

Description of the sources and methods used to compile annual non-financial accounts by institutional sector in Finland (ASA inventory)

Situation as of: October 2015

This is a description of the sources and methods used to compile annual non-financial accounts by institutional sector in Finland. This inventory is based on ESA2010.

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A General overview

A.1 Organizational aspects

A.1.1 Description of the organisation and responsibilities for the compilation of non-financial ASA and related datasets

The production of national accounts statistics is divided into two units under the *Economic and Environmental statistics division* of Statistics Finland: the *National Accounts unit (NA)* and the *Government and Sector Accounts unit (GS)*. The two units together form a team-based matrix organisation in which people usually belong to multiple teams, also across the two units. This arrangement promotes cooperation between teams. ASA compilation is a good example of a process that involves many people in multiple teams in both units. *Balance of Payments* forms its own unit.

Maintenance of the NA IT system is the duty of a separate team organized under unit supporting the whole Economic and Environmental Statistics division.

Coordinating the work of the units, the *NA and BoP steering group* includes the director of the Economic and Environmental Statistics department and the heads of the relevant units as well as senior advisers of NA and BoP as regular members. The steering group holds regular meetings and decides on methodological and organisational matters related to NA and BoP.

Compilation of non-financial and financial sector accounts, both quarterly and annual, are responsibilities of the GS unit, although the NA unit contributes significantly to ASA compilation. A total of 18 people contribute to the ASA compilation process. Staff allocation in person-years is difficult to estimate because all compilers have duties in other areas like main aggregates, quarterly accounts, government finance including the EDP, financial accounts and various development projects. A rough estimate for ASA alone would be around eight person-years.

The financial accounts as a whole are a responsibility of the Financial Accounts team in the GS unit. Balance of payments statistics are also compiled in the same department under the NA steering group since 2014 (before that BoP was compiled in the central bank).

All national accounts data sets (QNA, QSA, ASA, ANA, SUT, FA, etc.) are stored in a common SQL Server database, where all teams in both NA and GS units can find all datasets. All large administrative data sources are also stored in a common database, where all NA compilers with proper authorization can view them (see also chapter A.2.2.1 for more information on the compilation system).

Access to administrative data sources like tax files and supervisory data is established mainly through business statistics and other primary statistics in Statistics Finland. National accounts tend to use the statistical data sources

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instead of accessing the administrative micro data. A notable exception is the state budget data which NA use directly. NA also collect some source data files directly. These arrangements are mostly informal, but there is a general tendency towards more explicit agreements.

A.1.2 Organisation chart and contact information

The NA organisation chart can be found below. All units belong to *Economic and Environmental statistics division* of Statistics Finland. The teams (grey rectangles) are colored according to their influence on ASA compilation. A darker colour refers to a more substantial involvement in ASA. The teams that contribute most to the compilation of annual non-financial sector accounts are:

- Sector accounts team (GS unit) – Responsible for the lower part of the sector account (allocation, distribution, redistribution and use of income accounts, capital account) for all sectors except S.13. Also responsible for S.12 production accounts and FISIM-compilation.
- Government finance team (GS unit) – Responsible for all S.13 non-financial accounts
- Balancing team (NA unit) – Responsible for organizing and overseeing the compilation process and for the final overall balancing of the accounts
- Enterprise team (NA unit) – Responsible for most production account figures of all domestic sectors except S.12 and S.13 (these are all industry-by-sector figures).
- NA senior advisers and NA IT maintenance team (Support of Economic and Environmental statistics unit) – Responsible for daily support of NA-IT-system and for updating of the NA research agenda.

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Steering Group for National Accounts and BOP			
National Accounts Unit	Government Finance and Sector Accounts Unit	Balance of Payments Unit	Support for economic and environmental statistics
Enterprise team	Government Finance team	Current Account team	NA IT maintenance
Balancing team	Sector Accounts team	Financial Account (BoP)	NA Senior Advisers
SUT team	Financial Accounts (NA)		
QNA team			
Primary Production team			
Regional Accounts team			

ASA inventory contact person:

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A.2 ASA compilation overview

A.2.1 Data Sources

The source data pool includes direct sources for most sectors/subsectors. Direct sources are exhaustive for general government subsectors, monetary financial institutions and insurance corporations. In case of non-financial corporations and other financial institutions, direct sources are supplemented by indirect sources and estimations. For households and non-profit institutions, only few direct sources are available and thus indirect sources and estimations play a big role. The rest of the world account is mostly derived from foreign trade statistics and BoP data.

A summary of the main data sources for each sector/subsector is outlined in the table below. See also chapter A.2.2.1.5 for a more detailed summary of data availability in different compilation rounds. The sources are described in detail in sections C-D of the inventory.

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Sector / subsector	Most important final direct data sources
S.11	Direct data sources available for the production account items, most importantly the common in-house business database which includes SBS data. S.11 is largely used as a residual sector in other ASA transactions.
S.12	Direct administrative data sources with full coverage mostly available (regulatory data including financial statements)
S.1311	Comprehensive administrative data available from the state bookkeeping system
S.1313	Direct data sources mostly available (statistics on the finances and activities of municipalities and joint municipal authorities)
S.13141	Direct administrative data sources with full coverage available (regulatory data including financial statements)
S.13149	Direct administrative data sources with full coverage available (financial statements)
S.14	Some direct administrative and statistical data sources available (taxable income data from the tax administration, household budget survey done circa every 5 years), but estimates and counterpart sector data are used
S.15	Some direct data sources available (taxable income data from the tax administration), but source data coverage is not exhaustive and many items rely on estimates
S.2	Direct data sources mostly available (foreign trade statistics, BoP, surveys on FDI and international trade in services)

A.2.2 Methods

A.2.2.1 Compilation procedures

The NA production process consists of three main stages:

1. Treatment and storage of source data
2. Compilation
3. Analysis and balancing

The same IT-environment and compilation principles apply to all main sections of national accounts, including ASA. These stages as described in more detail below.

A.2.2.1.1 Treatment and storage of source data

The first stage comprises a standard ETL process (Extract-Transform-Load) in which various source data are extracted, transformed to ESA2010 concepts and loaded into the national accounts database in a harmonized way. The general ETL process works in the following way (see also chapter A.2.2.1.6 describing the IT system):

Raw source data is converted into a SAS table and stored into a “preliminary” database for source data

1. A link table (usually stored in an excel sheet) is attached to this source data. In the link table, each datum in the data source is given ESA2010 classifications, e.g. profit & loss account item “wages and salaries” would be linked to D11, Use, etc.

2. The source data that has been enriched with the information from the link table is aggregated over the classifications as defined in the link table and stored into the NA database

At this stage, source data quality is monitored and adjustments are made if needed.

A.2.2.1.2 *Compilation*

At the compilation stage, source data has already been uploaded into the NA subsystems as separate *source data processes*. It is possible for source data to be used as reference data only so that they do not have any effect on the final figures. The compilation stage also includes all internal NA calculations and imputations, conceptual adjustments and adjustments related to insufficient coverage of source data. Figures from the various source data processes are automatically summed up in the compilation system¹ along with any conceptual or other adjustments to form the final figures in the NA datasets.

The most notable conceptual adjustments are related to transactions in the production account. Adjustments related to output include removing holding gains, rents of land and some taxes on products like the return to state from gambling activities. Adjustments to intermediate consumption include adding financial leasing and removing certain taxes, a part of non-life insurance premiums and wages and salaries in kind. An example of a conceptual adjustment affecting multiple transactions is the estimates of nonobservable and illegal activities, which are calculated as percentages of different industries production account transactions based on an empirical study. Also, certain imputed transactions like reinvested earnings of investment funds (D.443) and FISIM-related items are compiled in a centralized manner for all sectors at this stage. Consumption of fixed capital is calculated in a centralized manner for all sectors using a PIM model.

This inventory contains annexes describing the compilation process of FISIM and R&D related items in more detail.

A.2.2.1.3 *Analysis and balancing*

The analysis and balancing stage consists of 1) monitoring the horizontal balance and general plausibility of each sector's accounts and 2) the final overall balancing.

Analysis and reconciliation meetings are held at this stage for each sector separately. In these meetings the balancing team reviews each sector's accounts together with the compilers. We usually go over the data sources used and look at, for instance, changes from the previous statistical year to ensure that the figures are plausible. Plausibility checks of this kind are done on an ad hoc basis, not automatically. Figures are often adjusted at this point more or less.

¹ See chapter A.2.2.1.6 for a brief technical overview of the compilation system and chapter A.3.3 for an illustration of the different subsystems and their links in annual NA compilation.

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The final balancing of ASA is largely automated. The method used depends on the type of transaction:

- Items related to supply and use (P.1-P.7) are not balanced until the SUT's have been compiled. The final SUT-balanced version is released at t+25 months. In the earlier versions, the statistical discrepancy between supply and use carries over to ASA balancing items. In our national publication, we show this discrepancy as a separate item. In the figures sent to Eurostat, the item is aggregated into S.11/P.52 since the transmission programme does not recognize the discrepancy. During the first compilation rounds when SUT is not yet available, we monitor the discrepancy closely and adjust production account items accordingly to keep it reasonable. We do not, however, force the discrepancy to zero until SUT's have been compiled (see also chapter A.5 on revision policy for a description of the schedule). It should be noted that during the ESA2010-transition in 2014, SUT's were only compiled for statistical years 2010-2012. The statistical discrepancy between supply and use remains in the back series (1975-2009) and we are not planning to do the final SUT balancing for the back series.
- Distributive transactions are automatically balanced in the compilation system to ensure balance between resources and uses. Most distributive transactions are balanced simply by treating one sector as a simple residual which absorbs the discrepancy of the transaction in full. In most cases, S.11 is the residual sector due to lack of direct data sources.
- Some distributive transactions (D.421, D.73, D.75, D.92, and D.99) are compiled in a sector-by-counterpart-sector matrix. This means that for each entry of these items, both the sector and the counterpart sector have to be defined. This same entry is then used in both sector's accounts, as a resource on the other and as a use on the other. This compilation method automatically ensures balance between resources and uses for the transactions compiled this way.

A.2.2.1.4 Classifications in the compilation process

There are currently 182 industries in the compilation process of the Finnish National Accounts. It should be noted that our production accounts are broken down by sectors as well, i.e. all entries in the production accounts have a defined sector and industry. This facilitates ASA compilation significantly since the production account items can simply be automatically aggregated over institutional sectors and transferred into ASA.

As for the institutional sectors, there are 23 subsectors in the compilation process². This applies to ASA and the production accounts as well. The figures are nationally published at the level of 13 subsectors.

Figures are inputted only on the most disaggregated level of subsectors/industries while all aggregate levels are always calculated by summing up the relevant subsectors/industries.

A.2.2.1.5 Compilation rounds and data availability

² See chapter B.2 for a complete list

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Each statistical year is compiled and published five times in line with the common annual NA compilation round schedule³:

- The first ASA estimate is compiled and nationally published at t+2 months. This version is mostly based on QSA/QNA as very few direct annual sources are available except for S.13.
- At t+6 we publish ASA figures the second time along with the other main NA datasets. At this point the first direct annual sources are largely available and data quality is considerably better. Revisions can still be expected in the next compilation rounds, especially regarding S.11, S.1313, S.14 and S.2
- In the third publication (t+13) the most important new data source is the updated SBS data for S.11. At this point, it is possible that final SBS data is available. If this is the case, the figures will be almost final already on this compilation round. Another important data source available at this point is the final municipality data for S.1313.
- The figures are almost final at t+18. At this point, all regular data sources have arrived for all sectors.
- The final figures are published at t+25. For this compilation round, SUT's have been compiled and production accounts are adjusted to balance supply and demand. These SUT adjustments are done on an ad hoc basis into the sector-by-industry production account figures, from where the data get transferred into ASA as well.

Sector	ASA Compilation version (release lag in months)				
	1. Version (t+2)	2. Version (t+6)	3. Version (t+13)	4. Version (t+18)	5. Version (t+25)
S.11	No direct annual sources available, data is based on QNA/QSA (in which the most important sources are monthly turnover indices and monthly tax data on paid wages and salaries)	Preliminary SBS data used along with annual data from the tax authority. Overall data quality still fair at best.	Final SBS data might be available at this point. If this is the case, overall data quality is good. SUT balancing adjustments done to the previous statistical year can affect this statistical year as well.	Final SBS data available, figures are final except for SUT balancing adjustments.	No new data sources, SUT balancing adjustments are done (on an ad hoc basis).
S.12	Almost final data already available for MFIs (from Fin-FSA & Central Bank). For other subsectors the figures are still fairly rough estimates based on QNA/QSA	All final direct data sources are available	No new data sources, usually no more revisions	No new data sources, usually no more revisions	No new data sources, usually no more revisions
S.13	Fairly good estimates from direct data sources are available for all subsectors. Coverage is not exhaustive though: no direct data sources are available for universities or public corporations classified in general government, for instance.	Almost all final direct data sources (bookkeeping data) are available, except for S.1313 and public corporations classified in general government.	Final data sources are available also for S.1313. Also, if final SBS data is available, it is used for public corporations classified in general government.	If final SBS data was not available in the previous version, it is used now for public corporations classified in general government. No other new data sources used.	No new data sources, usually no more revisions
S.14	No direct annual sources available, data is mostly based	Preliminary tax data available, overall	The most important final data sources are available	If final SBS data was not available	No new data

³ See chapters A.4 and A.5 for more information about the compilation rounds and release policy

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Sector	ASA Compilation version (release lag in months)				
	1. Version (t+2)	2. Version (t+6)	3. Version (t+13)	4. Version (t+18)	5. Version (t+25)
	on rough QNA/QSA estimates	data quality moderate.	ble (tax data). In case final SBS data is not yet available, production accounts are still subject to further revisions. Good overall data quality.	ble in the previous version, it is now used for production account items.	sources, minor SUT balancing adjustments are possible.
S.15	No direct annual sources available, data is mostly based on rough QNA/QSA estimates	Preliminary tax data available, overall data quality moderate.	The most important final data sources are available (tax data). In case final SBS data is not yet available, production accounts are still subject to further revisions. Good overall data quality.	If final SBS data was not available in the previous version, it is now used for production account items.	No new data sources, usually no more revisions
S.2	Fairly good preliminary data is available for imports and exports. Most of the primary income items are based on monthly BoP-questionnaires and subject to large revisions in later versions.	Almost final data available for trade in goods. Primary income items, especially D.4, still subject to large revisions in later versions. Overall data quality is fairly good.	All final data sources are likely available at this point. Annual BoP questionnaires improve data quality of primary income items considerably. Final SBS data can cause revisions to imports and exports. Also, SUT balancing adjustments done to the previous statistical year can affect this statistical year as well for imports and exports. Overall data quality is good.	If final SBS data was not available in the previous version, it is used in this version, which can cause revisions to imports and exports.	No new data sources, SUT balancing adjustments are possible for imports and exports.

In almost all cases, we use annual data sources for each statistical year. The only notable exception is the household budget survey, which is compiled roughly every five years. When this survey becomes available, we chain-link the latest statistical years to take the survey data into account in consumption figures.

A.2.2.1.6 Technical framework in NA compilation

We have a common, integrated compilation system used in almost all NA compilation work. The essential elements of the system are described below.

- The NA data warehouse is the core of the system. This is a large SQL Server database that contains almost all NA datasets. The main idea is that the database holds all accounts (e.g. ASA, ANA, QSA, QNA and QFA) as separate subsystems⁴. These subsystems use the same set of classifications (e.g. sector, industry, transaction, asset type, period, version/vintage), although all classifications are not active in all subsystems. The shared classifications make it easy to build automated data transfers and compilation procedures between subsystems. These automated calculations and transfers are usually executed through SQL Procedures or SAS programs. The database is thus not only used as a storage but also as a calculation platform. Previous data vintages (compilation rounds) are kept in store in the database to facilitate revision comparisons. We have several dot.net-based tailored applications built by the in-house IT department that we use to upload data into the database and to manually edit the data stored there.

⁴ See chapter A.3.3 for an illustration of the subsystems and their links in annual NA compilation

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- Analysis is separated from compilation. We have an MS Analysis Services based system (OLAP data cubes) built on top of the NA data warehouse. Data cubes are efficient analysis tools that are well suited for NA compilation. The data cubes can only be used for browsing and retrieving data, it is not possible to use them to input or edit data. Pro Clarity software is currently used as browser.
- As for source data work, we have another database (UNIX-based) in which we store all large source data sets in SAS table format. The preferred method is to extract source data, enrich it with NA classifications and then store it into the source database. From there, the source data can be read into SAS, aggregated as appropriate and uploaded into the various subsystems in the NA data warehouse. We use an SVN version control system to manage the SAS programs that compilers use in source data work. Although this is the preferred way to handle source data, the system does allow for more ad hoc methods as well, which are used occasionally. One can, for instance, use excel for calculations and then upload the figures into the NA data warehouse. It is also possible to manually input figures into the system if needed.

Dissemination of data can be done either directly from the NA data warehouse or by utilizing the OLAP Cubes built on top of it. In our national publications, we generally use the data cubes. SDMX reporting, on the other hand, is done using SAS programs that retrieve data directly from the database, convert it to SDMX classifications through link tables and then convert the data into the SDMX format.

A.2.2.1.7 Estimation of backward data

As a general rule, routine compilation of annual sector accounts only concerns the latest 1-2 statistical years, while the back series (starting from 1975) are inherited from the previous compilation round.

More comprehensive time series revisions (e.g. regarding concepts, definitions and classifications) are carried out less frequently. In these revisions, we try to reach the usage of the new sources and methods as far back in the time series as possible. Usually, the currently used data sources extend back to 1990's or early 2000's. Any potential breaks introduced by the revisions are usually removed by simply chain linking the old time series to the new ones.

ASA has been compiled in Finland since statistical year 1960. Our current ESA2010-compliant time series start from 1975 and there is a break in the series between 1974 and 1975.

A.3 ASA consistency with related data sets

A.3.1 ASA consistency between financial and non-financial annual accounts

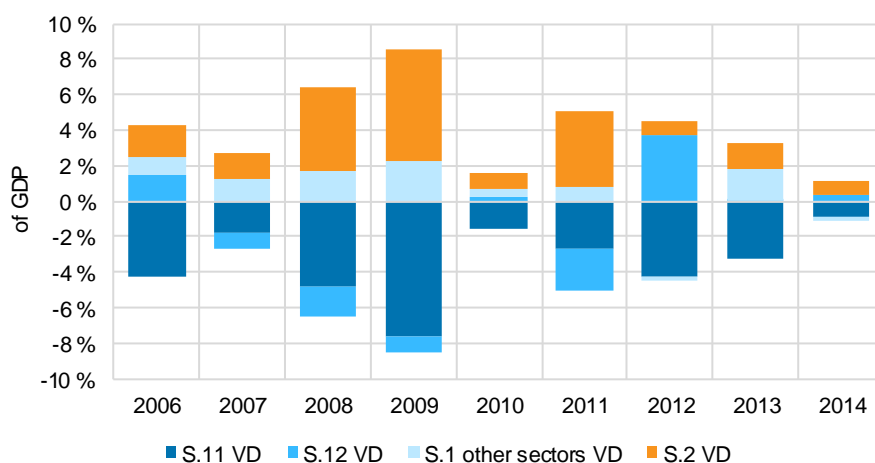
The vertical balance between financial and non-financial accounts is monitored during compilation rounds. Usually, vertical reconciliation adjustments are made in financial transactions. The items that are adjusted are the ones where source data is considered to be most imprecise (e.g. F.512, F.519,

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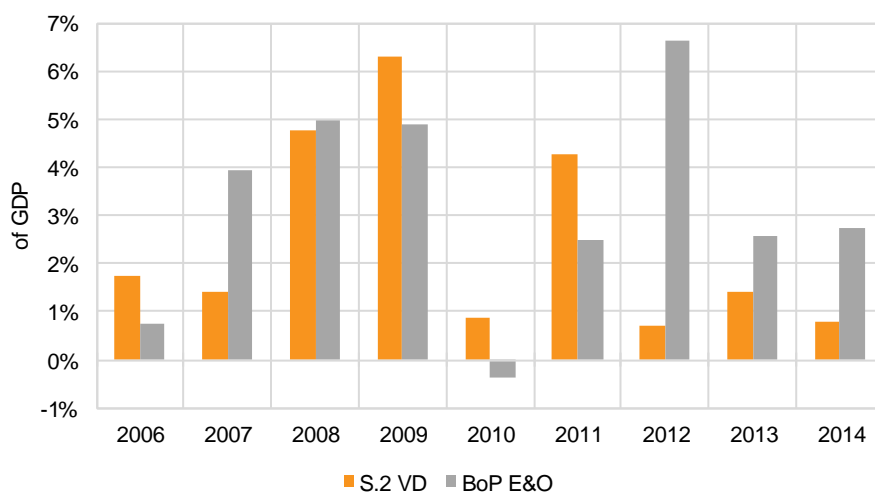
F.89). We do not aim at full vertical integration though because we see the vertical discrepancies as important quality indicators. Relatively big discrepancies lead to careful investigation of data sources and methods but even relatively large discrepancies are allowed.

As for structural reasons behind the discrepancies, the vertical discrepancy in BoP (“errors and omissions” or E&O) is one of the most difficult issues for us since this item is rather substantial in the Finnish BoP. Even though we do not use BoP directly in all cases in the financial accounts, the E&O item still impacts heavily on the vertical discrepancies between the financial and non-financial sector accounts. In addition to S.2, this structural discrepancy carries over into the domestic sectors (usually S.11 and S.12) through balancing of the accounts. The graphs below illustrate this issue. The first graph shows the connection of vertical discrepancies between S.11, S.12 and S.2. The second graph shows the vertical discrepancy of S.2 and the E&O item from BoP. The graphs are drawn from the latest data as of April 2015.

Sectoral breakdown of vertical discrepancies (VD) between non-financial and financial sector accounts



S.2 vertical discrepancy vs. BoP errors & omissions



We have also noted that the turbulent periods in the financial markets in 2000 and 2008-2009 are associated with wider-than-ordinary vertical discrepancies between S.2, S.11 and S.12. In general, it can be suspected that these discrepancies result from revaluations being erroneously recorded as financial transactions, but the root causes of the issue are difficult to further analyze and rectify without access to better micro level data.

In addition to the BoP E&O issue, there are shortages in non-financial corporations' and households' data sources that contribute to the discrepancies. Compared to the other sectors, vertical discrepancies of S.13 are small due to generally better data sources.

A.3.2 ASA consistency with non-financial QSA data

Consistency between ASA and QSA is ensured by automated procedures in QSA compilation that always benchmark QSA figures into the latest ASA levels. There are two minor exceptions to this rule: production account items (usually only imports and exports) and EDP-related revisions can cause vintage differences between ASA and QSA. The benchmarking methods and practices regarding consistency are described in more detail in the Finnish QSA Inventory.

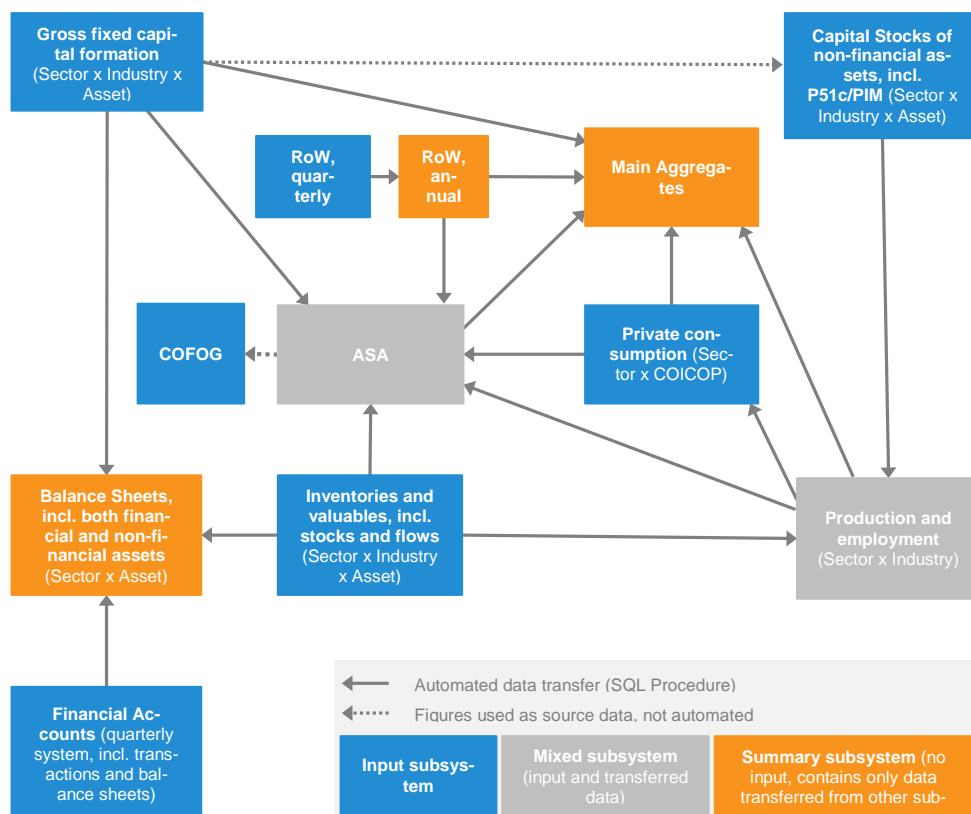
A.3.3 ASA consistency with other data sets

Consistency between accounts is ensured by the structure of our annual NA compilation system⁵. During each compilation round, we compile the figures in a set of subsystems (e.g. production accounts subsystem, ASA subsystem, fixed capital formation subsystem) that are linked to each other with automated data transfers that ensure consistency. When compilation is finished, data is disseminated to all users (national publications, SDMX files, etc.) from this single, internally consistent set of subsystems.

An illustration of the ASA-related subsystems and their links can be found below. The subsystems can be divided into three categories: *input subsystems* are used as first stage calculation platforms and their contents are automatically transferred to other subsystems during compilation. *Mixed subsystems* contain both direct inputs and items that have been automatically transferred from other input subsystems. *Summary subsystems* only contain figures that have been transferred from other subsystems.

⁵ For a brief technical overview of the compilation system, see chapter A.2.2.1.6

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A.3.4 Consistency with main aggregates (table 1 of ESA2010 TP)

Datasets are consistent, see main chapter A.3.3 above. Consistency is ensured by the structure of our compilation system. The figures in the main aggregates table are formed by automated SQL procedures which transfer the data from other subsystems.

A.3.5 Consistency with main aggregates of general government (table 2 of ESA2010 TP)

Datasets are consistent, see main chapter A.3.3 above. The general government accounts are compiled in a technically identical manner compared to the other sectors and consistency is ensured by the structure of the compilation system.

A.3.6 Consistency with BoP data

We have a dedicated subsystem in NA for S.2 sector accounts. This quarterly system is the input system for all RoW data in national accounts (see also the diagram in the main chapter A.3.3). BoP data are input into this quarterly subsystem, from where the data are aggregated to all non-financial NA datasets.

NA and BoP are almost always consistent concerning the non-financial accounts. Consistency is ensured in two ways. First, BoP takes imports and exports from the latest QNA. Second, ASA always uses the latest quarterly BoP data as a direct data source for other non-financial transactions.

Vintage differences still emerge between BoP and NA datasets and between different NA datasets due to the different compilation schedules. Occasional inconsistencies can also sometimes emerge, for instance, if a methodological issue is addressed to in NA and there has not been enough time to review practices between NA and BoP compilers. This is not common though, as ESA2010 and BPM6 are methodologically harmonized.

The financial sector accounts do not always use BoP data directly, largely due to balancing and vertical reconciliation needs. In spite of this, the comparatively large E&O item still contributes considerably to the vertical imbalances between ASA and AFA (see also main chapter A.3.1 for more details on vertical discrepancies).

As a further note, BoP compilation has migrated into Statistics Finland from the central bank since 2014. We are currently running a large strategic project to completely integrate the NA and BoP compilation systems starting from statistical year 2016. Integration should further reduce any occasional inconsistencies and vintage differences between BoP and NA, although it is too early to assess how much. There is also a project in Statistics Finland to harmonise the trade of services statistics with BoP and NA from 2016.

A.4 Release policy

The annual sector accounts are generally released simultaneously with the other annual national accounts datasets⁶. As a rule, the national publication is at least as detailed as table 8 of the ESA2010 Transmission Programme (TP). Some subsectors and transactions are disaggregated further compared to the TP (e.g. the subsectors of S.12 and S.13 are released on a 3-digit or 4-digit level in the national publications).

Our annual NA *compilation schedule* comprises three publication dates each year:

Publication date	Latest statistical year released (release lag in months)	Datasets released
End of January	T-2 (t+13)	All NA datasets
Beginning of March	T-1 (t+2)	Only ASA
Early July	T-1 (t+6)	All NA datasets

We generally follow this schedule and do not have any additional releases unless substantial errors are found.

Regarding ASA data, each statistical year is compiled five times over a two-year period after the statistical year has ended. After two years, the data become final. These five data vintages are compiled and published in line with

⁶ An exception to this rule is the first preliminary ASA publication in t+2 months, which does not include other datasets besides ASA.

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the compilation schedule above. The release lag and level of completion of each of the five ASA versions is laid out in the table below⁷.

ASA Version	Release lag in months	Data quality	Other annual NA datasets released
1.	t+2	First estimate	None
2.	t+6	Preliminary	All
3.	t+13	Semi-final	All
4.	t+18	Semi-final	All
5.	t+25	Final (SUT balanced)	All

The first ASA version released in t+2 months differs from the other versions. In this first publication, only ASA is compiled. The data are largely estimates based on QNA and QSA combined with preliminary annual estimates for S.13. This first version follows the level of detail in QSA, therefore some transactions are slightly more aggregated than in the later releases.

From the second version onwards, ASA is released together with the other NA datasets (industries, main aggregates, etc.). These full compilation rounds utilize automated data transfers between NA datasets to ensure consistency⁸. In occasional cases, for instance during large revisions, the timetable has been slower compared to the table above.

All annual NA datasets, including ASA, are published on our website: http://stat.fi/til/vtp/index_en.html. The publications include both data (tables) and metadata (description, concepts and definitions).

A.5 Revision policy

Each year, we have three annual NA publications. From the viewpoint of revisions and vintage differences, these releases look as follows⁹:

Month of release	Statistical years compiled and revised	Datasets released	Notes on vintage differences with earlier releases of other data sets	Notes on vintage differences with later releases of other data sets
March (t+2)	T-1 (1. version)	Only ASA	Statistical year T-1 is compiled for the first time. It can thus not differ from any earlier releases. Earlier statistical years are not revised, so no vintage differences arise in the time series either.	Vintage differences can arise later between this ASA publication and the EDP figures and QSA figures that will be released around one month after this ASA publication.

⁷ See chapter A.2.2.1.5 for a summary of the different data sources available in these versions

⁸ See chapter A.2.2.1.6 for a brief technical overview of the compilation system and chapter A.3.3 for an illustration of the different subsystems and their links in annual NA compilation. See also chapter A.2.2.1.5 for a summary of the different data sources used during the five compilation rounds.

⁹ See chapter A.2.2.1.5 for a summary of the different data sources available in these versions

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Month of release	Statistical years compiled and revised	Datasets re-released	Notes on vintage differences with earlier releases of other data sets	Notes on vintage differences with later releases of other data sets
July (t+6)	T-1 (2. version), T-2 (4. version)	All datasets	The QSA figures released two weeks before this publication were benchmarked to the March ASA release and can differ from these new ASA figures	Differences with the EDP figures that will be released in October (t+9) are possible, although in general the EDP figures are based on this ASA release.
January (t+13)	T-2 (3. version), T-3 (5. version: final and SUT balanced)	All datasets	The QSA figures released a few weeks earlier in December were benchmarked to the July ASA release and can differ from these new ASA figures.	

ASA revisions are always harmonized with other NA datasets that are released at the same time¹⁰. Vintage differences arise with datasets that are compiled on a different compilation schedule. Notably, vintage differences can arise with BoP releases and AFA releases. QSA is always benchmarked to the latest ASA release (except for a few minor exceptions concerning production accounts items and EDP). For a more detailed explanation of the QSA benchmarking procedure and revision policy, see the QSA inventory.

As described in the schedule, only the latest one or two statistical years are revised in routine compilation. The back series (starting from 1975) are inherited from the previous compilation round.

In addition to these routine revisions, we organize more comprehensive time series revisions (e.g. regarding concepts, definitions and classifications) less frequently. As a principle in these time series revisions, we try to reach the usage of the new sources and methods as far back in the time series as possible. Typically, the currently used data sources can extend back to 1990's or early 2000's. Any potential breaks introduced by the revisions are usually removed by simply chain linking the old time series to the new ones. We do not have a set timetable for these major revisions. Revisions that affect supply and demand take place every 3-5 years while less complicated revisions that only affect sector accounts can be done a little more frequently.

A.6 Remarks on problems

We keep a research agenda for areas of NA that need further work. The agenda is updated every year. Currently, the following areas in this list impact ASA:

- Non-observed economy and illegal economy: compilation methods will be slightly reviewed

¹⁰ See chapter A.2.2.1.6 for a brief technical overview of the compilation system and chapter A.3.3 for an illustration of the different subsystems and their links in annual NA compilation. See also chapter A.2.2.1.5 for a summary of the different data sources used during the five compilation rounds.

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- S.1313 data sources: in part due to EDP requirements, the local government data sources need improvement (timeliness, coverage, consolidation)
- Mineral exploration and evaluation: compilation methods will be reviewed
- Entertainment, literary and artistic originals and the game industry: data sources and methods are being investigated largely due to the growing importance of game industry (computer, mobile and video games) in Finland, e.g. whether there are redundancies with R&D and other software.
- Global production (factoryless goods producers), merchanting and goods sent for processing: methods and compilation process need work
- ICT and software investments: compilation methods need to be reviewed
- Investments in transport equipment: compilation methods need to be reviewed
- Withdrawals of income from quasicorporations (D.422): currently, a part of D.422 probably stays in corporations' operating surplus
- Current taxes on income and other direct taxes (D.5) paid to and from the rest of the world: compilation methods and data sources need to be reviewed
- Institutional unit concept is not fully implemented. In case of S.11 the forthcoming implementation of enterprise unit in business statistics plays a crucial role. It has a potential impact especially on property income flows.

A.7 Future plans

Our next major time series revision will likely not be carried out until 2017 at the earliest. It is too early to state explicitly which areas will be affected, although we have identified areas that should be researched further (see Chapter A.6).

There will be a considerable reform in our main data sources for S.11 in the near future as Statistics Finland will be implementing an enterprise unit concept consistently across most business statistics. It is not yet certain when this reform will be completed, although statistical year 2017 has been defined as the earliest possibility. Methodologically, this revision is an improvement since the enterprise unit being implemented matches NA's institutional unit concept better than the legal unit concept that the business statistics currently use.

We are currently running a large strategic project to complete integrate the NA and BoP compilation systems starting from statistical year 2016. This project likely affects the production process of ASA to some extent as well and it should lead to further harmonization between NA and BoP and thus improve quality in general.

Also, there are plans concerning a larger reform of the national publications and possibly the compilation schedules of all parts of national accounts, including sector accounts. This project is not yet confirmed though and implementation work would start in 2017 at the earliest.

B Sector delineation

B.1 List of the sectors and subsectors

The table below lists the sectors and subsectors that are distinguished in the annual NA compilation process, including ASA. In the comments column, “input level” refers to the atomic level used in compilation. No further disaggregations are used in NA. “Aggregate level” refers to a sector whose figures are calculated by summing up the relevant input level sectors. No figures are directly inputted to an aggregate level.

Note: we do not use the distinction to public / national private / foreign controlled in NA for any sector.

Sector	Description	Comments
S.1	Total economy	Aggregate level (no input)
S.11	Non-financial corporations	Input level
S.12	Financial corporations	Aggregate level (no input)
S.121	Central bank	Input level
S.122	Deposit-taking corporations except the central bank	Aggregate level (no input)
S.1221	Deposit banks	Input level (additional national subsector disaggregation)
S.1222	Other credit institutions	Input level (additional national subsector disaggregation)
S.1223	Other monetary financial institutions, excl. credit institutions	Input level (additional national subsector disaggregation)
S.123	Money market funds	Input level
S.124	Non-MMF investment funds	Input level
S.125	Other financial intermediaries, except insurance corporations and pension funds	Input level
S.126	Financial auxiliaries	Input level
S.127	Captive financial institutions and money lend	Input level
S.128	Insurance corporations	Input level
S.129	Pension funds	Input level
S.13	General government	Aggregate level (no input)
S.1311	Central government	Input level
S.1313	State government	Input level
S.1314	Social security funds	Aggregate level (no input)
S.13141	Employment pension schemes	Input level (additional national subsector disaggregation)
S.13149	Other social security funds	Input level (additional national subsector disaggregation)
S.14	Household	Input level; the disaggregation into S.141-S.144 is not used
S.15	Non-profit institutions serving households	Input level
S.2	Rest of the world	Aggregate level (no input)
S.21	Member States and institutions and bodies of the European Union	Aggregate level (no input)
S.211	Member States of the European Union	Aggregate level (no input)
S.2111	Member States of the euro area	Input level
S.2112	Member States outside the euro area	Input level
S.212	Institutions and bodies of the European Union	Aggregate level (no input)
S.2121	The European Central Bank (EC)	Input level
S.2122	European institutions and bodies, except the EC	Input level
S.22	Non-member countries and international organisations non-resident in the European	Input level

B.2 Importance of institutional sectors in domestic economy

The table below illustrates the relative importance of the institutional sectors/industries in the Finnish economy as employers. The unit used is hours worked. The reference year is 2012 (final figures) as published in January 2015.

	S.11	S.12	S.13	S.14	S.15	Total (industries)
Total (sectors)	59 %	2 %	23 %	13 %	4 %	100 %
Primary production A	1%		0 %	5 %		6 %
Manufacturing C	14 %		0 %	0 %		14 %
Construction F	6 %		0 %	3 %		9 %
Other secondary production B,D,E	1%		0 %	0 %		1%
Wholesale and retail trade; repair of motor vehicles and motorcycles G	11%			1%		12 %
Transportation and storage H	5 %		0 %	1%		6 %
Public administration and defence; compulsory social security O			7 %			7 %
Education P	0 %		5 %	0 %	1%	6 %
Human health and social work activities Q	2 %		10 %	1%	1%	14 %
Other services I,J,K,L,M,N,R,S,T	17 %	2 %	2 %	2 %	2 %	25 %

B.3 Sector allocation of institutional units

Units are allocated into institutional sectors according to a national version of the institutional sector classification. The Finnish sector classification follows ESA2010 (with a few additions) and can be found here:

http://www.stat.fi/meta/luokitukset/sektoriluokitus/001-2013/index_en.html

The sector classification for each individual company ID in Finland is included in the Business Register (BR) maintained by Statistics Finland. This list is publicly available to our source data providers to ensure consistent application of the classification. The BR is responsible for the technical aspects of maintaining the list but The Economic Statistics division (National Accounts) is responsible for the content.

The BR covers all enterprises, self-employed persons and non-profit corporations in the capacity of employers if they are on record in the VAT Payment Register or the PAYE Register (pay-as-you-earn / employee's advance tax declaration register). Farms are included as well. The register also contains government units, although most S.13 figures in NA are derived from direct sources instead of the Business Register. Currently, the business register is based on the legal unit concept, but The Business Statistics department is running a project which aims to profile larger units and to create correct statistical enterprise units. This reform is going to affect NA source data work in 2017-2018.

In practice, units are classified into institutional sectors in the Business Register using two control tables that work in the following way:

- The first table contains logical rules which automatically assign a sector classification to a legal unit based on other information the BR has on

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the unit. The most important sector-defining factors are the BR variables *legal form* and *NACE classification*. Additional rules based on other BR variables are used in some cases. For example, quasicorporations are distinguished from households using these rules¹¹.

- The second table contains a list of individual legal units that are forced to certain sectors, overriding the logical rules of the first table. This method can be used because 1) an explicit sector classification list is available for certain groups (e.g. list of MFI's kept by the central bank) or 2) we have noticed that the automated logical rules have not resulted in a correct classification for a given unit.

There is a joint working group within Statistics Finland responsible for the practical implementation of the sector classification. The group is hosted by NA and it includes representatives from the Business Register, Bank of Finland and other users of the sector classification. The group discusses problematic areas and investigates borderline cases (e.g. determining the correct sector for certain financial corporations or investigating cases related to the delineation between market and non-market units).

B.4 Matrix of industries and sectors (in GVA)

The table below depicts the distribution of gross value added by sectors and industries. The reference year is 2012 (final figures) as published in January 2015.

It should be noted that in Finland, the production accounts section of ASA is technically not compiled by mapping/bridging industries into sectors. Instead, all production account figures are disaggregated into both industries and sectors from the beginning. The production accounts part of ASA is compiled by aggregating these sector-by-industry production accounts over industries and then transferring the data to ASA.

NACE, rev. 2	Sectors (in GVA)					
	Total	S.11	S.12	S.13	S.14	S.15
01 Agriculture and hunting	0.96 %	0.38 %			0.59 %	
02 Forestry	1.71 %	0.61 %		0.03 %	1.05 %	0.01 %
03 Fishing	0.07 %	0.02 %			0.04 %	
05_06 Mining of coal and extraction of crude petroleum and natural gas	0.00 %					
07 Mining of metal ores	0.22 %	0.22 %				
08 Other mining and quarrying	0.24 %	0.23 %			0.01 %	

¹¹ Quasicorporations are identified based on the legal form and number of employees. The legal forms *self-employed person* and *estate of deceased person* are tested with another logical rule: if the number of FTE employees is less than two, the unit is included in S.14. Otherwise the unit stays in S.11 or S.12 as defined by its NACE classification.

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09 Mining support service activities	0.00 %	0.00 %				
10 Manufacture of food products	1.33 %	1.32 %			0.01 %	
11 Manufacture of beverages	0.22 %	0.22 %				
12 Manufacture of tobacco products	0.00 %					
13 Manufacture of textiles	0.12 %	0.11 %			0.01 %	
14 Manufacture of wearing apparel	0.09 %	0.08 %			0.01 %	
15 Manufacture of leather and related products	0.05 %	0.05 %			0.00 %	
16 Woodworking industry	0.62 %	0.61 %			0.01 %	
17 Paper industry	1.63 %	1.63 %			0.00 %	
18 Printing	0.35 %	0.35 %			0.00 %	
19 Manufacture of coke and refined petroleum products	0.46 %	0.46 %				
20 Manufacture of chemicals and chemical products	0.94 %	0.94 %			0.00 %	
21 Pharmaceutical industry	0.71 %	0.71 %				
22 Manufacture of rubber and plastic products	0.62 %	0.62 %			0.00 %	
23 Manufacture of other non-metallic mineral products	0.64 %	0.64 %			0.01 %	
24 Manufacture of basic metals	0.65 %	0.65 %			0.00 %	
25 Manufacture of fabricated metal products	1.52 %	1.50 %			0.03 %	
26 Electronics industry	1.53 %	1.53 %			0.00 %	
27 Manufacture of electrical equipment	1.02 %	1.02 %			0.00 %	
28 Manufacture of machinery and equipment n.e.c.	2.65 %	2.65 %			0.01 %	
29 Manufacture of motor vehicles, etc.	0.24 %	0.24 %			0.00 %	
30 Manufacture of other transport equipment	0.27 %	0.26 %			0.00 %	
31 Manufacture of furniture	0.22 %	0.21 %			0.01 %	
32 Other manufacturing	0.17 %	0.16 %			0.01 %	
33 Repair and installation of machinery and equipment	0.80 %	0.77 %			0.02 %	
35 Electricity, gas, steam and air conditioning supply	2.22 %	2.22 %				

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36 Water collection, treatment and supply	0.22 %	0.22 %				
37 Sewerage	0.24 %	0.24 %			0.00 %	
38 Waste collection, etc. activities; materials recovery	0.43 %	0.43 %		0.00 %	0.00 %	
39 Remediation activities and other waste management services	0.02 %	0.02 %				
41+432_439 Building construction, etc.	4.98 %	3.85 %		0.04 %	1.09 %	
42+431 Civil engineering, etc.	1.59 %	1.40 %		0.07 %	0.12 %	
45 Trade and repair of motor vehicles, etc.	1.67 %	1.55 %			0.11 %	
46 Wholesale trade (excl. motor vehicles, etc.)	4.71 %	4.67 %			0.04 %	
47 Retail trade (excl. motor vehicles, etc.)	3.74 %	3.60 %			0.14 %	
49 Land transport	2.69 %	2.36 %			0.33 %	
50 Water transport	0.38 %	0.37 %		0.01 %	0.00 %	
51 Air transport	0.38 %	0.38 %				
52 Warehousing and support activities for transportation	1.23 %	1.23 %			0.01 %	
53 Postal and courier activities	0.50 %	0.50 %			0.00 %	
55 Accommodation	0.37 %	0.36 %			0.01 %	
56 Food and beverage service activities	1.35 %	1.24 %		0.03 %	0.07 %	
58 Publishing activities	0.88 %	0.88 %			0.00 %	
59_60 Audio-visual activities	0.50 %	0.49 %			0.01 %	
61 Telecommunications	1.25 %	1.25 %			0.00 %	
62_63 Computer and information service activities	2.57 %	2.52 %		0.02 %	0.03 %	
64 Financial activities	1.53 %		1.53 %			
65 Insurance activities	0.81 %		0.81 %			
66 Activities auxiliary to financial and insurance activities	0.34 %		0.34 %			
68201 Letting of dwellings	2.11 %	0.93 %			1.05 %	0.14 %
68202 Operation of dwellings	7.42 %				7.42 %	
681+68209+683 Other real estate activities	2.11 %	1.72 %	0.03 %	0.31 %	0.05 %	

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69 Legal and accounting activities	0.87 %	0.81 %		0.01 %	0.05 %	
70 Activities of head offices; management consultancy	0.80 %	0.77 %			0.04 %	
71 Architectural and engineering activities, etc.	1.75 %	1.60 %		0.11 %	0.05 %	
72 Scientific research and development	0.94 %	0.23 %		0.65 %	0.00 %	0.06 %
73 Advertising and market research	0.37 %	0.35 %			0.02 %	
74 Other professional, scientific and technical activities	0.27 %	0.22 %			0.06 %	
75 Veterinary activities	0.07 %	0.04 %		0.01 %	0.02 %	
77 Rental and leasing activities	0.43 %	0.43 %			0.01 %	
78 Employment activities	0.94 %	0.82 %		0.12 %	0.00 %	
79 Travel agencies, etc.	0.13 %	0.12 %			0.00 %	
80 Security and investigation activities	0.23 %	0.22 %			0.00 %	
81 Services to buildings and landscape activities	1.13 %	1.01 %		0.05 %	0.07 %	
82 Office administrative and other business support activities	0.49 %	0.30 %		0.18 %	0.01 %	
841_842 Public administration	4.61 %			4.61 %		
843 Compulsory social security activities	0.39 %			0.39 %		
844 Defense equipment and conscripts	0.33 %			0.33 %		
845 Maintaining of railways	0.18 %			0.18 %		
846 Maintaining of roads and streets	0.82 %			0.82 %		0.01 %
85 Education	5.86 %	0.22 %		5.11 %	0.02 %	0.51 %
86 Human health activities	5.57 %	0.93 %		4.16 %	0.32 %	0.16 %
87_88 Social work activities	4.36 %	0.70 %		3.00 %	0.03 %	0.64 %
90_91 Cultural activities	0.56 %	0.06 %		0.26 %	0.10 %	0.14 %
92 Gambling and betting activities	0.13 %	0.12 %				0.01 %
93 Sport, amusement and recreation activities	0.62 %	0.26 %		0.24 %	0.02 %	0.10 %
94 Activities of membership organisations	1.05 %	0.13 %				0.93 %
95 Repair of household goods	0.12 %	0.10 %			0.02 %	

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96 Other personal service activities	0.55 %	0.24 %		0.02 %	0.29 %	
97_98 Household service activities	0.10 %				0.10 %	
TOTAL	100 %	60 %	3 %	21 %	14 %	3 %

C Data sources

The main data sources used in ASA compilation are described below. The codes (e.g. DS 4) are referred to in section D of this inventory. Note that all numbers are not in use in the list of DS codes. For example, there is no DS 6 in the list. This is possible in case a source used in the previous version of the inventory is no longer in use.

Nr. DS x	Data source name	Data source description	Used for sector(s)*:
DS 1	Business register	Type of data source: statistical / administrative	S.11, S.15, S.13141
		Type of collection method: administrative data, own survey	
		Reporting units: all enterprises, corporations and self-employed persons that are liable to pay value added tax or have paid employees	
		Content: sector and NACE classifications, other information (addresses, size categories of personnel and turnover, dates of establishment, importer/exporter data)	
		Valuation principle: accrual (for the most part)	
		Organisation collecting data: Statistics Finland (main source Tax Administration)	
		Periodicity: Annual	
		Timeliness: t+11	
DS 2	SBS	Type of data source: statistical	S.11, S.126, S.127, S.14, S.1313, S.13141
		Type of collection method: own survey, Tax Administration's corporate taxation records and Statistics Finland's Register of Enterprises and Establishments.	
		Reporting units: Non-financial enterprises, new forms of unincorporated state and municipal enterprises	
		Content: financial statements information	
		Valuation principle: accrual (for the most part)	
		Organisation collecting data: Statistics Finland	
		Periodicity : annual	
		Timeliness: Preliminary data t+6, final data t+14	
DS 3	The financial report of the central bank of Finland	Type of data source: administrative	S.121
		Type of collection method: N/A	
		Reporting units: Bank of Finland (central bank)	
		Content: accounting statements	
		Valuation principle: accrual	
		Organisation collecting data: Bank of Finland	
		Periodicity: annual	
		Timeliness: t+3	
DS 4	Regulatory data from the Finnish Financial Supervision Authority (FIN-FSA)	Type of data source: administrative (mostly accounting statements)	S.122, S.126
		Type of collection method: electronic data survey from entities under financial supervision	
		Reporting units: All MFI's except the Central Bank, Investment firms, fund management companies	
		Content: accounting statements, some additional items for NA use	
		Valuation principle: accrual	
		Organisation collecting data: FIN-FSA	
		Periodicity: quarterly, yearly	
		Timeliness: roughly t + 2	

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DS 5	Financial reports of other financial intermediaries	Type of data source: accounting statements	S.125
		Type of collection method: N/A	
		Reporting units: The largest entities of the sector	
		Content: accounting statements	
		Valuation principle: accrual	
		Organisation collecting data: entities themselves	
		Periodicity: annual	
DS 7	Non-life insurance, life insurance and pension insurance regulatory data from the Finnish Financial Supervisory Authority (FIN-FSA)	Timeliness: t+5	S.128, S.129, S.13141, S.2
		Type of data source: administrative	
		Type of collection method: electronic data survey from entities under financial supervision	
		Reporting units: insurance companies, pension funds, pension trusts, employment pension providers. Nearly all units of the insurance corporations (S.128), pension funds (S.129) and employment pension schemes (S.13141) are included. Missing units: The deposit guarantee fund of the sector S.128, two public sector pension providers and the church pension fund of S.13141 are not included. An annual inquiry covers the foreign activity of the insurance companies operating in Finland (S.2).	
		Content: accounting data and financial statements data	
		Valuation principle: accrual	
		Organisation collecting data: FIN-FSA	
DS 8	Monthly and quarterly statistics on insurance premiums and claims (supplementary data source)	Periodicity: mostly annual, some quarterly data on life and non-life insurance companies	S.128
		Timeliness: Most of the annual data (e.g. profit/loss accounts and balance sheets) are available at t+4. These first figures have not yet been audited. If the figures are revised in the audition, up-to-date data have to be transmitted to FIN-FSA.	
		Type of data source: statistical	
		Type of collection method: aggregated and published by the Federation of Finnish Financial Services (industry lobbyist)	
		Reporting units: non-life and life insurance companies	
		Content: insurance premiums and claims	
		Valuation principle: accrual	
DS 9	A summary financial statements and supplementary information of life insurance, non-life insurance and pension insurance companies (supplementary data source)	Organisation collecting data: Federation of Finnish Financial Services (industry lobbyist)	S.128, S.13141
		Periodicity: some monthly data, some quarterly data	
		Timeliness: around t+1	
		Type of data source: financial statements data	
		Type of collection method: data aggregated by the Federation of Finnish Financial Services	
		Reporting units: insurance companies, employment pension insurance companies	
		Content: financial statements	
DS 10	Financial Statement and Report data of Central Government	Valuation principle: accrual	S.1311, S.2
		Organisation collecting data: Federation of Finnish Financial Services (industry lobbyist)	
		Periodicity: annual	
DS 10	Financial Statement and Report data of Central Government	Timeliness: around t+5	S.1311, S.2
		Type of data source: administrative	
		Type of collection method: data from the state bookkeeping system	
DS 10	Financial Statement and Report data of Central Government	Reporting units: Budget economy (ministries, offices etc..) and extra-budgetary funds	S.1311, S.2

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		<p>Content: Full accounting statements data from the budget economy (ministries and offices etc..) and extra-budgetary funds</p> <p>Valuation principle: mixed</p> <p>Organisation collecting data: State Treasury</p> <p>Periodicity: monthly</p> <p>Timeliness: t+2 (preliminary) t+5 (final)</p>	
DS 11	Universities' Financial Statement and Report data	<p>Type of data source: accounting statements</p> <p>Type of collection method: full population survey</p> <p>Reporting units: Universities</p> <p>Content: financial statements</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Ministry of Education and Culture</p> <p>Periodicity: annual</p> <p>Timeliness: t+5</p>	S.1311
DS 12	Statistics on the finances and activities of municipalities and joint municipal authorities (parts I and II)	<p>Type of data source: statistical</p> <p>Type of collection method: Inquiry, a web collection (full population survey)</p> <p>Reporting units: All municipalities and joint municipal authorities</p> <p>Content: Part I: consolidated financial statements of municipalities/joint municipal authorities; Part II: activity and investment expenditure and income specified by function and by income and expenditure item of municipalities and joint municipal authorities; separate financial statements of departmental enterprises; some activity data; data collected for the state subsidy system</p> <p>Valuation principle: mainly accrual</p> <p>Organisation collecting data: Statistics Finland</p> <p>Periodicity: annual</p> <p>Timeliness: t+6 (part I), t+11 (part II)</p>	S.1313
DS 13	Financial statements of the Åland Government and the Pension Fund of Åland	<p>Type of data source: accounting statements</p> <p>Type of collection method: N/A</p> <p>Reporting units: Åland Government and the Pension Fund of Åland</p> <p>Content: financial statements</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Åland Government</p> <p>Periodicity: annual</p> <p>Timeliness: t+6</p>	S.1313
DS 15	A follow-up on employment pension schemes' investment activities	<p>Type of data source: administrative</p> <p>Type of collection method: full population survey</p> <p>Reporting units: all employment pension schemes</p> <p>Content: acquisitions, sales and stocks of various financial and non-financial assets</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: The Finnish Pensions Alliance TELA (industry lobbyist)</p> <p>Periodicity: quarterly</p> <p>Timeliness: around t+1 (month)</p>	S.13141
DS 17	Official financial statements of the deposit protection fund and certain other units belonging to the employment pension scheme	<p>Type of data source: financial statements</p> <p>Type of collection method: collected from web pages or received by e-mail</p> <p>Reporting units: employment pension providers, deposit guarantee fund</p> <p>Content: financial statements</p>	S.128, S.13141

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		Valuation principle: accrual	
		Organisation collecting data: entities themselves	
		Periodicity: annual	
		Timeliness: around t+5	
DS 18	A monthly and an annual enquiry on employment pension schemes	Type of data source: administrative (monthly accounting data, annual preliminary financial statements data)	S.13141
		Type of collection method: annual full population survey on the employment pension schemes, monthly partial survey covering all significant units (coverage over 90 %)	
		Reporting units: annually all units of the employment pension schemes, monthly 7 the most significant units of the employment pension schemes	
		Content: largest items of profit and loss account, investments	
		Valuation principle: accrual	
		Organisation collecting data: Statistics Finland	
		Periodicity: one annual enquiry, one monthly enquiry	
		Timeliness: annual t+2 months, monthly t+25 days	
DS 19	Income statement and balance sheet of the social insurance institution of Finland	Type of data source: accounting statements	S.13149
		Type of collection method: N/A	
		Reporting units: Kela – The Social Insurance Institution of Finland	
		Content: financial statements	
		Valuation principle: accrual	
		Organisation collecting data: entity itself	
		Periodicity: monthly	
		Timeliness: t+1	
DS 20	Financial statements of Unemployment and sickness funds	Type of data source: accounting statements	S.13149
		Type of collection method: N/A	
		Reporting units: all unemployment funds	
		Content: financial statements	
		Valuation principle: accrual	
		Organisation collecting data: entities themselves	
		Periodicity: annual	
		Timeliness: t+6	
DS 22	Household Budget Survey	Type of data source: statistical	S.14, S.2
		Type of collection method: survey	
		Reporting units: sample of base population (8 000 households of about 2,4 million households in 2012)	
		Content: Household Budget Survey produces data on changes in the consumption expenditure of households and on differences in consumption by population group. The survey also studies households' housing conditions, possession of durable goods and income. In addition, the survey produces data on the benefit gained from the use of social services and the amounts of food bought home.	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: about every 5th year (previous 2001 and 2006, latest 2012)	
		Timeliness: t+9 (preliminary), t+18 (final)	
DS 23	Additional data on interest rates from the Bank of Finland	Type of data source: statistical	S.14, S.15
		Type of collection method: electronic data collection (full population)	
		Reporting units: MFI's	
		Content: interest rates and outstanding debts by loan type	

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		Valuation principle: N/A	
		Organisation collecting data: Bank of Finland (central bank)	
		Periodicity: monthly	
		Timeliness: t+3	
DS 24	Tax data 6C	Type of data source: administrative data	S.15
		Type of collection method: total data from tax authorities	
		Reporting units: circa 30 000 units of which about 20 000 units belong to the sector S.15; from sector S.15 all units paying wages or having taxable activities are included	
		Content: taxable income	
		Valuation principle: N/A	
		Organisation collecting data: Tax authority	
		Periodicity: annual	
DS 25	Parish Statistics of the Evangelical Lutheran Church	Timeliness: t+5 (preliminary); t+11 (final)	S.15
		Type of data source: administrative data	
		Type of collection method: public data	
		Reporting units: all (about 320) local units of the Evangelical Lutheran Church	
		Content: financial statements	
		Valuation principle: accrual	
		organisation collecting data: Evangelical Lutheran Church	
DS 26	Foreign trade statistics: Intrastat, Extrastat	Periodicity: annual	S.2
		Timeliness: t+6 (preliminary); t+10 (final)	
		Type of data source: administrative data	
		Type of collection method: sample survey (intrastat), total administrative data (extrastat)	
		Reporting units: All the enterprises which have reported international trade	
		Content: each import and export consignment	
		Valuation principle: accrual	
DS 27	International trade in services survey (and global production)	Organisation collecting data: Finnish Customs, Statistics unit	S.2
		Periodicity: monthly	
		Timeliness: t + 0.5	
		Type of data source: statistical	
		Type of collection method: survey	
		Reporting units: All enterprises that have reported international trade in services in the previous year, and a random sample on the rest of the enterprises. The annual survey size is approximately 3200 units.	
		Content: Finnish enterprises' international sales and imports of services by service type and target country. Also the goods on global production & merchandising are included to the survey.	
DS 28	Direct investment survey of businesses (FDI survey)	Valuation principle: accrual	S.2
		Organisation collecting data: Statistics Finland	
		Periodicity: data collection quarterly, final figures annually	
		Timeliness: t+6 (preliminary); t+12 (final)	
		Type of data source: statistical	
		Type of collection method: survey	
		Reporting units: Finnish investors with shares and business operations in foreign companies; foreign investors with shares and business operations in Finnish companies	
		Content: foreign assets and liabilities	

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		Valuation principle: Market value. Sales and acquisitions of shares are recorded at their actual sale and purchase prices	
		Organisation collecting data: Bank of Finland (the Finnish central bank)	
		Periodicity: monthly	
		Timeliness: around t+5	
DS 29	Labour Force Survey	Type of data source: statistical	S.11, S.15
		Type of collection method: sample survey - a panel survey in which one person is interviewed five times (computer-assisted telephone interviews by Statistics Finland's interviewers)	
		Reporting units: a sample of approximately 12,000 people are interviewed	
		Content: participation in work, employment, unemployment and activity of people outside the labour force among the population aged between 15 and 74	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: monthly	
		Timeliness: Monthly data at around t + 0.75. Quarterly data are released simultaneously with the last monthly data of each quarter. The most detailed results are published in annual statistics.	
DS 30	Investment fund and money market fund data from the Bank of Finland	Type of data source: administrative (mostly accounting statements)	All sectors
		Type of collection method: full population data collection	
		Reporting units: all investment funds and money market funds	
		Content: financial statements	
		Valuation principle: accrual	
		Organisation collecting data: Bank of Finland (the Finnish central bank)	
		Periodicity: annual	
		Timeliness: around t+5	
DS 31	Nasdaq OMX Nordic Financial statements	Type of data source: accounting statements	S.12
		Type of collection method: N/A	
		Reporting units: Nasdaq OMX Nordic	
		Content: financial statements	
		Valuation principle: accrual	
		Organisation collecting data: entity itself	
		Periodicity: annual	
		Timeliness: monthly t+1, annually around t+6	
DS 32	Balance of Payments Data	Type of data source: administrative / statistical	S.2, S.12
		Type of collection method: derived statistics	
		Reporting units: companies, banks, insurance companies and other financial institutions, securities intermediaries and government bodies	
		Content: Balance of Payments	
		Valuation principle: accrual / market value	
		Organisation collecting data: Statistics Finland	
		Periodicity: quarterly	
		Timeliness: around t+2	
DS 33	Forest data on loggings and timber trade	Type of data source: administrative	S.11, S.1313, S.14, S.15
		Type of collection method: full population survey	
		Reporting units: buyers of timber	
		Content: forest data on loggings and timber trade	
		Valuation principle: N/A	

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		Organisation collecting data: Finnish Forest Research Institute	
		Periodicity: monthly	
		Timeliness: t+1	
DS 34	National Forest Inventory	Type of data source: administrative	S.11, S.1313, S.14, S.15
		Type of collection method: sample	
		Reporting units: N/A	
		Content: forest resources - volume, growth and quality of growing stock, land use structure and forest ownership, forest health, biodiversity of forests and forest carbon stocks and their changes.	
		Valuation principle: N/A	
		Organisation collecting data: Finnish Forest Research Institute	
		Periodicity: annually	
		Timeliness: t+6	
DS 35	Volume index of new-building	Type of data source: statistical	S.11, S.14, S.15
		Type of collection method: sample	
		Reporting units: the data are based on the notifications submitted by municipal building supervision authorities to the Population Register Centre about building projects subject to building permits and their building stages	
		Content: volume indices	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: monthly	
		Timeliness: t+2	
DS 36	Renovation statistics	Type of data source: statistical	S.11, S.14, S.15
		Type of collection method: sample survey + financial statements and profit and loss accounts of construction companies	
		Reporting units: annual survey of approximately 2,400 housing companies and around 16 state-subsidised houses of rental dwellings; construction companies employing at least 10 persons based on a sample survey	
		Content: renovation activity of building construction	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: annual	
		Timeliness: t+11	
DS 37	Financial leasing statistics	Type of data source: statistical	S.11, S.1313, S.15
		Type of collection method: survey	
		Reporting units: all institutions practicing financial leasing	
		Content: data on financial leasing by sector, industry and object on the financial leasing activities of credit institutions and other lessors	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: annual	
		Timeliness: t+5	
DS 38	Structure of earnings statistics	Type of data source: statistical	S.11, S.14
		Type of collection method: The data derive from Statistics Finland's data on wages and salaries, which are formed by combining data collected by employer organisations from their members with those from Statistics Finland's wage and salary inquiries	
		Reporting units: see above	

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		<p>Content: Structural statistics on wages and salaries describe the numbers, hourly and monthly earnings, and the formation and distribution of employees' wages and salaries in all employer sectors</p> <p>Valuation principle: N/A</p> <p>Organisation collecting data: Statistics Finland</p> <p>Periodicity: annual</p> <p>Timeliness: t+11</p>	
DS 39	Dwellings and housing conditions statistics	<p>Type of data source: statistical</p> <p>Type of collection method: The statistical data on dwelling and household-dwelling units are mainly compiled from the data of the Population Information System of the Population Register Centre and the Tax Administration's registers</p> <p>Reporting units: The population for the statistics on household-dwelling units and housing conditions is formed by persons permanently resident in actual dwellings, i.e. the so-called dwelling population.</p> <p>Content: Existing stock, number of dwellings and housing conditions of household-dwelling units on the last day of the year</p> <p>Valuation principle: N/A</p> <p>Organisation collecting data: Statistics Finland</p> <p>Periodicity: annual</p> <p>Timeliness: t+10</p>	S.11, S.14, S.15
DS 40	Rents of dwellings statistics	<p>Type of data source: statistical</p> <p>Type of collection method: combination of a register and sample survey - interview data collected monthly in connection with the Labour Force Survey, rent data of the Social Insurance Institution's register of housing allowances, Statistics Finland's data on housing stock, migration and population structure</p> <p>Reporting units: see above</p> <p>Content: average level of rents and change in rents by area and number of rooms</p> <p>Valuation principle: N/A</p> <p>Organisation collecting data: Statistics Finland</p> <p>Periodicity: annual</p> <p>Timeliness: t+2</p>	S.11, S.14, S.15
DS 41	Finance of housing companies statistics	<p>Type of data source: statistical</p> <p>Type of collection method: sample</p> <p>Reporting units: an inquiry made once a year to around 2,400 housing companies and to about 1,000 government-subsidised rental units</p> <p>Content: financial statement and profit and loss account of housing corporations</p> <p>Valuation principle: accrual</p> <p>organisation collecting data: Statistics Finland</p> <p>Periodicity: annual</p> <p>Timeliness: t+10</p>	S.11, S.14, S.15
DS 42	Statistics on the finances of agricultural and forestry enterprises	<p>Type of data source: statistical</p> <p>Type of collection method: combination of a register and sample survey</p> <p>Reporting units: data derived from the Farm Register and the Tax Administration's registers, which have been supplemented with a statistical survey aimed at roughly 9,000 farms selected by statistical sampling</p>	S.11, S.14, S.15

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		Content: income, expenditure, assets and liabilities, and the change in the fixed assets of farm enterprises	
		Valuation principle: accrual	
		Organisation collecting data: Statistics Finland	
		Periodicity: annual	
		Timeliness: t+15	
DS 43	Tax data	Type of data source: administrative	S.11, S.121-S.129, S.14, S.15, S.2
		Type of collection method: total data on taxpayers	
		Reporting units: all taxpayers	
		Content: taxable income	
		Valuation principle: accrual	
		Organisation collecting data: Tax authorities	
		Periodicity: annual	
		Timeliness: T+5 (preliminary); T+11 (final)	
DS 44	Price indices	Type of data source: statistical	All sectors (used in the PIM model for P51C)
		Type of collection method: sample survey	
		Reporting units: N/A	
		Content: price indices	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: monthly	
		Timeliness: t+2	
DS 45	Service life estimates	Type of data source: estimation	All sectors (used in the PIM model for P51C)
		Type of collection method: combination of sample surveys, data from administrative sources, expert evaluations, practices in other countries	
		Reporting units: N/A	
		Content: service life estimates by asset type	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: annual	
		Timeliness: compiled during NA compilation rounds	
DS 46	Land sales	Type of data source: administrative	S.11, S.122, S.14, S.15
		Type of collection method: transactions on land property (total data)	
		Reporting units: all property sales (subject to stamp duty)	
		Content: property sales by institutional sector	
		Valuation principle: accrual	
		Organisation collecting data: National Land Survey of Finland	
		Periodicity: annual	
		Timeliness: t+5 (preliminary); t+7 (final)	
DS 47	EU food subsidies for the poor	Type of data source: administrative	S.15
		Type of collection method: N/A	
		Reporting units: N/A	
		Content: data on EU subsidies for in-kind food aid	
		Valuation principle: N/A	
		Organisation collecting data: Ministry of Employment and The Economy	
		Periodicity: annual	
		Timeliness: TBA	
DS 48		Type of data source: statistical	S.1313

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	Non-financial ESA accounts of the Åland Government	Type of collection method: data are received from Statistics and Research Åland (where they are compiled)	
		Reporting units: entity itself	
		Content: non-financial ESA accounts	
		Valuation principle: accrual	
		Organisation collecting data: Ålands statistik och utredningsbyrå ÅSUB	
		Periodicity: annual	
		Timeliness: t+11	
DS 49	Reports of Tax Administration	Type of data source: administrative	S.1313
		Type of collection method: N/A	
		Reporting units: N/A	
		Content: tax data on Tax Administration's web page	
		Valuation principle: accrual	
		Organisation collecting data: The Finnish Tax Administration	
		Periodicity: monthly	
DS 50	Quarterly Financial Accounts	Timeliness: t+1	All sectors
		Type of data source: statistical	
		Type of collection method: N/A	
		Reporting units: N/A	
		Content: Stocks and flows of financial assets by institutional sector	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
DS 51	Financial statement and report of the Unemployment Insurance Fund	Periodicity: Quarterly	S.13149
		Timeliness: t+3	
		Type of data source: accounting statements	
		Type of collection method: N/A	
		Reporting units: entity itself	
		Content: financial statements	
		Valuation principle: accrual	
DS 52	Financial report of Bank of Finland's pension fund	Organisation collecting data: entity itself	S.121
		Periodicity: annual	
		Timeliness: t+5	
		Type of data source: accounting statements	
		Type of collection method: N/A	
		Reporting units: Bank of Finland (central bank)	
		Content: accounting statements	
DS 53	Local government sector wages and salaries	Valuation principle: accrual	S.1313
		Organisation collecting data: Bank of Finland	
		Periodicity: annual	
		Timeliness: t+3	
		Type of data source: statistical	
		Type of collection method: an annual inquiry	
		Reporting units: all municipalities and joint municipal boards	
DS 54		Content: employment relationships and pay data valid on October 1.	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: annual	
		Timeliness: t+5	
		Type of data source: statistical	

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	Research and Development statistics	<p>Type of collection method: questionnaire to all enterprises with more than 100 employees and a sample of enterprises with 10 to 99 employees</p> <p>Reporting units: enterprises, public sector organisations, universities, central university hospitals and polytechnics.</p> <p>Content: resources used for research and for product and process development.</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Statistics Finland</p> <p>Periodicity: annual</p> <p>Timeliness: t+10</p>	All sectors (see the R&D annex)
DS 55	The Finnish Tax Administration, Limited tax liability data	<p>Type of data source: administrative</p> <p>Type of collection method: N/A</p> <p>Reporting units: resident units which have made a payment to a non-resident unit</p> <p>Content: wages, pensions, non-wage fees or compensations, dividends, interests, yields on investments in mutual funds, royalties etc.</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: The Finnish Tax Administration</p> <p>Periodicity: annual</p> <p>Timeliness: T+21</p>	S.2
DS 56	A sector/industry breakdown of the vehicle tax	<p>Type of data source: administrative</p> <p>Type of collection method: N/A</p> <p>Reporting units: all payers of vehicle tax</p> <p>Content: Vehicle tax broken down into paying industries and sectors. The sector classification is not comprehensive and only includes communities, households as consumers and household sector businesses</p> <p>Valuation principle: Cash</p> <p>Organisation collecting data: Finnish Transport Safety Agency</p> <p>Periodicity: ad hoc</p> <p>Timeliness: ad hoc</p>	S.11, S.14
DS 57	Statistics on business subsidies	<p>Type of data source: statistical</p> <p>Type of collection method: The statistics are based on data supplied to Statistics Finland by state-owned institutions that have paid out subsidies.</p> <p>Reporting units: Businesses</p> <p>Content: data on business subsidies granted and paid by state-owned institutions (such as ministries and state-owned investment funds) by type of subsidy (direct support, loan, subordinated loan and guarantee) and form of subsidy (e.g. investment subsidy, product development subsidy, energy subsidy, employment subsidy, agri-environmental subsidy). Agricultural subsidies are not included. Tax subsidies are not included either, as they are not targeted at individual enterprises.</p>	S.11, S.14

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		Valuation principle: Cash	
		Organisation collecting data: Statistics Finland	
		Periodicity: Annual	
		Timeliness: t+18	
DS 58	Households' assets statistics	Type of data source: statistical	S.14
		Type of collection method: survey	
		Reporting units: sample of base population (10 000 households of about 2,4 million households in 2009)	
		Content: The wealth survey describes households' assets - their total amount, structure and distribution among different population groups.	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: irregular, decided individually (1994, 1998, 2004, 2009)	
		Timeliness: t+24 (final)	
DS 59	Finnish Travel statistics	Type of data source: statistical	S.2
		Type of collection method: sample-based computer assisted telephone interview survey	
		Reporting units: the samples are drawn by systematic sampling from the central population register	
		Content: information on domestic and outbound trips with overnight stays and same-day trips abroad	
		Valuation principle: N/A	
		Organisation collecting data: Statistics Finland	
		Periodicity: quarterly	
		Timeliness: t+3	
DS 60	E-commerce market research data	Type of data source: statistical	S.2
		Type of collection method: web survey	
		Reporting units: households (sample of 12 000)	
		Content: market research on e-commerce (goods and services)	
		Valuation principle: N/A	
		Organisation collecting data: TNS Gallup (a private market research company)	
		Periodicity: annual	
		Timeliness: t+5	
DS 61	Imported vehicles by private persons	Type of data source: administrative	S.2
		Type of collection method: N/A	
		Reporting units: households	
		Content: taxable value of imported vehicles	
		Valuation principle: accrual	
		Organisation collecting data: Finnish Customs	
		Periodicity: annual	
		Timeliness: t+5	
DS 62	Securities holdings statistics (SHS)	Type of data source: statistical	S.125, S.126, S.127
		Type of collection method: data on dividends are calculated in the central bank using multiple surveys to financial corporations along with the asset register from the ECB	
		Reporting units: see above	
		Content: includes sector-by-counterpart-sector data on dividends for all quoted shares (along with other data)	
		Valuation principle: data on dividends is recorded on a cash basis	
		Organisation collecting data: Bank of Finland	
		Periodicity: monthly	
		Timeliness: t + 1.5	
DS 63		Type of data source: statistical	S.1311

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	Report from Solidium Ltd	Type of collection method: an excel report collected from Solidium Reporting units: Solidium Ltd (a state-owned investment company) Content: items from balance sheet and from profit and loss account modified for national accounts purposes Valuation principle: accrual Organisation collecting data: Statistics Finland Periodicity: quarterly Timeliness: t+2	
DS 64	Report from Yleisradio Ltd	Type of data source: statistical Type of collection method: an excel report collected from Yleisradio Reporting units: Yleisradio Ltd Content: items from balance sheet and from profit and loss account modified for national accounts purposes Valuation principle: accrual Organisation collecting data: Statistics Finland Periodicity: quarterly Timeliness: t+2	S.1311
DS 65	Report from Leijona Catering Ltd	Type of data source: statistical Type of collection method: an excel report collected from Leijona Catering Reporting units: Leijona Catering Ltd Content: items from balance sheet and from profit and loss account modified for national accounts purposes Valuation principle: accrual Organisation collecting data: Statistics Finland Periodicity: annual Timeliness: t+3	S.1311

D Description by transaction

Transaction P.11 – Market output

P.11					
Balancing adjustments across all sectors	Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.				
Additional details	The figures are initially input into a detailed sector/industry production account matrix. These data are then aggregated and automatically transferred into ASA for each sector. The most important data source in general is SBS (DS 2), which is used for S.11, S.14 and S. 15. In SBS, all units are allocated to sectors and industries. Note: FISIM output is compiled as a separate subtransaction and is not included/described in this table, see the annex on FISIM compilation.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 1, DS 2, DS 12, DS 24, DS 33, DS 34, DS 35, DS 36, DS 39, DS 40, DS 41	DS 2 is the most important direct data source (items used include, for instance, turnover, changes in inventories, adjusted other revenues). Data for non-profit institutions serving enterprises are from DS 24. Data for agriculture and forestry industries are from DS 33 and DS 34. Data for construction and housing industries are from DS 35, DS 36, DS 39, DS 40 and DS 41. Data for municipality-owned enterprises are from DS 12. Conceptual and exhaustivity adjustments are made (e.g. global production, correction of turnover for trade margin, nonobserved economy) in addition to source data use. Nonobserved economy is added as a percentage value of P.11 of the industry in question: $P.11 = P.11 + (P.11 * \text{percentage})$. The percentages are based on an empirical study of nonobserved economy done in the past.	S.11	N/A	N/A
S.121	DS 3	Indirectly compiled: $P.11 = P.2 + P.51G + D.1 - P.12$	S.121	N/A	N/A
S.122	DS 4	Full population direct data source used. Market output includes commission income + a rough estimate of the value of financial services associated with the acquisition and disposal of financial assets and liabilities in financial markets (estimated as commission income * 0.1) + rents from real estate investments	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	DS 5	Source data used directly (profit and loss account: commission income). Coverage of the data source is not exhaustive: only largest companies are selected to contribute.	S.125	N/A	N/A
S.126	DS 2, DS 4	For investment firms and fund management companies, source data is used directly (DS 4 - profit and loss account: commission income). For other financial auxiliaries, source data is also used directly (DS 2 - profit and loss account: turnover). Coverage of the data source is not exhaustive: of the other financial auxiliaries in DS 2, only the largest companies are selected to contribute.	S.126	N/A	N/A
S.127	DS 2	Source data is used directly (profit and loss account, turnover). Coverage of the data source is not exhaustive: only money lenders and pawn shops are selected to contribute. Part of money lenders' turnover in SBS is recorded as D.411. The breakdown of SBS turnover into P.11 and D.411 is based on another data source (Outstanding credit -statistics of money lenders).	S.127	N/A	N/A

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S.128	DS 7, DS 17	Full population source data is used directly. Output is compiled differently for life and non-life insurance due to deficiencies in life insurance source data. 1) <u>Non-life insurance output</u> = premium income + change in provision for unearned premiums - paid insurance claims (these include claims handling expenses that are removed) - change in claims provision - change in equalization amount + D.44/U (of non-life insurance corporations) + rental income from real estate property. 2) <u>Life insurance output</u> = total operating costs + P.51C (of life insurance corporations) + estimated normal profit (estimation method: 11 year moving average of net profit/loss for the financial period) + rental income from real estate property	S.128	N/A	N/A
S.129	DS 7	Full population source data used directly. Output = total operating costs + P.51C + estimated normal profit (estimation method: 11 year moving average of net profit/loss for the financial period) + rental income from real estate property	S.129	N/A	N/A
S.1311	DS 2, DS 10, DS 11, DS 64, DS 65	Source data used directly + conceptual adjustments (e.g. rentals within the sector are consolidated). The State's market output includes, for instance, fairway dues, police's licence services, visas and rentals from real estate. Universities' market output includes continuing education, projects, research and rentals.	S.1311	N/A	N/A
S.1313	DS 12, DS 48, DS 2	Source data used directly ("sales", "rentals", "other income") + conceptual adjustments (state grants recorded as sales are eliminated, sales within the sector are eliminated in some cases, etc.)	S.1313	N/A	N/A
S.13141	DS 7, DS 17	Full population source data used directly (the sector's market output only includes rental income from real estate property)	S.13141	N/A	N/A
S.13149	DS 19	Direct data sources ("other investment income", "receipts from services" and "rental income"). The breakdown of these items into P.131 and P.11 is partially estimated.	S.13149	N/A	N/A
S.14	DS1, DS2, DS 24, DS 33, DS34, DS 35, DS 36, DS 39, DS 40, DS 41	DS 2 is used for most industries (items used include, for instance, turnover, changes in inventories, adjusted other revenues). Data for agriculture and forestry industries are from DS 33 and DS 34. Data for construction and housing industries are from DS 35, DS 36, DS 39, DS 40 and DS 41. Conceptual and exhaustivity adjustments are made (e.g. global production, correction of turnover for trade margin, nonobserved economy) in addition to source data use. Nonobserved economy is added as a percentage value of P.11 of the industry in question: $P.11 = P.11 + (P.11 * \text{percentage})$. The percentages are based on an empirical study of nonobserved economy done in the past.	S.14	N/A	N/A
S.15	DS 24, DS 39, DS 40, DS 41, DS 42	Dwellings and forestry industries are based on DS 39, DS 40, DS 41 and DS 42. Other industries' market outputs are based on tax data (DS 24)	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

Transaction P.12 – Output for own final use

P.12					
Balancing adjustments across all sectors	Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.				
Additional details	The figures are initially input into a detailed sector/industry production account matrix. These data are then aggregated and automatically transferred into ASA for each sector. Note: see the R&D annex for a description of R&D related conceptual adjustments.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 1, DS 2, DS 38, DS 54	Item " production for own use" from DS 2 + Estimation for production of software for own use based on wages of software developers from Structure of earnings statistics (DS 38) + R&D production for own use (see the R&D annex).	S.11	N/A	N/A
S.121	No direct sources available	Rough estimate of computer software developed for own use based on the back series (software investments were compiled in a centralized manner with more detail in the past).	S.121	N/A	N/A
S.122	DS 1, DS 54	R&D production for own use (DS 1 and DS 54, see the R&D annex) + a rough estimate of computer software developed for own use based on the back series (software investments were compiled in a centralized manner with more detail in the past).	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	DS 1, DS 54	R&D production for own use (DS 1 and DS 54, see the R&D annex) + a rough estimate of computer software developed for own use based on the back series (software investments were compiled in a centralized manner with more detail in the past).	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	DS 1, DS 54	R&D production for own use (DS 1 and DS 54, see the R&D annex) + a rough estimate of computer software developed for own use based on the back series (software investments were compiled in a centralized manner with more detail in the past).	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 1, DS 54	Mainly R&D production for own use (DS 1 and DS 54, see the R&D annex)	S.1311	N/A	N/A
S.1313	DS 1, DS 12, DS 54	Source data used directly: "production for own use" from departmental enterprises' profit and loss account + R&D production for own use (see the R&D annex).	S.1313	N/A	N/A
S.13141	DS 1, DS 54	R&D production for own use (DS 1 and DS 54, see the R&D annex) + a rough estimate of computer software developed for own use based on the back series (software investments were compiled in a centralized manner with more detail in the past).	S.13141	N/A	N/A
S.13149	DS 1, DS 54	R&D production for own use (DS 1 and DS 54, see the R&D annex) + a rough estimate of computer software developed for own use based on the back series (software investments were compiled in a centralized manner with more detail in the past).	S.13149	N/A	N/A
S.14	DS 1, DS 2, DS 34, DS 38, DS 39, DS 40, DS 41, DS 54	Most of this item consists of imputed rent from dwellings calculated as square meters (from dwelling stock statistics) times square meter rents (from rent statistics). Smaller components include building construction, forestry, agriculture and households service activities, which are all calculated based on direct data sources. R&D production for own use is also included (DS 1 and DS 54, see the R&D annex).	S.14	N/A	N/A
S.15	DS 1, DS 54	Mainly R&D production for own use (see the R&D annex)	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

Transaction P.131 – Payments for non-market output

P.131

Balancing adjustments across all sectors	Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.				
Additional details	The figures are initially input into a detailed sector/industry production account matrix. These data are then aggregated and automatically transferred into ASA for each sector.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10	Source data used directly (item "Revenue from households").	S.1311	N/A	N/A
S.1313	DS 12, DS 48	Source data used directly (item "Fees").	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	DS 19	Source data used directly ("other investment income", "receipts from services" and "rental income"). The breakdown of these items into P.131 and P.11 is partially estimated.	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	DS 24	Estimation based on tax data.	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction P.132 – Non-market output, other

P.132					
Balancing adjustments across all sectors	<p>Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.</p>				
Additional details	<p>The figures are initially input into a detailed sector/industry production account matrix. These data are then aggregated and automatically transferred into ASA for each sector. P.132 is always calculated as a residual item.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	(see the transactions on the left)	This item is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131)	S.1311	N/A	N/A
S.1313	(see the transactions on the left)	This item is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131)	S.1313	N/A	N/A
S.13141	(see the transactions on the left)	This item is calculated as a residual (D.1+P.2+P.51C-P.11-P.12)	S.13141	N/A	N/A
S.13149	(see the transactions on the left)	This item is calculated as a residual (D.1+P.2+P.51C-P.11-P.12-P.131)	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	(see the transactions on the left)	This item is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131)	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

Transaction P.2 – Intermediate consumption

P.2					
Balancing adjustments across all sectors		Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.			
Additional details		The figures are initially input into a detailed sector/industry production account matrix. These data are then aggregated and automatically transferred into ASA for each sector. The most important data source in general is SBS (DS 2), which is used for S.11, S.14 and S. 15. In SBS, all units are allocated to sectors and industries. Note: FISIM intermediate consumption is compiled as a separate subtransaction and is not included/described in this table, see the annex on FISIM compilation. Also: see the R&D annex for a description of R&D related conceptual adjustments.			
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	DS 1, DS 2, DS 12, DS 24, DS 33, DS 34, DS 35, DS 36, DS 39, DS 40, DS 41, DS 37, DS 54	The most important data source is DS 2 (items used include, for instance, breakdown of expenses, change in inventories). Data for non-profit institutions serving enterprises are from DS 24. Data for agriculture and forestry industries are from DS 33 and DS 34. Data for construction and housing industries are from DS 35, DS 36, DS 39, DS 40 and DS 41. Data for municipality-owned enterprises are from DS 12. Conceptual adjustments are done in addition to direct source data use, e.g. regarding insurance, leasing (DS 37) and R&D (DS 54 and DS 1, see the R&D annex).
S.121	N/A	N/A	S.121	DS 3	Source data used directly (profit and loss account: other administrative costs + acquisition costs related to banknotes + other expenses)
S.122	N/A	N/A	S.122	DS 1, DS 4, DS 54	DS 4 is the most important data source (Profit and loss account: Fee and comission expenses + Administrative expenses, other than personnel costs + Other operating expenses, other than losses on sales and mergers). Conceptual adjustments are done in addition to direct source data use, e.g. regarding S.121 output as intermediate consumption of MFI's, insurance and R&D (DS 54 and DS 1, see the R&D annex).
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	DS 5	Source data used directly (profit and loss account: miscellaneous cost items). Coverage of the source data is not exhaustive: only largest companies are selected to contribute.
S.126	N/A	N/A	S.126	DS 2, DS 4	For investment firms and fund management companies, source data is used directly (DS 4, profit and loss account, Fee and comission expenses + Administrative expenses other than personnel costs + Other operating expenses other than losses on sales and mergers. For other financial auxiliaries, source data is also used directly (DS 2, profit and loss account, Purchases of goods and services + other expenses). Coverage of the source data is not exhaustive: of the other financial auxiliaries from DS 2, only the largest companies are selected to contribute.

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S.127	N/A	N/A	S.127	DS 2	Source data is used directly (profit and loss account, purchases of goods and services + other expenses). Coverage of the source data is not exhaustive: only money lenders and pawn shops are selected to contribute.
S.128	N/A	N/A	S.128	DS 7, DS 17	Full population source data used directly: total operating costs - personnel expenses + costs related to real estate property
S.129	N/A	N/A	S.129	DS 7	Full population source data used directly: total operating costs - personnel expenses + costs related to real estate property
S.1311	N/A	N/A	S.1311	DS 2, DS 10, DS 11, DS 63, DS 64, DS 65	Direct source data + conceptual adjustments (e.g. rentals within sector are consolidated).
S.1313	N/A	N/A	S.1313	DS 12, DS 48, DS 2	Source data used directly ("purchases", rental payments" etc.) + conceptual adjustments (purchases within sector are eliminated in some cases etc.)
S.13141	N/A	N/A	S.13141	DS 7, DS 17	Full population source data used directly: total operating costs - personnel expenses + costs related to real estate property
S.13149	N/A	N/A	S.13149	DS 19, DS 20, DS 51	Direct source data ("purchases", "other expenses", "rental payments" etc.)
S.14	N/A	N/A	S.14	DS 1, DS 2, DS 33, DS 34, DS 35, DS 36, DS 39, DS 40, DS 41, DS 54	DS 2 is used for most industries (items used include, for instance, breakdown of expenses, change in inventories). Data for agriculture and forestry industries are from DS 33 and DS 34. Data for construction and housing industries are from DS 35, DS 36, DS 39, DS 40 and DS 41. Conceptual adjustments are done in addition to direct source data use, e.g. regarding insurance, leasing (DS 37) and R&D (DS 54 and DS 1, see the R&D annex).
S.15	N/A	N/A	S.15	DS 24, DS 39, DS 40, DS 41, DS 42	Data for dwellings and forestry industries are from DS 39, DS 40, DS 41 and DS 42. Data for other industries are from tax data (DS 24).
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction P.31 – Individual final consumption expenditure

P.31					
Balancing adjustments across all sectors	Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.				
	Households' data are initially input into a detailed private consumption subsystem based on the coicop classification. These data are then aggregated and automatically transferred into ASA.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	(see the production account items mentioned on the left)	This item equals the sum of P.132 of those NACE industries that are considered individual production/consumption. P.132, in turn, is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131).
S.1313	N/A	N/A	S.1313	(see the production account items mentioned on the left)	This item equals the sum of P.132 of those NACE industries that are considered individual production/consumption. P.132, in turn, is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131).
S.13141	N/A	N/A	S.13141	(see the production account items mentioned on the left)	This item is equal to P.132 (which is calculated as a residual: D.1 + P.2 + P.51C - P.11 - P.12)
S.13149	N/A	N/A	S.13149	(see D.63)	Indirect estimation (equal to D.63/U)
S.14	N/A	N/A	S.14	DS 22	Household final consumption expenditure is calculated in a separate subsystem based on COICOP. The main data source used is the Household Budget Survey (HBS), while many other sources are used for comparison. HBS is not available for every statistical year, so estimations are used for the years in between.
S.15	N/A	N/A	S.15	(see D.63)	Indirect estimation (equal to D.63/U)
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction P.32 – Collective final consumption expenditure

P.32

Balancing adjustments across all sectors

Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.

Additional details

This item equals the sum of P.132 of those NACE industries of S.1311 and S.1313 that are considered collective production/consumption. P.132 of these industries, in turn, is calculated as a residual in the production account.

Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	(see the production account items mentioned on the left)	This item equals the sum of P.132 of those NACE industries that are considered collective production/consumption. P.132, in turn, is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131).
S.1313	N/A	N/A	S.1313	(see the production account items mentioned on the left)	This item equals the sum of P.132 of those NACE industries that are considered collective production/consumption. P.132, in turn, is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131).
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction P.51G – Gross fixed capital formation

P.51G					
Balancing adjustments across all sectors	Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.				
Additional details	The figures are initially input into a detailed matrix containing sector/industry/asset/buy_or_sell as dimensions. These figures are aggregated and transferred to ASA directly. See the R&D annex for a description of R&D related conceptual adjustments.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	DS 1, DS 2, DS 34, DS 35, DS 36, DS 37, DS 38, DS 42, DS 54	DS 2 is the most important direct data source (increases and reductions of buildings and real properties, machinery, equipment, vehicles, software). Agriculture, forestry and construction industries are from DS 34, 35, 36, 37, 38, 42. R&D investments are derived from DS 54 and DS 1 (see the R&D annex).
S.121	N/A	N/A	S.121	DS 3	Direct source data (accounting statements, increases and decreases in buildings, equipment and software)
S.122	N/A	N/A	S.122	DS 1, DS 4, DS 54	Direct source data (DS 4 - accounting statements: increases and reductions of buildings and real properties + increases and reductions in machinery and equipment). R&D investments are derived from DS 54 and DS 1 (see the R&D annex).
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	No direct sources available	No direct sources available, the figure is a rough estimate of purchases and sales of capital goods (real estate, software, other equipment etc.)
S.126	N/A	N/A	S.126	No direct sources available	No direct sources available, the figure is a rough estimate of purchases and sales of capital goods (real estate, software, other equipment etc.)
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	DS 1, DS 54	Rough estimate of purchases and sales of capital goods (real estate, software, other equipment etc.) + R&D investments derived from DS 54 and DS 1 (see the R&D annex).
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	DS 1, DS 2, DS 10, DS 11, DS 64, DS 65, DS 54	Source data used directly (purchases and sales) + conceptual adjustments (e.g. weapon systems recorded as P.51 are moved from P.22 to P.51) + R&D investments (DS 1, DS 54, see the R&D annex). Industries and asset types can be distinguished from source data.
S.1313	N/A	N/A	S.1313	DS 1, DS 12, DS 48, DS 2, DS 37, DS 54	Source data used directly (acquisitions and disposals of assets) + conceptual adjustments (e.g. financial leasing investments are included) + R&D investments derived from DS 54 and DS 1 (see the R&D annex).
S.13141	N/A	N/A	S.13141	DS 1, DS 15, DS 18, DS 54	Full population source data used directly (DS 15, DS 18 - purchases and sales of capital goods including real estate, software, other equipment etc.) + R&D investments derived from DS 54 and DS 1 (see the R&D annex).
S.13149	N/A	N/A	S.13149	DS 1, DS 19, DS 54	Own account production of IT systems and other investments directly from DS 19 + R&D investments derived from DS 54 and DS 1 (see the R&D annex).
S.14	N/A	N/A	S.14	DS 1, DS 2, DS 34, DS 35, DS 36, DS 37, DS 38, DS 42, DS 54	DS 2 is the most important direct data source (increases and reductions of buildings and real properties, machinery, equipment, vehicles, software). Agriculture, forestry and construction from DS 34, 35, 36, 37, 38, 42. R&D investments are derived from DS 54 and DS 1 (see the R&D annex).
S.15	N/A	N/A	S.15	DS 1, DS 24, DS 25, DS 34, DS 35, DS 36, DS 37, DS 38, DS 54	Forestry and construction industries from DS 34, 35, 36, 37, 38. Activities of religious organisations mainly from DS 25 (and partly from DS 24). For other industries, data is based on DS 24 (changes in stocks between two years) and DS 35 (buildings). R&D investments are derived from DS 54 and DS 1 (see the R&D annex).
S.2	N/A	N/A	S.2	N/A	N/A

Transaction P.52 – Changes in inventories

P.52

Balancing adjustments across all sectors	Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.
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Additional details	The figures are initially input into a detailed sector/industry/asset inventory account matrix. These data are then aggregated and automatically transferred into ASA for each sector.
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Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	DS 2, DS 33, DS 34	Changes in inventories are calculated as differences between opening and closing stocks, valued at average prices. Concerning standing timber (N.1221), the value is calculated by multiplying timber volumes by relevant stumpage prices.
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	DS 10	Source data used directly ("Increases and decreases of inventories").
S.1313	N/A	N/A	S.1313	DS 33	Changes in inventories are calculated as differences between opening and closing stocks, valued at average prices. Concerning standing timber (N.1221), the value is calculated by multiplying timber volumes by relevant stumpage prices.
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	DS 2, DS 33, DS 34	Changes in inventories are calculated as difference between opening and closing stock, valued at average prices. Concerning standing timber (N.1221), the value is calculated by multiplying timber volumes by relevant stumpage prices.
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

Transaction P.53 – Acquisitions less disposals of valuables

P.53

Balancing adjustments across all sectors	Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.				
Additional details	The figures are initially input into a detailed sector/industry/asset matrix. These data are then aggregated and automatically transferred into ASA for each sector.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	DS 10	Source data used directly: acquisitions and disposals (e.g. "Art", "Museum items and collections"). This item consists mostly of Finnish national gallery's acquisitions.
S.1313	N/A	N/A	S.1313	DS 12	Estimated using the balance sheet item "valuables and art": Closing stock minus opening stock.
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	DS 22, DS 58	Estimation based on surveys
S.15	N/A	N/A	S.15	DS 25	Estimation based on changes in stocks between two different years
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction P.61 – Exports of goods

P.61					
Balancing adjustments across all sectors	<p>Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.</p>				
Additional details					
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	DS 26, DS 27	Trade between Finland and other EU Member States is summarised from the required statistical declarations in the Intrastat system. Trade between Finland and other countries is obtained from customs declarations (in these declarations, the invoice value is obligatory and the statistical value can be submitted as voluntary data. If no statistical value has been submitted, it can be estimated by using commodity code-specific coefficients).

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Transaction P.62 – Exports of services

P.62					
Balancing adjustments across all sectors	Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.				
Additional details					
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	DS 27, DS 59	Mostly direct source data used. DS 27 accounts for roughly 70 % of the total, DS 59 for roughly 15 %. The rest consists of various estimations.

Transaction P.62F – Exports of FISIM

FISIM calculations are described in the annex.

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Transaction P.71 – Imports of goods

P.71					
Balancing adjustments across all sectors	<p>Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.</p>				
Additional details					
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	DS 26, DS 27, DS 60, DS 61	Trade between Finland and other EU Member States is summarised from the required statistical declarations in the Intrastat system. Trade between Finland and other countries is obtained from customs declarations (in these declarations, the invoice value is obligatory and the statistical value can be submitted as voluntary data. If no statistical value has been submitted, it can be estimated by using commodity code-specific coefficients).	S.2	N/A	N/A

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Transaction P.72 – Imports of services

P.72					
Balancing adjustments across all sectors	<p>Production account items are not balanced until SUT's are available in the t+25 compilation round. Until then, there is a statistical discrepancy between supply and demand, although this discrepancy is monitored and kept reasonable via ad hoc balancing adjustments. When the figures become final in the t+25 release, supply and demand are balanced according to the SUT's. Balancing adjustments, both the preliminary ad hoc adjustments and the final SUT-based adjustments, are possible for all production account transactions and all sectors/industries (although S.11 is the sector that is most often adjusted). Balancing adjustments are always input into the most disaggregated input subsystem (e.g. the sector/industry production accounts or the sector/industry/asset capital formation accounts), from where the data are automatically aggregated and transferred into ASA (and other subsystems). See also chapters A.2, A.4 and A.5 for more information on compilation rounds, the compilation system and revision policy.</p>				
Additional details					
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	DS27, DS 59, DS 60	Source data used directly, DS 27 and DS 59 form the most part.	S.2	N/A	N/A

Transaction P.72F – Imports of FISIM

FISIM calculations are described in the annex.

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Transaction D.11 – Wages and salaries

D.11					
Balancing adjustments across all sectors	S.14/D.11/R acts as a residual for the whole economy. For D.11, source data is preferably used directly, but adjustments to D.11 are possible for all sectors/industries if 1) there are inconsistencies between a sector's EMP and D.11 data and 2) the EMP data sources seem more reliable.				
Additional details	On the uses side, D.11 is divided into two independent subtransactions: D.111 (employee stock options) and D.112 (wages and salaries). These are compiled in a sector-by-industry matrix in the production accounts and then aggregated and transferred into ASA. Balancing is done in the ASA system on the aggregate D.11 level by treating S.14/D.11/R as the residual. The compilation of D.111/U (employee stock options) is mostly based on an annual tax report (DS 43) which contains information on <i>exercised</i> employee stock option deals by company ID as reported by employers. Although these option deals should be valued when they are granted and not when they are exercised, we consider the current method a good approximation since empirical evidence suggests that employee stock options are usually exercised early. The compilation of D.112/U (wages and salaries) uses direct data sources for all sectors.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	DS 43 (for D.111); DS 1, DS 2 (for D.112)	<u>As for D.111</u> : The data source DS 43 contains information on exercised stock options as reported by company IDs. These figures are used directly for D.111 (see also the additional details above). <u>As for D.112</u> : The data sources are used directly (item "paid salaries"). Conceptual adjustment for nonobserved economy is added as a percentage value of D.112 of the industry in question. $D.112 = D.112 + (D.112 * \text{Percentage})$. The percentages are based on an expert study on non-observed economy.
S.121	N/A	N/A	S.121	DS 3	Direct data source (profit and loss account: wages and salaries)
S.122	N/A	N/A	S.122	DS 4	Direct data source (profit and loss account: wages and salaries, stock options)
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	DS 43 (for D.111); DS 1, DS 2 (for D.112)	Direct data source (items "paid salaries", "stock options")
S.126	N/A	N/A	S.126	DS 43 (for D.111); DS 1, DS 2 (for D.112)	Direct data source (items "paid salaries", "stock options")
S.127	N/A	N/A	S.127	DS 43 (for D.111); DS 1, DS 2 (for D.112)	Direct data source (items "paid salaries", "stock options")
S.128	N/A	N/A	S.128	DS 43 (for D.111); DS 7, DS 17, DS 9 (for D.112)	<u>As for D.111</u> : The data source DS 43 contains information on exercised stock options as reported by company IDs. These figures are used directly for D.111 (see also the additional details above). <u>As for D.112</u> : Full population source data used directly: wages and salaries
S.129	N/A	N/A	S.129	DS 7	Full population source data used directly: wages and salaries
S.1311	N/A	N/A	S.1311	DS 2, DS 10, DS 11, DS 63, DS 64, DS 65	Source data used directly ("wages", "salaries", "bonuses").
S.1313	N/A	N/A	S.1313	DS 12, DS 48, DS 2	Direct data source ("wages and salaries")+ conceptual adjustments (wages and salaries in kind are included etc.)
S.13141	N/A	N/A	S.13141	DS 1, DS 2	Full population source data used directly: wages and salaries
S.13149	N/A	N/A	S.13149	DS 19, DS 20, DS 51	Source data used directly (item "paid salaries")
S.14	N/A (residual item)	S.14/D.11/R is the residual item between D.11 R/U of all sectors.	S.14	DS 1, DS 2	Direct data source (item "paid salaries"). Nonobserved economy is added as a percentage value of D.112 of the industry in question. $D.112 = D.112 + (D.112 * \text{Percentage})$. The percentages are based on an empirical study of nonobserved economy done in the past.
S.15	N/A	N/A	S.15	DS 1	Direct data source (item "paid salaries")
S.2	DS 55	The data source covers nonresident persons staying in Finland for less than 6 months. Other nonresident (staying 6-12 months) are estimated.	S.2	DS 43	Source data used directly

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Transaction D.12 – Employers' social contributions

D.12					
Balancing adjustments across all sectors	Two different types of balancing adjustments are related to D.12. <u>First, the subtransactions of D.12/U are adjusted so that they match the respective D.611/R subtransactions.</u> These adjustments are first calculated for each D.12 subtransaction on an aggregate level - for instance, there might be a discrepancy of 80 million euros between total D.1211/U and the respective item D.6111/R when all sectors are summed up (these two subtransactions refer to the statutory Finnish earnings-related pension scheme). These total discrepancies are then distributed to sectors/industries according to their share of the unadjusted D.12/U subtransactions. The disaggregated sector/industry-level adjustments are input into the sector/industry production accounts, from where the figures are aggregated and transferred into ASA. <u>Second, D.12/P and D.12/R are balanced in ASA</u> simply by treating S.14/D.12/R as a residual.				
Additional details	All D.12/U figures are initially inputted into a detailed sector/industry production account matrix (also, D.12 is divided further into more detailed subtransactions like D.1211 for the statutory earnings-related pension scheme). These data are then aggregated and automatically transferred into ASA for each sector.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	See methods	Ultimately, this item is formed as a residual based on total D.611/R and D.12/U of other sectors (see the balancing adjustments and additional details above).
S.121	N/A	N/A	S.121	DS 3	Direct data source (Pension costs, social security contributions)
S.122	N/A	N/A	S.122	DS 4	Direct data source (Pension costs, social security contributions, other social security costs)
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.
S.126	N/A	N/A	S.126	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.
S.127	N/A	N/A	S.127	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.
S.128	N/A	N/A	S.128	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.
S.129	N/A	N/A	S.129	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.
S.1311	N/A	N/A	S.1311	DS 2, DS 10, DS 11, DS 63, DS 64, DS 65	Direct data source (e.g. "Employer's social security contributions", "Pension contributions")
S.1313	N/A	N/A	S.1313	DS 12, DS 48, DS 2	Direct data source ("paid pension contributions", "paid other social insurance contributions")
S.13141	N/A	N/A	S.13141	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.
S.13149	N/A	N/A	S.13149	DS 19, DS 20, DS 51	Direct data source ("Employer's social security contributions", "Paid pension contributions")
S.14	N/A (residual item)	S.14/D.12/R is the residual item between D.12 R/U of all sectors.	S.14	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.
S.15	N/A	N/A	S.15	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.
S.2	See methods	Estimated from D.11/U using the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage (rest of the world estimated).	S.2	See methods	Estimated from D.11/U and the publicly available percentages that employers are required to contribute to social security per every euro paid out as wage.

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Transaction D.21 – Taxes on products

D.21					
Balancing adjustments across all sectors	Usually, no balancing adjustments are done to this transaction, see the additional details.				
Additional details	On the resources side, D.21 is compiled for the receiving sectors on more detailed level (D.211, D.212 and D.214). On the uses side, the total D.21/U (determined by the sum of D.211/R, D.212/R, D.214/R of the receiving sectors) is included in the total S.1 figures, but it is not attributed to subsectors. D.21 and D.31 are the only transactions that are not completely attributed to the disaggregated input-level subsectors.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A (see the additional details)
S.121	N/A	N/A	S.121	N/A	N/A (see the additional details)
S.122	N/A	N/A	S.122	N/A	N/A (see the additional details)
S.123	N/A	N/A	S.123	N/A	N/A (see the additional details)
S.124	N/A	N/A	S.124	N/A	N/A (see the additional details)
S.125	N/A	N/A	S.125	N/A	N/A (see the additional details)
S.126	N/A	N/A	S.126	N/A	N/A (see the additional details)
S.127	N/A	N/A	S.127	N/A	N/A (see the additional details)
S.128	N/A	N/A	S.128	N/A	N/A (see the additional details)
S.129	N/A	N/A	S.129	N/A	N/A (see the additional details)
S.1311	DS 10	Source data on cash accruals + time adjustment	S.1311	N/A	N/A (see the additional details)
S.1313	DS 13	Source data used directly	S.1313	N/A	N/A (see the additional details)
S.13141	N/A	N/A	S.13141	N/A	N/A (see the additional details)
S.13149	N/A	N/A	S.13149	N/A	N/A (see the additional details)
S.14	N/A	N/A	S.14	N/A	N/A (see the additional details)
S.15	N/A	N/A	S.15	N/A	N/A (see the additional details)
S.2	DS 10	Source data used directly. Source includes information on cross-border tax flows.	S.2	N/A	N/A (see the additional details)

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Transaction D.29 – Other taxes on production

D.29					
Balancing adjustments across all sectors	Balance is ensured by the compilation method and automated transfers, usually no balancing adjustments are done do this item. See the additional details.				
Additional details	<p>D.29 is compiled by taking the total D.29/R received by S.13 and attributing it to different sectors/industries on the uses side according to the nature of the different tax items. These disaggregated D.29/U figures are then input into the sector/industry-level production accounts from where they are automatically transferred to ASA.</p> <p>Usually, most of D.29 (over 95%) consists of the vehicle tax. We have received a good administrative data source (DS 56) for statistical years 2004-2012 that breaks the vehicle tax down into payer industries and sectors (although the sector classification is not detailed). The vehicle tax paid by S.14 as consumers is classified into D.59 while the rest is D.29. In addition to the vehicle tax, another large D.29 item was a temporary bank tax that was collected during 2013-2014.</p> <p>The other D.29 items are small and include, for instance, a landfill tax.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	DS 10, DS 56	Counterpart sector data (S.1311) is attributed to different sectors according to the nature of different tax items. Usually, most of D.29 is paid by S.11. See the additional details.
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	DS 10, DS 56	Counterpart sector data (S.1311) is attributed to different sectors according to the nature of different tax items. Usually, banks only pay a very small part of D.29 total, but they were obliged to pay a large temporary bank tax in 2013-2014 which accounts for around a third of D.29 total in those years. See the additional details.
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10	Direct source data. The vehicle tax is divided between D.29 (paid by S.11) and D.59 (paid by S.14) based on estimation from vehicle register data of Trafi (Finnish Transport Safety Agency). See the additional details.	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	DS 12	Direct source data (includes only minor items)
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	DS 10, DS 56	Counterpart sector data (S.1311) is attributed to different sectors according to the nature of different tax items. A very small part of D.29 is usually paid by households. See the additional details.
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.31 – Subsidies on products

D.31					
Balancing adjustments across all sectors	Usually, no balancing adjustments are done to this transaction, see the additional details.				
Additional details	On the uses side, D.31 is compiled for the receiving sectors. On the resources side, the total D.31/R (determined by the total level of D.31/U of the paying sectors) is included in the total S.1 figures, but it is not attributed to subsectors. D.21 and D.31 are the only transactions that are not completely attributed to the disaggregated input-level subsectors.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A (see the additional details)	S.11	N/A	N/A
S.121	N/A	N/A (see the additional details)	S.121	N/A	N/A
S.122	N/A	N/A (see the additional details)	S.122	N/A	N/A
S.123	N/A	N/A (see the additional details)	S.123	N/A	N/A
S.124	N/A	N/A (see the additional details)	S.124	N/A	N/A
S.125	N/A	N/A (see the additional details)	S.125	N/A	N/A
S.126	N/A	N/A (see the additional details)	S.126	N/A	N/A
S.127	N/A	N/A (see the additional details)	S.127	N/A	N/A
S.128	N/A	N/A (see the additional details)	S.128	N/A	N/A
S.129	N/A	N/A (see the additional details)	S.129	N/A	N/A
S.1311	N/A	N/A (see the additional details)	S.1311	DS 10	Direct source data (The Ministry of Agriculture and Forestry delivers extra data which is used make a distribution between D.319 and D.39). This item includes e.g. national subsidies for agriculture.
S.1313	N/A	N/A (see the additional details)	S.1313	DS 12	Direct source data + conceptual adjustments. This item consists mainly of net expenditures of public transportation provision.
S.13141	N/A	N/A (see the additional details)	S.13141	N/A	N/A
S.13149	N/A	N/A (see the additional details)	S.13149	N/A	N/A
S.14	N/A	N/A (see the additional details)	S.14	N/A	N/A
S.15	N/A	N/A (see the additional details)	S.15	N/A	N/A
S.2	N/A	N/A (see the additional details)	S.2	DS 10	Direct source data (The Ministry of Agriculture and Forestry delivers extra data which is used make a distribution between D.319 and D.39)

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Transaction D.39 – Other subsidies on production

D.39					
Balancing adjustments across all sectors	Balance is ensured by the compilation method and automated transfers, usually no balancing adjustments are done do this item. See the additional details.				
Additional details	<p>D.39/R is compiled by taking the total D.39/U paid by S.13 and attributing it to different sectors/industries on the resources side according to the nature of the different subsidy items. These disaggregated D.39/R figures are then input into the sector/industry-level production accounts from where they are automatically transferred to ASA.</p> <p>Around 55% of D.39 consists of agricultural subsidies. These are attributed to the receiving sectors based on the number and level of output of agricultural producers found in S.14 (roughly 85 %) and S.11 (roughly 15 %). The rest of D.39 comprises various kinds of benefits which are allocated to receiving sectors and industries largely based on DS 57 (which gives information on subsidies paid by company ID) and DS 1 (which gives the sector/industry classification for each company ID). DS 57 is not completely comprehensive (according to a more elaborate one-off empirical study of D.39 done in the past), so these figures are adjusted based on the NA back series.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 1, DS 10, DS 12, DS 48, DS 57	Counterpart data (S.1311, S.1313, S.2) are subdivided to different sectors according to the nature of different subsidy items. Main part is received by S.11 and S.14. See the additional details.	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	DS 1, DS 10, DS 12, DS 48, DS 57	Counterpart data (S.1311, S.1313, S.2) are subdivided to different sectors according to the nature of different subsidy items. Main part is received by S.11 and S.14. See the additional details.	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	DS 10	Direct source data (The Ministry of Agriculture and Forestry delivers extra data which is used make a distribution between D.319 and D.39)
S.1313	N/A	N/A	S.1313	DS 12 , DS 48	Direct source data (includes minor subsidy items)
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	DS 1, DS 10, DS 12, DS 48, DS 57	Counterpart data (S.1311, S.1313, S.2) are subdivided to different sectors according to the nature of different subsidy items. Some estimations are used in addition to source data use. Main part is received by S.11 and S.14. Most of households' D.39 are agricultural subsidies. See the additional details.	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	DS 10	Direct source data (The Ministry of Agriculture and Forestry delivers extra data which is used make a distribution between D.319 and D.39)

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Transaction D.41 – Interest

D.411					
Balancing adjustments across all sectors	S.11/D.11/U acts as a residual for the whole economy.				
Additional details	In our compilation system, D.41 is a sum of two independent subtransactions: 1) Actual interest flows D.411 (using direct data sources for each sector, if available) + 2) FISIM adjustment of interest D.412 (can be positive or negative, compiled for all sectors in a centralized manner). See the annex on FISIM compilation for information on D.412.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 2	Source data used directly: interest income (inc. flows from within the concern)	S.11	(DS 2)	S.11/D.411/U is the residual item between D.411 R/U of all sectors while DS 2 is used here as reference data only
S.121	DS 3	Source data used directly (profit and loss account, interest income)	S.121	DS 3	Source data used directly (profit and loss account: interest expenditures)
S.122	DS 4	Source data used directly (profit and loss account, interest income)	S.122	DS 4	Source data used directly (profit and loss account: interest expenditures)
S.123	DS 30	Source data used directly (profit and loss account, interest income)	S.123	N/A	N/A
S.124	DS 30	Source data used directly (profit and loss account, interest income)	S.124	N/A	N/A
S.125	DS 5	Source data used directly (profit and loss account: interest income). Coverage of the source data is not complete, only largest companies are selected to contribute.	S.125	DS 5	Source data used directly (profit and loss account: interest expenditures). Coverage of the source data is not complete, only largest companies are selected to contribute.
S.126	DS 2, DS 4	For investment firms and fund management companies, DS 4 is used directly (profit and loss account: interest income). For other financial auxiliaries, DS 2 is used directly (profit and loss account: interest income). Coverage of the source data is not complete, of the other financial auxiliaries from DS 2, only the largest companies are selected to contribute.	S.126	DS 2, DS 4	For investment firms and fund management companies, DS 4 is used directly (profit and loss account: interest expenditures). For other financial auxiliaries, DS 2 is used directly (profit and loss account: interest expenditures). Coverage of the source data is not complete, of the other financial auxiliaries from DS 2, only the largest companies are selected to contribute.
S.127	DS 2	Source data used directly (profit and loss account: interest income). Additionally, as a conceptual adjustment, part of SBS turnover of money lenders is converted to D.411. This estimation is based on data from Outstanding credit -statistics of money lenders. Coverage of the data source is not complete, only money lenders and pawn shops are selected to contribute.	S.127	DS 2	Source data used directly (profit and loss account, interest expenditures). Coverage of the source data is not complete, only money lenders and pawn shops are selected to contribute.
S.128	DS 7, DS 17	Full population source data used directly: interest income	S.128	DS 7, DS 17	Full population source data used directly: interest expenditure and other expenditure on current liabilities
S.129	DS 7	Full population source data used directly: interest income	S.129	DS 7	Full population source data used directly: interest expenditure and other expenditure on current liabilities
S.1311	DS 2, DS 10, DS 11, DS 63, DS 64, DS 65	Source data used directly (interest income)	S.1311	DS 2, DS 10, DS 11, DS 63, DS 64, DS 65	Source data used directly ("interest expenditures")
S.1313	DS 12, DS 13, DS 2	Source data used directly (interest income)	S.1313	DS 12, DS 13, DS 2	Source data used directly ("interest expenditures")
S.13141	DS 7, DS 17	Full population source data used directly: interest income	S.13141	DS 18	Full population source data used directly: interest expenditure excluding interest expenditure related to derivatives
S.13149	DS 19, DS 20, DS 51	Source data used directly (item "interest yields")	S.13149	DS 19, DS 20, DS 51	Source data used directly (item "interest costs")
S.14	DS 2, DS 23, DS 32	Estimated (on a monthly basis) based on savings stocks and average interest rates + interest income from RoW from BoP (based on a direct BoP-questionnaire to enterprises)	S.14	DS 2, DS 23, DS 32	Estimated (on a monthly basis) based on loan stocks and average interest rates + interests expenses to RoW from BoP (based on a direct BoP-questionnaire to enterprises)
S.15	DS 23, DS 32	Estimated (on a monthly basis) based on savings stocks and average interest rates + interest income from RoW from BoP (based on a direct BoP-questionnaire to enterprises)	S.15	DS 23, DS 32	Estimated (on a monthly basis) based on loan stocks and average interest rates + interests expenses to RoW from BoP (based on a direct BoP-questionnaire to enterprises)
S.2	DS 32	BoP data used directly (which is based on a direct BoP-questionnaire to enterprises - profit and loss account: interest income)	S.2	DS 32	BoP data used directly (which is based on a direct BoP-questionnaire to enterprises - profit and loss account: interest expenses)

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Transaction D.421 – Dividends

D.421					
Balancing adjustments across all sectors	See the additional details below				
Additional details	<p>D.421 is compiled in a full sector-by-counterpart sector matrix, which is produced jointly by all compilers with a sector responsibility. A meeting is held in which source data reliability is reviewed and the D.421 matrix is compiled.</p> <p>In general, most sectors have direct source data available for paid and received dividends. In case of received dividend income, D4431 is deducted from the amounts given by direct data sources as a conceptual adjustment. Some direct source data containing full counterpart sector information is also available (most notably: BoP and the SHS data from the central bank).</p> <p>These direct sources are used along with stocks from the financial accounts to produce the full sector-by-counterpart sector matrix. Adjustments are done to sectors whose source data is least robust as described in the table below. As a note, the BoP data regarding this item tends to revise considerably between compilation rounds until BoP has its final data sources (annual questionnaire) available.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 2	Source data used directly (items "dividend income" + "profit shares from business partnerships/consortiums")	S.11	(DS 2)	S.11/D.421/U is the residual item between D.421 R/U of all sectors while DS 2 (proposed dividends from the previous year) is used here as reference data
S.121	DS 3	Source data used directly (profit and loss account: dividend income + Bank of Finland's share in income on euro banknotes distributed by the ECB in the form of an interim distribution of profit and income on SMP portfolio)	S.121	DS 3	Source data used directly (Financial report item "distribution of profits to the State")
S.122	DS 4	Source data used directly (profit and loss account: dividend income)	S.122	DS 4	Source data used directly (profit and loss account: proposed dividends from the previous year)
S.123	DS 30	Source data used directly (profit and loss account: dividend income)	S.123	N/A	N/A
S.124	DS 30	Source data used directly (profit and loss account: dividend income)	S.124	N/A	N/A
S.125	DS 5	Source data used directly (profit and loss account: received dividends). Coverage of the source data is not complete, only largest companies are selected to contribute.	S.125	(DS 32, DS 62, DS 5)	The sources are used for reference only as this item is allowed to adjust while dividends are balanced out across sectors.
S.126	(DS 2, DS 4)	The sources are used for reference only as this item is allowed to adjust while dividends are balanced out across sectors.	S.126	(DS 32, DS 62, DS 2, DS 4)	The sources are used for reference only as this item is allowed to adjust while dividends are balanced out across sectors.
S.127	(DS 2)	The sources are used for reference only as this item is allowed to adjust while dividends are balanced out across sectors.	S.127	(DS 32, DS 62, DS 2)	The sources are used for reference only as this item is allowed to adjust while dividends are balanced out across sectors.
S.128	DS 7, DS 17	Full population source data used directly: dividend income	S.128	DS 7	Full population source data used directly: proposed distribution of profits
S.129	DS 7	Full population source data used directly: dividend income	S.129	N/A	N/A
S.1311	DS 10, DS 11, DS 2, DS 63	Source data used directly (dividend income) + conceptual adjustment related to super dividends (super dividends are recorded as a financial transaction instead of property income).	S.1311	N/A	N/A
S.1313	DS 12, DS 13, DS 48, DS 2	Source data used directly (item dividend income)	S.1313	N/A	N/A
S.13141	DS 7, DS 17	Full population source data used directly: dividend income	S.13141	N/A	N/A
S.13149	DS 19, DS 20	Source data used directly (item "divident yields")	S.13149	N/A	N/A
S.14	DS 32, DS 43	Source data used directly (item "received dividends")	S.14	N/A	N/A
S.15	DS 24, DS 32	The direct data source ("received dividends") does not include all the units, so the figure is adjusted based on the sample size	S.15	N/A	N/A
S.2	DS 32	BoP data used directly (which is based on a direct BoP questionnaire to enterprises)	S.2	DS 32	BoP data used directly (which is based on a direct BoP questionnaire to enterprises)

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Transaction D.422 – Withdrawals from the income of quasi-corporations

D.422					
Balancing adjustments across all sectors	S.11/D.422/U is the residual item between D.422 R/U of all sectors.				
Additional details	Due to a lack of comprehensive data sources, quasicorporations' accounts are not calculated as an entity in a centralized manner. As for D.422/R, the item only exists for S.13 and S.14 while S.11 is the only sector on the uses side. The figures for S.13/D.422/R are derived from direct data sources, while S.14's figures are obtained from tax data (along with estimation).				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A (residual item)	S.11 acts as the residual sector for the whole economy
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10	Direct source data (revenue from state quasicorporation Metsähallitus).	S.1311	N/A	N/A
S.1313	DS 12, DS 13	Most of D.422 paid by quasicorporations is reported directly in their financial statements. For a minority of quasicorporations, D.422 is calculated as a difference between operational revenue and expenses.	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	DS 23, DS 43	The main source data for S.14/D.422/R are the items <i>income from consortiums</i> and <i>income from business activities</i> from tax data (DS 43). However, these two tax data items mostly contain income from units that actually belong to S.14 (i.e. items that are not D.422 from S.11 to S.14 but should instead show up in S.14's own B.3 and subsequent balancing items). To avoid double counting, we reduce the sum received from tax data by an estimate of the amount of S.14's own mixed income included. This estimate amounts to around 70 % of the total. DS 23 is used, to a small extent, while calculating this estimate. In addition to these data, an estimate of the profits of the non-observed economy based on the calculations of non-observed output and paid wages is included.	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.43 – Reinvested earnings on FDI

D.43					
Balancing adjustments across all sectors	D.43 R/U are by default balanced, see the additional details below.				
Additional details	All D.43 items are imported directly from BoP for all sectors. The data source contains full counterpart sector information, which ensures balance between resources and uses. The data are based on BoP's direct surveys. As a note, the BoP data regarding this item tends to revise considerably between compilation rounds until BoP has its final data sources (annual questionnaire) available.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 32	Source data used directly. See the additional details.	S.11	DS 32	Source data used directly. See the additional details.
S.121	DS 32	Source data used directly. See the additional details.	S.121	DS 32	Source data used directly. See the additional details.
S.122	DS 32	Source data used directly. See the additional details.	S.122	DS 32	Source data used directly. See the additional details.
S.123	DS 32	Source data used directly. See the additional details.	S.123	DS 32	Source data used directly. See the additional details.
S.124	DS 32	Source data used directly. See the additional details.	S.124	DS 32	Source data used directly. See the additional details.
S.125	DS 32	Source data used directly. See the additional details.	S.125	DS 32	Source data used directly. See the additional details.
S.126	DS 32	Source data used directly. See the additional details.	S.126	DS 32	Source data used directly. See the additional details.
S.127	DS 32	Source data used directly. See the additional details.	S.127	DS 32	Source data used directly. See the additional details.
S.128	DS 32	Source data used directly. See the additional details.	S.128	DS 32	Source data used directly. See the additional details.
S.129	DS 32	Source data used directly. See the additional details.	S.129	DS 32	Source data used directly. See the additional details.
S.1311	DS 32	Source data used directly. See the additional details.	S.1311	DS 32	Source data used directly. See the additional details.
S.1313	DS 32	Source data used directly. See the additional details.	S.1313	DS 32	Source data used directly. See the additional details.
S.13141	DS 32	Source data used directly. See the additional details.	S.13141	DS 32	Source data used directly. See the additional details.
S.13149	DS 32	Source data used directly. See the additional details.	S.13149	DS 32	Source data used directly. See the additional details.
S.14	DS 32	Source data used directly. See the additional details.	S.14	DS 32	Source data used directly. See the additional details.
S.15	DS 32	Source data used directly. See the additional details.	S.15	DS 32	Source data used directly. See the additional details.
S.2	DS 32	Source data used directly. See the additional details.	S.2	DS 32	Source data used directly. See the additional details.

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Transaction D.441 – Investment income attributable to insurance policy holders

D.441					
Balancing adjustments across all sectors	S.14/D.441/R is the residual item between D.441 R/U of all sectors.				
Additional details	<p>D.441 and D.442 are calculated in a similar manner. We use S.128's and S.129's total investment income information (excluding estimated property income from investing equity capital) derived from the full population source data and then distribute these to the policyholder sectors. The sectoral distributions are based on F.6 stocks from the financial accounts. The F.6 items in FA, in turn, are mostly based on information on insurance technical reserves received from the same direct data sources.</p> <p>Due to deficiencies in source data, some estimations have to be done when compiling D.441 and D.442. For instance, the source data from life insurance corporations only gives the total investment income received, not its breakdown between D.441 and D.442. The distribution is currently estimated based on premium income, though this calculation method will likely be changed from estimation towards direct source data use in the next time series revision.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 7 + estimation	Estimation based on full population source data: D.441 of S.128 is distributed between counterpart sectors S.11, S.122, S.1313, S.15 and S.2 based on the sectoral distribution of F.6 in the financial accounts.	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	DS 7 + estimation	Estimation based on full population source data: D.441 of S.128 is distributed between counterpart sectors S.11, S.122, S.1313, S.15 and S.2 based on the sectoral distribution of F.6 in the financial accounts.	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	DS 7	Full population source data used along with estimation and residual calculation. The item is calculated as: D.4/R (of S.128) - D.4/U (of S.128) + rental income from real estate property from DS 7 - costs related to real estate property (DS 7) + operating costs of investment activities (DS 7) - estimated property income from investing equity capital (based on DS 7 balance sheets). For life-insurance corporations, this total is further divided into D.441 and D.442 based on estimation.
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	DS 7 + estimation	Estimation based on full population source data: D.441 of S.128 is distributed between counterpart sectors S.11, S.122, S.1313, S.15 and S.2 based on the sectoral distribution of F.6 in the financial accounts.	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A (residual item)	S.14/D.441/R is the residual item between D.441 R/U of all sectors	S.14	N/A	N/A
S.15	DS 7 + estimation	Estimation based on full population source data: D.441 of S.128 is distributed between counterpart sectors S.11, S.122, S.1313, S.15 and S.2 based on the sectoral distribution of F.6 in the financial accounts.	S.15	N/A	N/A
S.2	DS 7 + estimation	Estimation based on full population source data: D.441 of S.128 is distributed between counterpart sectors S.11, S.122, S.1313, S.15 and S.2 based on the sectoral distribution of F.6 in the financial accounts.	S.2	N/A	N/A

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Transaction D.442 – Investment income payable on pension entitlements

D.442					
Balancing adjustments across all sectors	S.14/D.442/R is the residual item between D.442 R/U of all sectors.				
Additional details	<p>D.441 and D.442 are calculated in a similar manner. We use S.128's and S.129's total investment income information (excluding estimated property income from investing equity capital) derived from the full population source data and then distribute these to the policyholder sectors. The sectoral distributions are based on F.6 stocks from the financial accounts.</p> <p>Due to deficiencies in source data, some estimations have to be done when compiling D.441 and D.442. For instance, the source data from life insurance corporations only gives the total investment income received, not its breakdown between D.441 and D.442. The distribution is currently estimated based on premium income, though this calculation method will likely be changed from estimation towards direct source data use in the next time series revision.</p> <p>As a further note, it should be mentioned that most of the Finnish households' pension savings are in the statutory earnings-related pension scheme (sector S.13141), which does not produce any D.442 (or D.614). This is because ESA2010 considers these funds to belong completely to S.13 without any related F.6 owed to policyholders that would generate D.442 and D.614. For this institutional reason, D.442 and D.614 are rather minor items in Finland (and also, total D.61 received by the general government is low compared to D.62 since the pension benefits are partially funded by other transactions than D.61).</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	DS 7	Full population source data used along with estimation and residual calculation. The item is calculated as: D.4/R (of S.128) - D.4/U (of S.128) + rental income from real estate property from DS 7 - costs related to real estate property (DS 7) + operating costs of investment activities (DS 7) - estimated property income from investing equity capital (based on DS 7 balance sheets). For life-insurance corporations, this total is further divided into D.441 and D.442 based on estimation.
S.129	N/A	N/A	S.129	DS 7	Full population source data used along with estimation and residual calculation. The item is calculated as D.4/R (of S.129) - D.4/U (of S.129) + rental income from real estate property from DS 7 - costs related to real estate property (DS 7) + operating costs of investment activities (DS 7) - estimated property income from investing equity capital (based on DS 7 balance sheets).
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A (residual item)	S.14/D.442/R is the residual item between D.442 R/U of all sectors	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	Estimation based on full population source data: D.442/U of S.128 is distributed between counterpart sectors S.14 and S.2 on the resources side based on the sectoral distribution of F.6 in the financial accounts.	S.2	N/A	N/A

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Transaction D.443 – Investment income attributable to collective investment fund shareholders

D.443					
Balancing adjustments across all sectors	Data is by balanced by default due to the compilation method (see the additional details below).				
Additional details	<p>The domestic component of D.443 is calculated in a centralized manner for all sectors while all cross-border-flows are received from BoP (DS 32, BoP data are based on BoP's direct surveys to enterprises).</p> <p>The centralized compilation of domestic D.443 includes separate calculations for transactions D.4431 (dividends) and D.4432 (retained earnings). The calculation method works as follows:</p> <ul style="list-style-type: none"> - First, we take interest and dividend income received by investment funds (S.123, S.124) from BoP data (DS 30) - Dividends actually paid by the funds (D.4431) are deducted from this income to get the retained earnings (D.4432) - Cross-border flows (received from BoP) are eliminated from both of these two items since only the domestic flows are calculated at this point - Dividends (D.4431) and retained earnings (D.4432) now excluding cross-border flows are then distributed to the receiving sectors (S.1) based on their ownership of funds (F.52 from QFA). - All cross-border D.4431 and D.4432 items are received from BoP data (DS 32) for all sectors. BoP data contains full counterpart sector information. The data are based on BoP's direct surveys to enterprises. - Data are balanced by adjusting the uses side of S.124 (so that any rounding errors are eliminated) 				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 30, DS 32, DS 50	See the additional details above	S.11	N/A	N/A
S.121	DS 30, DS 32, DS 50	See the additional details above	S.121	N/A	N/A
S.122	DS 30, DS 32, DS 50	See the additional details above	S.122	N/A	N/A
S.123	DS 30, DS 32, DS 50	See the additional details above	S.123	DS 30	Direct data source (profit and loss account, interest and dividends received)
S.124	DS 30, DS 32, DS 50	See the additional details above	S.124	DS 30	Direct data source (profit and loss account, interest and dividends received)
S.125	DS 30, DS 32, DS 50	See the additional details above	S.125	N/A	N/A
S.126	DS 30, DS 32, DS 50	See the additional details above	S.126	N/A	N/A
S.127	DS 30, DS 32, DS 50	See the additional details above	S.127	N/A	N/A
S.128	DS 30, DS 32, DS 50	See the additional details above	S.128	N/A	N/A
S.129	DS 30, DS 32, DS 50	See the additional details above	S.129	N/A	N/A
S.1311	DS 30, DS 32, DS 50	See the additional details above	S.1311	N/A	N/A
S.1313	DS 30, DS 32, DS 50	See the additional details above	S.1313	N/A	N/A
S.13141	DS 30, DS 32, DS 50	See the additional details above	S.13141	N/A	N/A
S.13149	DS 30, DS 32, DS 50	See the additional details above	S.13149	N/A	N/A
S.14	DS 30, DS 32, DS 50	See the additional details above	S.14	N/A	N/A
S.15	DS 30, DS 32, DS 50	See the additional details above	S.15	N/A	N/A
S.2	DS 32	BoP data used directly (which is based on a direct BoP-questionnaire to enterprises)	S.2	DS 32	BoP data used directly (which is based on a direct BoP-questionnaire to enterprises)

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Transaction D.45 – Rent (on land or subsoil assets)

D.45					
Balancing adjustments across all sectors	S.11/D.45/U is the residual item between D.45 R/U of all sectors.				
Additional details					
Resources	Sources	Methods	Uses	Sources	Methods
S.11	DS 2	Direct source data (item 'land rent income')	S.11	N/A (residual item)	S.11 acts as a residual for the whole economy
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10	Direct source data ("rent of land")	S.1311	DS 10	Direct source data ("rent of land")
S.1313	DS 12, DS 48, DS 2	Direct source data ("rent of land")	S.1313	DS 12, DS 48, DS 2	Direct source data ("rent of land")
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	No direct sources available	Due to a lack of currently available direct annual data sources, we make use of the level from the back series while estimating the annual change based on D.45/R of S.13.	S.14	DS 42	Due to a lack of currently available direct annual data sources, we make use of the level from the back series while estimating the annual change based on rents paid by agricultural and forestry enterprises
S.15	DS 25	Due to a lack of currently available direct annual data sources, we make use of the level from the back series while estimating the annual change based on rents received by the church.	S.15	DS 25	Due to a lack of currently available direct annual data sources, we make use of the level from the back series while estimating the annual change based on rents paid by the church.
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.51 – Taxes on income

D.51					
Balancing adjustments across all sectors	S.11/D.51/U is the residual item between D.51 R/U of all sectors.				
Additional details	Regarding D.5, very accurate source data is available on the resources side (S.13). The data sources contain some counterpart sector information - most importantly, the share of income taxes paid by households. Some estimations (e.g. based on the nature of the different tax categories) have to be made along with source data use since comprehensive counterpart sector information is not available.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A (residual item)	S.11/D.51/U is the residual item between D.51 R/U of all sectors
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	DS 4	Source data used directly (profit and loss account: "Tax expense or income related to profit or loss from continuing operations")
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	DS 5	Source data used directly (profit and loss account: "taxes paid"). Coverage of the source data is not complete, only largest companies are selected to contribute.
S.126	N/A	N/A	S.126	DS 2, DS 4	For investment firms and fund management companies, DS 4 is used directly (profit and loss account: "tax expenses"). For other financial auxiliaries, DS 2 is used directly (profit and loss account: "direct taxes paid"). Coverage of the source data is not complete: of the other financial auxiliaries from DS 2, only the largest are selected to contribute.
S.127	N/A	N/A	S.127	DS 2	Source data used directly (profit and loss account: direct taxes paid). Coverage of the source data is not complete, only money lenders and pawn shops are selected to contribute.
S.128	N/A	N/A	S.128	DS 7, DS 17	Full population source data used directly: income taxes
S.129	N/A	N/A	S.129	DS 7	Full population source data used directly: income taxes
S.1311	DS 10	Direct source data + one-month time adjustment in order to use accrual basis. This item consists mostly of state income tax and corporate income tax.	S.1311	DS 11, DS 2	Source data used directly (paid income taxes)
S.1313	DS 49	Direct source data + one-month time adjustment in order to use accrual basis. This item consists of income tax of households (90 %) and income tax of corporations (10%) collected by local government units.	S.1313	DS 2	Source data used directly (paid income taxes)
S.13141	N/A	N/A	S.13141	DS 7, DS 17	Full population source data used directly: income taxes
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	DS 43	Source data used directly (income taxes)
S.15	N/A	N/A	S.15	DS 43	Source data used directly (income tax paid by NPISH)
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.59 – Other current taxes

D.59					
Balancing adjustments across all sectors	S.11/D.59/U is the residual item between D.59 R/U of all sectors.				
Additional details	Regarding D.5, very accurate source data is available on the resources side (S.13). The data sources contain some counterpart sector information - most importantly, the share of income taxes paid by households. Some estimations (e.g. based on the nature of the different tax categories) have to be made along with source data use since comprehensive counterpart sector information is not available. D.59 consists mostly of real estate taxes and the vehicle taxes paid by S.14 (total vehicle tax is divided between D.29 (paid by S.11) and D.59 (paid by S.14) based on an estimation from vehicle register data of Trafi (Finnish Transport Safety Agency)).				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A (residual sector)	S.11/D.59/U is the residual item between D.59 R/U of all sectors
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	No data sources currently available	Estimate of other current taxes based on the back series (there used to be a more detailed sector-by-sector calculation of D59 in the past).
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	DS 7, DS 17	Full population source data used directly ("other direct taxes")
S.129	N/A	N/A	S.129	DS 7	Full population source data used directly ("other direct taxes")
S.1311	DS 10	Direct source data. The biggest tax in D.59 is vehicle tax paid by S.14 (accounts for circa 95% of the total).	S.1311	DS 10, DS 2	Source data used directly (real estate taxes and other).
S.1313	DS 49	Direct source data. Consists of income from real estate tax.	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	DS 7, DS 17	Full population source data used directly ("other direct taxes")
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	DS 43	Source data used directly (property tax)
S.15	N/A	N/A	S.15	No data sources currently available	Due to a lack of currently available direct annual data sources, we make use of the level from the back series (there used to be a more detailed sector-by-sector calculation of D59 in the past) while estimating the annual change based on S.13/D.59/R
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.611 – Employers' actual social contributions

D.611					
Balancing adjustments across all sectors	S.14/D.611/U is the residual item between D.611 R/U of all sectors.				
Additional details	<p>In Finland, social insurance is mostly provided by S.1314, while S.128 mostly provides private insurance and S.129 is a very small sector that comprises only a small group of certain types of pension providers. Although S.128 mostly provides private insurance, some of the insurance types they provide are considered social insurance: statutory accident insurance, group life insurance/assurance, group pension insurance and individual pension insurance paid by a company. In total, these insurance types are rather small compared to the social insurance provided by the general government. Although most pension providers are classified into S.1314, the central bank's pension fund still belongs to S.121.</p> <p>The fact that social insurance is provided by the government results in certain distinctive features in how D.44 and D.61 are recorded. Notably, it should be mentioned that most of the Finnish households' pension savings are in the statutory earnings-related pension scheme (sector S.13141), which does not produce any D.442 and D.614. This is because ESA2010 considers these funds to belong completely to S13 without any related F.6 owed to policyholders that would generate D.442 and D.614. Also, D.61SC is not recorded for S.13 either since the compilation of public pension providers' non-market output is cost-based and the consumption of their output is recorded as private consumption of the general government itself. For this institutional reason, D.442, D.614 and D.61SC are rather minor items in Finland despite the fact that the social security system is comparatively large. Also, the total level of D.61 received by the general government is fairly low compared to D.62 paid since the benefits are partially funded by other transactions than D.61.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	DS 52	Source data used directly (profit and loss account: premium income from employer)	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	DS 7, DS 17	Full population source data used directly (premium income from statutory accident insurance, group life insurance/assurance, group pension insurance, individual pension insurance paid by a company)	S.128	N/A	N/A
S.129	DS 7	Full population source data used directly (premium income)	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	DS 13	Source data used directly ("employer pension contributions", the Pensionfund of Åland)	S.1313	N/A	N/A
S.13141	DS 7, DS 17	Full population source data used directly (employers' share of premium income from the statutory earnings-related pension scheme + premium income from group life insurance)	S.13141	N/A	N/A
S.13149	DS 19, DS 20, DS 51	Source data used directly ("employers' non-pension contributions": statutory and optional sickness insurance premiums, unemployment insurance premiums)	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A (residual sector)	S.14/D.611/U is the residual item between D.611 R/U of all sectors.
S.15	N/A	N/A	S.15	N/A	N/A
S.2	See D.12	This item equals S.2/D.12/U	S.2	See D.12	This item equals S.2/D.12/R

Transaction D.612 – Employers' imputed social contributions

By assumption, no D.612 exists in the Finnish economy today, since there is presumably always a pension fund or an insurance corporation involved in social insurance. Social insurance is mostly organized through social security funds (S.1314) or, to a notably lesser extent, the financial corporations sector (S.128 and S.129). The statutory pension funds of central and local government employees are also part of S.1314, so D.612 does not exist for S.1311 and S.1313 either.

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In the back series, D.612 can be found until statistical year 2000. These figures are largely related to pensions of government employees, as these pension schemes did not belong to S.1314 at that time.

Transaction D.613 – Households' actual social contributions

D.613					
Balancing adjustments across all sectors	S.14/D.613/U is the residual item between D.613 R/U of all sectors.				
Additional details	<p>In Finland, social insurance is mostly provided by S.1314, while S.128 mostly provides private insurance and S.129 is a very small sector that comprises only a small group of certain types of pension providers. Although S.128 mostly provides private insurance, some of the insurance types they provide are considered social insurance: statutory accident insurance, group life insurance/assurance, group pension insurance and individual pension insurance paid by a company. In total, these insurance types are rather small compared to the social insurance provided by the general government. Although most pension providers are classified into S.1314, the central bank's pension fund still belongs to S.121.</p> <p>The fact that social insurance is provided by the government results in certain distinctive features in how D.44 and D.61 are recorded. Notably, it should be mentioned that most of the Finnish households' pension savings are in the statutory earnings-related pension scheme (sector S.13141), which does not produce any D.442 and D.614. This is because ESA2010 considers these funds to belong completely to S13 without any related F.6 owed to the policyholders that would generate D.442 and D.614 flows. Also, D.61SC is not recorded for S.13 either since the compilation of public pension providers' non-market output is cost-based and the consumption of their output is recorded as private consumption of the general government itself. For this institutional reason, D.442, D.614 and D.61SC are rather minor items in Finland despite the fact that the social security system is comparatively large. Also, the total level of D.61 received by the general government is fairly low compared to D.62 paid since the benefits are partially funded by other transactions than D.61.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	DS 52	Source data used directly (profit and loss account: premium income from employees)	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	DS 13	Source data used directly ("employee pension contributions", the Pension fund of Åland)	S.1313	N/A	N/A
S.13141	DS 7, DS 17	Full population source data used directly (employees' and self-employed persons' share of premium income from the statutory earnings-related pension insurance scheme)	S.13141	N/A	N/A
S.13149	DS 19, DS 20, DS 51	Direct source data ("employee social contributions": statutory and optional sickness insurance premiums, unemployment insurance premiums)	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A (residual item)	S.14/D.613/U is the residual item between D.613 R/U of all sectors.
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.614 – Households' social contribution supplements

D.614					
Balancing adjustments across all sectors	S.14/D.614/U is the residual item between D.614 R/U of all sectors.				
Additional details	<p>In Finland, social insurance is mostly provided by S.1314. while S.128 mostly provides private insurance and S.129 is a very small sector that comprises only a small group of certain types of pension providers. Although S.128 mostly provides private insurance, some of the insurance types they provide are considered social insurance: statutory accident insurance, group life insurance/assurance, group pension insurance and individual pension insurance paid by a company. In total, these insurance types are rather small compared to the social insurance provided by the general government. Although most pension providers are classified into S.1314, the central bank's pension fund still belongs to S.121.</p> <p>The fact that social insurance is provided by the government results in certain distinctive features in how D.44 and D.61 are recorded. Notably, it should be mentioned that most of the Finnish households' pension savings are in the statutory earnings-related pension scheme (sector S.13141), which does not produce any D.442 and D.614. This is because ESA2010 considers these funds to belong completely to S13 without any related F.6 owed to policyholders that would generate D.442 and D.614. Also, D.61SC is not recorded for S.13 either since the compilation of public pension providers' non-market output is cost-based and the consumption of their output is recorded as private consumption of the general government itself. For this institutional reason, D.442, D.614 and D.61SC are rather minor items in Finland despite the fact that the social security system is comparatively large. Also, the total level of D.61 received by the general government is fairly low compared to D.62 paid since the benefits are partially funded by other transactions than D.61.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	DS 7	Residual calculation and estimation based on full population direct source data: D.614 = D.441 (of S.128) * estimated proportion (%) of social insurance + D.442 (of S.128) * estimated proportion (%) of social insurance. Estimation method: estimated proportion (%) of the social insurance = premium income from social insurance (DS 7) / premium income (DS 7). The calculation method will likely be changed from estimation towards direct source data use (DS 7) in the next time series revision.	S.128	N/A	N/A
S.129	N/A	This item is equal to D.442/U of S.129	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A (residual sector)	S.14/D.614/U is the residual item between D.614 R/U of all sectors.
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.61SC – Social insurance scheme service charges

D.61SC					
Balancing adjustments across all sectors	S.14/D.61SC/U is the residual item between D.61SC R/U of all sectors.				
Additional details	<p>In Finland, social insurance is mostly provided by S.1314. while S.128 mostly provides private insurance and S.129 is a very small sector that comprises only a small group of certain types of pension providers. Although S.128 mostly provides private insurance, some of the insurance types they provide are considered social insurance: statutory accident insurance, group life insurance/assurance, group pension insurance and individual pension insurance paid by a company. In total, these insurance types are rather small compared to the social insurance provided by the general government. Although most pension providers are classified into S.1314, the central bank's pension fund still belongs to S.121.</p> <p>The fact that social insurance is provided by the government results in certain distinctive features in how D.44 and D.61 are recorded. Notably, it should be mentioned that most of the Finnish households' pension savings are in the statutory earnings-related pension scheme (sector S.13141), which does not produce any D.442 and D.614. This is because ESA2010 considers these funds to belong completely to S13 without any related F.6 owed to policyholders that would generate D.442 and D.614. Also, D.61SC is not recorded for S.13 either since the compilation of public pension providers' non-market output is cost-based and the consumption of their output is recorded as private consumption of the general government itself. For this institutional reason, D.442, D.614 and D.61SC are rather minor items in Finland despite the fact that the social security system is comparatively large. Also, the total level of D.61 received by the general government is fairly low compared to D.62 paid since the benefits are partially funded by other transactions than D.61.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	DS 7	Residual calculation and estimation based on full population direct data source: D.61SC = (P.11+P.12 of S.128) * estimated proportion (%) of social insurance. Estimation method: estimated proportion (%) of social insurance = premium income from social insurance (DS 7) /premium income (DS 7). The calculation method will likely be changed from estimation towards direct source data use (DS 7) in the next time series revision.	S.128	N/A	N/A
S.129	N/A	This item is equal to P.11 of S129	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A (residual sector)	S.14/D.61SC/U is the residual item between D.61SC R/U of all sectors.
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.62 – Social benefits other than social transfers in kind

D.62					
Balancing adjustments across all sectors	S.14/D.62/R is the residual item between D.62 R/U of all sectors.				
Additional details	<p>In Finland, social insurance is mostly provided by S.1314, while S.128 mostly provides private insurance and S.129 is a very small sector that comprises only a small group of certain types of pension providers. Although S.128 mostly provides private insurance, some of the insurance types they provide are considered social insurance: statutory accident insurance, group life insurance/assurance, group pension insurance and individual pension insurance paid by a company. In total, these insurance types are rather small compared to the social insurance provided by the general government. Although most pension providers are classified into S.1314, the central bank's pension fund still belongs to S.121.</p> <p>The fact that social insurance is provided by the government results in certain distinctive features in how D.44 and D.61 are recorded. Notably, it should be mentioned that most of the Finnish households' pension savings are in the statutory earnings-related pension scheme (sector S.13141), which does not produce any D.442 and D.614. This is because ESA2010 considers these funds to belong completely to S.13 without any related F.6 owed to policyholders that would generate D.442 and D.614. Also, D.61SC is not recorded for S.13 either since the compilation of public pension providers' non-market output is cost-based and the consumption of their output is recorded as private consumption of the general government itself. For this institutional reason, D.442, D.614 and D.61SC are rather minor items in Finland despite the fact that the social security system is comparatively large. Also, the total level of D.61 received by the general government is fairly low compared to D.62 paid since the benefits are partially funded by other transactions than D.61.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	DS 7	Full population source data used directly (insurance compensation paid for statutory accident insurance, group life insurance, group pension insurance and individual pension insurance paid by a company). Claims handling expenses are excluded.
S.129	N/A	N/A	S.129	DS 7	Full population source data used directly (pension benefits paid)
S.1311	N/A	N/A	S.1311	DS 10	Source data used directly (e.g. "paid pensions")
S.1313	N/A	N/A	S.1313	DS 13, DS 12, DS 48	Source data used directly ("pension expenditures" of the Åland Government, "paid pensions" from DS 12, "allowances to households" etc. + conceptual adjustments). Includes pensions and social assistance.
S.13141	N/A	N/A	S.13141	DS 7, DS 17	Full population source data used directly: statutory earnings-related pension benefits paid + group life insurance claims paid
S.13149	N/A	N/A	S.13149	DS 19, DS 20	Source data used directly (paid social benefits from relevant schemes). Includes non-pension and pension benefits and social assistance benefits.
S.14	N/A (residual item)	S.14/D.62/R is the residual item between D.62 R/U of all sectors.	S.14	N/A	N/A
S.15	N/A	N/A	S.15	DS 25	No direct data source currently available, we make use of the level from the back series and estimate the annual change based on the data on "other charity" paid by the church. This is a small item.
S.2	See the details	This item is asked separately from the Finnish Centre of Pensions	S.2	DS 43	Source data used directly ("pension income from abroad")

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Transaction D.631 – Social transfers in kind – non-market production

D.631					
Balancing adjustments across all sectors	S.14/D.631/R is the residual item between D.631 R/U of all sectors.				
Additional details	D.63 is compiled on the uses side for the general government, while the resources side is calculated via automated transfers (all D.63/R is received by S.14).				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	(see the transactions mentioned on the left)	This item equals the sum of P.132 of those NACE industries that are considered individual production/consumption. P.132, in turn, is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131).
S.1313	N/A	N/A	S.1313	(see the transactions mentioned on the left)	This item equals the sum of P.132 of those NACE industries that are considered individual production/consumption. P.132, in turn, is calculated as a residual (D.1+P.2+P.51C+D.29-P.11-P.12-P.131).
S.13141	N/A	N/A	S.13141	(see the transactions mentioned on the left)	Equal to S.13149/P.132/R (which is calculated as a residual: D.1+P.2+P.51C-P.11-P.12)
S.13149	N/A	N/A	S.13149	(see the transactions mentioned on the left)	Equal to S.13149/P.132/R (which is calculated as a residual: D.1+P.2+P.51C-P.11-P.12-P.131)
S.14	N/A (residual item)	S.14/D.631/R is the residual item between D.631 R/U of all sectors.	S.14	N/A	N/A
S.15	N/A	N/A	S.15	(see the transactions mentioned on the left)	Equal to S.15/P.132/R (which is calculated as a residual: D.1+P.2+P.51C+D.29-P.11-P.12-P.131).
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.632 – Social transfers in kind – purchased market production

D.632					
Balancing adjustments across all sectors	S.14/D.632/R is the residual item between D.632 R/U of all sectors.				
Additional details	D.63 is compiled on the uses side for the general government, while the resources side is calculated via automated transfers (all D.63/R is received by S.14).				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	DS 10	Direct source data
S.1313	N/A	N/A	S.1313	DS 12, DS 48, DS 2	Source data used directly ("purchases of final services from others", "service vouchers")
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	DS 19	Direct data source on social benefits in kind ("medicines", "rehabilitation benefits", "maternity packages" etc.)
S.14	N/A (residual item)	S.14/D.632/R is the residual item between D.632 R/U of all sectors.	S.14	N/A	N/A
S.15	N/A	N/A	S.15	DS 47	Source data used directly (EU food subsidies for the poor)
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.71 – Net non-life insurance premiums

D.71					
Balancing adjustments across all sectors	S.11/D.71/U is the residual between D.71 R/U of the whole economy				
Additional details	Full population direct source data is used to compile D.71 on the resources side. For the uses side items, there are two possible methods to use: 1) Direct data source is used to get the insurance premiums paid by the sector. This item is multiplied by a general estimate of service charges included in premiums (the estimation method of the services charges included in premiums: P.11/R of non-life insurance corporations / premium income of non-life insurance corporations). 2) If no direct sources are available for insurance premiums paid, the item is estimated otherwise, e.g. based on more detailed information of insurance premiums by insurance type in DS 9 or the sectoral distribution of F.6 in the financial accounts.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A (residual item)	S.11/D.71/U acts as the residual sector for the whole economy
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	DS 4	Direct data source + estimate: S.122/D.71/U = paid insurance premiums of S.122 (DS 4) - general service charge share estimate (see the additional details)
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	DS 7	Full population source data is used directly, along with some estimations: S.128/D.71/R = Premium income from non-life insurance companies (DS 7) + change in the provision for unearned non-life insurance premiums (DS 7) + D.44/U of non-life insurance corporations (i.e. premium supplements) - P.11 of non-life insurance companies (i.e. service charges). NOTE: Statutory accident insurance is excluded from all of these items since it is considered social insurance and belongs to D.6 - in some cases this exclusion is done using an estimate based on this item's share of premium income.	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	DS 12	Direct data source + estimate: insurance payments by the sector (DS 12) - general service charge share estimate (see the additional details)
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	DS 9	Residual calculation and full population source data used directly. S.14/D.71/U = S.128/D.71/R * S.14's proportion (%) of non-life insurance premium income (excluding statutory accident insurance premium) (DS 18)
S.15	N/A	N/A	S.15	DS 50	Estimation and residual calculation: S.15/D.71/U = S.128/D.71/R * S.15's proportion (%) of insurance technical reserves (F.6) in the financial accounts
S.2	DS 7 + estimates	Several estimates, including reinsurance flows based on DS 7 and a rough estimate of freight insurance included in imports. Service charge estimates are deducted from the figures (see the additional details).	S.2	(See D.72)	Simple estimation S.2/D.71/U = S.2/D.72/R

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Transaction D.72 – Non-life insurance claims

D.72					
Balancing adjustments across all sectors	S.11/D.72/R acts is the residual between D.72 R/U of the whole economy.				
Additional details	Full population direct source data is used to compile D.72 on the uses side. The sectoral distribution on the resources side is estimated based on D.71 figures.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A (residual sector)	S.11/D.72/R acts is the residual between D.72 R/U of the whole economy	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	(see D.71)	Estimation and residual calculation: $S.122/D.72/R = S.128/D.72/U * (\text{the share of } S.122/D.71/R \text{ of the total } S.128/D.71/R)$	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	DS 7	Full population source data used directly (paid non-life insurance compensations + change in claims provision - claims handling expenses included in compensations). Note: Statutory accident insurance is excluded from these items since it is considered social insurance and belongs to D.6 instead.
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	DS 12	Estimation based on the annual change of received insurance claims.	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	(see D.71)	Estimation based on D.71 figures. $S.14/D.72/R = S.128/D.72/U * (\text{the share of } S.14/D.71/U \text{ of the total } S.128/D.71/R)$	S.14	N/A	N/A
S.15	(see D.71)	Estimation based on D.71 figures. $S.15/D.72/R = S.128/D.72/U * (\text{the share of } S.15/D.71/U \text{ of the total } S.128/D.71/R)$	S.15	N/A	N/A
S.2	DS 7	Finnish non-life insurance companies' claims paid abroad	S.2	(see D.71)	Simple estimation: $S.2/D.72/U = S.2/D.71/R$

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Transaction D.74 – Current international cooperation

D.74					
Balancing adjustments across all sectors	None (see the additional details).				
Additional details	<p>This item is compiled in a full sector-by-counterpart sector matrix, using the same item on the uses side for the paying sector and on the resources side for the receiving sector. The figures are thus balanced by default and no balancing adjustments are done. In the table below, the expression "counterpart sector data used" means that the data are automatically transferred from the counterpart sector's account.</p> <p>Almost all D.74 are from S.1311 to S.2 and vice versa. These are all derived from DS 10 (state budget), which contains counterpart sector information.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10, DS 11	Direct source data (e.g. "Revenue from EU"). Includes e.g. revenue from European Social Fund.	S.1311	DS 10	Direct source data (e.g. "Membership fees abroad", "Other expenditure abroad")
S.1313	DS 12, DS 48	Direct source data ("Grants and transfers from the European Union")	S.1313	N/A	N/A
S.13141	DS 10	Source data used directly. This item includes pension compensation from the European Union.	S.13141	N/A	N/A
S.13149	DS 19	Direct data source ("Compensations from the European Union")	S.13149	DS 19	Direct data source ("Compensations for the European Union")
S.14	N/A	N/A	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	DS 10	Source data used directly (contains counterpart sector information), includes e.g. "Membership fees abroad", "Other expenditure abroad"	S.2	DS 10	Source data used directly (contains counterpart sector information)

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Transaction D.75 – Miscellaneous current transfers

D.75					
Balancing adjustments across all sectors	None (see the additional details).				
Additional details	<p>This item is compiled in a full sector-by-counterpart sector matrix, using the same item on the uses side for the paying sector and on the resources side for the receiving sector. The figures are thus balanced by default and no balancing adjustments are done. In the table below, the expression "counterpart sector data used" means that the data are automatically transferred from the counterpart sector's account.</p> <p>Usually around 70 % of D.75 total are transfers to S.15 and include various items.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	(see counterpart sector)	Counterpart sector data used directly (includes transfers from S.13149 and S.2)	S.11	(see counterpart sector)	Counterpart sector data used directly (includes transfers to S.1311 and S.15)
S.121	N/A	N/A	S.121	See S.121/P.11/R	P.11/R of S.121 is also recorded here as D.75 from S.121 to S.122 (Reference ESA 2010: 14.16)
S.122	(see counterpart sector)	Counterpart sector data used directly (S.121\D.75\U)	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	(see counterpart sector)	Counterpart sector data used directly (transfers to S.1311 from DS 10: "other indemnities")
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10, DS 11	Direct data sources. Item consists mainly of: donations received by universities, participation of the church (S.15) to tax collection costs and fines paid by households.	S.1311	DS 10	Direct data sources. Item consists of transfers to households S.14 (e.g. "Expenses to households") and to NPISH S.15 (e.g. share of corporate income tax revenue to the church, state grants to schools).
S.1313	DS 12	Source data used directly for transfers from S.14 ("parking fines")	S.1313	DS 12, DS 19, DS 10	Transfers to S.15: direct data source (includes several items).
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	DS 19	Includes transfers to S.11 (around 95 % of the total) and to S.15, source data is used directly. Transfers to S.11 are compensations related to occupational health care. Transfers to S.15 include transfers to Finnish Student Health Service.
S.14	(see counterpart sector)	Transfers from S.13 and S.15 automatically transferred from counterpart sector's account.	S.14	(see counterpart sector)	Transfers to S.13 and S.15 automatically transferred from counterpart sector's account.
S.15	Counter-part sector data, various small sources	Counterpart sector data used for transfers from S.13 and S.2. Calculations based on tax data and various publicly available sources are used for transfers from S.14 (these include, for example, parish tax and various membership fees) and from S.2. Transfers from S.11 (sponsorships) are estimated based on publicly available data on the annual change of sponsorship activities.	S.15	DS 24, counterpart sector data, various small sources	Counterpart sector data used for transfers to sector S.13 and S.2 (part). Calculations based on tax data are used for transfers to S.14 (these include e.g. scholarships) and S.2 (part).
S.2	Various small sources	Based on publicly available sources. Includes charity, donation and aid from S.14 and S.15.	S.2	Various small sources	Based on publicly available sources. Usually includes only charity, donation and aid to S.14 and S.15. In 2011 and 2012 there was a larger temporary royalties-related recording from S.2 to S.11.

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Transaction D.76 – VAT and GNI –based EU own resources

D.76					
Balancing adjustments across all sectors	None (see the additional details).				
Additional details	This item is compiled in a full sector-by-counterpart sector, using the same item on the uses side for the paying sector (in this case always S.1311) and on the resources side of the receiving sector (in this case always S.2). The figures are thus balanced by default and no balancing adjustments are done.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	DS 10	Direct source data. "Contributions to European Union"
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	DS 10.	Direct source data. "Contributions to European Union"	S.2	N/A	N/A

Transaction D.8 – Adjustment for the change in pension entitlements

D.8					
Balancing adjustments across all sectors	No balancing adjustments are done: S.12/D.8/U is transferred into S.14/D.8/R, these are the only sectors for which this transaction appears.				
Additional details	D.8 is calculated on the uses side and then automatically transferred to S.14 on the resources side. The total amount of D.8 is calculated as the difference D.61-D.62 related to pension insurance of sectors S.128 and S.129.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	(See D.61 and D.62 sources)	Residual calculation: S.128/D.61/R related to pension insurance - S.128/D.62/U related to pension insurance
S.129	N/A	N/A	S.129	(See D.61 and D.62 sources)	Residual calculation: S.129/D.61/R - S.129/D.62/U
S.1311	N/A	N/A	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	See counterpart sector	Counterpart setor data used (S.128/D.8/U + S.129/D.8/U)	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.91 – Capital taxes

D.91					
Balancing adjustments across all sectors	S.14/D.91/U is the residual item between D.91 R/U of all sectors (S.14 is the only sector on the uses side).				
Additional details	D.91 is compiled on the resources side from accurate direct data sources. All D.91 is considered to be paid by S.14.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10	Direct source data on capital taxes (D.91). This item consists of inheritance tax and gift tax.	S.1311	N/A	N/A
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A (residual item)	S.14/D.91/U is the residual item between D.91 R/U of all sectors (S.14 is the only sector on the uses side).
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction D.92 – Investment grants

D.92					
Balancing adjustments across all sectors	None (see the additional details).				
Additional details	<p>This item is compiled in a full sector-by-counterpart sector matrix, using the same item on the uses side for the paying sector and on the resources side for the receiving sector. The figures are thus balanced by default and no balancing adjustments are done. In the table below, the expression "counterpart sector data used" means that the data are automatically transferred from the counterpart sector's account.</p> <p>The most important data source for D.92 is DS 10 (state budget), which contains counterpart sector information. Additional information from ministries is used to divide total sums in DS 10 between those paid by S.1311 and those paid by S.2 (EU).</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	(see counterpart sector)	Counterpart sector data used directly (includes grants from S.1311, S.1313 and S.2 - most of these, around 90 %, are from S.1311)	S.11	N/A	N/A
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10	Direct source data on investment grants from EU.	S.1311	DS 10	Direct source data on investment grants to different sectors. Additional information from ministries is used to divide total sums between those paid by S.1311 and those paid by S.2 (EU).
S.1313	(see counterpart sector)	Counterpart sector data used (around 95 % of this item are grants from S.1311, the rest are from S.2).	S.1313	DS 12, DS 48 (and counterpart sector data)	This is a small item. Counterpart sector data is used for grants to S.1311. Grants to S.11 and S.15 are directly from DS 12 and DS 48 (these are small items).
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	(see counterpart sector)	Counterpart sector data used for transfers from S.1311 (comprises around 90 % of this item). No direct data source currently available for transfers from S.2, so we make use of the level from the back series (this is a minor item)	S.14	N/A	N/A
S.15	(see counterpart sector)	Counterpart sector data used for transfers from S.1311 (comprises around 95 % of this item) and S.1313. No direct data source currently available for transfers from S.2, so we make use of the level from the back series (this is a minor item)	S.15	N/A	N/A
S.2	N/A	N/A	S.2	DS 10	Direct source data on investment grants to different sectors. Additional information from ministries is used to divide total sums between those paid by S.1311 and those paid by S.2 (EU).

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Transaction D.99 – Other capital transfers

D.99					
Balancing adjustments across all sectors	None (see the additional details).				
Additional details	<p>This item is compiled in a full sector-by-counterpart sector matrix, using the same item on the uses side for the paying sector and on the resources side for the receiving sector. The figures are thus balanced by default and no balancing adjustments are done. In the table below, the expression "counterpart sector data used" means that the data are automatically transferred from the counterpart sector's account.</p> <p>The most important continuously used data source is DS 10 (state budget), which contains counterpart sector information. Another important D.99 item is donated inheritances from S.14 to S.15. One-off transactions derived from ad hoc sources are possible for all sectors.</p>				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	(see counterpart sector)	Counterpart sector data used directly, includes transfers from S.1311 (most part) and S.1313	S.11	(see counterpart sector)	Counterpart sector data used directly (transfers to S.1311)
S.121	N/A	N/A	S.121	N/A	N/A
S.122	(see counterpart sector)	Counterpart sector data used directly (transfers from S.1311)	S.122	(see counterpart sector)	Counterpart sector data used directly (transfers to S.1311)
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	(see counterpart sector)	Counterpart sector data used directly (transfers from S.1311)	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	DS 10	Direct data source containing counterpart sector information + additional information/analysis on one-off cases. This item includes, for instance, donations to universities and inheritances.	S.1311	DS 10	Direct data source containing counterpart sector information + additional information/analysis on one-off cases.
S.1313	N/A	N/A	S.1313	DS 12 + additional ad hoc sources	There are no continuously used data sources for this transaction. Amounts recorded are usually one-off transactions (eg. debt cancellations or capital injections)
S.13141	(see counterpart sector)	Counterpart sector data used (transfers from S.1311 and S.13149). Includes, for instance, a transfer from S.13149 to a personnels' pension fund in S.13141.	S.13141	DS 10	Source data used directly (contains counterpart sector information)
S.13149	N/A	N/A	S.13149	DS 19	Source data used directly (a transfer from S.13149 to a personnels' pension fund in S.13141). Transfers to S15 (donated inheritances) form around 95 % of this item and are estimated based on tax data. Counterpart sector data used for transfers to S1311.
S.14	(see counterpart sector)	Counterpart sector data used for transfers from S.1311	S.14	(see counterpart sector)	Counterpart sector data from S1311
S.15	DS 24	Transfers from S14 (donated inheritances), estimated based on tax data.	S.15	(see counterpart sector)	Counterpart sector data from S1311
S.2	DS 10	Source data used directly (contains counterpart sector information)	S.2	DS 10	Source data used directly (contains counterpart sector information)

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Transaction P.51C – Consumption of fixed capital

P.51C					
Balancing adjustments across all sectors	No balancing adjustments are usually done to P.51C				
Additional details	The P.51C figures are calculated for all sectors in a centralized manner using a PIM-model. The figures are inputted into the sector-by-industry production account matrix. These data are then aggregated and transferred to ASA. The PIM model works by taking the time series of each sector/industry/asset's P.51G figures as input. These series are then converted to fixed prices using DS 44 (price indices). Then, DS 45 (service life estimates) are used to obtain the P.51C figures in fixed prices. Finally, the figures are inflated again to arrive at P.51C in current prices. The service life estimates (DS 45) used in the calculations are derived from various sources, including sample surveys, data from administrative sources and some expert evaluations (e.g. based on practices in other countries).				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.121	N/A	N/A	S.121	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.122	N/A	N/A	S.122	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.126	N/A	N/A	S.126	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.1313	N/A	N/A	S.1313	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.13141	N/A	N/A	S.13141	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.13149	N/A	N/A	S.13149	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.14	N/A	N/A	S.14	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.15	N/A	N/A	S.15	DS 44, DS 45 (+ the sources used for P.51)	The figures are derived from a PIM model which uses the sector's P51G figures along with DS 44 and DS 45. See the additional details above.
S.2	N/A	N/A	S.2	N/A	N/A

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Transaction NP – Acquisitions less disposals of non-produced assets

NP.1					
Balancing adjustments across all sectors	Land sales of S.11 act as a residual (see the additional details).				
Additional details	The most important data source for this item is DS 46, which gives information on land sales and acquisitions in a sector-by-counterpart sector matrix. These data (along with direct sources for S.13) are used for most sectors while the sales-side of S.11 absorbs the residual. Negative items appear in this transaction for the net selling sectors.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	DS 46	The data source includes sector-by-counterpart sector data on land acquisitions and sales. This data is used on the buy side directly. On the sales side, S.11 acts as a residual for the whole economy and DS 46 is used as a reference only.
S.121	N/A	N/A	S.121	N/A	N/A (see S.122)
S.122	N/A	N/A	S.122	DS 46	The data source includes sector-by-counterpart sector data on land acquisitions and sales. This data is used directly for S.122. The data source only contains aggregate S.12 figures, which are inputted to S.122 in full (as a fairly rough estimate).
S.123	N/A	N/A	S.123	N/A	N/A (see S.122)
S.124	N/A	N/A	S.124	N/A	N/A (see S.122)
S.125	N/A	N/A	S.125	N/A	N/A (see S.122)
S.126	N/A	N/A	S.126	N/A	N/A (see S.122)
S.127	N/A	N/A	S.127	N/A	N/A (see S.122)
S.128	N/A	N/A	S.128	N/A	N/A (see S.122)
S.129	N/A	N/A	S.129	N/A	N/A (see S.122)
S.1311	N/A	N/A	S.1311	DS 10, DS 2	Direct source data on acquisitions and disposals of forests, land, water area etc. Most of this item consists of net purchases of land.
S.1313	N/A	N/A	S.1313	DS 12, DS 48, DS 2	Direct source data (investment expenditure/revenue on land and water areas)
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	DS 46	The data source includes sector-by-counterpart sector data on land acquisitions and sales. This data is used directly.
S.15	N/A	N/A	S.15	DS 46	The data source includes sector-by-counterpart sector data on land acquisitions and sales. This data is used directly.
S.2	N/A	N/A	S.2	N/A	N/A

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NP.2					
Balancing adjustments across all sectors	S.11/NP.2/U is the residual across all sectors				
Additional details					
Resources	Sources	Methods	Uses	Sources	Methods
S.11	N/A	N/A	S.11	N/A (residual item)	S.11/NP.2/U is the residual across all sectors
S.121	N/A	N/A	S.121	N/A	N/A
S.122	N/A	N/A	S.122	N/A	N/A
S.123	N/A	N/A	S.123	N/A	N/A
S.124	N/A	N/A	S.124	N/A	N/A
S.125	N/A	N/A	S.125	N/A	N/A
S.126	N/A	N/A	S.126	N/A	N/A
S.127	N/A	N/A	S.127	N/A	N/A
S.128	N/A	N/A	S.128	N/A	N/A
S.129	N/A	N/A	S.129	N/A	N/A
S.1311	N/A	N/A	S.1311	DS 10	Direct source data ("Patent rights", "Connection fees" etc.) + additional ad hoc information on large on-off cases (e.g. sale of UMTS licences in 2013).
S.1313	N/A	N/A	S.1313	N/A	N/A
S.13141	N/A	N/A	S.13141	N/A	N/A
S.13149	N/A	N/A	S.13149	N/A	N/A
S.14	N/A	N/A	S.14	N/A	N/A
S.15	N/A	N/A	S.15	N/A	N/A
S.2	N/A	N/A	S.2	N/A	CO2 emissions trading information (Statistics Finland) * approximated annual market price.

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Employment EMP (in number of persons and number of hours worked)

EMP					
Balancing adjustments across all sectors	Adjustments to EMP (or D.11/U) are possible for all sectors/industries if D.11 and EMP do not behave consistently				
Additional details	The concept used for employment is number of people employed (not full-time equivalent). The figures are shown on the uses side in the table below, even though resources/uses cannot be determined for this item.				
Resources	Sources	Methods	Uses	Sources	Methods
S.11	S.11	DS 1, DS 2	Source data used directly (SBS/SBR, "number of persons employed", "hours worked"). For some industries with inconsistent or missing information hours worked is estimated by number of persons employed * hours worked (average per person).
S.121	S.121	DS 3	Source data used directly ("persons employed"), hours worked is estimated by number of persons employed * hours worked (total average).
S.122	S.122	DS 1, DS 2	Source data used directly (SBS/SBR, "number of persons employed", "hours worked").
S.123	S.123	N/A	N/A
S.124	S.124	N/A	N/A
S.125	S.125	DS 1, DS 2	Source data used directly (SBS/SBR, "number of persons employed", "hours worked")
S.126	S.126	DS 1, DS 2	Source data used directly (SBS/SBR, "number of persons employed", "hours worked")
S.127	S.127	DS 1, DS 2	Source data used directly (SBS/SBR, "number of persons employed", "hours worked")
S.128	S.128	DS 7, DS 17	Full population source data used directly ("average number of personnel during the year"), hours worked are roughly estimated based on average working hours
S.129	S.129	DS 7	Full population source data used ("average number of personnel during the year"), hours worked are roughly estimated based on based on average working hours
S.1311	S.1311	DS 2, DS 64	The state: Employment is estimated based on number of employed in Netra (www.netra.fi, the Finnish State Internet Reporting) and additional information from the Defence Forces. Universities: Employment figures are collected from financial statements. Other units: Direct source data from DS 2 and DS 64.
S.1313	S.1313	DS 53, DS 12, DS 48, DS 2	Direct data sources used along with estimations based on annual changes of wages and salaries paid (estimations have to be used due to sector delimitation issues in the data sources).
S.13141	S.13141	DS 1, DS 2	Full population source data used directly ("number of persons employed", "hours worked")
S.13149	S.13149	DS 19, DS 20, DS 51	Source data used directly ("number of persons employed", "hours worked")
S.14	S.14	DS 1, DS 2	Source data used directly ("number of persons employed", "hours worked"). For some industries with inconsistent or missing information, hours worked are roughly estimated based on average working hours.
S.15	S.15	DS 1, DS 29, DS 38	Source data used directly ("number of persons employed", "wages paid"). Hours worked are mainly estimated by dividing paid wages with the number of employed persons and average wage per hour (the results are compared with data from the labour survey for reference).
S.2	S.2	N/A	N/A

Annexes

Annex: List of abbreviations used

Abbreviation	Description
AFA	Annual Financial Accounts
ANA	Annual National Accounts
ASA	Annual Sector Accounts
BoF	Bank of Finland, the Finnish central bank (Sector S.121)
BoP	Balance of Payments
COICOP	Classification of Individual Consumption According to Purpose
COFOG	Classification of the Functions of Government
ECB	European Central Bank
FA	Financial Accounts
FDI	Foreign direct investment
MFI	Monetary Financial Institution (sectors S.121 and S.122)
NA	National Accounts
PIM	Perpetual Inventory Method (see section D – table P.51C)
QFA	Quarterly Financial Accounts
QNA	Quarterly National Accounts
QSA	Quarterly Sector Accounts
RoW	Rest of the World (sector S.2)
SA	Sector Accounts
SBS	Structural Business Statistics

Annex: FISIM compilation

All FISIM-related items are compiled in a centralized manner for all sectors/industries. The main principle behind the centralized FISIM calculation is to compile FISIM-related items consistently (i.e. FISIM supply and demand are balanced) and include these items within each sector's/industry's P.1, P.2, P.3 and D.41 as separate subtransactions. FISIM calculations are done on a quarterly basis, so the same core calculations can be used both in QSA and ASA.

Fundamentally, the calculations are based on the demand-supply identity: domestic production + imports = intermediate consumption + final consumption + exports. All of these items are compiled quarterly for all sectors, with the loans side and deposits side calculated separately. To say this with the transaction codes we use, we have two identities:

Loans side:

$$P.1191/R + P.7211/R = P.1191/U^{12} + P.31/U(part) + P.6211/U$$

Deposits side:

$$P.1192/R + P.7212/R = P.1192/U + P.31/U(part) + P.6212/U$$

All of these FISIM-related items are compiled for all sectors on each quarter. The quarterly figures are used as indicators in QSA while their annual sums are used in annual national accounts as absolute levels. The core calculations are done on the sector level, although in annual NA the intermediate consumption items are distributed to industries. The industry-distribution is mostly based on industry-specific information on loan and deposit stocks from regulatory data (DS 4). In some cases, most notably concerning S.13, the distribution is based on output.

The quarterly source data used in the FISIM calculations are:

- Regulatory data from the Finnish Financial Supervision Authority (FIN-FSA), which includes MFIs' p/l accounts, balance sheets and sectoral distributions of loan and deposit stocks (DS 4)
- Information on interest rates published by Bank of Finland (DS 23)
- Balance of Payments, for the cross-border flows (DS 32)

The FISIM calculations follow the international instructions. The general idea is to first calculate the amount of FISIM production within the interest flows received and paid by banks. This is done by comparing the interest rates related to the loans given and deposits taken by banks to a reference rate which depicts a risk- and FISIM-free interest rate between MFIs. After the production of FISIM has been calculated this way, it is allocated to the user-sectors according to information of the banks' loan and deposit portfolios.

After all items have been compiled for all sectors, they can be used as separate transactions within P1, P2 and P3. As a final step, since FISIM has to be removed from the interest flows, we include a separate FISIM-removal component D.412 within D.41 which equals a sector's total FISIM production or

¹² P.1191/U and P.1192/U are intermediate consumption, despite the confusing naming convention.

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use. The items are always input into the most disaggregated input subsystem, from where they are automatically transferred to other NA datasets, including ASA.

Annex: R&D compilation

R&D –related items are compiled in a centralized manner for all sectors/industries. These calculations are based on the Research and Development statistics produced in Statistics Finland (DS 54 in Section C). DS 54 includes R&D expenditures by company ID. This data source is used along with sector/industry classifications for each company ID from DS 1. Also, the International trade in services statistics (DS 27) is used for calculating the imports and exports components.

The main principle behind the centralized calculation is to increase P.51G/U for all sectors/industries by the amounts of R&D expenditure (derived from DS 54) and do the related adjustments to other items in a consistent manner (e.g. by reducing P.2/U by the same amount that investments were increased).

In principle, the centralized R&D calculation produces all supply and demand items related to R&D. The results are disaggregated by sector, industry and asset type as appropriate, for instance all P.51G items are disaggregated by sector, industry and asset type. The items compiled in the centralized R&D calculation are always input into the most disaggregated input subsystem. For instance, P.51G items are input into the detailed sector/industry/asset investment subsystem, from where they are automatically transferred to other NA datasets, including ASA.

In practice, certain simplifications are used in the centralized R&D calculation. For example, imports and exports of R&D are not estimated for S.13. Also, it is assumed that all R&D investments by S.13 are related to production for own final use, i.e. P.12/R is increased instead of P.2/U being reduced. The assumptions are based on empirical work carried out during the ESA2010 transition.

The final R&D figures are compiled to the fourth ASA version released in t+18. However, the source data includes an estimate for the following year's R&D expenditure, which is used to compile advance estimates in earlier compilation rounds.

Annex: Share of estimates per transaction/sector in section D

Here, the share of estimated values in the total (estimated+observed) amount recorded for each sector are evaluated. 'Observed amount' refers to a value calculated through the use of direct sources, including through directly observed counterpart data. 'Estimated amount' refers to a value calculated by using statistical or modelling techniques.

The table uses the following codes:

- 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

Transaction / sectors		S.11	S.121-S.127	S.128-S.129	S.1311	S.1313	S.13141	S.13149	S.14	S.15	S.2
P.11		OE	OV	OV	OV	OV	OV	OE	OE	OV	-
P.12		OE	E80	E50	OE	OE	E50	OE	OE	OE	-
P.131		-	-	-	OV	OV	-	E80	-	E50	-
P.132		-	-	-	OV	OE	OV	OE	-	OE	-
P.2		OE	OV	OV	OV	OV	OV	OV	OE	OE	-
P.31		-	-	-	OV	OV	OV	OE	E50	OE	-
P.32		-	-	-	OV	OV	-	-	-	-	-
P.51G		OE	E50	E80	OV	OV	OV	OV	OE	OE	-
P.52		OE	-	-	OV	E80	-	-	OE	-	-
P.53		-	-	-	OV	OE	-	-	E50	OV	-
P.61		-	-	-	-	-	-	-	-	-	OV
P.62		-	-	-	-	-	-	-	-	-	OE
P.62F		-	-	-	-	-	-	-	-	-	OE
P.71		-	-	-	-	-	-	-	-	-	OV
P.72		-	-	-	-	-	-	-	-	-	OE
P.72F		-	-	-	-	-	-	-	-	-	OE
D.11	uses	OE	OV	OV	OV	OV	OV	OV	OE	OV	OE
	resources	-	-	-	-	-	-	-	OE	-	OE
D.12	uses	OE	OE	OE	OV	OV	OE	OE	OE	OE	E50
	resources	-	-	-	-	-	-	-	OE	-	E50
D.21	uses	-	-	-	-	-	-	-	-	-	-
	resources	-	-	-	OV	OV	-	-	-	-	OV
D.29	uses	OV	OV	-	-	OE	-	-	OV	-	-
	resources	-	-	-	OV	-	-	-	-	-	-
D.31	uses	-	-	-	OV	OV	-	-	-	-	OV
	resources	-	-	-	-	-	-	-	-	-	-
D.39	uses	-	-	-	OV	OV	-	-	-	-	OV

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	resources	OE	OV	-	-	-	-	-	OE	-	-
D.411 (=D41G)	uses	OE	OV	OV	OV	OV	OV	OV	OV	OV	OV
	resources	OV	OV	OV	OV	OV	OV	OV	OV	OV	OV
D.412 (FISIM adjustment)	uses	OE	OE	OE	OE	OE	OE	-	OE	OE	OE
	resources	OE	OE	OE	OE	OE	OE	-	OE	OE	OE
D.421	uses	OE	OV	OV	-	-	-	-	-	-	OV
	resources	OV	OV	OV	OV	OV	OV	OV	OV	OE	OV
D.422	uses	OE	-	-	-	-	-	-	-	-	-
	resources	-	-	-	OV	OE	-	-	OE	-	-
D.43	uses	OV	OV	OV	-	-	-	-	OV	-	OV
	resources	OV	OV	OV	OV	-	-	-	OV	-	OV
D.441	uses	-	-	OE	-	-	-	-	-	-	-
	resources	E50	E50	-	-	E50	-	-	E50	E50	E50
D.442	uses	-	-	OE	-	-	-	-	-	-	-
	resources	-	-	-	-	-	-	-	OE	-	E50
D.443	uses	-	OV	-	-	-	-	-	-	-	E50
	resources	E80	E80	E80	E80	E80	E80	E80	E80	E80	E50
D.45	uses	OE	-	-	OV	OV	-	-	OE	OE	-
	resources	OV	-	-	OV	OV	-	-	OE	OE	-
D.51	uses	OE	OV	OV	OV	OV	OV	-	OV	OV	-
	resources	-	-	-	OV	OV	-	-	-	-	-
D.59	uses	OE	E80	OV	OV	-	OV	-	OV	OE	-
	resources	-	-	-	OV	OV	-	-	-	-	-
D.611	uses	-	-	-	-	OV	-	-	OE	-	OE
	resources	-	OV	OV	-	OV	OV	OV	-	-	OE
D.612	uses	-	-	-	-	-	-	-	-	-	-
	resources	-	-	-	-	-	-	-	-	-	-
D.613	uses	-	-	-	-	OV	-	-	OE	-	-
	resources	-	OV	OV	-	OV	OV	OV	-	-	-
D.614	uses	-	-	-	-	-	-	-	OE	-	-
	resources	-	-	E50	-	-	-	-	-	-	-
D.61SC	uses	-	-	-	-	-	-	-	OE	-	-
	resources	-	-	E50	-	-	-	-	-	-	-
D.62	uses	-	OV	OV	OV	OV	OV	OV	-	OE	OE
	resources	-	-	-	-	-	-	-	OE	-	OV
D.631	uses	-	-	-	OV	OV	-	OE	-	OE	-
	resources	-	-	-	-	-	-	-	OE	-	-
D.632	uses	-	-	-	OV	OV	-	OV	-	OV	-
	resources	-	-	-	-	-	-	-	OE	-	-
D.71	uses	E50	OE	-	-	E50	-	-	OE	E80	OE
	resources	-	-	OE	-	-	-	-	-	-	OE
D.72	uses	-	-	OV	-	-	-	-	-	-	OE
	resources	E50	E50	-	-	E80	-	-	E50	E50	E50
D.74	uses	-	-	-	OV	-	-	OV	-	-	OV

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	resources	-	-	-	OV	OV	OV	OV	-	-	OV
D.75	uses	OE	OV	OE	OV	OV	-	OV	OE	OE	E50
	resources	OE	OV	-	OV	OV	-	-	OE	OE	E50
D.76	uses	-	-	-	OV	-	-	-	-	-	-
	resources	-	-	-	-	-	-	-	-	-	OV
D.8	uses	-	-	OV	-	-	-	-	OV	-	-
	resources	-	-	-	-	-	-	-	-	-	-
D.91	uses	-	-	-	-	-	-	-	OV	-	-
	resources	-	-	-	OV	-	-	-	-	-	-
D.92	uses	-	-	-	OV	OV	-	-	-	-	OV
	resources	OV	-	-	OV	OV	-	-	OE	OE	OV
D.99	uses	OE	OV	-	OV	OV	OE	OV	OE	OE	OE
	resources	OE	OV	-	OV	OV	OV	OV	OE	OE	OE
P51C		E50	E50	E50	E50	E50	E50	E50	E50	E50	E50
NP1		OE	-	-	OV	OV	-	-	OV	OV	-
NP2		OE	-	-	OV	OV	-	-	-	-	E50
EMP		OE	OE	OE	OE	OE	OV	OV	OE	OV	-