

TABLE OF CONTENTS

PART 1: ESSPROS: GENERAL PRINCIPLES AND CORE SYSTEM 5

1 Introduction to the ESSPROS System.....	6
2 The conventional definition of social protection.....	9
2.1 Introduction	9
2.2 General definition	9
2.3 Further explanation.....	9
3 Accounting structure and classifications in the core system	13
3.1 Introduction	13
3.2 Delimitations of the Core System.....	13
3.3 The accounting structure	14
4 Definition and grouping of Social protection schemes.....	15
4.1 The statistical unit.....	15
4.2 Grouping of Social protection schemes	16
5 Receipts of Social protection schemes	21
5.1 Introduction	21
5.2 Types of receipts.....	21
5.3 Classification of institutional sectors from which receipts originate	23
6 Expenditure of Social protection schemes.....	27
6.1 Introduction	27
6.2 Types of Expenditure	27
7 Social benefits, main classifications	29
7.1 Classification by Function	29
7.2 Classification by Type	30
7.3. Means-testing	30
8 Accounting conventions	31
8.1 Introduction	31
8.2 The principles of Exhaustiveness and Consistency	31
8.3 Valuation	31
8.4 Time of Recording and the Accounting Period	33
8.5 Netting and Consolidation	34
8.6 Recognising the Principal Party	34
9 The rest of the world	35
9.1 Transactions with the Rest of the World	35
9.2 The definition of Residence.....	35

PART 2: CLASSIFICATION OF BENEFITS IN THE CORE SYSTEM 37

1 Introduction.....	38
2 Social benefits in the Sickness/health care function.....	40
2.1 Introduction	40
2.2 Description of the types of benefit.....	42

3 Social benefits in the Disability function	43
3.1 Introduction	43
3.2 Description of the types of benefit.....	44
4 Social benefits in the Old age function	45
4.1 Introduction	45
4.2 Description of the types of benefit.....	46
5 Social benefits in the Survivors' function.....	47
5.1 Introduction	47
5.2 Description of the types of benefit.....	48
6 Social benefits in the Family/Children function	49
6.1 Introduction	49
6.2 Description of the types of benefit.....	49
7 Social benefits in the Unemployment function	51
7.1 Introduction	51
7.2 Description of the types of benefit.....	52
8 Social benefits in the Housing function	54
8.1 Introduction	54
8.2 Description of the types of benefit.....	54
9 Social benefits in the function Social exclusion not elsewhere classified.....	55
9.1 Introduction	55
9.2 Description of the types of benefit.....	56
 APPENDICES	 57
APPENDIX I: The ESSPROS questionnaire detailed classification	59
1 Receipts (compulsory data)	59
2 Expenditure	61
3 Detailed benefits by function.....	62
APPENDIX II: Qualitative information by scheme and detailed benefit.....	71
APPENDIX III: Methodology of the module on pension beneficiaries.....	75
1 Scope of the pension beneficiaries module.....	75
2 Statistical units and data collection requirements.....	75
3 Definitions and classifications.....	76
4. Guidelines and issues	78
APPENDIX IV: Methodology of the module on net social protection benefits (restricted approach)	83
1 Introduction	83
2 The definition of net social protection benefits (restricted approach)	85
3 Accounting structure and classifications in the net social benefits module.....	88