Supplementary information	Taxes and social contributions (TAC)	Accrual taxes - MF SR	20 214
Total			8 102 830

The cash value of social security premiums received is calculated based on the information on receipts and expenditures related to the accrual tax receipts. The total value of insurance enters the source side in the sector S.14.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart of S.12, DS58

B. Methods

The D.611 indicator is composed from the following items: D.61122 Voluntary social contributions of employees with the source in the sector of S.12 – allocation of premiums for DDS and D.12 at the use side of the S.2 sector.

33.2 Balancing adjustments across all sectors

The D.611 transaction is not subject of the balancing adjustments.

33.3 Additional details

34. D612 IMPUTED SOCIAL CONTRIBUTIONS

34.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

Imputed social contributions represent the counterpart to the social benefits, which are paid directly by employers to their employees, or former employees and are calculated as the sum of values in particular sectors. They correspond to the D.122 flows.

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2, DS48

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item. See chapter 17.1

Sector S.12

A. Sources: DS13, DS16, DS18, DS45

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item. See chapter 17.1

Sector S.13

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item. See chapter 17.1

Sector S.14

A. Sources: DS50, DS52

B. Methods

Imputed social contributions represent the counterpart to the social benefits, which are paid directly by employers to their employees or former employees. They correspond to the D.122 flows. See chapter 17.1

We base the calculation on the development of wages and by using the extrapolation technique we figure out the value of this item.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item. See chapter 17.1

Sector S.2

Not applicable

34.2 Balancing adjustments across all sectors

The D.612 transaction is not subject to any balancing adjustments.

34.3 Additional details

35. D621 SOCIAL SECURITY BENEFITS IN CASH

35.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18

B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	5 900 986
Total			5 900 986

The transaction is compiled directly by using the administrative data sources for calculation.

Sector S.14

A. Sources: counterpart of S.13

B. Methods

Information on the cash social security benefits paid to households from the social security funds, which are paid within the social security schemes are taken from S.13.

Sector S.15

Not applicable

Sector S.2

Not applicable

35.2 Balancing adjustments across all sectors

The D.621 transaction is not subject of balancing adjustments.

35.3 Additional details

36. D622 PRIVATE FUNDED SOCIAL BENEFITS

36.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

A. Sources: DS16

B. Methods

Social benefits paid from private funds represent the allowances paid to households from supplementary pension schemes and pension administrators funded from the contributions of employers and employees.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart of S.12

B. Methods

The data on social allowances funded from the private resources are fully taken over from the sector S.12 (allocation of premiums for DDS – Supplementary pension saving system).

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterpart of S.12 and S.2

B. Methods

This item includes social benefits funded by private funds (monetary or in kind) paid to households from insurance agencies or other institutional units, which administer the private schemes of funded social security schemes.

Sector S.15

Not applicable

Sector S.2

Not applicable

36.2 Balancing adjustments across all sectors

No balancing adjustments is made in terms of D.622.

36.3 Additional details

37. D623 UNFUNDED EMPLOYEE SOCIAL BENEFITS

37.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2, DS48

B. Methods

According to the methodology and the cohesion of particular items in the accounts, the value of unfunded employee social benefits is the same as it is recorded under D.122 in the form of imputed social contributions of employers.

See chapter 17.1

Sector S.12

A. Sources: DS13, DS16, DS18, DS45

B. Methods

According to the methodology and the cohesion of particular items in the accounts, the value of unfunded employee social benefits is the same as it is recorded under D.122 in the form of imputed social contributions of employers.

See chapter 17.1

Sector S.13

According to the methodology and the cohesion of particular items in the accounts, the value of unfunded employee social benefits is the same as it is recorded under D.122 in the form of imputed social contributions of employers.

See chapter 17.1

Sector S.14

A. Sources: DS50, DS52

B. Methods

The value of unfunded employee social benefits is the same as it is recorded under D.122 in the form of imputed social contributions of employers. See chapter 17.1.

We base the calculation on the development of wages and by using the extrapolation technique we figure out the value of this item.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

According to the methodology and the cohesion of particular items in the accounts, the value of unfunded employee social benefits is the same as it is recorded under D.122 in the form of imputed social contributions of employers.

See chapter 17.1

Sector S.2

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

The unfunded employee social benefits (monetary or in kind) are transfers, which are paid by employers administering the unfunded social security schemes. At the source side of the sector of households they are calculated as a sum of counterpart values in particular sectors.

Sector S.15

Not applicable

Sector S.2

Not applicable

37.2 Balancing adjustments across all sectors

No balancing adjustments are being done under the item D623.

37.3 Additional details

38. D624 SOCIAL ASSISTANCE BENEFITS IN CASH

38.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18, DS35, DS38

B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	3 367 891
Supplementary information	EU flows outside S.13	SCA and supplementary information from MF SR	-81 960
Total			3 285 932

Transaction is calculated from administrative data sources and corrected by the value of EU flows, which belongs to the recipients outside the sector S.13.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterpart of S.13

B. Methods

The cash social allowances are paid to households by government units and are the same as social premium benefits, however, they are not provided within the social security system covering the social contributions and social benefits. The value of this item is fully taken over from the use side of S.13.

Sector S.15

Not applicable

Sector S.2

Not applicable

38.2 Balancing adjustments across all sectors

The transaction is not subject of balancing adjustments.

38.3 Additional details**39. D63 SOCIAL TRANSFERS IN KIND****39.1 Description of compilation procedures*****USES*****Sector S.1**

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18, DS20, DS22, DS24

B. Methods

in thd.€

Adjustment	Description	Source	Total
Source data from accounting statements	D632 - Fin 1-04	Fin 1-04 (Cofog 07,08,09, 10)	2 664 454
	Receipts and expenditures (Fin 1-04)	Fin 1-04	3 357 999
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01,UC_NUJ 1-01,UC_POD 1-01,UC_FNM 1-01,UC_SP 1-01,UC_POI 3-01	123 910
Total			6 146 363

The D.63 transaction is calculated from receipts and expenditures, additional accrualisation and data from accounting statements for the COFOG groups 07, 08, 09, and 10.

Sector S.14

Not applicable

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

In case of S.15, the social transfers in kind are equal to the other non-market output. See chapter 17.1

Sector S.2

Not applicable

RESOURCES**Sector S.1**

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of S.13 and S.15

B. Methods

The social transfers in kind consist from individual goods and services, which are provided to households in form of transfers in kind by the government units and non-profit institutions serving households. The item D.63 covers the social allowances D.631 and transfers of individual non-market goods and services D.632.

Sector S.15

Not applicable

Sector S.2

Not applicable

39.2 Balancing adjustments across all sectors

The transaction D63 is not subject to balancing adjustments.

39.3 Additional details

40. D71 NET NON-LIFE INSURANCE PREMIUMS

40.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

- A. Sources: counterpart of S.12
- B. Methods

Data on net non-life insurance premiums are fully taken over from the sector S.12 (allocation for non-life insurance).

Sector S.12

- A. Sources: DS10, DS12, DS16
- B. Methods

At the use side, the value of net premiums is recorded including the supplementary premiums, which are taken over from the balance system "Balancing adjustments across all sectors". See chapter 40.2

Sector S.13

- A. Sources: DS18, counterpart of S.12
- B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	25 602
Supplementary information	NŽP		-13 192
Total			12 410

Figure for the net non-life insurance premiums is estimated from the administrative data source and consequently is adjusted to the level of allocation from the sector S.12 (allocation related to the non-life insurance).

Sector S.14

- A. Sources: counterpart of S.12
- B. Methods

Figure for the net non-life insurance premiums is fully taken over from the sector S.12 (allocation for non-life insurance). Net non-life insurance premiums are premiums paid within the framework of policies, which have been contracted by individual households based on their own initiative for their own benefit. The insurance grants the coverage against several incidents or accidents causing damage on goods or property or injury of people (fire, flood, accident, theft, injury....)

Sector S.15

- A. Sources: counterpart of S.12
- B. Methods

Figure for the net non-life insurance premiums is fully taken over from the sector S.12 (allocation for non-life insurance).

Sector S.2

A. *Sources*: counterpart of S.12

B. *Methods*

Figure for the net non-life insurance premiums is fully taken over from the sector S.12 (allocation for non-life insurance).

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

A. *Sources*: DS10, DS12, DS16

B. *Methods*

Based on the administrative data sources the total actually received non-life insurance premiums are calculated from particular sectors of economy as the gross premiums written, which are netted by the changes on stocks of reserves for the future premiums and by changes in reserves for bonuses and allowances. Due to the fact that it is not possible to find out from the administrative source the precise values which are paid by particular sectors of economy to the insurance agencies in the form of premiums, we perform our estimate based on the structure of the module on the written premiums from the statistical source POI P5-01, in which this type of premiums is surveyed broken down into sectors and subsectors.

After the quantification of actual premiums received it is necessary to net this value by payments for insurance and reinsurance services, what is in principal the output of insurance agencies rendering non-life insurance. Whereas no data on payments from services are available at sectoral level, the estimate is applied by using the same approach as in case of premiums received. Final values, which enter the accounts, include also the supplementary premiums (D.44), which are recorded at the source side in form of the income received from the investment for non-life insurance. Each sector takes over the final values from the balanced system, which are recorded at the use side.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

40.2 Balancing adjustments across all sectors**D.71**

in thd. €

use		sources	
S.11	184 584	S.11	
S.12 Pen	19 621	S.12 Pen	
S.12 Poi	1 928	S.12 Poi	532 528
S.13	12 411	S.13	
S.14	279 685	S.14	
S.15	627	S.15	
S.1	498 856	S.1	532 528
S.2	33 672	S.2	
S1 + S2	532 528	S1 + S2	532 528

40.3 Additional details**41. D72 NON-LIFE INSURANCE CLAIMS****41.1 Description of compilation procedures****USES****Sector S.1**

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

A. Sources: DS10, DS12, DS16

B. Methods

Based on the ESA95 methodology and due to the balancing of the system in the sector of financial corporations S.12, the total value of costs on premiums claims D.72 is equal to the total value of net premiums received including the supplementary premiums D.71.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: counterpart of S.12

B. Methods

Figure on the non-life insurance claims is fully taken over from the sector S.12 (allocation for non-life insurance).

Sector S.12

A. Sources: DS10, DS12, DS16

B. Methods

Based on administrative data sources the total costs on the non-life insurance premiums claims, being paid in case of insurance incident to the relevant setors of economy, are calculated as gross, which are consequently netted by the change in

the reserve on premium claims, costs on the administration of clearance, change in the stock of reserves on the settlement of extraordinary risks and the changes in stock of other reserves. Due to the fact that it is not possible to find out from the administrative source the precise values which are paid by particular sectors of economy to the insurance agencies in the form of premiums, we perform our estimate based on the structure of the module on the written premiums from the statistical source POI P5-01, in which this type of premiums is surveyed broken down into sectors and subsectors.

Sector S.13

A. Sources: DS18, counterpart of S.12

B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	5 272
Supplementary information	NŽP		7 187
Total			12 459

Figure for the net non-life insurance premiums is estimated based on the administrative data sources and is consequently adjusted by the information taken over from the sector S.12 (allocation for non-life insurance).

Sector S.14

A. Sources: counterpart of S.12

B. Methods

Figure for the net non-life insurance premiums is fully taken over from the sector S.12 (allocation for non-life insurance). Non-life insurance claims are represented by claims resulting from the contracts on non-life insurance. Those are payments which the insurance agencies have to pay as a compensation for injuries and damages on property.

Sector S.15

A. Sources: counterpart of S.12

B. Methods

Figure for the net non-life insurance premiums is fully taken over from the sector S.12 (allocation for non-life insurance).

Sector S.2

A. Sources: counterpart of S.12

B. Methods

Figure for the net non-life insurance premiums is fully taken over from the sector S.12 (allocation for non-life insurance).

41.2 Balancing adjustments across all sectors

D.72

in thd. €

use		sources	
S.11	184 385	S.11	
S.12 Pen	17 301	S.12 Pen	
S.12 Poi	1 961	S.12 Poi	532 528
S.13	12 460	S.13	
S.14	294 117	S.14	
S.15	334	S.15	
S.1	510 558	S.1	532 528
S.2	21 970	S.2	
S1 + S2	532 528	S1 + S2	532 528

41.3 Additional details

42. D74 CURRENT INTERNATIONAL COOPERATION

42.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18

B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	30 394
Total			30 394

Transaction is estimated based on the administrative data sources.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart of S.13

B. Methods

Data on current international cooperation are fully taken over from the sector S.13.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18, DS35, DS38

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	1 743 391
Supplementary information	EU receivables	SCA	225 936
	EU flows outside S.13	SCA and supplementary information from MF SR	-1 239 247
	Shift of CT from current transfers (special information from MFSR)	Fin 1-04	-394 169
Total			335 911

Transaction is estimated from ADS and supplementary information related to EU receivables and transfers which are of the capital transfer's nature.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart of S.13

B. Methods

Data on current international cooperation are fully taken over from the sector S.13.

42.2 Balancing adjustments across all sectors

In terms of item D74, no balancing adjustments are done.

42.3 Additional details

43. D75 MISCELLANEOUS CURRENT TRANSFERS

43.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2

B. Methods

The annual statistical surveys Roč 1-01 and Roč 2-01 (DS1 a DS2) are the data sources for the estimation of this indicator for S.11. These data are getting more precise based on the information from the sectors S.13 and S.2. The other current transfers at the use side cover the penalties and fines paid, which are declared by the courts of justice or similar bodies, paid compensation for the people's injury or damages on the property, the gifts and allowances granted to other organisations which include regular and irregular allowances, obligatory and voluntary benefits and

financial support which are granted by organisations to other organisations paid from costs, possibly from the distribution of profit.

Sector S.12

A. Sources: DS13, DS16

B. Methods

The total value of current transfers at the use side cover the penalties and fines paid, which are declared by the courts of justice or similar bodies, paid compensation for the people's injury or damages on the property, the gifts and allowances granted to other organisations which include regular and irregular allowances, obligatory and voluntary benefits and financial support which are granted by organisations to other organisations paid from costs, possibly from the distribution of profit. The gifts granted are represented by cash or amounts in kind, which have been granted by the reporting unit free of charge to physical persons or legal entities. In terms of penalties paid the financial means are recorded among the costs of the reporting unit due to the breach of agreed contractual conditions. The last item being the compensatory damages is represented by payments of the reporting unit which caused the damage to persons or the damages on property. Data for the ROW traced in the statistical survey are in the final phase replaced directly by the data from the sector S.2, for which more precise data are available for this domain.

Sector S.13

A. Sources: DS18, DS19, DS20, DS22, DS24, DS35, DS38

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	992 147
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POĎ 1-01, UC_FNM 1-01, UC_ŠP 1-01, UC_POI 3-01	57 863
Supplementary information	2%	Fin 1-04	44 145
	Anonymous deposits	SCA	1 276
	D51PAY	VZaS	-19 212
	EU flows outside S.13	SCA and a supplementary information from the MF SR	-17 106
	Transfer to the EU budget	Fin 1-04	-53 371
	Other adjustments		-1 439
Total			1 004 303

In addition to the standard adjustments the D.75 transaction is adjusted by the cost item being 2% of collected tax on income, EU flows stemming from VAT and other adjustments.

Sector S.14

A. Sources: other sectors and information on games and lotteries requested from the MF SR.

B. Methods

The calculation of current transfers of households at the use side covers the current transfers to non-profit institutions serving households, which contain all voluntary contributions, membership contributions and financial supports, which the non-profit institutions receive mainly from households, further more data on lotteries and games at the level of wins paid (difference between the money deposited by population to lotteries and games and the wins paid), penalties and fines paid by the household sector unit, which consists from monetary or in kind current transfers to abroad.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

In the context of ESA95, it is possible to include among other current transfers the following items from the accounting statement Úč NUJ 2-01: **costs – Contractual penalties and fines, Other penalties and fines, Gifts, Allowances to organisational units, Benefits granted to other organisational units, Allowances granted to physical persons, Allowances granted from the share of tax being paid and allowances granted from the public collection.**

In administrative statements, the miscellaneous current transfers are represented by contractual penalties, interests on late payments, fees on late payments, fines or other sanctions resulting from the contractual relations, enforceable amounts from bonds, and severance pays in the context of the Commercial Code, etc. Furthermore, the voluntary free-of-charge deliveries of durable tangible assets, durable intangible assets and inventories are in question. Finally, the granted allowances or claims for benefits between the organisational units, if they are accounting units, membership contributions or other benefits or claims from allowances belong here. The following items are included into the miscellaneous current transfers originating from the statistical questionnaires: **Compensatory damages**, i.e. payments of the unit which has caused a damage on property or an injury to the persons, **Penalties and fines paid**, i.e. all penalties and fines paid including surcharges, penalties and fines on late payments and fines for the breach of working relations, e.g. penalties on the late payment, penalties and fines for the breach of notification duty. Furthermore in question are the **Granted gifts and allowances**, i.e. financial or material gifts to non-financial business, financial organisations, entrepreneurs, budgetary and subsidised organisations, directly to population or to abroad, however, not to other non-profit institutions in the SR. Finally, the **Paid prizes from lotteries, games** and organised collections, together with the payments for the participation in lotteries and games, are in question. When compiling data the administrative and statistical sources are combined and grossing-ups and estimates are made. The sample of organisations for the statistical sample survey is stratified by economic activities, legal forms and size of units. Data from the sample survey are used also for the estimate of values which are not separately

specified in the accounting statements (or they are, however, under the cumulated accounting items). Grossing-ups for not observed but active units are obtained from data for those units which have submitted the questionnaire. Statistical data are combined with the administrative data of those units, which had better coverage by questionnaires within the industry (at the 5-digit SK NACE 2 level), i.e. better coverage by direct data sources. When calculating the miscellaneous current transfers also the time series of the previous years and their impact on savings of S.15 are taken into consideration. Both, the development of the number of units in sector and the y-o-y comparisons of organisations which have submitted the questionnaires in the subsequent years, are taken into account too.

2010 €	Statistical sources (SS)			Administrative sources (AS)	
	NSNO 1-01	NSNO 2-01	SZ in total	Úč NUJ 2-01	AS in total
Direct source	49 503 266	444 229	49 947 495	121 972 329	121 972 329
Grossing-ups	114 575 057		114 575 057	160 011 960	160 011 960
Total	164 522 552		164 522 552	281 984 289	281 984 289
Combination of SS and AS and grossing-up	250 594 964				
Total ANA	219 180 000				

Direct statistical sources from the NSNO questionnaires represent 22,79% from the total of miscellaneous transfers and direct administrative sources are represented by 55,65% from total. The share of estimates, grossing-ups and adjustments is around 60,78% – E50.

Sector S.2

- A. Sources: D68
- B. Methods

The figure on current transfers from BoP is the source information for the calculation of D.75. It is then netted by the current international cooperation (D.74), current taxes on income (D.5), non-life insurance premiums (D.71) and by subsidies (D.3), everything within the framework of sector S.2.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

- A. Sources: DS1, DS2
- B. Methods

The annual statistical surveys Roč 1-01 and Roč 2-01 (DS1 a DS2) are the data sources for the estimation of this indicator for S.11. These data are getting more precise based on the information from the sectors S.13 and S.2. The miscellaneous current transfers at the source side cover the penalties and fines received recorded as a compensation for the people's injury or damages on the property, the gifts and allowances received, within the framework of which the cash and non-cash capital deposits are recorded except for subsidies, which do not increase the basic equity.

Sector S.12

A. Sources: DS13, DS16

B. Methods

The total value of current transfers at the source side cover the items from the statistical survey i.e. the received gifts, penalties and fines and the compensatory damages received. The gifts received are represented by cash or in kind amounts which by their nature increase the own capital of the given unit. In terms of fines and penalties received, the financial means recorded among the revenues of the reporting unit due to the breach of agreed contractual conditions are in question. The item being the compensatory damages received is represented by receipts of the reporting unit as a compensation for the caused damage. Data for the ROW traced in the statistical survey are in the final phase replaced directly by the data from the sector S.2, for which more precise data are available for this domain.

Sector S.13

A. Sources: DS18, DS19, DS20, DS22, DS24, DS31

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	868 757
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	-38 183
Supplementary information	D73PAY vs. D73REC	Fin 1-04	-125 335
	D75 vs D.9	Fin 1-04 (EU source code)	-7 963
	Taxes - sanctions	Accrual taxes – information from MF SR	947
	Taxes and social contributions (TAC) - sanctions	Accrual taxes - information from MF SR	910
	Dividends SKA	Annual report	-13 273
	Wages for December	Fin 1-04	-18 861
	Other adjustments		14 639
	Adjustment D75REC vs D9REC	Fin 1-04	-57 897
Total			623 741

Under the D.75 transaction, the sanctions noted down in income taxes, which we are able to separate based on the information on accrual taxes, are recorded; balancing of D.73 and D.9REC.

Sector S.14

A. Sources: other sectors and information on games and lotteries requested from the MF SR.

B. Methods

The calculation of current transfers of households at the source side covers the data on lotteries and games at the level of wins paid (difference between cash deposited by population to lotteries and games and the wins paid), reparations – current transfers received between the sectors, which consist from cash or in kind current transfers from abroad.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

In the context of ESA95, it is possible to include among the miscellaneous current transfers the following items from the accounting statement Úč NUJ 2-01: Receipts from **gifts and allowances, Receipts from the share of tax on income, receipts from the public collection and receipts from subsidies.**

In the context of ESA95, it is possible to include among the other current transfers the following items from the accounting statement Úč NUJ 2-01: **revenues – Contractual penalties and fines, Other penalties and fines, Gifts received, Contributions received from organisational units, Contributions received from other organisational units, Contributions received from physical persons, membership dues received, Contributions received from the share of tax being paid and cash obtained from the public collection and subsidies received.**

In administrative statements, the miscellaneous current transfers are represented by contractual penalties, interests on late payments, fees on late payments, fines or other sanctions resulting from the contractual relations, enforceable amounts from bonds, and severance pays in the context of the Commercial Code, etc. Furthermore, the non-monetary gifts received, e.g. the durable assets if intended for further donation, inventories or services, are in question.

Finally, the received contributions or contributions due between the organisational units, if they are accounting units, membership dues received or other benefits or contributions due belong here. The following items are included into the miscellaneous current transfers originating from the statistical questionnaires: **Compensatory damages received**, i.e. receipts in form of a compensation for the damage caused on property or an injury of the persons, **Penalties and fines received**, i.e. all penalties and fines received including surcharges, penalties and fines on late payments and fines for the breach of working relations and penalties and fines received due to the breach of notification duty.

Furthermore in question are the **Subsidies from the state budget and from the budget of municipalities**, which represent the subsidies on the operation of the

organisation, possibly the **Receipts from state purpose funds and Receipts from the social security funds**.

The received gifts and supplies represent the financial or material gifts from non-financial business, financial organisations, entrepreneurs, budgetary and subsidised organisations, directly from population or ROW, however, not from other non-profit institutions in the SR. Finally, the **Receipts from lotteries, games and organised collections**, which remain in the given unit together with **memberships** are in question.

When compiling data, the administrative and statistical sources are combined and grossing-ups and estimates are made. The sample of organisations for the statistical sample survey is stratified by economic activities, legal forms and size of units. Data from the sample survey are used also for the estimate of values which are not separately specified in the accounting statements (or they are, however, under the cumulated accounting items). Grossing-ups for not observed but active units are obtained from data for those units which have submitted the questionnaire. Statistical data are combined with the administrative data of those units, which had better coverage by questionnaires within the industry (at the 5-digit SK NACE 2 level), i.e. better coverage by direct data sources. When calculating the miscellaneous current transfers, also the time series of the previous years and their impact on savings of S.15 are taken into consideration. Both, the development of the number of units in sector and the y-o-y comparisons of organisations, which have submitted the questionnaires in the subsequent years, are taken into account too.

2010 €	Statistical sources (SS)			Administrative sources (AS)		
	NSNO 1-01	NSNO 2-01	€	NSNO 1-01	NSNO 2-01	€
Direct source	372 285 031	2 693 682	374 978 713	422 661 614	74 978 046	497 639 660
Grossing-ups	595 553 632		595 553 632	601 057 553		601 057 553
Total	970 532 345		970 532 345	1 098 697 213		1 098 697 213
Combination of SS and AS and grossing-up	1 018 338 638					
Total ANA	625 101 000					

Direct statistical sources from the NSNO questionnaires represent 59,99% from the total of miscellaneous transfers and direct administrative sources are represented by 79,61% from total. The share of estimates, grossing-ups and adjustments is around 30,20% – **OE**.

Sector S.2

A. Sources: DS68

B. Methods

The figure on current transfers from BoP is the source information for the calculation of D.75. It is then netted by the current international cooperation (D.74), current taxes

on income (D.5), non-life insurance claims (D.72) and by taxes on production and import (D.2), everything within the framework of sector S.2.

43.2 Balancing adjustments across all sectors

D.75

in thd.€

use		sources	
S.11	818 740	S.11	514 426
S.12	92 630	S.12	66 879
S.13	1 004 303	S.13	623 744
S.14	2 249 673	S.14	1 819 045
S.15	219 180	S.15	625 101
S.1	4 384 526	S.1	3 649 195
S.2	471 859	S.2	1 207 190
S1 + S2	4 856 385	S1 + S2	4 856 385

43.3 Additional details

44. D751 GNI BASED FOURTH OWN RESOURCE

44.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18

B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	L*

*The value is aggregated under general item D.75

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart S.13

B. Methods

The value is directly taken from the sector S.13

44.2 Balancing adjustments across all sectors

No balancing adjustments are made under the item D.751.

44.3 Additional details

45. D8 ADJUSTMENT FOR CHANGE IN NET EQUITY OF HOUSEHOLDS IN PENSION FUNDS RESERVES

45.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

- A. Sources: DS16
- B. Methods

The changes in net equity of households in the pension funds reserves is not taken over directly from questionnaires but is calculated by the following way:

Total social contributions received from employers and employees from the standpoint of the pension administration and supplementary pension agencies are grossed-up by revenues from investment from the actuarial reserves. However, these revenues have to be netted by the social allowances being paid and by the fees for services, which are invoiced by the given companies according to the law on the pension saving for keeping of the pension account, administration of funds and valorisation of assets in the pension funds.

The calculation on the use side covers furthermore the value of premiums paid for DDS to abroad, which is netted by services paid to abroad, i.e. by the import of services. The counterpart to the final figure from the use side is the sector of households S.14 on the source side, for which this value represents the final claim on the financial means in the future, if conditions for retirement are met.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. *Sources*: counterpart of S.12

B. *Methods*

The figure is taken over directly from the sector S.12.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. *Sources*: counterparts of S.12 and S.2

B. *Methods*

Adjustment resulting from the changes in net equity of households in the pension funds reserves represent the adjustment requisite for the reflection of changes in the actuarial reserves into the savings of households, which they are entitled to and which are replenished by the insurance payments and contributions recorded on the secondary distribution of income account in form of social contributions. The figure is the counterpart to the final amount from the sources of S.12 and S.2.

Sector S.15

Not applicable

Sector S.2

Not applicable

45.2 Balancing adjustments across all sectors

D.8

in thd. €

use		sources	
S.11	0	S.11	0
S.12	903 099	S.12	0
Pen	0	Pen	0
Poi	903 099	Poi	0
S.13	0	S.13	0
S.14	0	S.14	904 351
S.15	0	S.15	0
S.1	903 099	S.1	904 351
S.2	1 252	S.2	0
S1 + S2	904 351	S1 + S2	904 351

45.3 Additional details

46. D91 CAPITAL TAXES

46.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS9

B. Methods

The data are taken over from the administrative sources from the payment title 646 Taxes on capital at the payments side. The sectoral breakdown of this item is based on the structure of this administrative data source – banking statement PB 1-12.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18

B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	20
Total			20

Transaction is calculated based on administrative data sources.

Sector S.14

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

Sector S.15

Not applicable

Sector S.2

A. Sources: DS9

B. Methods

The data are taken over from the administrative sources from the payment title 646 Taxes on capital at the payment side.

46.2 Balancing adjustments across all sectors

in thd. €

Description	TOTAL	S.11	S.12	S.13	S.14	S.15
Taxes on heritage and donation	20	14			6	
D.91	20	14			6	

46.3 Additional details

47. D92 INVESTMENT GRANTS

47.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: counterparts of S.13 a S.2

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18, DS35, DS38

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	2 011 328
Supplementary information	D.9PAY	SCA	12 405
	EU flows outside S.13	SCA and supplementary info from MF SR	-716 660
Total - nonconsolidated			1 307 073
Consolidation	Receipts and expenditures (Fin 1-04)	Fin 1-04	720 720
Total - consolidated			586 353

The value of transaction is achieved from ADS and supplementary information from the SCA. The value of D.92 is adjusted by the consolidation, which is calculated from the source data. The value of consolidation of D.92 in 2010 amounted to 720 720 thd. Euro.

The breakdown into paying (receiving) sectors is in the overview of the transaction balancing.

Sector S.14

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

Sector S.15

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

Sector S.2

A. Sources: counterpart of S.13

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18

B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	21 908
Supplementary information	Other adjustments		394 169
	Adjustment D75REC vs D9REC	Fin 1-04	698 812
Total			1 114 889
Consolidations	Receipts and expenditures (Fin 1-04)	Fin 1-04	720 720
Total - consolidated			394 169

Transaction is calculated from the expenditure side.

Sector S.14

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

Sector S.15

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sectors S.13 and S.2 on the counterpart transactions.

Sector S.2

A. Sources: DS35

B. Methods

The item is based on the administrative data source of the MF SR – Expenditures funded by the EU included into the SB – Expenditures by final recipients. Sectoral breakdown of item is estimated on the basis of this data source.

47.2 Balancing adjustments across all sectors

		in thd.€					
Source	Description	Total	S.2	S.11	S.13	S.14	S.15
Source data	To subsidised organisation	113 843			113 843		
	To budgetary organisation	504			504		
	To public university	99 624			99 624		
	To state purpose fund	203			203		
	To municipality	427 922			427 922		
	To supreme territorial unit	56 154			56 154		
	To other government entities	562			562		
	To civic unions, foundations and non-investment fund	2 720					2 720
	To church	4 790					4 790
	To non-profit legal entity not included under the sub-item 722001	9 706					9 706
	To individual	183				183	
	To legal person founded by the government, municipality or supreme territorial unit	756 445		734 537	21 908		

	To other legal person not included under sub-item 723001	462 265		462 265			
	To physical person - entrepreneur	12 430				12 430	
	To subsidised organisation not included into government	62 421		62 421			
	To individual and legal entity other than international organisation	1 071	1 071			0	
	To international organisation	486	486				
DK21 Removal of EU flows streaming outside S.13	To civic union, foundation and non-investment fund	-267					-267
	To church	-557					-557
	To non-profit legal entity not included under the sub-item 722001	-1 181					-1 181
	To individual	-23				-23	
	To legal person founded by the government, municipality or supreme territorial unit	-415 782		-415 782			
	To other legal person not included under sub-item 723001	-257 264		-257 264			
	To physical person - entrepreneur	-6 921				-6 921	
	To subsidised organisation not included into government	-34 666		-34 666			

DK 101 – remission of granted returnable financial aid	Undefined	1 399		1 399			
ŠFA – capital transfer to equity of MH Invest company	Undefined	1 048		1 048			
ŠFA - capital transfer to equity of Bratislava Airport (Letisko MRŠ a.s.)	Undefined	9 958		9 958			
ŠFA – Capital transfer for guarantees called and assumed debts in the past	Undefined	77 800		77 800			
DK 21 Commitment on the assumed debt of hospitals	Undefined	0		0			
D.92	total	1 384 873	1 557	641 716	720 720	5 669	15 211

in thd. €

Nonconsolidated D.92	1 384 873
* Consolidation	720 720
Consolidated value of D.92	664 153

The total value of transaction is not adjusted within balancing. The breakdown into paying (receiving) institutional sectors is subject to adjustments.

47.3 Additional details

48. D92A INVESTMENT GRANTS FROM EU INSTITUTIONS TO GENERAL GOVERNMENT

48.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart of S.13

B. Methods

The figure is obtained directly from the information of the sector S.13. See the table on transaction balancing.

RESOURCES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18

B. Methods

The figure is obtained directly from the accounting statements on revenues and expenditures.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

48.2 Balancing adjustments across all sectors

in thd. €

Adjustment	Source	Total
capital transfers by BC within gov.:		394 169
	To municipality	274 093
	To supreme territ. unit	30 919
	other	89 157
capital transfers by BC outside gov:		716 660
	To entrepreneurs	714 632
	To individuals and non-profit organisations	2 028
	other	0
Total – from EU funds		1 110 829

The total value of transaction is not adjusted within balancing. The breakdown into paying (receiving) institutional sectors is subject to adjustments.

48.3 Additional details

49. D99 OTHER CAPITAL TRANSFERS

49.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS18, DS38

B. Methods

in thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	133 179
Supplementary information	D.9PAY	SCA	1 165
	Other adjustments		8 688
	Foreign liabilities	SCA	3 902
Total			146 934

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS9

B. Methods

This item is based on the administrative data sources on payment titles 625 – Transfers related to emigration, 631 – Governmental foreign investment aid, 632 – Non-governmental foreign investment aids, and 637 – Foreign transfers from/into the EU budget. Furthermore the following is added to the item: remission of liabilities against ROW from sector S.13 - D99 PAY. The sectoral breakdown of item is outside the sector S.13, based on the structure of the given administrative data source and the banking statement PB 1-12.

RESOURCES**Sector S.1**

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sector S.13. See the table on transaction balancing.

Sector S.12

A. Sources: counterpart of S.13

B. Methods

The figure is obtained directly from the information of the sector S.13. See the table on transaction balancing.

Sector S.13

A. Sources: DS18

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	745 003
Supplementary information	D74 vs D.9	Fin 1-04 (EU source code)	7 963
	Adjustment D75REC vs D9REC	Fin 1-04	-640 914
Total			112 051
Nonconsolidated value of D.99			112 051
* Consolidation			104 088
Consolidated valued of D.99			7 963

Sector S.14

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sector S.13. See the table on transaction balancing.

Sector S.15

A. Sources: counterparts of S.13 and S.2

B. Methods

The figure is obtained directly from the information of the sector S.13. See the table on transaction balancing.

Sector S.2

A. Sources: counterpart of S.13, DS9

B. Methods

The data are taken from administrative data sources, the Payment title 625 Transfers related to the emigration. The sectoral breakdown of item is outside the sector S.13, based on the structure of the given administrative data source and the banking statement PB 1-12.

49.2 Balancing adjustments across all sectors

in thd €

DESCRIPTION		Total	S.2 D92REC	S.11 D92REC	S.13 D92REC	S.14 D92REC	S.15 D92REC
Source data	To subsidised organisation	1 988			1 988		
	To budgetary organisation	830			830		
	To public university	840			840		
	To state purpose fund	22			22		
	To municipality	129			129		
	To supreme territorial unit	100 179			100 179		
	To other government entities	96			96		
	To civic unions, foundations and non-investment fund	185					185
	To church	19 638			4		19 634
	To non-profit legal entity not included under the sub-item 722001	15				15	
	To individual	9 257		9 257			
DK21/D99PAY – Foreign liabilities – capital transfer paid – remission of debt against ROW	To foreign government	3 902	3 902				
DK23_MRU/D75REC – Adjustment to the MFSR REC + 14 553 thd. PAY +810 thd; Expenditures on the account of grants and transfers D.9PAY 8 688 thd.	Undefined	8 688		8 688			
DK 3 capital transfer – non-enforceable receivables of the guarantee premiums	Undefined	1 165		1 165			
Total		146 934	3 902	19 110	104 088	15	19 819

Nonconsolidated value of D.99	146 934
* Consolidation	104 088
Consolidated value of D.99	42 846

The total value of transaction is not adjusted within balancing. The breakdown into paying (receiving) institutional sectors is subject to adjustments.

49.3 Additional details

50. K1 CONSUMPTION OF FIXED CAPITAL

50.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2

B. Methods

In compliance with the ESA95 methodology, the calculation of consumption of fixed capital is based in all sectors and subsectors on the value of durable tangible and intangible assets expressed at replacement prices. The calculation is carried out by using the PIM method, while the consumption of fixed capital is estimated linearly.

The application of PIM for the given time period (2010) requires the following information:

1. The stock of durable tangible and intangible assets at the end of the previous time period (31 December 2009) by types of assets
2. Information on the price development of particular types of assets (2010)
3. Information on GFCF (2010)
4. Information on the life span of particular types of durable tangible and intangible assets.

The stock of durable tangible and intangible assets as of 31 December 2009 is recalculated into the prices of the relevant time period by using the adequate price indices. By using information on the gross fixed capital formation and other changes in fixed assets (e.g. disposal of assets) during the time period under observation we obtain the stock of durable tangible and intangible assets at the end of the specific time period (31 December 2010). From the average value of the stocks of assets the consumption of fixed assets for the relevant time period (2010) is calculated by using the adequate depreciation %, by types of assets.

The disposal of assets in each year has been estimated by the disposal percentage acquired by the full-area statistical survey done in the past. The life span of particular fixed assets is presented in the table.

Life span used for durable tangible and intangible assets

Type of assets		Life span
Buildings and structures		
	of which: Residential buildings	58 years
	Roads	50 years
	Other buildings and structures	60 years
Machinery, gadgets and equipment		23 years
Transport means		18 years
Cultivated assets		23 years
Intangible assets		5 years

Sector S.12

A. Sources: DS13, DS16

B. Methods

The same approach is used as in the sector S.11.

Sector S.13

A. Sources See chapter 1

B. Methods

The same approach is used as in the sector S.11.

Sector S.14

A. Sources: DS61, DS53, DS50

B. Methods

The same approach is used as in the sector S.11.

Sector S.15

A. Sources: DS47, DS48, DS49

B. Methods

The same approach is used as in the sector S.11.

Sector S.2

Not applicable

RESOURCES

For all sectors, the data are taken over from USES.

50.2 Balancing adjustments across all sectors

No balancing adjustments are made under the item K.1

50.3 Additional details

51. K.2 ACQUISITION LESS DISPOSALS OF NON-FINANCIAL NON-PRODUCED ASSETS

51.1 Description of compilation procedures

USES

Sector S.1

If data for sector S1 are obtained as sum of all relevant subsectors, please tick and go directly to sector S.11.

Sector S.11

A. Sources: DS1, DS2

B. Methods

This item consists from K.21 **Acquisition less disposal of land and other tangible non-produced assets** and **K.22 Acquisition less disposal of intangible non-produced assets**. Data are obtained from statistical surveys Roč 1-01 and Roč 2-01 from the module 516. In sector S.11, these data are grossed-up for exhaustiveness purposes, which is being used in case when we did not receive all data on businesses which had been addressed.

Sector S.12

A. Sources: DS13, DS16

B. Methods

All figures are obtained directly from the statistical surveys PEN 5-01 and POI 5-01. Due to the fact that the coverage is very high and the same is true for response rate, these values are not grossed-up in the sector S.12.

Sector S.13

A. Sources: DS18

B. Methods

			in thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	120 191
Total			120 191

Sector S.14

- A. Sources: counterparts of other sectors
- B. Methods

The figure is taken from counterpart S.2 and balancing procedure for the whole economy.

Sector S.15

- A. Sources: DS69
- B. Methods

All figures are obtained directly from the statistical surveys, due to the small value this item is not grossed up.

Sector S.2

- A. Sources: DS69
- B. Methods

The data are taken over directly from the capital account of BoP of the SR without any adjustment as part of the item Purchase/sale of non-produced and non-financial assets. The sectoral breakdown of this item is done based on the structure of administrative data source, banking statement BoP 1-12, payment title 650 Purchase and sale of patents and licences.

51.2 Balancing adjustments across all sectors

The data on K.2 are balanced on the basis of information from S.2 directly taken from the NBS.

in thd €

K.2/sector	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
source data	315 696	755 233	942	-54 857	-388 110	2 488	-18 899
adjustment	-296 797	-296 797	0	0	0	0	0
total	18 899	458 436	942	-54 857	-388 110	2 488	-18 899

51.3 Additional details

RESOURCES

Not applicable

Annex to section D 'Share of estimates per transaction/sector'

Evaluation the share of the estimated value in the total (estimated+observed) amount recorded is shown in the table below. By 'observed amount', we mean the value calculated through the use of direct sources, including through directly observed

counterpart data. By 'estimated amount', we mean the value calculated by using statistical or modelling techniques.

Following codes were used:

- E80 – estimates dominate in the final value by more than 80%
- E50 – estimates dominate in the final value between 50-80%
- OE – observed value dominate final value, though estimates were used
- OV – only observed values
- X – not applicable

Transaction/ sectors		S11	S12	S13	S14	S15	S2
P.11		OE	OE	OV	OE	E50	x
P.12		OE	x	OV	OE	x	x
P.13		x	x	OV	x	E50	x
P.2		OE	OE	OV	OE	E50	x
P.31		x	x	OV	OE	E50	x
P.32		x	x	OV	x	x	x
P.51		OE	OE	OV	OE	OE	x
P.52		OE	OE	OV	OE	OE	x
P.53		OE	OE	OV	OE	OE	x
P.61		x	x	x	x	x	OE
P.62		x	x	x	x	x	OE
P.62F		x	x	x	x	x	OV
P.71		x	x	x	x	x	OE
P.72		x	x	x	x	x	OE
P.72F		x	x	x	x	x	x
D.11	uses	OE	OV	OV	OE	OE	E50
	resources	x	x	X	OV	x	E50
D.12	uses	OE	OV	OV	E50	OE	E80
	resources	x	x	x	OV	x	E80
D.211	uses	x	x	x	x	x	x
	resources	x	x	OV	x	x	OV
D.212	uses	x	x	x	x	x	X
	resources	x	x	OV	x	x	OV
D.214	uses	x	x	x	x	x	x
	resources	x	x	OV	x	x	x
D.29	uses	OE	OV	OV	OV	OE	x
	resources	x	x	OV	x	x	x
D.31	uses	x	x	OV	x	x	OV
	resources	x	x	x	x	x	x
D.39	uses	x	x	OV	x	x	OV
	resources	OE	OV	x	OV	x	OV
D.41	uses	OE	OV	OV	OV	E80	OV
	resources	OE	OV	OV	OV	OE	OV
D.421	uses	OE	OV	x	x	x	OV
	resources	OE	OV	OV	OV	OE	OV
D.422	uses	OE	x	x	x	x	x
	resources	x	x	x	OV	x	x

D.43	uses	OV	OV	x	x	x	OV
	resources	OV	OV	x	x	x	OV
D.44	uses	x	OE	x	x	x	x
	resources	OV	OE	OV	OV	OV	OV
D.45	uses	OE	OV	OV	OV	E80	x
	resources	OE	OV	OV	OV	E50	x
D.41G	uses	OE	OV	OV	OV	OV	OV
	resources	OE	OV	OV	OV	OV	OV
D.51	uses	OE	OV	OV	OV	OV	OV
	resources	x	x	OV	x	x	OV
D.59	uses	OE	OV	OV	OV	x	x
	resources	x	x	OV	x	x	x
D.611	uses	x	x	x	OV	x	E80
	resources	x	OE	OV	x	x	E80
D.612	uses	x	x	x	OV	x	x
	resources	OE	OE	OV	E50	OE	x
D.621	uses	x	x	x	x	x	x
	resources	x	x	OV	OV	x	x
D.622	uses	x	OV	x	x	x	OV
	resources	x	x	x	OV	x	x
D.623	uses	OE	OV	OV	E50	OE	x
	resources	x	x	x	OV	x	x
D.624	uses	x	x	OV	x	x	x
	resources	x	x	X	OV	x	x
D.63	uses	x	x	OV	x	E50	x
	resources	x	x	x	OV	x	x
D.71	uses	OV	OE	OV	OV	OV	OV
	resources	x	OV	x	x	x	x
D.72	uses	x	OV	x	x	x	x
	resources	OV	OE	OV	OV	OV	OV
D.74	uses	x	x	OV	x	x	OV
	resources	x	x	OV	x	x	OV
D.75	uses	OE	OV	OV	OE	E50	OV
	resources	OE	OV	OV	OE	OE	OV
D.751	uses	x	x	OV	x	x	x
	resources	x	x	x	x	x	x
D.8	uses	x	OV	x	x	x	OV
	resources	x	x	x	OV	x	x
D.91	uses	x	x	x	x	x	OV
	resources	OV	x	OV	OV	x	OV
D.92	uses	OV	x	OV	OV	OV	OV
	resources	OV	x	OV	OV	OV	OV
D.92A	uses	x	x	x	x	x	OV
	resources	x	x	OV	x	x	OV
D.99	uses	x	x	OV	x	x	OV
	resources	OV	x	OV	OV	OV	OV
K1		OV	OV	OV	OV	OV	x
K2		OE	OV	OV	OV	OE	OV

