
ASA Inventory

Iceland

Version 1.0

(Reference year 2014, methodology ESA 2010)

National Accounts Section

Table of Contents

Section A. General overview	1
1. Organisational aspects	1
2. ASA compilation overview	3
2.1. Data Sources	3
2.2. Methods	4
3. ASA consistency with related data sets	5
3.1. ASA consistency between financial and non-financial annual accounts	5
3.2. ASA consistency with non-financial QSA data	5
3.3. ASA consistency with other data sets	6
4. Release policy	6
5. Revision policy	6
6. Remarks on problems	7
7. Future plans	8
Section B. Sector delineation	9
1. List of the (sub)sectors	9
2. Importance of institutional sectors in domestic economy	10
3. Sector allocation of institutional units	10
4. Matrix 'Industries – sectors'	11
Section C. Data sources	15
Section D. Description by transaction	22
1. P11 – Market output	23
2. P12 Output produced for own final use	23
3. P13 Non-market output	23
4. P2 Intermediate consumption	23
5. P31 Individual final consumption expenditure	23
6. P32 Collective final consumption expenditure	23
7. P51G Gross fixed capital formation	23
8. P52 Changes in inventories	23
9. P53 Acquisition less disposals of valuables	23
10. P61 Exports of goods	23
11. P62 Exports of services	23
12. P62F Exports of fisim	23
13. P71 Imports of goods	23
14. P72 Imports of services	23
15. P72F Imports of fisim	23
16. D11 Wages and salaries	23
17. D12 Employers` social contributions	23
18. D21 Taxes on products	23
19. D29 Other taxes on production	23
20. D31 Subsidies on products	23
21. D39 Other subsidies on production	23
22. D41 Interests	23
23. D421 Dividends	23

24. D422 Withdrawals from the income of quasi-corporation	23
25. D43 Reinvested earnings on foreign direct investment	23
26. D441 Investment income attributable to insurance policy holders	23
27. D442 Investment income payable on pension entitlements	23
28. D443 Investment income attributable to collective investment fund shareholders	23
29. D45 Rent	23
30. D51 Taxes on income	23
31. D59 Other current taxes	23
32. D611 Employers` actual social contributions	23
33. D612 Employers` imputed social contributions	23
34. D613 Households` actual social contributions	23
35. D614 Households` social contribution supplements	23
36. D61SC Social insurance scheme service charges	23
37. D62 Social benefits other than social transfers in kind	23
38. D631 Social transfers in kind – non-market production	23
39. D632 Social transfers in kind – purchased market production	23
40. D71 Net non-life insurance premiums	23
41. D72 Net non-life insurance claims	23
42. D74 Current international cooperation	23
43. D75 Miscellaneous current transfers	23
44. D76 VAT- and GNI- EU own resources	23
45. D8 Adjustment for the change in pension entitlements	23
46. D91 Capital taxes	23
47. D92 Investment grants	23
48. D99 Other capital transfers	23
49. P51C Consumption of fixed capital	23
50. NP Acquisitions less disposals of non-produced assets	23
51. EMP Employment in number of persons	23
Annexes	26

Sources and methods for non-financial Annual Sector Accounts (ASA)

Section A. General overview

1. Organisational aspects

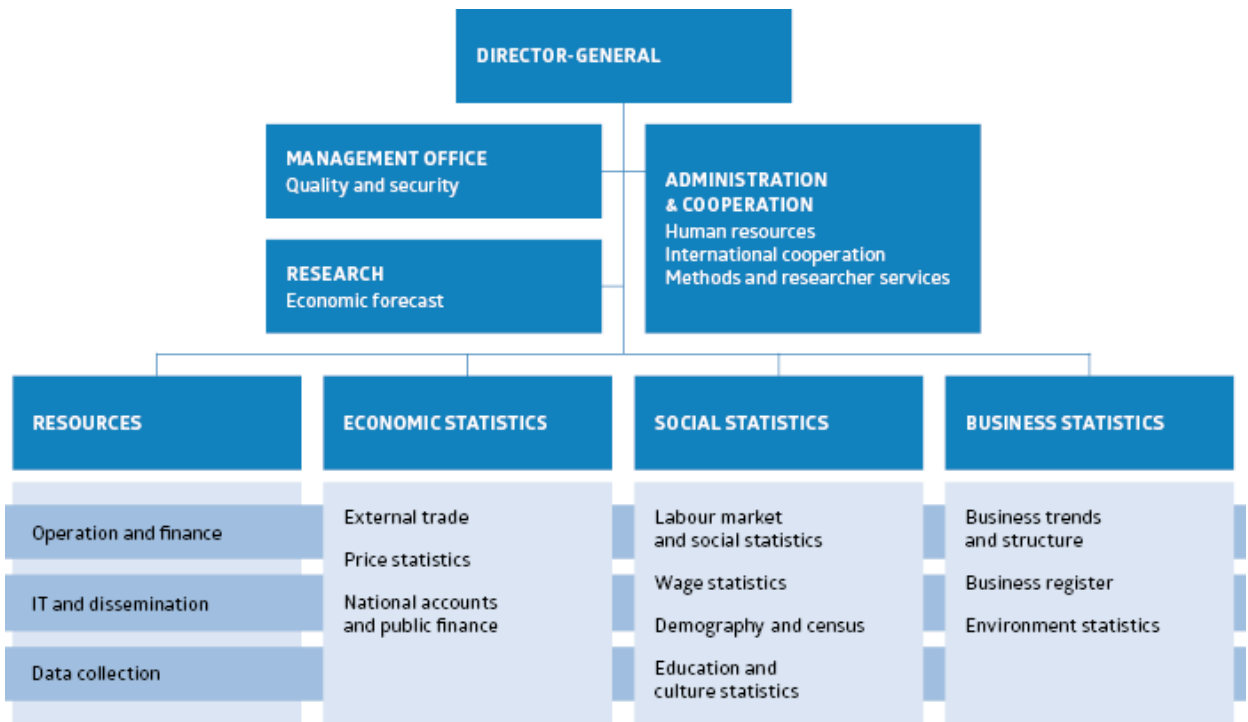
1.1. Description of the organisation and responsibilities for the compilation of non-financial ASA and related datasets

Statistics Iceland is the centre for official statistics in Iceland and collects, processes and disseminates data on the economy and society. Statistics Iceland is divided into four divisions – economic statistics, social statistics, business statistics and resources. The department on national accounts and public finance at Statistics Iceland is responsible for the compilation of annual non-financial sector accounts for all sectors and similar quarterly accounts for available sectors (i.e. S.2 and S.13). The same department is also responsible for the compilation of annual and quarterly financial sector accounts for S.11, S.13, S.14 and S.15. The Central Bank of Iceland is responsible for S.12 and S.2 in the financial sector accounts. The department of national accounts belongs to the economic statistics division of Statistics Iceland.

Input datasets for the compilation of annual non-financial sector accounts come from the following responsible bodies:

- Main aggregates of the accounts come from the department of national accounts and public finance.
- Government accounts come from the department of national accounts and public finance.
- Balance of payments data comes from the Central Bank of Iceland and is collected directly from their website.
- Main administrative data sources are the following:
 - Directorate of Internal Revenue for tax data, both for households and institutions. They are collected through electronic data bases by the department of wages, income and education at the social statistics division of Statistics Iceland.
 - The Financial Supervisory Authority, Iceland for data on regulated entities of the financial market. They are collected both through the institutions website and through an electronic data base.
 - The Financial Management Authority for the government financial-, account- and payroll systems (Oracle and other IT systems) which are centralized at FJS.

1.2. Organisation chart



December 2015

One employee is allocated for the compiling of non-financial ASA. He is also responsible for a couple of other projects in the National accounts department at Statistics Iceland. The estimate for the non-financial ASA project in full time equivalent is 0.7. One full time employee is additionally allocated for Statistic Iceland's part of the compiling of financial quarterly and annual financial sector accounts.

ASA inventory contact person: aron.leifsson@statice.is

2. ASA compilation overview

2.1. Data Sources

Most of the data sources used for ASA compilation are direct sources and data sources for general government accounts and the rest of the world account are considered exhaustive. Four main pre-existing annual datasets serve generally as input in all relevant current accounts as well as the capital account when establishing the ASA:

- The main aggregates for the whole economy (S.1) are published quarterly/annually by the department of national accounts and public finance, with varying revisions twice a year for the quarterly figures and ones a year for figures published annually.
- General government accounts (S.13) are compiled independently of the accounts for other sectors and published quarterly by the department of national accounts and public finance, with the same revision policy as the main quarterly aggregates.
- Data for the disposable income of the household sector (S.14) are published annually by the department of national accounts and public finance, 9 months earlier than the full set of ASA figures can be published. The main data source used in calculating the disposable income of the household sector is the individual income tax returns database from the Directorate of Internal Revenue.
- Balance of payment (S.2) dataset is published quarterly by the Central Bank of Iceland.

As most of the pre-existing annual data are already available for S.1, S.13, S.14 and S.2 the estimate of the remaining transactions, based on additional information and specific methods, mainly concern the accounts for non-financial corporations (S.11), financial corporations (S.12) and non-profit institutions serving households (NPISH/S.15).

- Main data sources for S.11 are the Enterprise Account Register, the Enterprise Register, the VAT Register and the Pay-as-you-earn Register from the Directorate of Internal Revenue, and the annual accounts of the largest municipalities.
- For S.12 the main data sources come from the FINREP reports and the annual reports on the insurance-, pension-, credit- and securities market from the Financial Supervisory Authority of Iceland.
- Data sources for NPISH are the Enterprise Account Register and the Pay-as-you-earn Register from the Directorate of Internal Revenue, as well as the annual accounts of the largest NPISHs. The NPISH data-collection is currently considered the weakest spot in the ASA data-collection as in that sector are units that are neither covered by the standardized company accounts nor do we have direct access to other sources of company accounts. The collection and processing of these units has however recently started at Statistics Iceland, but not yet implemented into the ASA compilation. There is currently not a fixed time schedule at hand on when that implementation will be finished.

2.2. Methods

2.2.1. Compilation procedures

The starting point in the ASA compilation process is our estimation for the ratio of each sector's contribution to the economy. That is done by allocating each institutional unit into the relevant sector according to ESA 2010 classifications of units and groupings of units.

Each indent of the ASA production account is compiled by splitting the sums from the production approach of the national accounts between sectors. That is done by obtaining the salary paid by each sector (specific process for each year) and finding the ratios of the sectors in each 5 digits activity code of ISAT 2008, which is the Icelandic version of the NACE rev.2 classification of activities. To be more precise then we use tax return records filed by businesses to the Directorate of Internal Revenue under the Pay-As-You-Earn scheme to give us the estimated salary (no social contributions included) in each sector which we then use to determine the ratio of each sector's share in each activity code. Estimated ratio of each sector's share is also used to divide various items in the current accounts for which direct and/or reliable sector-wise data is not available.

A direct estimation method means that on the basis of exhaustive accounting statistics for the industry in question, output and intermediate consumption are obtained by statistical processing of the underlying business accounts. In the Icelandic national accounts the compilation of production accounts is chiefly based on such direct estimation methods. Thus, company accounts are collected from tax authorities and central and local government accounts are collected directly from these authorities.

In some exceptional cases production account items are constructed entirely by using indirect estimation methods. These are in the following industries and sub-industries:

- Own-account construction and repair, activity 41.3.
- Dwelling service production and renting of machinery and equipment, activity 68.20.1.

Annual non-financial sector accounts are compiled for S.11 non-financial corporations, S.12 financial corporations, S.13 general government, S.14 households and S.15 non-profit institutions serving households. When data sources are available they are pulled in compilation tables where all necessary steps to ESA 2010 concepts and definitions are done. When national accounts aggregates are prepared they are available to all NA staff in a common Windows share point. If some corrections of data are needed, they are done on shared files. In such a way we assure using of the last version of aggregates which come into different process tables or parts of national accounts. The main data sources for GDP by the production approach are annual accounting statements and administrative data. Annual accounting statements are the primary and exhaustive data basis of compiling GDP by the production approach for all institutional sectors. Basic data sources are complete and cover all institutional sectors. For GDP by the production approach the important task is to do all steps from accounting and administrative concepts to ESA 2010 national accounting concepts.

The whole compilation process, data sources and conceptual adjustments are described in the GNI inventory. The ESA 1995 GNI inventory for 2005 is published on http://www.hagstofa.is/media/42448/Inventory2008_version4.pdf. ESA 2010 GNI

inventory for 2011 is being prepared; it will be delivered to Eurostat when that work is finished.

FISIM are allocated to direct users (sectors) of financial intermediation services of monetary institutions for the whole period since 2000.

Compilation of sector accounts items which are not included in GDP compilation is done item by item for all S.1 sectors and S.2 ROW and also balancing of resources and uses is done in such a way. Data sources are available every year and all compilation is done in SQL/excel.

When all items are balanced and Table 8 is filled in, some quality checks are made. Indices are calculated; if they are below or above a certain limit, we do additional checks of items. We also calculate the household saving rate and the household investment rate at this stage to check if results are reasonable. If some mistakes are found, we correct the item compilation file.

3. ASA consistency with related data sets

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

Inconsistencies are present between financial and non-financial annual accounts in net lending/borrowing per all sectors. We regularly monitor these differences but we do not implement reconciliations of accounts.

3.2. ASA consistency with non-financial QSA data

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

QSA for Iceland is only available for two institutional sectors of the economy, S13 and S.2, when ASA covers all sectors. So benchmarking on ASA is partly implausible. In cases where quarterly and annual figures are both available for relevant sector then ASA is a sum of QSA.

3.3. ASA consistency with other data sets

3.3.1. Consistency with main aggregates

Datasets are consistent with main aggregates in table 1 of ESA2010 TP. Temporary differences may however occur when revisions are published in table 1, due to different publication timelines of the two data sets. Those differences are then adjusted in next ASA publication.

3.3.2. Consistency with main aggregates general government

Datasets are consistent with main aggregates in table 2 of ESA2010 TP. Temporary differences may however occur when revisions are published in table 2, due to different publication timelines of the two data sets. Those differences are then adjusted in next ASA publication.

3.3.3. Consistency with BoP data

Datasets are consistent with main aggregates in BoP data published by the Central Bank of Iceland apart from the differences that are present in the Balance of Payments and International Investment Position Manual Sixth Edition (BPM6) and ESA2010 standards. They differ in that the balance of payments is from the perspective of the resident sectors, whereas national accounts data for the rest of the world are from the perspective of non-residents.

4. Release policy

Full set of ASA data are officially released on Statistics Iceland's website, with the time lag of t+17 months. The reason for this long time lag is that annual figures for the production approach of national accounts in Iceland have the time lag of t+14 months.

Preliminary figures for S.1, S.13 and S.2 are sent to Eurostat with the time lag of t+9, but not released on Statistics Iceland's website.

ASA data was first published for the Icelandic economy in 2014 and initially covered the years 2000-2011. In September 2015 data was published for 2012-2013 and in June 2016 for the last year currently fully covered, 2014.

Electronic publication based on ASA can be found here;

<http://www.statice.is/statistics/economy/national-accounts/sector-accounts/>

Released ASA data are complemented with metadata in Icelandic.

5. Revision policy

Revisions, in other words altered data relating to a period which has already been published, are a natural part of national accounts work. A distinction is made between two kinds of revisions:

- Current or routine revisions
- Major or occasional revisions

The current revisions of annual figures are normally released twice a year. In short the cycle of current revisions can be described as follows:

- Version 1, named provisional data, is now published around 5 March of the following year (t + 65 days). The 4th quarter of that year is published on the same day.
- Version 2, named preliminary data, is published around 5 September (t+8 months) and the 2nd quarter of the year on the same day.
- Version 3, not explicitly marked, is published around 5 March a year later (t+14 months)

The annual figures in the first publication, Version 1, are partly a simple sum of the year's four quarters based on the quarterly national accounts and only according to the expenditure approach.

This description refers to the expenditure approach only. The income approach is lagging behind in time and the version 1 of ASA full dataset is published soon after the version 3 of the expenditure approach has been published. Version 2 of the ASA data is published soon after version 5 of the expenditure approach a year later (t+29 months).

Supply and use tables in Iceland have not yet been incorporated in the regular procedure of national accounts. They have been constructed more on an occasional basis. However it is the intension of Statistics Iceland to incorporate such tables into the regular procedure and complete them before the presentation of version 3.

Strictly speaking Statistics Iceland never considers national accounts figures to be final.

Other revisions, covering longer periods, named occasional or major revisions may arise for a number of reasons. The most common reasons are new sources, new methods or classifications, amended procedures for the application of ESA2010 and the like. Such revisions relate to a longer period and are generally undertaken at less frequent intervals. In the past Iceland has not had any strict revision policy for the timing of occasional revisions, in contrast with current revisions.

National revisions are coordinated between different data sets of national accounts, although temporary differences may occur (due to different publication timelines of data sets). As was pointed out in chapter 3 above then QSA data for Iceland is only available for two institutional sectors of the economy, S.13 and S.2, when ASA covers all sectors. In cases where quarterly and annual figures are both available for relevant sector then ASA is a sum of QSA.

6. Remarks on problems

Some elements of the accounts are, as may be expected, more problematic than others. The main weakness in the data sources is in the property income data. The direct sources on uses versus resources between sectors, especially on interest figures (D.41), do not match very well up. Total interest payed is for all the years lower than total interest received. In the case of interest figures the direct sources are considered more reliable on the data for S.13 and S.14 than for S.11 and S.12.¹ Therefor the difference between total uses and resources of D.41 is for each year evened out by adding it to total interest payed by S.11 and S.12 using the ratio of the two sectors total financial liabilities.

As mentioned in chapter 3.1, inconsistencies are currently present between financial and non-financial annual accounts in net lending/borrowing per all sectors. We regularly monitor these differences but we have not been able to perform a final reconciliation between those two accounts.

¹ NPISH (S.15) has such a low percentage of the total income, so that sector is not included specifically in this context.

7. Future plans *(1/2 – 2 pages)*

As mentioned in chapter 4 then the publication of ASA is a relatively new project at Statistics Iceland. Another project has also recently started at Statistics Iceland and that is the establishment of a business register for Iceland. We have currently been working on additional breakdowns for all sub-sectors listed in section B, in relation to the implementation of the Icelandic business register. We have in our future plans to implement that work in to the ASA compilation procedures. Better coverage of the annual accounts for some of the NPISH units is also project that is now in progress.

Section B. Sector delineation

1. List of the (sub)sectors

In the table below, mark with a cross ('x') the (sub)sectors that are distinguished in the sector accounts compilation process. In the third column, please:

- describe any additional breakdowns of the (sub)sectors, if relevant for your country;
- provide further comments.

List of subsectors	Mark with 'x'	Additional breakdowns/ comments
Non-financial corporations (S.11)	X	We are currently working on additional breakdowns for all below mentioned sub-sectors in relation to implementation of the Icelandic business register
- Public non-financial corporations (S.11001)		
- National private non-financial corporations (S.11002)		
- Foreign controlled non-financial corporations (S.11003)		
Financial corporations (S.12)	X	We are currently working on additional breakdowns for all below mentioned sub-sectors in relation to implementation of the Icelandic business register
- The central bank (S.121)		
- Other monetary financial institutions (S.122)		
- Other financial intermediaries, except insurance corporations and pension funds (S.123)		
- Financial auxiliaries (S.124)		
- Insurance corporations and pension funds (S.125)		
General government (S.13)	X	We are currently working on additional breakdowns for S.1311, S.1313 and S.1314 in relation to implementation of the Icelandic business register
- Central government (S.1311)		
- State government (S.1312)		
- Local government (S.1313)		
- Social security funds (S.1314)		
Households and Non-profit institutions serving households (S14+S15)	X	
Households (S.14)	X	We are currently working on additional breakdowns for both below mentioned sub-sectors in relation to implementation of the Icelandic business register

- Employers (including own-account workers) (S.141+S.142)		
- Others than employers (S.143 + S.144+ S.145)		
Non-profit institutions serving households (S.15)	X	
Rest of the world (S.2)	X	

2. Importance of institutional sectors in domestic economy

Statistics Iceland does not currently have employment data by sectors available, but that is work in progress.

Reference year: 2014 (*Gross value added*) as published in June 2016

Sector	Employment (full-time equivalence units)	Share in total economy (%)
S11	-	63,6%
S12	-	7,7%
S13	-	16,6%
S14	-	9,4%
S15	-	2,6%

3. Sector allocation of institutional units

Every institutional unit is allocated by sector on the basis of ESA2010 concepts of institutional sector classification, i.e. every unit is assigned a relevant institutional sector code according to the legal organisation form, the main activity code and the type of ownership. In many cases the information of market or non- market behaviour of the unit is specifically analysed and the unit reclassified if necessary.

Unincorporated enterprises with two or more persons are included in the non-financial sector, less than two in the household sector.

Legal form	Criteria for sector allocation	Institutional sectors
Corporations	Annual accounting statements of corporations	S11, S12, S13
Central Bank of Iceland	Financial report for Central Bank of Iceland	S12
Commercial banks, saving banks	Financial statements of monetary institutions	S12
Insurance funds, pension funds	Financial statements of insurance undertakings	S12
Public service providers and agencies	Annual accounting statements of public service providers and agencies	S11, S13, S14, S15

Direct budget unities, municipalities and funds	Central budget, local budgets and social security funds	S13
Unincorporated enterprises	Annual accounting statements of unincorporated enterprises	S11, S14
Legal persons of private law	Annual accounting statements of legal persons of private law	S11, S14, S15
Societies	Annual accounting statements of societies	S15
Non-resident units	Balance of payments	S2

4. Matrix 'Industries – sectors'

Reference year: 2014 (as published in June 2016)

<i>Nace 2, rev 2, division</i>	<i>Sectors (in GVA) in %</i>					
	<i>Total</i>	<i>S11</i>	<i>S12</i>	<i>S13</i>	<i>S14</i>	<i>S15</i>
01 Crop and animal production, hunting and related service activities	1,19%	0,56%	0,00%	0,00%	0,62%	0,01%
02 Forestry and logging	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
03 Fishing and aquaculture	5,03%	4,98%	0,00%	0,00%	0,05%	0,00%
05 Mining of coal and lignite	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
06 Extraction of crude petroleum and natural gas	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
07 Mining of metal ores	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
08 Other mining and quarrying	0,09%	0,09%	0,00%	0,00%	0,00%	0,00%
09 Mining support service activities	0,01%	0,01%	0,00%	0,00%	0,00%	0,00%
10 Manufacture of food products	4,71%	4,70%	0,00%	0,00%	0,00%	0,00%
11 Manufacture of beverages	0,30%	0,30%	0,00%	0,00%	0,00%	0,00%
12 Manufacture of tobacco products	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
13 Manufacture of textiles	0,14%	0,14%	0,00%	0,00%	0,00%	0,00%
14 Manufacture of wearing apparel	0,03%	0,03%	0,00%	0,00%	0,00%	0,00%
15 Manufacture of leather and related products	0,01%	0,01%	0,00%	0,00%	0,00%	0,00%
16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	0,08%	0,08%	0,00%	0,00%	0,00%	0,00%
17 Manufacture of paper and paper products	0,02%	0,02%	0,00%	0,00%	0,00%	0,00%
18 Printing and reproduction of recorded media	0,34%	0,33%	0,00%	0,00%	0,00%	0,00%
19 Manufacture of coke and refined petroleum products	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
20 Manufacture of chemicals and chemical products	0,16%	0,15%	0,00%	0,00%	0,00%	0,00%
21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	0,28%	0,28%	0,00%	0,00%	0,00%	0,00%
22 Manufacture of rubber and plastic products	0,16%	0,15%	0,00%	0,00%	0,00%	0,01%

23 Manufacture of other non-metallic mineral products	0,32%	0,32%	0,00%	0,00%	0,00%	0,00%
24 Manufacture of basic metals	2,77%	2,77%	0,00%	0,00%	0,00%	0,00%
25 Manufacture of fabricated metal products, except machinery and equipment	0,72%	0,71%	0,00%	0,00%	0,01%	0,00%
26 Manufacture of computer, electronic and optical products	0,07%	0,07%	0,00%	0,00%	0,00%	0,00%
27 Manufacture of electrical equipment	0,04%	0,04%	0,00%	0,00%	0,00%	0,00%
28 Manufacture of machinery and equipment n.e.c.	0,70%	0,70%	0,00%	0,00%	0,00%	0,00%
29 Manufacture of motor vehicles, trailers and semi-trailers	0,03%	0,03%	0,00%	0,00%	0,00%	0,00%
30 Manufacture of other transport equipment	0,04%	0,04%	0,00%	0,00%	0,00%	0,00%
31 Manufacture of furniture	0,12%	0,12%	0,00%	0,00%	0,00%	0,00%
32 Other manufacturing	0,74%	0,72%	0,00%	0,00%	0,02%	0,00%
33 Repair and installation of machinery and equipment	0,64%	0,63%	0,00%	0,00%	0,01%	0,00%
35 Electricity, gas, steam and air conditioning supply	4,14%	4,10%	0,00%	0,04%	0,00%	0,00%
36 Water collection, treatment and supply	0,32%	0,27%	0,00%	0,00%	0,04%	0,02%
37 Sewerage	0,39%	0,39%	0,00%	0,00%	0,00%	0,00%
38 Waste collection, treatment and disposal activities; materials recovery	0,31%	0,27%	0,00%	0,04%	0,00%	0,00%
39 Remediation activities and other waste management services	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
41 Construction of buildings	3,05%	2,85%	0,00%	0,00%	0,19%	0,00%
42 Civil engineering	0,29%	0,29%	0,00%	0,00%	0,00%	0,00%
43 Specialised construction activities	2,23%	1,99%	0,00%	0,00%	0,25%	0,00%
45 Wholesale and retail trade and repair of motor vehicles and motorcycles	1,25%	1,22%	0,00%	0,00%	0,03%	0,00%
46 Wholesale trade, except of motor vehicles and motorcycles	4,21%	4,19%	0,00%	0,00%	0,02%	0,00%
47 Retail trade, except of motor vehicles and motorcycles	3,83%	3,64%	0,00%	0,14%	0,04%	0,01%
49 Land transport and transport via pipelines	1,06%	0,90%	0,00%	0,00%	0,16%	0,00%
50 Water transport	0,66%	0,66%	0,00%	0,00%	0,00%	0,00%
51 Air transport	2,24%	2,24%	0,00%	0,00%	0,00%	0,00%
52 Warehousing and support activities for transportation	1,50%	1,41%	0,00%	0,08%	0,01%	0,00%
53 Postal and courier activities	0,31%	0,31%	0,00%	0,00%	0,00%	0,00%
55 Accommodation	1,39%	1,33%	0,00%	0,00%	0,02%	0,04%
56 Food and beverage service activities	1,45%	1,43%	0,00%	0,00%	0,01%	0,01%
58 Publishing activities	0,29%	0,26%	0,00%	0,01%	0,01%	0,01%
59 Motion picture, video and television programme production, sound recording and music publishing activities	0,21%	0,18%	0,00%	0,00%	0,02%	0,00%
60 Programming and broadcasting activities	0,32%	0,31%	0,00%	0,00%	0,01%	0,00%
61 Telecommunications	1,47%	1,46%	0,00%	0,00%	0,00%	0,00%

62 Computer programming, consultancy and related activities	2,12%	2,08%	0,00%	0,00%	0,04%	0,00%
63 Information service activities	0,31%	0,30%	0,00%	0,00%	0,01%	0,00%
64 Financial service activities, except insurance and pension funding	6,46%	0,00%	6,46%	0,00%	0,00%	0,00%
65 Insurance, reinsurance and pension funding, except compulsory social security	0,86%	0,00%	0,86%	0,00%	0,00%	0,00%
66 Activities auxiliary to financial services and insurance activities	0,44%	0,00%	0,43%	0,00%	0,01%	0,00%
68 Real estate activities	9,67%	2,65%	0,00%	0,17%	6,70%	0,16%
69 Legal and accounting activities	1,41%	1,35%	0,00%	0,00%	0,07%	0,00%
70 Activities of head offices; management consultancy activities	0,50%	0,44%	0,00%	0,00%	0,03%	0,02%
71 Architectural and engineering activities; technical testing and analysis	1,43%	1,32%	0,00%	0,08%	0,04%	0,00%
72 Scientific research and development	0,78%	0,47%	0,00%	0,28%	0,01%	0,03%
73 Advertising and market research	0,24%	0,22%	0,00%	0,00%	0,02%	0,00%
74 Other professional, scientific and technical activities	0,29%	0,16%	0,00%	0,08%	0,05%	0,00%
75 Veterinary activities	0,05%	0,04%	0,00%	0,00%	0,00%	0,00%
77 Rental and leasing activities	1,24%	1,23%	0,00%	0,00%	0,02%	0,00%
78 Employment activities	0,03%	0,03%	0,00%	0,00%	0,00%	0,00%
79 Travel agency, tour operator reservation service and related activities	0,57%	0,57%	0,00%	0,00%	0,00%	0,00%
80 Security and investigation activities	0,25%	0,25%	0,00%	0,00%	0,00%	0,00%
81 Services to buildings and landscape activities	0,55%	0,53%	0,00%	0,00%	0,02%	0,00%
82 Office administrative, office support and other business support activities	0,29%	0,27%	0,00%	0,00%	0,01%	0,01%
84 Public administration and defence; compulsory social security	5,43%	0,00%	0,00%	5,41%	0,00%	0,02%
85 Education	6,14%	1,45%	0,00%	3,81%	0,14%	0,74%
86 Human health activities	7,97%	1,54%	0,00%	6,01%	0,38%	0,04%
87 Residential care activities	0,15%	0,02%	0,00%	0,02%	0,00%	0,12%
88 Social work activities without accommodation	0,11%	0,02%	0,00%	0,00%	0,02%	0,07%
90 Creative, arts and entertainment activities	0,22%	0,05%	0,00%	0,07%	0,05%	0,05%
91 Libraries, archives, museums and other cultural activities	0,24%	0,01%	0,00%	0,21%	0,00%	0,02%
92 Gambling and betting activities	0,22%	0,12%	0,00%	0,06%	0,00%	0,04%
93 Sports activities and amusement and recreation activities	0,89%	0,41%	0,00%	0,00%	0,03%	0,45%
94 Activities of membership organisations	0,88%	0,01%	0,00%	0,11%	0,00%	0,76%
95 Repair of computers and personal and household goods	0,08%	0,07%	0,00%	0,00%	0,01%	0,00%
96 Other personal service activities	0,43%	0,29%	0,00%	0,04%	0,10%	0,00%
97 Activities of households as employers of domestic personnel	0,07%	0,00%	0,00%	0,00%	0,07%	0,00%

98 Undifferentiated goods- and services-producing activities of private households for own use	0,00%	0,00%	0,00%	0,00%	0,00%	0,00%
99 Activities of extraterritorial organisations and bodies	0,01%	0,00%	0,00%	0,00%	0,01%	0,00%
Total (Share in %)	100,00%	63,60%	7,75%	16,65%	9,38%	2,63%

Section C. Data sources

DS code	Data source name	Data source description	Used for sector(s):
DS1	Enterprise Accounts Register	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Exhaustive data source (census); registration at the primary register body (Tax Administration)</p> <p>Reporting units: All business entities, , affiliates and other parts of business entities, and affiliates of foreign business entities</p> <p>Content:</p> <p>Valuation principle: N/A</p> <p>Organisation collecting data: Directorate of Internal Revenue</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+1 (month)</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.13, S.2</p>
DS2	The Enterprise Register	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Exhaustive data source (census); registration at the primary register body (Tax Administration)</p> <p>Reporting units: All business entities, , affiliates and other parts of business entities, and affiliates of foreign business entities</p> <p>Content: Identification number, name of the enterprise, activity code, ISAT 2008 which is the Icelandic version of NACE rev.2; 5 digits, postal address, legal form, VAT-number</p> <p>Valuation principle: N/A</p> <p>Organisation collecting data: Directorate of Internal Revenue</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+1 (month)</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.13, S.2</p>
DS3	Pay-as-you-earn Register	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Exhaustive data source (census); registration at the primary register body (Tax Administration)</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15</p>

		<p>Reporting units: All business entities, , affiliates and other parts of business entities, and affiliates of foreign business entities</p> <p>Content: The percentage of full time equivalence, the 5-digit activity classification of the employee according to ISAT 2008 (the Icelandic version of NACE rev.2), wages and salaries subject to Pay-as-you-earn tax</p> <p>Valuation principle: N/A</p> <p>Organisation collecting data: Directorate of Internal Revenue</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+1 (month)</p>	<p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.13, S.2</p>
DS4	VAT Register	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Exhaustive data source (census); registration at the primary register body (Tax Administration)</p> <p>Reporting units: All business entities, , affiliates and other parts of business entities, and affiliates of foreign business entities</p> <p>Content: Wages and salaries</p> <p>Valuation principle: Accrual</p> <p>Organisation collecting data: Directorate of Internal Revenue</p> <p>Periodicity: Monthly</p> <p>Timeliness: t+1 (month)</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.13, S.2</p>
DS5	Balance of payments	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Balance of payments is compiled on the basis of monthly available data from external trade as the main source of data on trade in goods, monthly data from BST report as the main data source of data on trade in services and various data sources for the income approach. In this context, the balance of payments is a derived and combined resource. BOP is exhaustive.</p> <p>Reporting units: All units and activities covered by the source</p> <p>Content: BOP consists of current account (transactions</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.2</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15</p>

		<p>of goods, services, and income between residents and non-residents), capital account (transactions of non-produced non-financial assets, and capital transfers between residents and non-residents) and financial account (net acquisitions and disposals of financial assets and liabilities)</p> <p>Valuation principle: Accrual</p> <p>Organisation collecting data: Central Bank of Iceland</p> <p>Periodicity: Quarterly</p> <p>Timeliness: t+45 (days)</p>	
DS6	External trade statistics	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Exhaustive data source (census); registration at the primary register body (Tax Administration)</p> <p>Reporting units: All business entities, affiliates and other parts of business entities, and affiliates of foreign business entities</p> <p>Content: statistical value in national currency; quantity in net mass and supplementary unit when requested by the customs tariff nomenclature; customs tariff nomenclature code; country of destination at exports, at imports country of consignment and country of origin; delivery terms; means of transport; customs procedure.</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: The Customs</p> <p>Periodicity: monthly</p> <p>Timeliness: t+40 (days) for aggregated data, t+70 (days) for detailed data</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.2</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p>
DS7	The budgetary central government annual accounts (The State Account)	<p>Type of data source: Administrative data source</p> <p>Type of collection method: Exhaustive data source (census); registration at the primary register body (Tax Administration)</p> <p>Reporting units: All business entities, affiliates and other parts of business entities, and affiliates of foreign business entities</p> <p>Content: main variables covered</p> <p>Valuation principle: cash</p> <p>Organisation collecting data:</p> <p>Periodicity: (at what frequency data are available)</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.13</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15, S.2</p>

		<i>Timeliness:</i> (when data are available) Please, expressed it in t+m, where 't' is the reference year and 'm' are the number of months following the reference year.	
DS8	The annual accounts of the largest municipalities	<p><i>Type of data source:</i> Administrative data source</p> <p><i>Type of collection method:</i> Exhaustive data source (census); registration at the primary register body (Tax Administration)</p> <p><i>Reporting units:</i> All business entities, affiliates and other parts of business entities, and affiliates of foreign business entities</p> <p><i>Content:</i> activity status and any organisational changes, data on tangible fixed assets, valuables, land and land transaction costs, intangible assets by type</p> <p><i>Valuation principle:</i> accrual</p> <p><i>Organisation collecting data:</i> Directorate of Internal Revenue</p> <p><i>Periodicity:</i> annual</p> <p><i>Timeliness:</i> t+8 (months)</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.11</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15, S.2</p>
DS9	The aggregation of local government annual accounts (The Union of Local Authorities in Iceland)	<p>- <i>Type of data source:</i> administrative data source</p> <p>- <i>Type of collection method:</i> Exhaustive data source.</p> <p><i>Reporting units:</i> units of local government</p> <p>- <i>Content:</i> main variables covered</p> <p>- <i>Valuation principle:</i> accrual</p> <p>- <i>Organisation collecting data:</i> Statistics Iceland</p> <p>- <i>Periodicity:</i> annual</p> <p>- <i>Timeliness:</i> t+8 (months)</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.13</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15, S.2</p>
DS10	The annual accounts of the State Social Security	<p>- <i>Type of data source:</i> administrative data source</p> <p>- <i>Type of collection method:</i> Exhaustive data source.</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.13</p>

	Institute	<p>Reporting units: Social Insurance, Icelandic Health Insurance, Unemployment fund, Childbirth leave fund, Long term care.</p> <p>- <i>Content: main variables covered</i></p> <p>- <i>Valuation principle:</i> accrual</p> <p>- Organisation collecting data: Statistics Iceland</p> <p>- Periodicity: annual</p> <p>- Timeliness: t+8 (months)</p>	<p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15, S.2</p>
DS11	The annual reports on the Communal Equalisation Fund	<p>- Type of data source: administrative data source</p> <p>- Type of collection method: Exhaustive data source.</p> <p>- Reporting units: The Communal Equalisation Fund</p> <p>- <i>Content: main variables covered</i></p> <p>- Valuation principle: accrual</p> <p>- Organisation collecting data: Statistics Iceland</p> <p>- Periodicity: annual</p> <p>- Timeliness: t+8 (months)</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.13</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.14</p>
DS12	The annual reports on the Insurance Market (The Financial Supervisory Authority)	<p>- Type of data source: administrative data source</p> <p>- Type of collection method: Exhaustive data source.</p> <p>- Reporting units: insurance companies, pension companies, mutual pension funds, Pension Fund Management</p> <p>- Content: data on gross insurance premiums and claims (benefits)</p> <p>- Valuation principle: accrual</p> <p>- Organisation collecting data: The Financial Supervisory Authority</p>	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.12</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15</p>

		<ul style="list-style-type: none"> - Periodicity: annual - Timeliness: t+8 (months) 	
DS13	The annual reports on the Credit Market (The Financial Supervisory Authority)	<ul style="list-style-type: none"> - Type of data source: Administrative data source - Type of collection method: Exhaustive data source - Reporting units: Commercial banks, saving banks, credit undertakings - Content: profit/-loss, total assets, recorded equity, loan and advances to customers, deposits - Valuation principle: accrual - Organisation collecting data: The Financial Supervisory Authority - Periodicity: annually - Timeliness: t+8 (months) 	<p><i>Main source for sectors/sub-sectors:</i> S.12</p> <p><i>Used as counterparts for sectors/sub-sectors:</i> S.11, S.12, S.14, S.15</p>
DS14	The annual reports on the Securities Market (The Financial Supervisory Authority)	<ul style="list-style-type: none"> - Type of data source: Administrative data source - Type of collection method: Exhaustive data source - Reporting units: mutual pension funds of banks and insurances - Content: data on gross premiums for supplementary pension insurance paid by employers (collective scheme) and paid by individuals (households) separately - Valuation principle: accrual - Organisation collecting data: The Financial Supervisory Authority - Periodicity: annually - Timeliness: t+8 (months) 	<p><i>Main source for sectors/sub-sectors:</i> S.12</p> <p><i>Used as counterparts for sectors/sub-sectors:</i> S.11, S.12, S.14, S.15</p>
DS15	FINREP	<ul style="list-style-type: none"> - Type of data source: administrative data source 	<p><i>Main source for sectors/sub-sectors:</i></p>

	reports (The Financial Supervisory Authority)	<ul style="list-style-type: none"> - <i>Type of collection method:</i> exhaustive data source. - <i>Reporting units:</i> banking and insurance and pension funds - <i>Content:</i> company accounts of most banking and insurance and pension funds - <i>Valuation principle:</i> accrual - <i>Organisation collecting data:</i> Financial Supervisory Authority - <i>Periodicity:</i> annual - <i>Timeliness:</i> t+8 (months) 	<p>S.12</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.11, S.12, S.14, S.15</p>
DS16	Tax declarations	<ul style="list-style-type: none"> - <i>Type of data source:</i> administrative data source. - <i>Type of collection method:</i> data source is exhaustive. Tax declaration data are cross-checked with annual accounting statements of unincorporated enterprises. - <i>Reporting units:</i> all unincorporated enterprises and natural persons like lawyers, reporters, researchers, dentists, artists...etc. - <i>Content:</i> individual data, tax number, unique identifier, turnover - <i>Valuation principle:</i> accrual - <i>Organisation collecting data:</i> Tax Administration - <i>Periodicity:</i> annual - <i>Timeliness:</i> t+8 (months) 	<p><i>Main source for sectors/sub-sectors:</i></p> <p>S.14</p> <p><i>Used as counterparts for sectors/sub-sectors:</i></p> <p>S.12, S.13, S.2</p>

Section D. Description by transaction

1.P.11 – MARKET OUTPUT		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – valuation adjustments (accrual adjustments). 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, adjusted for conceptual adjustments.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

2.P.12 – OUTPUT FOR OWN FINAL USE		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

3.P.13 – OTHER NON-MARKET OUTPUT		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from data of direct data sources where we subtract the market output from the total output, or, $P.13 = P.1 - P.11$.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

4.P.2 – INTERMEDIATE CONSUMPTION		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – valuation adjustment of changes in inventories, FISIM, R&D, insurance services, gross insurance premiums (minus), other taxes on production. 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources adjusted for conceptual adjustment.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – R&D, other taxes on production. 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources adjusted for conceptual adjustment.
S13	DS7, DS9, DS10,	1) conceptual adjustment – FISIM, gross insurance

	DS11	<p>premiums, wages and salaries in intermediate consumption and other taxes on productions within intermediate expenditure.</p> <p>2) exhaustiveness adjustments – N/A</p> <p>3) estimation methods – direct data sources adjusted for conceptual adjustment.</p>
S14	DS1, DS2, DS3, DS4. DS16	<p>1) conceptual adjustment – FISIM, insurance services received and gross insurance premiums paid.</p> <p>2) exhaustiveness adjustments – N/A</p> <p>3) estimation methods – direct data sources adjusted for conceptual adjustment.</p>
S15	DS1, DS2, DS3, DS4	<p>1) conceptual adjustment – ESA 2010 R&D capitalisation, FISIM, gross insurance premiums, insurance services, wages and salaries within costs, other taxes on production.</p> <p>2) exhaustiveness adjustments – religious associations</p> <p>3) estimation methods – direct data sources adjusted for conceptual and exhaustiveness adjustments.</p>
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

5.P.31 – INDIVIDUAL CONSUMPTION EXPENDITURE		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – subtract the collective consumption expenditure from the final consumption expenditure, or, P.31 = P.3-P.32.
S14	DS1, DS2, DS3, DS4. DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S15	DS1, DS2, DS3, DS4	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

6.P.32 – COLLECTIVE CONSUMPTION EXPENDITURE		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

7.P.51G – GROSS FIXED CAPITAL FORMATION		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the expenditure accounts.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the expenditure accounts.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the expenditure accounts.
S14	DS1, DS2, DS3, DS4. DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source, directly acquired from the expenditure accounts.
S15	DS1, DS2, DS3, DS4	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – directly references property income for NPISH's or S15.D4.
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

8.P.52 – CHANGES IN INVENTORIES		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – values of inventories by industries and by type at the beginning and at the end of the year are revalued to the average prices of the year and the changes in inventories are estimated as the difference between the values at the end and at the beginning of the year at the average prices of the year.
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

9.P.53 – ACQUISITIONS LESS DISPOSALS OF VALUABLES		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

10.P.61 – EXPORTS OF GOODS		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source.
Balancing adjustment across all sectors		N/A
Additional details		N/A

11.P.62 – EXPORTS OF SERVICES		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source.
Balancing adjustment across all sectors		N/A
Additional details		N/A

12.P.62F – EXPORTS OF FISIM		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data source.
Balancing adjustment across all sectors		N/A
Additional details		N/A

13.P.71 – IMPORTS OF GOODS		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source.
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

14.P.72 – IMPORTS OF SERVICES		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source.
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

15.P.72F – IMPORTS OF FISIM		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data source.
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

16.D.11 – WAGES AND SALARIES		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS1, DS2, DS3, DS4. DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the subtraction of sector two wages and salaries receivable from the sum of sector one wages and salaries payables and sector two wages and salaries payables.
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods –direct data source.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the production accounts. The sectors are estimated proportionally from the pay-as-you-earn register.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the production accounts. The sectors are estimated proportionally from the pay-as-you-earn register.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the government financial accounts.
S14	DS1, DS2, DS3, DS4. DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the production accounts. The sectors are estimated proportionally from the pay-as-you-earn register.
S15	DS1, DS2, DS3, DS4	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the production accounts. The sectors are estimated proportionally from the pay-as-you-earn register.
S2	DS5, DS6	1) conceptual adjustment – N/A

		2) exhaustiveness adjustments – N/A 3) estimation methods –direct data source.
Balancing adjustment across all sectors		N/A
Additional details		N/A

17.D.12 – EMPLOYERS’ SOCIAL CONTRIBUTIONS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS1, DS2, DS3, DS4, DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of employers’ actual social contribution and employers’ imputed social contributions (D.121 and D.122). Employers’ actual social contribution receivable is the total of employers’ actual social contribution payable for sector one. Similarly, employers’ imputed social contributions receivable is the total of employers’ imputed social contribution payable for sector one.
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of employers’ actual social contribution and employers’ imputed social contributions (D.121 and D.122). Employers’ actual social contribution is estimated directly from pension fund statements and the production account, where the sectors are estimated proportionally from the pay-as-you-earn register.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of employers’ actual social contribution and employers’ imputed social contributions (D.121 and D.122). Employers’ actual social contribution is estimated directly from pension fund statements and the production account, where the sectors are estimated proportionally from the pay-as-you-earn register.
S13	DS7, DS9, DS10,	1) conceptual adjustment – N/A

	DS11	2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly calculated from the government financial accounts.
S14	DS1, DS2, DS3, DS4, DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of employers’ actual social contribution and employers’ imputed social contributions (D.121 and D.122). Employers’ actual social contribution is estimated directly from pension fund statements and the production account, where the sectors are estimated proportionally from the pay-as-you-earn register.
S15	DS1, DS2, DS3, DS4	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of employers’ actual social contribution and employers’ imputed social contributions (D.121 and D.122). Employers’ actual social contribution is estimated directly from pension fund statements and the production account, where the sectors are estimated proportionally from the pay-as-you-earn register.
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

18.D.21 – TAXES ON PRODUCTS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly calculated from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the government financial accounts.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

19.D.29 – OTHER TAXES ON PRODUCTION		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly calculated from the government financial accounts. Equal to the total taxes on products payable in sector one.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – estimated directly from the government financial accounts, proportionally allocated to the non-financial corporations sector.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – estimated directly from the government financial accounts, proportionally allocated to the non-financial corporations sector.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – estimated directly from the government financial accounts, proportionally allocated to the non-financial corporations sector.
S14	DS1, DS2, DS3, DS4, DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – estimated directly from the government financial accounts, proportionally allocated to the non-financial corporations sector.
S15	DS1, DS2, DS3, DS4	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – estimated directly from the government financial accounts, proportionally allocated to the non-financial corporations sector.
S2	N/A	N/A
Balancing adjustments across all sectors		D29 is compiled by taking the total D29/R received by S13 and attributing it to different sectors on the uses side according to data sources on use side for

	each sector.
Additional details	N/A

20.D.31 – SUBSIDIES ON PRODUCTS		
Resources	Sources	Methods
S1	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly calculated from the government financial accounts. Equal to the total subsidies on products receivable in sector one.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly calculated from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		D31 is compiled on the use side for the paying sector S13. On the resource side, D31/R (equal to the use side sector) is included in S1, but it is not attributed to subsectors.
Additional details		N/A

21.D.39 – OTHER SUBSIDIES ON PRODUCTS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly calculated from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

22.D.41 – INTERESTS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated as the average stock of deposits multiplied by the appropriate interest rate adjusted for the data from financial statements for corporations and for FISIM.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated as the average stock of loans of other sectors multiplied by the appropriate interest rate adjusted for the data from financial statements for banks and insurance and for FISIM.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source, adjusted for FISIM.
S14	DS1, DS2, DS3, DS4, DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated as the average stock of deposits multiplied by the appropriate interest rate, adjusted for FISIM.
S15	DS1, DS2, DS3, DS4	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated as the average stock of deposits multiplied by the appropriate interest rate adjusted for the data from financial statements for societies and statements for legal persons of private law and for FISIM.
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods –direct data source, adjusted for FISIM.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated as the average stock of loans multiplied by the appropriate interest rate adjusted for the data from financial statements for corporations and for FISIM.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated as the average stock of deposits of other sectors multiplied by

		the appropriate interest rate adjusted for the data from financial statements for banks and insurance and for FISIM.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source, adjusted for FISIM.
S14	DS1, DS2, DS3, DS4, DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated as the average stock of loans multiplied by the appropriate interest rate plus interest on consumer loans adjusted for FISIM.
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source, adjusted for FISIM.
Balancing adjustments across all sectors		N/A
Additional details		N/A

23.D.421 – DIVIDENDS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S14	DS1, DS2, DS3, DS4. DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, subtract S.13 and divide residual of S.11 using the ratio for share of sector S.11 divided by the total dividends paid out (estimated using data from Nasdaq Nordic)
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, subtract S.13 and divide residual of S.12 using the ratio for share of sector S.12 divided by the total dividends paid out (estimated using data from Nasdaq Nordic)
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
Balancing adjustments across all sectors		N/A
Additional details		N/A

24.D.422 – WITHDRAWALS FROM INCOME OF QUASI-CORPORATIONS		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

25.D.43 – REINVESTED EARNINGS ON FOREIGN DIRECT INVESTMENT		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S12	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.

Balancing adjustments across all sectors	N/A
Additional details	N/A

26.D.441 – INVESTMENT INCOME ATTRIBUTABLE TO INSURANCE POLICY HOLDERS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S14	DS1, DS2, DS3, DS4. DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S15	DS1, DS2, DS3, DS4	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods –
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
Balancing adjustments across all sectors		The balancing adjustments are made through sector ratios acquired from the financial supervisory authority and their insurance sector allocation methodology for D.441 receivable. D.441 receivable is then calculated by multiplying the ratios with S12.D.441 payable.
Additional details		N/A

27.D.442 – INVESTMENT INCOME PAYABLE ON PENSION ENTITLEMENTS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS1, DS2, DS3, DS4, DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – subtract S2.D.442 receivable from the sum of S12.D.442 payable and S2.D.442 payable.
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
Balancing adjustments across all sectors		N/A
Additional details		N/A

28.D.443 – INVESTMENT INCOME ATTRIBUTABLE TO COLLECTIVE INVESTMENT FUND SHAREHOLDERS		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A

S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

29.D.45 – RENT		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S14	DS1, DS2, DS3, DS4. DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

30.D.51 – TAXES ON INCOME		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S12	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S13	N/A	N/A
S14	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

31.D.59 – OTHER CURRENT TAXES		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S12	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S13	N/A	N/A
S14	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

32.D.611 – EMPLOYERS’ ACTUAL SOCIAL CONTRIBUTIONS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from direct data sources.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of all relevant subsectors in Resources, or, S1.S14.D611/U = S1.D611/R.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

33.D.612 – EMPLOYERS’ IMPUTED SOCIAL CONTRIBUTIONS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of all relevant subsectors in Resources, or, S1.S14.D612/U = S1.D612/R.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

34.D.613 – HOUSEHOLDS’ ACTUAL SOCIAL CONTRIBUTIONS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods –direct data sources.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of all relevant subsectors in Resources, or, S1.S14.D613/U = S1.D613/R.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

35.D.614 – HOUSEHOLDS’ SOCIAL CONTRIBUTION SUPPLEMENT		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from direct data sources.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of all relevant subsectors in Resources, or, S1.S14.D614/U = S1.D614/R.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

36.D.61SC – SOCIAL INSURANCE SCHEME SERVICE CHARGES		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from direct data sources.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of all relevant subsectors in Resources, or, $S1.S14.D61SC/U = S1.D61SC/R$.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

37.D.62 – SOCIAL BENEFITS OTHER THAN SOCIAL TRANSFERS IN KIND		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS7, DS9, DS10, DS11, DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from direct data sources.
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

38.D.631 – SOCIAL BENEFITS IN KIND		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS7, DS9, DS10, DS11, DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from direct data sources.
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – we estimate this as the equivalent of social benefits in kind receivable for S14, or $S13.D631/U = S14.D631/R$.
S14	N/A	N/A
S15		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – we estimate this as the equivalent of the individual consumption expenditure payable in S15, or, $S15.D631/U = S15.P31/U$.
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

39.D.632 – TRANSFERS OF INDIVIDUAL NON-MARKET GOODS AND SERVICES		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources.
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from direct data sources.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

40.D.71 – NET NON-LIFE INSURANCE PREMIUMS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of S2.D71 payable and S1.D71 payable, or S12.D71 receivable = S2.D71 payable + S1.D71 payable.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S12	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S14	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S15	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S2	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
Balancing adjustments across all sectors		N/A
Additional details		N/A

41.D.72 – NET NON-LIFE INSURANCE CLAIMS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS12, DS13, DS14, DS15	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S12	DS12, DS13, DS14, DS15	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S13	DS12, DS13, DS14, DS15	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S14	DS12, DS13, DS14, DS15	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S15	DS12, DS13, DS14, DS15	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
S2	DS12, DS13, DS14, DS15	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of all subsectors receivable for D72 in S1, or, $S12.D72/U = S1.D72/R$.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustments across all sectors		N/A
Additional details		N/A

42.D.74 – CURRENT INTERNATIONAL COOPERATION		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, calculated from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of all subsectors receivable for D74 in S1, or, S2.D74/U = S1.D74/R
Balancing adjustments across all sectors		N/A
Additional details		N/A

43.D.75 – MISCELLANEOUS CURRENT TRANSFERS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – equivalent of D75 payable in S2, or, $S13.D75/R = S2.D75/U$
S14	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S15	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources. It is the subtraction of net non-life insurance claims receivable from sector two from other current transfers from sector two, or, $S2.D75/R = S2.D7/R - S2.D72/R$.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the sum of miscellaneous current transfers for the household sector receivable, NPISH sector receivable and rest of the world sector receivable, or, $S13.D75/U = S14.D75/R + S15.D75/R + S2.D75/R$
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources. It is the subtraction of net non-life insurance premiums and current international cooperation from sector two payable from other current transfers payable for sector two, or, $S2.D75/U = S2.D7/U - S2.D71/U - S2.D74/U$
Balancing adjustments across all sectors		N/A
Additional details		N/A

44.D.76 – VAT AND GNI-BASED EU OWN RESOURCES		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

45.D.8 – ADJUSTMENT FOR THE CHANGE IN NET EQUITY OF HOUSEHOLDS ON PENSION FUNDS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	DS12, DS13, DS14, DS15	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from direct data sources.
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the equivalent of adjustment for the change in net equity of households on pension funds receivable for the household sector, or, $S12.D8/U = S14.D8/R$.
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

46.D.91 – CAPITAL TAXES		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, calculated from the government financial accounts.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the equivalent of capital taxes receivable for the government sector, or, S14.D91/U = S13.D91/R.
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

47.D.92 – INVESTMENT GRANTS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A estimation methods – direct data sources, calculated from the government financial accounts.
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	DS5, DS6	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – calculated from the data of direct data sources.
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the equivalent of the sum of investment grants receivable for sector one and sector two, or, $S13.D92/U = S1.D92/R + S2.D92/R$
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

48.D.99 – OTHER CAPITAL TRANSFERS		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, calculated from the government financial accounts.
S12	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, acquired from the government financial accounts.
S14	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, calculated from the government financial accounts.
S15	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	N/A	N/A
S12	N/A	N/A
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, calculated from the government financial accounts where other capital transfers for sector S13 is equal to the subtraction of investment grants payable from total capital transfers payable, or, $S13.D99/U = S13.D9/U - S13.D92/U$.
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

49.P.51C – CONSUMPTION OF FIXED CAPITAL		
Resources	Sources	Methods
S1		Sum of all relevant subsectors.
S11		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the equivalent of S11.P51C/U, or S11.P51C/R = S11.P51C/U.
S12		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the equivalent of S12.P51C/U, or S12.P51C/R = S12.P51C/U.
S13		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the equivalent of S13.P51C/U, or S13.P51C/R = S13.P51C/U.
S14		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the equivalent of S14.P51C/U, or S14.P51C/R = S14.P51C/U.
S15		1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – the equivalent of S15.P51C/U, or S15.P51C/R = S15.P51C/U.
S2	N/A	N/A
Uses	Sources	Methods
S1		Sum of all relevant subsectors.
S11	DS1, DS2, DS3, DS4, DS8	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly calculated from the expenditure accounts.
S12	DS12, DS13, DS14, DS15,	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the expenditure accounts.
S13	DS7, DS9, DS10, DS11	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data sources, directly acquired from the expenditure accounts.
S14	DS1, DS2, DS3, DS4. DS16	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source, directly acquired from the expenditure accounts.
S15	DS1, DS2, DS3, DS4	1) conceptual adjustment – N/A 2) exhaustiveness adjustments – N/A 3) estimation methods – direct data source, directly calculated from the expenditure accounts.
S2	N/A	N/A
Balancing adjustment across all		N/A

sectors	
Additional details	N/A

50.NP – ACQUISITIONS LESS DISPOSALS OF NON-PRODUCED ASSETS		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

51.EMP – EMPLOYMENT IN NUMBER OF PERSONS		
Resources	Sources	Methods
S1	N/A	N/A
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Uses	Sources	Methods
S11	N/A	N/A
S12	N/A	N/A
S13	N/A	N/A
S14	N/A	N/A
S15	N/A	N/A
S2	N/A	N/A
Balancing adjustment across all sectors		N/A
Additional details		N/A

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

Please, evaluate the share of the estimated value in the total (estimated+observed) amount recorded. By 'observed amount', we mean the value calculated through the use of direct sources, including through directly observed counterpart data. By 'estimated amount', we mean the value calculated by using statistical or modelling techniques.

Please fill in the table below by using 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	S11	S12	S13	S14	S15	S2
P.11	N/A	N/A	OV	N/A	N/A	N/A
P.12	N/A	N/A	N/A	N/A	N/A	N/A
P.13	N/A	N/A	OV	N/A	N/A	N/A
P.2	OV	OV	OV	OV	OV	N/A
P.31	N/A	N/A	OV	OV	OV	N/A
P.32	N/A	N/A	OV	N/A	N/A	N/A
P.51G	OV	OV	OV	OV	OV	N/A
P.52	OV	N/A	N/A	N/A	N/A	N/A
P.53	N/A	N/A	N/A	N/A	N/A	N/A
P.61	N/A	N/A	N/A	N/A	N/A	OV
P.62	N/A	N/A	N/A	N/A	N/A	OV
P.62F	N/A	N/A	N/A	N/A	N/A	OV
P.71	N/A	N/A	N/A	N/A	N/A	OV
P.72	N/A	N/A	N/A	N/A	N/A	OV
P.72F	N/A	N/A	N/A	N/A	N/A	OV
D.11	uses	OV	OV	OV	OV	OV
	resources	N/A	N/A	N/A	OV	N/A

D.12	uses	OV	OV	OV	OV	OV	N/A
	resources	N/A	N/A	N/A	OV	N/A	N/A
D.21	uses	N/A	N/A	N/A	N/A	N/A	N/A
	resources	N/A	N/A	OV	N/A	N/A	N/A
D.29	uses	OV	OV	OV	OV	OV	N/A
	resources	N/A	N/A	OV	N/A	N/A	N/A
D.31	uses	N/A	N/A	OV	N/A	N/A	N/A
	resources	N/A	N/A	N/A	N/A	N/A	N/A
D.39	uses	N/A	N/A	OV	N/A	N/A	N/A
	resources	N/A	N/A	OV	N/A	N/A	N/A
D.41	uses	OV	OV	OV	OV	N/A	OV
	resources	OV	OV	OV	OV	OV	OV
D.421	uses	OV	OV	N/A	N/A	N/A	OV
	resources	OV	OV	OV	OV	N/A	OV
D.422	uses	N/A	N/A	N/A	N/A	N/A	N/A
	resources	N/A	N/A	N/A	N/A	N/A	N/A
D.43	uses	OV	N/A	N/A	N/A	N/A	OV
	resources	OV	OV	N/A	N/A	N/A	OV
D.441	uses	N/A	OV	N/A	N/A	N/A	OV
	resources	OV	OV	OV	OV	OV	OV
D.442	uses	N/A	OV	N/A	N/A	N/A	OV
	resources	N/A	N/A	N/A	OV	N/A	OV
D.443	uses	N/A	N/A	N/A	N/A	N/A	N/A
	resources	N/A	N/A	N/A	N/A	N/A	N/A
D.45	uses	OV	OV	OV	OV	N/A	N/A
	resources	OV	N/A	OV	N/A	N/A	N/A
D.41G	uses	N/A	N/A	N/A	N/A	N/A	N/A
	resources	N/A	N/A	N/A	N/A	N/A	N/A
D.51	uses	OV	OV	N/A	OV	N/A	N/A
	resources	N/A	N/A	OV	N/A	N/A	N/A
D.59	uses	OV	OV	N/A	OV	N/A	N/A

	resources	N/A	N/A	OV	N/A	N/A	N/A
D.611	uses	N/A	N/A	N/A	OV	N/A	N/A
	resources	N/A	OV	OV	N/A	N/A	N/A
D.612	uses	N/A	N/A	N/A	OV	N/A	N/A
	resources	N/A	N/A	OV	N/A	N/A	N/A
D.613	uses	N/A	N/A	N/A	OV	N/A	N/A
	resources	N/A	OV	N/A	N/A	N/A	N/A
D.614	uses	N/A	N/A	N/A	OV	N/A	N/A
	resources	N/A	OV	N/A	N/A	N/A	N/A
D.61SC	uses	N/A	N/A	N/A	OV	N/A	N/A
	resources	N/A	OV	N/A	N/A	N/A	N/A
D.62	uses	N/A	OV	OV	N/A	N/A	N/A
	resources	N/A	N/A	N/A	OV	N/A	N/A
D.63	uses	N/A	N/A	OV	N/A	OV	N/A
	resources	N/A	N/A	N/A	OV	N/A	N/A
D.631	uses	N/A	N/A	OV	N/A	OV	N/A
	resources	N/A	N/A	N/A	OV	N/A	N/A
D.632	uses	N/A	N/A	OV	N/A	N/A	N/A
	resources	N/A	N/A	N/A	OV	N/A	N/A
D.71	uses	OV	OV	OV	OV	OV	OV
	resources	N/A	OV	N/A	N/A	N/A	N/A
D.72	uses	N/A	OV	N/A	N/A	N/A	N/A
	resources	OV	OV	OV	OV	OV	OV
D.74	uses	N/A	N/A	N/A	N/A	N/A	OV
	resources	N/A	N/A	OV	N/A	N/A	N/A
D.75	uses	N/A	N/A	OV	N/A	N/A	OV
	resources	N/A	N/A	OV	OV	OV	OV
D.76	uses	N/A	N/A	N/A	N/A	N/A	N/A
	resources	N/A	N/A	N/A	N/A	N/A	N/A
D.8	uses	N/A	OV	N/A	N/A	N/A	N/A
	resources	N/A	N/A	N/A	OV	N/A	N/A

D.91	uses	N/A	N/A	N/A	OV	N/A	N/A
	resources	N/A	N/A	OV	N/A	N/A	OV
D.92	uses	N/A	N/A	OV	N/A	N/A	N/A
	resources	OV	N/A	N/A	N/A	N/A	OV
D.99	uses	N/A	N/A	OV	N/A	N/A	N/A
	resources	OV	OV	OV	OV	N/A	N/A
P51C		OV	OV	OV	OV	OV	N/A
NP		N/A	N/A	N/A	N/A	N/A	N/A
EMP		N/A	N/A	N/A	N/A	N/A	N/A

**Fill-in if data for sectors S14 and S15 are not estimated separately*