

Sources and methods for non-financial
Annual Sector Accounts (ASA)
2019 ASA Inventory - Poland

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SECTION A. GENERAL INFORMATION

1. Organizational aspects

1.1 Description of duties, responsibilities and framework connected with compilation of annual non-financial sector accounts and with data sets necessary for compilation.

Compilation of annual and quarterly non-financial sector accounts is the responsibility of the National Accounts Department of Statistics Poland. The National Accounts Department is also responsible for compiling aggregated data (including GDP, final consumption or gross capital formation) and for the general government sector accounts whereas the balance of payments is compiled by the National Bank of Poland. Data concerning labor are worked out by the Labor Market Department of Statistics Poland.

Compilation of annual and quarterly financial sector accounts is the responsibility of two institutions: the National Accounts Department compiles data for the general government sector and the Statistics Department of the National Bank of Poland for the remaining sectors.

Statistics Poland operates on the base of:

- Act of law of 29th June 1995 on Public Statistics (Journal of Laws from 2016, item 1068 with later changes);
- Law regulation of the Prime Minister from 11th December 2011 regarding statute of Statistics Poland (Journal of Laws No 148, item 1648 with later changes);
- Organizational rules of Statistics Poland;
- Directives of the President of Statistics Poland issued on the base of the act of law on public statistics.

Organizational rules of Statistics Poland strictly define responsibilities of the President, Vice-Presidents and advisory and opinion making bodies, like the Statistical Scientific Council, the College of Statistics Poland, the Programme Committee, the Methodological Committee, the Editorial Committee. All these bodies have significant impact on the development of the Polish statistics.

Each year, based on the article 18, item 1 of the act of law of 29th June 1995 on public statistics The Programme of Statistical Surveys of Official Statistics, which is adopted by the Council of Ministers through the regulation, is established for the given year. The Programme of Statistical Surveys of Official Statistics is prepared according to the strictly defined procedures. The individual surveys refer to a data collection in general.

For each survey the programme defines:

1. the subject and the unit (institution) conducting the survey;
2. the type of survey (exhaustive/representative, primary/ derivative);
3. the subjective and objective range of the survey and data sources;
4. units obliged to provide information and statistical data or participating in the survey on a voluntary basis;
5. way, frequency, time and place of data delivery;
6. types of statistical information resulting from the survey as well as ways and time of its dissemination;
7. costs and sources of financing.

According to the aforementioned regulation, the following surveys are conducted for the purpose of compilation and collection of data sources of annual non-financial sector accounts: non-financial sector accounts by institutional sectors and subsectors - No 1.67.01; fiscal notification of public deficit and debt of the general government sector - No 1.65.19; disposable income of households - No 1.67.04; individual consumption expenditure by households - No 1.67.05.

Additionally, there is a survey named quarterly accounts - No 1.67.03 used for compiling quarterly GDP and sector accounts.

The transfer of data necessary for compilation of sector accounts from institutions listed in the surveys to Statistics Poland is compulsory by virtue of the Programme.

A very important source of data for compilation of non-financial sector accounts are data made available by the National Bank of Poland in the balance of payments. Due to the broad scope of data transferred between Statistics Poland and the National Bank of Poland, there is an official agreement between those two institutions defining in detail the scope, deadlines and mode of transferring data. Since confidentiality needs to be observed there is a special electronic channel designed for this purpose.

Since there is a need to work out a new, improved methodology both in national accounts and the balance of payments, a special team has been set up by the directive of the President of Statistics Poland. The team consists of the representatives of: Statistics Poland, the National Bank of Poland and the Ministry of Finance. The main purpose of the team is to work out the new methodological solutions implementing international rules laid out in the European System of National and Regional Accounts (ESA 2010); The Balance of Payments and International Investment Position (BPM6) and other Eurostat and ECB guides.

Additionally, there is a team dealing with the general government statistics, the members of which are the representatives of: Statistics Poland, the Ministry of Finance, the National Bank of Poland and the regional statistical offices in Katowice and Wrocław. The main tasks of the team are: coordination of data exchange between government bodies and the National Bank of Poland, developing new, methodological and organizational solutions concerning the general government sector statistics.

1.2 Organizational framework

The employees of the National Accounts Department and employees of the Labor Market Department participate in compilation of annual, non-financial sector accounts.

The National Accounts Department is responsible for compilation of the whole sequence of accounts (excl. data originating from BoP and EMP) and transmission of the data to Eurostat. It is estimated that ten employees of the department are directly involved in this task. Compilation tasks for both quarterly and annual data overlap for individual domains of national accounts, thus it is difficult to assess how many FTEs are in charge of compilation of ASA data.

The Labor Market Department is in charge of estimation of data concerning the area of labour market including data on employees in the general government sector (S.13) according to ESA 2010 standard. It is estimated, that two employees of the department spends approximately 60 hours (0,03 FTE) to elaborate data on employment in S13. Since Transmission Programme ESA 2010 provides for obligatory transfer of EMP only for S13, it is not planned to estimated EMP for the other institutional sectors.

2. The basic information on compilation of annual, non-financial sector accounts (ASA)

2.1. Data sources

Non-financial corporations sector

Data on non-financial corporations sector are mainly derived from structural business statistics. Data on revenues, expenditures and financial results are gathered by means of various statistical reports of enterprises.

For areas, for which there is no direct data source (like for example some cost items) estimation methods are developed, for example on the base of ad hoc surveys conducted once in several years.

Example of other source of data is a sample survey used for estimation of one of the types of unobserved economy, that is hidden economy.

Administrative sources of data are also used for some transactions, for example for taxes on production when data from business reports are insufficient and therefore replaced by the values from the general government statistics and allocated to institutional sectors in line with algorithm worked out for this purpose.

Financial corporations sector

Annual sector accounts for financial corporations sector are compiled on the base of data sources derived from computer systems of public administration, and particularly from the Polish Financial Supervision Authority (KNF), supervising financial market in Poland; from computer systems and financial-accounting systems of the National Bank of Poland as well as from other entities linked to the financial market. Additionally, the financial data necessary for compiling non-financial sector accounts for financial corporations come from statistical surveys conducted in line with the Programme of Statistical Surveys of Official Statistics.

The Polish Financial Supervision Authority provides data concerning: insurance companies and foreign insurance companies set up on the base of freedom of establishment. The National Bank of Poland provides data concerning banks, including the National Bank of Poland itself.

Data on investment fund societies, entities allocated to financial intermediaries and financial auxiliaries, including non-profit institutions linked to financial activities are derived from statistical reports of Statistics Poland.

Data on taxes and subsidies, classified in line with ESA 2010 as taxes on production and subsidies on production cannot be derived in full scope from financial reports of financial corporations. Data on taxes (like for example real estate tax, bank tax, payments to the Bank Guarantee Fund, payments to the Insurance Guarantee Fund) are delivered from administrative sources to the unit responsible for the general government sector accounts. To avoid double counting of taxes in the financial corporations sector accounts cost items in which these taxes are registered in financial reporting of the financial corporations have been identified and are properly adjusted. Regarding subsidies, their value is derived from the financial reports of financial corporations and supplemented by data from administrative sources.

General government sector

The main source of data for the general government sector accounts is budgetary reporting (that is Rb reports) compiled on a cash basis by the State Budget and local government units in line with the Ministry of Finance law regulation. All revenues and expenditures are registered on the base of budgetary classification framework by divisions, chapters and paragraphs. Special algorithms have been worked out for estimation of ESA 2010 transactions as well as by sections and divisions of Nace Rev 2 classification on an accrual basis. Some units (like institutions of budgetary management, special purpose funds, executive agencies) prepare budgetary reports on the accrual basis, within the same framework as profit and loss account. For units not included in budgetary reporting data are derived from statistical reports of Statistics Poland (profit and loss accounts), from statistical reports of other institutions (like the Ministry of Health, the Ministry of Environment) or directly from the units in question. Supplementary information is also used with regard to data necessary to calculate the amount of direct and indirect taxes.

Households sector

Data on households sector come from statistical reports of Statistics Poland, that is: the report on economic activities of enterprises, the report on farming, the household budget survey, the survey concerning retail sale.

Some transactions, like for example other taxes on production, other subsidies to products and production, insurance connected with business activities, social insurance contributions and social insurance benefits are estimated on the base of data from budgetary reporting (Rb reports) and administrative sources.

Many areas in households sector need additional estimations and adjustments (for example non-registered work, imputed rental payments, illegal activities, tips) due to lack of direct data sources. To ensure data for non-registered work (N6) there is a sample survey conducted annually and additionally once in several years questionnaire and modular surveys are carried out.

Non-profit institutions serving households

Data on non-profit institutions serving households are derived from statistical reports SOF, that is: the report on activities of foundations, associations and other social organizations, the report on activities of trade unions, the report on activities of political parties and the report on activities of business and professional self-government and employers' associations. The report on activities of foundations, associations and other social organizations includes non-profit institutions and other organizational units of catholic church as well as other churches and religious organizations which run social activities. Data on religious organizations, that is units which constitute the structure and administration of churches (like for example parishes, protestant congregations and the likes) are obtained on the base of the report "Finances of Catholic Church in Poland" published once in several years by the Catholic Information Agency as well as on the base of social-demographic data from the Statistics Poland survey concerning rituals of the catholic church.

The rest of the world sector

The main source of data for the rest of the world account is the balance of payments compiled by the National Bank of Poland.

For estimation of import and export of goods and services data from statistical reports are used, that is: annual report on international trade in services, quarterly report on international trade in services, INTRASTAT, EXTRASTAT, report on travelling of non-residents to Poland, report on the movement of vehicles and people on the Polish – European Union member states border.

Data on the employment in the general government sector are estimated on the base of annual report on working people, wages and salaries and worktime. The survey does not include persons working in budgetary units operating in the area of national defense and public security. Therefore the abovementioned estimations are supplemented by administrative data obtained from the Ministry of National Defense (MON) and the Ministry of the Interior and Administration (MSWiA).

The result of the estimates is related to total employment elaborated on the basis of statistical reports of enterprises and Labor Force Survey.

2.2 Compilation methods**2.2.1 Compilation procedures**

Annual non-financial sector accounts are compiled for data series from 1995 onwards. The data are compiled for six institutional sectors, that is: non-financial corporations sector, financial corporations sector, general

government sector, households sector, non-profit institutions serving households sector and the rest of the world sector.

The procedure of compilation of non-financial sector accounts is divided into several stages:

- obtaining data for compilation of non-financial accounts;
- gathering and verifying input data;
- data compilation for each institutional sector separately;
- adjusting data for conceptual and exhaustiveness reasons;
- balancing of accounts.

Non-financial sector accounts are prepared for each institutional sector separately and then sent to the unit responsible for compilation of non-financial sector accounts as a whole. This unit is also responsible for compilation of the rest of the world accounts and for balancing process.

Identifying counter-partner sectors is partially possible on the base of framework of budgetary classification and on the base of activity characteristics of individual units classified in the general government sector.

Non-financial sector accounts are compiled by using both direct and indirect methods. For the non-financial corporations sector and the households sector there are direct data sources from structural business statistics; for financial corporations sector data are directly derived from administrative sources and from statistical reports of Statistics Poland; for the general government sector data are obtained from statistical reports, Ministry of Finance as well as directly from the relevant units.

For the latter sector data are accessible for the majority of units and particularly for the units classified in the public finances sector (in line with the national methodology).

Non-financial sector accounts for non-profit institutions serving households are compiled on the base of statistical reports supplemented by administrative sources.

For exhaustiveness reasons (data from information systems and statistical reports are not complete) it is necessary to make some estimations by using indirect methods of compilation. The same rule applies to conceptual adjustments.

Conceptual adjustments concern: financial services indirectly measured (FISIM) and their allocation to institutional sectors; nominal holding gains and losses, small tools, capitalization of R&D, civil-law partnerships reclassified from the households sector to the non-financial corporations sector; allocation of the unsold output of the central bank to the relevant institutional subsectors of the financial corporations sector; allocation of insurance output to institutional sectors.

To ensure exhaustiveness of the non-financial corporations sector, households sector and financial corporations sector (only for N7) some adjustments are made in accordance with Eurostat/OECD typology. These are:

- N1. Producers deliberately not registering - underground;
- N2. Producers deliberately not registering – illegal activities;
- N6. Producers deliberately misreporting;
- N7. Other statistical deficiencies.

Within the N1 category, the estimates are made for natural persons engaged in non-registered work, mainly in the service activities, i.e.:

- output of non-registered work is calculated on the basis of estimated number of employees in individual NACE Rev.2 sections, average wages and salaries per section and the relation of wages and salaries to output reported by small registered entities, also for individual sections.

- output of activities related to the provision of sexual services is calculated for three categories of prostitution – persons employed in clubs, individuals working in private premises and street prostitution. In national accounts the activities related to N1 category have an impact on the following transactions in households sector:

- on production side: increase in output and intermediate consumption,
- on income side: increase of wages and salaries,
- expenditure side: increase in final consumption expenditure of households sector.

Within the N2 category, the following estimates of illegal activity are considered:

- the activity of entities that take benefits from providing prostitution services by other people - pimps' activity (the pimps' activity is prohibited by the Polish law);
- drug production and trafficking;

In the activities related to the production and trafficking of drugs, only those drug groups that have the greatest importance on the Polish market (including marijuana, amphetamines, cocaine, and heroin) were considered. Estimates of the value of revenues from activities related to the production and trafficking of drugs are made from both demand and supply side.

- smuggling of tobacco products;

Phenomena that have been thoroughly analyzed concern the smuggling of tobacco products from the East Europe to the domestic market and their illegal sale, mainly on the marketplace, as well as the entry of cigarettes, legally produced in Poland, for the Western European countries and their introduction on the market without applicable excise stamps. In addition, the illegal production of cigarettes on a large scale has been included - counterfeiting of well-known brands. Some of the income related to legally produced cigarettes is included in the hidden economy, while the part resulting from illegal production and smuggling on the Polish market is considered as a part of illegal economy.

Estimates of illegal activity were based on the data from administrative and non-statistical sources, including the results of research conducted by the specialized institutions and research centers as well as police reports.

In national accounts the activities related to N2 category have an impact on the following transactions in households sector:

- on production side: increase in output and intermediate consumption,
- on income side: increase of wages and salaries,
- expenditure side: increase in final consumption expenditure of households sector, export and import.

The most important adjustment for exhaustiveness in production approach is N6 – Producers deliberately misreporting. This type of adjustment concerns legal hidden production and is connected with distorting of data in statistical reports on revenues from sales, costs and wages and salaries.

The adjustments concerning misreporting – data distorting in statistical reports and in the scope of tax evasion of goods and services are estimated for:

- registered entities of the private sector employing up to 9 persons (regardless of legal status) as well as employing between 10 and 49 persons (cooperative dwellings excluded);
- natural persons working in grey economy, mainly in services (including prostitutes services).

The starting point for estimation of activities regarded as N6 is so called "direct method" elaborated by the Statistical Office in Kielce (Center for Non-Observed Economy Studies). It consists of estimating the average productivity and the average wages per 1 employed person. The scale of lowering the revenues and wages and salaries and on the other hand overestimating the costs is done on the base of data from statistical reports. The results, i.e. data on potential output, intermediate consumption, GVA, Compensation of employees broken down by the group of sections are transferred to the National Accounts Department for further analysis. The national accountants conduct additional analyzes that lead to calculation of indicators showing the basic relations between the reporting year and the previous year, e.g. the average salary per one employee to the average profit per one owner, assessment of data consistency between the average salary per one employee and labor statistics, the share of intermediate consumption in output. The final decision on the size of N6 category is made in National Accounts Department.

In national accounts the activities related to N6 category have an impact on the following transactions in non-financial enterprises sector:

- on production side: increase in output and decrease of intermediate consumption,
- on income side: increase of wages and salaries,
- expenditure side: increase in final consumption expenditure of households sector.

Under category N1 and N6, the VAT Fraud estimate is also taken into account. VAT fraud estimates concern only one type of VAT fraud, that is VAT fraud without complicity (of a purchaser). VAT fraud without complicity for small and medium-sized enterprises is estimated on the base of underestimated output of the non-financial corporations sector and the households sector. For both sectors, the same method is used to calculate VAT fraud. For each NACE Rev. 2 section, 5%, 8% or 23% tax rates are used, established by the Ministry of Finance. Then, on the base of experts assumptions, percentage index of VAT fraud without complicity is calculated and the final value of VAT fraud is estimated by multiplying the understated output by VAT tax rate and VAT fraud without complicity index. N7 category concerns estimations of software for own final use (see Annex 2) and benefits connected with the use of companies' vehicles for private purposes, which are treated as part of wages and salaries in kind (see Annex 6).

Non-financial sector accounts are compiled by 88 divisions and 21 sections of the Polish Classification of Economic Activities (PKD 2007) which is based on and in line with Statistical Classification of Economic Activities in the European Community NACE Rev.2. As a consequence, PKD 2007 is fully consistent and comparable with the methodology, concepts, scope and codes of NACE Rev.2.

Non-financial sector accounts are compiled by institutional sectors and subsectors.

In the non-financial corporations sector there are the following subsectors:

- Public non-financial corporations (S.11001),
- National private non-financial corporations (S.11002),
- Foreign controlled non-financial corporations (S.11003).

In the financial corporations sector the following subsectors are included:

- Central Bank (S.121),
- Deposit-taking corporations except the Central Bank (S.122)
- Non-money market investment funds (S.124),
- Other financial intermediaries, except insurance corporations and pension funds (S.125),

- Financial auxiliaries (S.126),
- Captive financial institutions and money lenders (S.127),
- Insurance corporations (S.128),
- Pension funds (S.129).

The above list does not include Money market funds (S.123) because there is no such subsector in Poland (there are no units in Poland that could be classified to this subsector). What is more, the subsector of captive financial institutions and money lenders (S.127) is not compiled separately. The part of the S.127 subsector concerning money lenders is included in the subsector of other financial intermediaries (S.125). The work on distinguishing holding companies which will result in compilation of S.127 is carried out.

In the general government sector there are the following subsectors:

- Central government (excluding social security funds) (S.1311),
- Local government (excluding social security funds) (S.1313),
- Social security funds (S.1314).

There is no State government subsector (S.1312) in Poland.

In the households sector the following subsectors are included:

- Employers and own-account workers on individual farms in agriculture,
- Employers and own-account workers, except individual farms
- Employees (S.143),
- Recipients of pensions (S.1442),
- Recipients of transfers not connected with earnings, other than pensions and disability pensions,
- Other natural persons.

The above mentioned subsectors of the households sector, although not fully compatible with ESA 2010, par. 2.120 cover the whole population of households in Poland. Only two of the listed subsectors are fully in line with ESA and hence they are coded with ESA codes. The scope of each subsector has been defined according to the rule that households are classified to the separate subsectors on the base of the main source of income of their members (wages and salaries, mixed income, pensions and disability pensions).

The non-profit institutions serving households sector and the rest of the world sector are not divided into subsectors for national purposes.

During compilation procedure all accessible data from statistical reports and surveys (structural business statistics, industrial production statistics, trade statistics, household budget survey) as well as from administrative sources are compared and analyzed.

Each time the compilation procedure for the given year has been finished the data are compared to the quarterly data of the same year and to the data from the previous year. Moreover, the final data for the given year are also compared with the preliminary data for the same year. Consistency checks are done regularly to detect any deviations and discrepancies.

Annual non-financial sector accounts are compiled twice: preliminary data with the deadline T+9 months and final data with the deadline T+19 months, with the exception of the general government sector for which the accounts are compiled three times – additionally with the deadline T+3 months.

In the non-financial corporations sector the preliminary estimation of annual accounts is based on data from the statistical report on revenues, expenditures, financial result and financial outlays on fixed assets. Whereas for final estimations data are derived from annual business survey and from statistical financial report. In both cases algorithm for calculating separate ESA transactions is the same but preliminary data cover smaller population

(that is only entities running full set of accounts) and as such need additional adjustments. Final data cover much bigger population, that is also units with simplified accounting system, like for example revenues and expenditures tax book.

In the financial corporations sector differences between preliminary and final data stem from different deadlines of obtaining data or from different data sources. Algorithms used for calculating separate ESA transactions for preliminary and final data are the same.

With regard to accessibility there are the following types of data:

- full scope data obtained once a year, in which case preliminary source data are the same as final source data, for example: data of the National Bank of Poland, data of other banks, data of insurance companies, data of brokerage houses. For these data the differences stem from conceptual and exhaustiveness adjustments (N7).
- preliminary data adjusted upon obtaining final data, like for example: data for medium and large entities from the statistical report on revenues, expenditures, financial result and financial outlays on fixed assets are replaced by data from the statistical financial report, or data for non-profit institutions serving financial corporations are verified on the base of final data file.

Preliminary data for the general government sector are compiled on the base of final source data. The difference between preliminary and final data for this sector stems from more accurate conceptual adjustments, like R&D and small tools as well as from revisions connected with sector classification.

The accounts of non-profit institutions serving households are compiled on the base of statistical surveys conducted once in two, three years, and namely statistical reports SOF. For the years, for which there is lack of data, estimations are made on the base of surveys from previous years and relevant ratios and structures. Such estimations are made once a year, which means that the same data are used for preliminary and final accounts. For those years for which data from SOF reports should be accessible, preliminary data are still estimated as SOF reports are not yet accessible and then the final accounts are compiled on the base of source data from SOF reports.

The basic tool used for data compilation is Excel sheet.

Data on the employment in the general government sector for time series 2010-2016 have been estimated on the base of the same method and are comparable over the whole period of time. In accordance with *Commission Implementing Decision of 26 June 2014 on granting derogations to Member States with respect to the transmission of statistics pursuant to Regulation (EU) No 549/2013 of the European Parliament and of the Council concerning the European system of national and regional accounts in the European Union* Poland has been granted derogation concerning this issue for time series 1995-2009. The derogation expires in 2020 and by this time the method of estimating historical data will have been worked out.

Data on the employment in the whole economy are compiled quarterly and annually whereas data for the general government sector are compiled separately for each given year.

Voluntary data are not elaborated.

2.2.2 Estimation of retrospective data

In the case of historical data revisions, data are adjusted according to the same procedure which has been used for the most recent years. However, in some cases due to the lack of data sources, historical data are estimated on the base of simplified compilation methods.

Data for the most recent years are revised systematically.

Data revision for the whole time series, beginning from 1995 onwards is planned in the course of benchmark revision aimed at implementing new data sources and methods of compilation.

3. Consistency of annual non-financial sector accounts (ASA) with statistical areas linked to them

3.1 Consistency of annual non-financial sector accounts (ASA) with annual financial sector accounts

To ensure consistency of non-financial accounts with financial accounts for the general government sector, data for all units classified in this sector are compiled individually for each unit or group of units. Financial and non-financial accounts for individual units are prepared in the same time so as to ensure comparability of data sources and final results. In the case of inconsistencies regarding individual entities, Statistics Poland contacts such units with the aim of obtaining detailed information and additional data. Most inconsistencies are sorted out at this stage of work. The inconsistencies between non-financial and financial accounts in the general government sector are negligible and do not exceed the limit accepted by Eurostat.

Inconsistencies between non-financial and financial accounts for the remaining sectors are much bigger. Financial accounts for those sectors are compiled by the National Bank of Poland and non-financial accounts by Statistics Poland. Differences stem from different data sources used for compilation and different methods of compilation.

To solve the issue of inconsistency between non-financial and financial accounts a working group has been set up whose members are representatives of the National Bank of Poland and of Statistics Poland.

3.2 Consistency of annual non-financial sector accounts (ASA) with quarterly non-financial sector accounts (QSA)

Quarterly non-financial sector accounts (QSA) are adjusted to annual non-financial sector accounts (ASA).

In the first place annual data for the main aggregates are compiled and then quarterly data are adjusted to them. QSA and ASA are not consistent by the deadline T+9 months as quarterly estimations are based on preliminary data.

3.3 Consistency of annual non-financial sector accounts (ASA) with other data sets

3.3.1 Consistency with main aggregates (table 1 of the Transmission Programme ESA 2010)

The main annual aggregates are consistent with the annual non-financial sector accounts at T+9 months deadline (preliminary data) and at T+19 months (final data).

3.3.2 Consistency with main aggregates of the general government sector (table 2 of the Transmission Programme ESA 2010)

Preliminary ASA data prepared at T+ 9 months deadline are not consistent with the data of the general government sector due to the fact that non-financial sector accounts need to be adjusted to the general government sector accounts and data transmission to Eurostat happens to be in the same time. Data become consistent at T+10 months deadline.

3.3.3 Consistency with data from the balance of payments

International standards concerning methodology of data compilation with regard to international trade in goods for the purpose of collating the balance of payments and national accounts are the same. Therefore the National Bank of Poland and Statistics Poland has worked out rules for replacing statistical data concerning international trade in goods with data from the balance of payments. To ensure data accuracy some adjustments need to be made, e.g.: decreasing imports by cost of transport; decreasing imports/exports by the value of transactions

connected with goods sent abroad for processing, with repairs, with reclassifying of merchanting and with adjustments to international trade.

Adjustments to international trade made for the purpose of the balance of payments and national accounts concern the trade which has not been registered in INTRASTAT and SAD. Adjustments are made by the National Bank of Poland and then consulted with experts of the National Accounts Department of Statistics Poland with the aim of establishing consistent data.

Data on international trade in services are delivered to Statistics Poland directly by enterprises. Additional information, aside from the information gathered in statistical survey on international trade in services, is obtained from the Polish Supervision Authority (KNF) with regard to calculation of insurance service. Data for calculation of FISIM are gathered directly from reporting units and aggregated by the National Bank of Poland.

Due to the accepted method of compiling data on international trade in goods and services there are no significant discrepancies between the balance of payments and national accounts. The discrepancies exist in exports of services due to the fact that in national accounts additional cost is included in exports of services, and namely collection cost connected with transfer of payments (custom duty, sugar fees, agricultural levies) to the EU budget.

Discrepancies may also occur due to the revision policy, different for the balance of payments and for national accounts as well as to historical revisions carried out in both institutions.

Annual non-financial sector accounts are consistent with the balance of payments with regard to primary and secondary income, with the exception of European Union transfers for which Statistics Poland draws on different data sources. Currently work aimed at making the data consistent is underway.

4. The policy of data dissemination

Non-financial sector accounts are disseminated in the following publications and websites:

- Statistical Yearbook of the Republic of Poland; data and metadata by institutional sectors for production account and generation of income account, with the exception of households sector for which data are published to the level of use of disposable income account (at T+12 months deadline);

Link to the relevant website: <http://stat.gov.pl/obszary-tematyczne/roczniki-statystyczne/roczniki-statystyczne/rocznik-statystyczny-rzeczypospolitej-polskiej-2017,2,17.html>

- "Non-financial Sector Accounts"; full sequence of accounts (at T+19 months deadline);

The publication "National accounts by institutional sectors and subsectors 2012 – 2015 contains both data and metadata (methodological notes, economic interpretation of the economy, sources of data and use of data) for the last four years. The previous publications, presenting the historical time series, are also available on the CSO website.

Link to the relevant website: <http://stat.gov.pl/obszary-tematyczne/rachunki-narodowe/roczne-rachunki-narodowe/rachunki-narodowe-wedlug-sektorow-i-podsektorow-instytucjonalnych-w-latach-2012-2015,4,12.html>

Longer and regularly updated series for sector accounts are available in "Quarterly and Annual non-financial accounts by institutional sectors for 2010 - 2018, at current prices in mln zł".

Link to the relevant website: <http://stat.gov.pl/obszary-tematyczne/rachunki-narodowe/kwartalne-rachunki-narodowe/niefinansowe-rachunki-kwartalne-wg-sektorow-instytucjonalnych-za-okres-od-i-kwartalu-2010-r-do-iii-kwartalu-2018-r,2,22.html>

- Eurostat website based on data transferred in table 800 (at T+10 months deadline).

Data on employment in the general government sector are compiled in line with ESA requirements and transferred to Eurostat only, without dissemination in Poland.

5. The policy of data revisions

The policy of revisions in national accounts is depicted in detail in the document: "The policy of statistical data revisions and rules for dealing with publishing errors" which is accessible on the Statistics Poland website (only in Polish).

European Code of Statistical Practices makes it an obligation for the Member States to revise data in a way in which it has impact on accuracy and reliability of results. Non-financial sector accounts revisions are aimed at disseminating statistical data of the highest quality, collated on the base of the best, most recent data sources and new calculation methods.

Annual non-financial sector accounts are compiled mainly on the base of data concerning: GDP aggregates, the general government sector and the balance of payments. All revisions carried out in these areas are taken into account in the revisions of annual non-financial sector accounts.

Annual accounts regarding main aggregates are published for the first time at T+9 months deadline and as a rule revised at T+19 months deadline. The revision mainly stems from accessibility of final data sources – statistical reports accessible at this deadline. Subsequent revisions are carried out with a view to adjusting the Polish national accounts to the European standards and implementing Eurostat's requirements.

Data for the general government sector are routinely revised twice a year in the course of general government EDP notification (in April and October). These revisions are usually connected with sector classification, new methodological guides (update of the Manual on Government Deficit and Debt) and Eurostat requirements. These routine revisions concern three last years, that is the years included in EDP notification.

According to the general government sector classification guidelines, units controlled by this sector are analysed each year. The market/non-market test is carried out and in the case a unit has been recognized as non-market (due to quality and/or quantity criteria), it is allocated to the general government sector. As a consequence the revision connected with updated sector classification needs to be conducted every year.

Polish routine revision policy for ASA does not differ much from the Harmonised European Revision Policy (HERP). According to HERP longer annual routine revisions can occur twice a year, i.e. in 1st and 3rd quarters with a depth of revision for maximum 3 years. According to Polish revision policy, annual sector accounts can be revised max. 3 years for EDP purposes, whereas for GNI purposes longer time series can be revised. Due to the aforementioned revisions, temporary inconsistencies appear between individual domains of national accounts.

The current work direction in national accounts and balance of payments statistics is aimed at adapting the Polish routine revision policy to Harmonised European Revision Policy.

In the case of main or benchmark revisions resulting from the new compilation methods and/or data sources, data are revised for the whole time series, that is from 1995 onwards.

Data on employment in the general government sector are updated on the base of final data.

6. Problems

Main methodological issues resulting from the necessity of improving GNI quality:

- identification and sector allocation of holding companies and head offices;
- compilation method for foreign affiliates of resident companies;
- improvement of algorithms for calculating ESA transactions for non-financial and financial corporations sectors, for example working out a new way of estimating transactions for units employing up to 9 persons, e.g. small units;
- improvement of algorithm for output estimation for section G of Nace rev.2 classification (that is retail and wholesale trade).

Non-methodological problems concern the following issues:

- inconsistency between financial and non-financial sector accounts;
- inconsistency between non-financial sector accounts and balance of payments with regard to EU transfers;
- incomplete statistical reports and poor quality of data sources which is the main difficulty in proper data compilation;
- lack of efficient computer systems which could facilitate gathering, storing and compiling of data for non-financial sector accounts.

7. Plans for improving the quality of annual non-financial sector accounts

The most important issue in the course of improving annual non-financial sector accounts is methodological work.

Statistics Poland has embarked on the work connected with identification and sector allocation of entities classified according to ESA 2010 methodology as holding companies and head offices, for which the main activity of their subsidiaries are financial or non-financial services. Currently existing statistical reports of Statistics Poland make it impossible to fully identify all such units. Therefore, work has been launched with the aim of expanding the existing statistical report on activities of groups of enterprises by questions enabling identification of HO and HC as well as differentiation between them.

Work on identification of holding companies and head offices will need detailed analysis of information from various sources and in line with guidelines worked out by the Eurostat task force dealing with this issue, and particularly: information included in the statistical report on activities of groups of enterprises, information included in annual financial statements of enterprises and in the annual statistical business survey, information accessible in the statistical units register and Euro Group Register. Strict cooperation with the National Bank of Poland will also be necessary with regard to this issue.

Currently work aimed at improving the quality of data regarding foreign affiliates of Polish residents is underway as data for foreign affiliates which are consolidated with the data of their mother companies in statistical reports used for GDP and GNI compilation should be excluded from GDP and GNI estimations.

Moreover, the method of output calculation for Nace Rev.2 section G will be improved by including items not taken into account in calculations so far.

In the course of work on quality improvement of national accounts, cooperation with the Polish Financial Supervision Authority is planned with a view to obtaining data on sectorial structure of participants in investment funds. This will allow for proper allocation of revenues of collective investment funds to institutional sectors.

With regard to the general government sector work connected with sector classification (e.g. strict monitoring of enterprises controlled by this sector) as well as with implementing guidelines from Manual on Government Deficit and Debt will be continued.

Some activities have also been taken up to solve non-methodological issues.

So as to improve the quality of annual non-financial sector accounts work on reconciliation of non-financial and financial accounts is planned. Therefore, a working group has been set up, the members of which are representatives of Statistics Poland and the National Bank of Poland. The group has focused on comparing data sources and methods used for compilation of accounts by both institutions.

The outcome of work will result in some revisions in future.

Additionally, reconciliation of non-financial sector accounts with data from the balance of payments with regard to EU transfers is planned. Work on this issue is already underway within the framework of the Team for the Rest of the World accounts in the area of national accounts and the balance of payments.

A very important activity which can improve the quality of data compilation is connected with implementing an efficient computer tool, that is a new application aimed at automatizing data compilation in national accounts.

SECTION B. SECTOR DELINEATION**1. List of the (sub) sectors**

Sector code	List of subsectors		Additional breakdowns/comments
S.11	Non-financial corporations	x	
S.11001	- Public non-financial corporations	x	
S.11002	- National private non-financial corporations	x	
S.11003	- Foreign controlled non-financial corporations	x	
S.12	Financial corporations	x	
S.121	- The Central Bank	x	
S.122	- Deposit-taking corporations except the Central Bank	x	
S.123	- Money market funds		Do not exist in Poland. None of the investment funds in Poland meets criteria for money market funds laid out in law regulation No 1071/2013 of the European Central Bank of 24 th September 2013 concerning the balance sheet of the monetary financial institutions sector.
S.124	- Non-MMF investment funds	x	
S.125	- Other financial intermediaries, except insurance corporations and pension funds	x	Subsectors S.125 and S.126 are compiled separately but combined for publishing as S.125+S.126+S.127, that is "Other financial intermediaries, auxiliaries, captive institutions and money lenders"
S.126	- Financial auxiliaries	x	Subsectors S.125 and S.126 are compiled separately but combined for publishing as S.125+S.126+S.127, that is "Other financial intermediaries, auxiliaries, captive institutions and money lenders"
S.127	- Captive financial institutions and money lenders		Work is underway to identify financial holding companies and to distinguish money lenders from S.125 sector (currently published as a combined value for S.125+S.126+S.127)
S.128	- Insurance corporations	x	
S.129	- Pension funds	x	
S.13	General government	x	
S.1311	- Central government	x	
S.1312	- State government		
S.1313	- Local government	x	
S.1314	- Social security funds	x	

Sector code	List of subsectors		Additional breakdowns/comments
S.14+S.15	Households and Non-profit institutions serving households	x	
S.14	Households	x	Subsectors cover the whole population of households, however they are not fully compatible with subsectors listed in ESA 2010, par. 2.120. Only two subsectors are the same and can be coded with relevant ESA codes, e.g. employees (S.143) and pensioners (S.1442)
S.141+S.142	- Employers and own- account workers		
S.143 + S.144 + S.145	- Others than employers and own-account workers		
S.15	Non-profit institutions serving households	x	
S.2	Rest of the world	x	

2. Importance of institutional sectors in domestic economy

Reference year: 2015

Sector	Gross Value added in current prices, in mln zł	Share in total economy (%)
S11	832 229	52,1
S12	64 569	4,0
S13	232 160	14,6
S14	459 776	28,8
S15	8 467	0,5

3. Sector allocation of institutional units

Sector allocation of institutional units is based on the following criteria: type of ownership, type of activity, employment, market/non-market test and additionally, quality features analysis including ESA 2010 rules. The basic unit for sector allocation in national accounts is legal entity. Particular attention is attached to the unit classification in the general government sector and non-profit institutions serving households sector.

Statistical surveys are conducted using regularly updated Statistical Units Register (BJS). Updates are done on the base of various sources, like: official registers (for example National Register of Legal Entities – KRS or REGON register); statistical reporting and administrative systems (of the Ministry of Finance, of the Social Insurance Institution and others).

Non-financial corporations sector

Allocation of institutional units classified in the non-financial corporations sector to the relevant subsectors is based on the type of ownerships and co-ownership coded in the Statistical Units Register (BJS).

The following types of ownership and co-ownership are distinguished:

- state ownership
- local government ownership
- mixed public ownership
- domestic private ownership
- foreign ownership
- mixed private ownership.

The non-financial corporations sector is divided by these types of ownership into three subsectors:

- subsector of public enterprises
- subsector of domestic private enterprises
- subsector of foreign enterprises

The non-financial corporations sector includes:

- 1) legal entities (regardless of the number of employed) running business activities, e.g. state-owned enterprises, public utility companies, stock and limited liability companies, cooperatives, foreign companies;
- 2) other organizational units (not being legal entities), treated as quasi corporations:
 - state organizational units (regardless of the number of employed), civil-law partnerships and partnerships other than stock and limited liability companies,
 - natural persons running business activities employing more than 9 persons, excluding agricultural farms.

Subsector of public enterprises (S.11001) consists of market institutional units controlled by the general government sector. It includes units owned by: State Treasury, state legal entities, local government as well as units with mixed ownership with the majority of share capital of the above mentioned entities.

Subsector of domestic private enterprises (S.11002) consists of non-financial corporations and non-profit institutions recognized as market units that are controlled by entities other than those classified in the general government sector and other than institutional units – non-residents. It includes private, domestically owned entities (stock companies, limited liability companies, other types of companies, cooperatives, natural persons running business activities) and entities with mixed ownership with the majority of share capital of private, domestically owned units.

Subsector of foreign enterprises (S.11003) consists of institutional units which are controlled by other institutional units that are non-residents. It includes private, foreign owned entities (mainly companies) and entities with mixed ownership with the majority of share capital of foreign owned entities.

The non-financial corporations sector comprises units classified by their main activity in NACE Rev. 2 sections: A to S, excluding sections K and O.

Financial corporations sector

The financial corporations sector includes institutional units engaged mainly in financial intermediation and/or financial auxiliary activities as well as units rendering financial services, whose assets and liabilities in their major part are not transacted on open markets.

The following subsectors of the financial corporation sector are allocated to the relevant NACE Rev. 2 divisions:

- division 64: "Financial services, excluding insurance and pension funds" comprises: the Central Bank (S.121); deposit-taking corporations except the Central Bank (S.122); money market funds (S.123); non-MMF investment funds (S. 124); other financial intermediaries, except insurance corporations and pension funds (S.125); financial auxiliaries (S.126) and captive financial institutions (S.127);
- division 65: "Insurance, reinsurance and pension funds, excluding compulsory social security" comprises insurance corporations (S.128) and pension funds (S.129);
- division 66: "Activities auxiliary to financial services and insurance activities" comprises: other financial intermediaries, except insurance corporations and pension funds (S.125) and financial auxiliaries (S.126).

The following types of ownership can be distinguished in the financial corporations sector:

- 1) public sector
- 2) private sector, including:
 - cooperatives,
 - foreign ownership,
 - private domestic ownership.

Institutional units allocated to the financial corporation sector are classified in line with NACE Rev. 2 in section K "Financial and insurance services: and in section S "Other services" with regard to non-profit institutions included in the financial corporations sector.

General government sector

The general government sector consists of two groups of institutional units: organizational units classified, according to the national methodology in the public finances sector (group 1) and units from outside the public finances sector (group 2).

- Group 1: consists of entities set up on the base of Article 9 of the act of law on public finances and other separate law regulations (with the exception of the Polish Club of Horse Races). Entities of the public finances sector are by definition non-market producers as they provide the whole or the majority of their output to other institutional units free of charge or at economically insignificant prices.
- Group 2 consists of entities controlled by the general government sector (both directly and indirectly) which has been recognized as non-market producers in line with ESA 2010 rules, including: public hospitals operating as capital companies, the Bank Guarantee Fund, the Industrial Development Agency, the Mines Restructuring Company S.A., research institutes, funds managed by the Bank of Domestic Economy, public enterprises and non-profit institutions (foundations).

The general government sector is divided into the following subsectors:

- **central government (S.1311)** which consists of all public administration bodies and other government entities whose activities concern the whole economic territory, except social security. Other entities controlled by this subsector, like for example non-profit institutions and non-market enterprises are also included.

- **local government (S.1313)** consist of those public administration bodies whose activities concern only part of economic territory, except local agencies of social security funds. The subsector also includes non-market producers and non-profit institutions controlled by the local government institutions.
- **social security funds (S.1314)** consists of institutional units whose main activity is to provide social security benefits, that is the Social Insurance Institution (ZUS) with funds managed by it; the Social Insurance Institution for Farmers (KRUS) with funds managed by it, the Labor Fund and the National Health Fund.

To recognize an institutional unit as a non-market producer both quantitative and qualitative criteria are taken into account. Additionally, detailed analysis is done for specific cases.

Quantitative criterion (50 % criterion) is applied to at least three consecutive years on the base of annual data, with the exception of units under liquidation for which only one year of not meeting the criterion of covering at least 50 % of their costs with revenues from sale is enough to recognize them as non-market producers.

To calculate revenues for this criterion the following items are taken into account:

net revenues from sale of products + net revenues from sale of commodities and materials – excise duty – the value of commodities and materials bought for resale – subsidies to production.

To calculate costs for this criterion the following items are taken into account:

operating costs – excise duty - the value of commodities and materials bought for resale + net interests – cost of production for own final use.

Qualitative analysis should answer the following questions:

- if the producer is an institutional unit,
- if the producer does not specialize in auxiliary services,
- if the producer is not the only supplier of goods and services for the general government sector and if he is, if there is competition with regard to the same goods and services,
- if the producer is capable of running profitable activities in market conditions and meeting his financial liabilities.

Specific cases which should be analyzed separately in the course of sector classification of entities controlled by the general government sector are as follows:

- restructuring agencies,
- head offices and holding companies,
- special purpose entities,
- market regulation agencies,
- units under liquidation,
- captive financial institutions,
- public hospital.

Detailed procedure of classification of public entities to the general government sector is depicted in the “Inventory of the methods, procedures and sources used for the compilation of deficit and debt data and the underlying government sector accounts according to ESA 2010” accessible on Eurostat website: <http://ec.europa.eu/eurostat/web/government-finance-statistics/excessive-deficit-procedure/edp-inventories>.

Decisions on the allocation of institutional units to the general government sector are made by the Team Dealing With The General Government Statistics whose members are representatives of Statistics Poland, the Ministry of Finance, the National Bank of Poland and Regional Statistical Offices in Wrocław and Katowice.

Households sector

Households sector includes: a) farmers working on own account in agriculture; b) natural persons running business activities, except individual farms in agriculture, with simplified accounting system and employing up to 9 persons; c) employees and d) natural persons profiting from other sources (other than earnings).

Households sector is divided into subsectors by main source of income. By applying this criterion six following subsectors can be distinguished:

- employers and working on own account on individual farms in agriculture; the subsector comprises households for which the exclusive or main source of income are revenues from farming;
- employers and working on own account, except individual farms in agriculture; the subsector comprises natural persons running business activities outside agriculture or working on own account;
- employees (S.143); the subsector comprises households for which the main source of income are job agreements;
- pensioners (S.1442); the subsector comprises households for which the main source of income are pensions or disability pensions;
- natural persons living on income not related to earnings, pensions and disability pensions; the subsector comprises households for which the main source of income is property income or social benefits;
- other natural persons; the subsector comprises persons staying in institutions (prisons, detention centers, orders, sanatoriums, orphanages, social care institutions), regardless of the source of income.

Direct and detailed data are accessible for the following four groups of natural persons: employees; employers and working on own account on individual farms in agriculture; employers and working on own account, except individual farms in agriculture and natural persons not included in the three above mentioned groups, where allocation to the relevant groups depends on the source of income of the individual members of household.

Transition from these four groups to the five subsectors is done on the base of information and data from the Household Budget Survey. The sixth subsector is estimated independently on the base of separate data sources, including statistical data on the number of people staying in different institutions.

Households sector includes small units running business activities classified in NACE Rev.2 sections A to T, excluding sections K and O.

Non-profit institutions serving households

The non-profit institutions serving households sector comprises foundations, associations, social organizations (including: social committees, sports associations, hunting clubs), political parties, trade unions, employers' associations, professional and business self-governments (including: professional associations, guilds, farmers' organizations, craftsman's societies) and social-religious entities running social-educational activities, e.g.: social care institutions, orphanages, eating places for the poor, day-care rooms, kindergartens, Caritas units, schools (higher education included), professional training. The major part of the sector is made up of associations and foundations which are legal entities.

Sector classification is done on the base of market/non-market test, which means that only units for which less than 50 % of production cost is covered by revenues from sale and whose output is sold at economically insignificant prices and as such recognized as non-market units are classified in this sector.

The main task of non-profit institutions is to deliver goods and services to households without profiting from them (they are not profit-driven). The main source of their income constitutes: members' contributions, households' donations, charity collections, income from 1% of PIT, revenues from lease, dividends and interests. They can also receive subsidies from the general government sector, transfers from non-financial and financial corporations as well as domestic and foreign donations. All financial resources of these institutions are directed at accomplishing statutory tasks.

Voluntary fire brigades which are non-profit, non-market units financed and controlled by the general government sector are classified in this sector.

Non-profit institutions which sell their output at economically significant prices and generate profits from their activities are recognized as market units. These are units for which more than 50% of their production cost is covered by revenues from sale. Such units are allocated to the non-financial or financial corporations sector depending on the type of their activity. Additionally, non-profit institutions controlled and financed by those two above mentioned sectors and serving them have been allocated to the non-financial and financial corporations sectors, like for example: chambers of commerce, units dealing with promotion of goods and services, research centers, association of stock exchange issuers, association of brokers and advisors.

4. Matrix „Industries – (sub)sectors

Reference year: 2015, current prices, in percent of total gross value added

NACE Rev.2, section		SECTORS (in value added gross)					
		Total	S11	S12	S13	S14	S15
Section A	Agriculture, forestry and fishing	2,5	0,5	N/A	0,1	1,9	N/A
Section B	Mining and quarrying	1,7	1,7	N/A	0,1	0,0	N/A
Section C	Manufacturing	19,9	17,6	N/A	0,0	2,3	N/A
Section D	Electricity, gas, steam and air conditioning supply	3,2	3,2	N/A	0,0	0,0	N/A
Section E	Water supply; sewerage, waste management and remediation activities	1,3	1,0	N/A	0,2	0,1	N/A
Section F	Construction	8,0	4,4	N/A	0,0	3,5	N/A
Section G	Trade; repair of motor vehicles	17,6	9,2	N/A	0,0	8,5	N/A
Section H	Transportation and storage	6,5	3,4	N/A	1,4	1,7	N/A
Section I	Accommodation and catering	1,1	0,6	N/A	0,1	0,5	N/A
Section J	Information and communication	4,0	3,3	N/A	0,0	0,7	0,0
Section K	Financial and insurance activities	4,1	0,0	4,0	0,0		N/A
Section L	Real estate activities	4,9	1,1	N/A	0,2	3,6	N/A
Section M	Professional, scientific and technical activities	5,8	2,7	N/A	0,4	2,7	N/A
Section N	Administrative and support service activities	2,3	1,8	N/A	0,0	0,4	0,0
Section O	Public administration and defence; compulsory social security	5,5	0,0	N/A	5,5	N/A	N/A
Section P	Education	4,8	0,2	N/A	4,1	0,3	0,2
Section Q	Human health and social work activities	4,4	0,9	N/A	1,9	1,4	0,1
Section R	Arts, entertainment and recreation	0,7	0,2	N/A	0,4	0,1	0,1
Section S	Other service activities	1,4	0,4	N/A	0,0	0,9	0,1
Section T	Activities of households as employers and product-producing activities of households for own use	0,1	0,0	N/A	N/A	0,1	N/A
Section U	Activities of extraterritorial organisations and bodies	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL (in %)		100,0	52,1	4,0	14,6	28,8	0,5

N/A- not applicable

SECTION C. DATA SOURCES

No.	Data source name	Data source description	Used for sector(s):
DS1	Labour Force Survey	Type of data source: statistical	S.13 S.14
		Type of collection method: sample survey	
		Reporting units: households and persons aged 15 and more, the members of these households	
		Content: population of working people, unemployed, professionally inactive by main demographic and social characteristics	
		Valuation principle: not applicable	
		Organization collecting data: Statistics Poland	
		Periodicity: quarterly	
		Timeliness: T+60 days	
DS2	Household Budget Survey	Type of data source: statistical	S.14 S.15
		Type of collection method: sample survey	
		Reporting units: households	
		Content: level and structure of expenditures, uses and resources of households, economic activity of members of the surveyed household	
		Valuation principle: cash flow	
		Organization collecting data: Statistics Poland	
		Periodicity: monthly	
		Timeliness: T+6 months	
DS3	Balance of Payments	Type of data source: statistical	S.11 S.12 S.14 S.15 S.2
		Type of collection method: direct reporting	
		Reporting units: enterprises, investment companies, banks, investment funds, public statistics units, administrative units	
		Content: economic transactions between Poland and the rest of the world (that is between residents and non-residents) and particularly: current account (primary and secondary income), capital account, financial account and balance of errors and omissions.	
		Valuation principle: accrual	
		Organization collecting data: National Bank of Poland	
		Periodicity: quarterly	
		Timeliness: T+55 days, T+85 days	
DS4	CBSG/01 – survey of small and medium size entities	Type of data source: statistical	S.11 S.14 S.2
		Type of collection method: sample survey	
		Reporting units: entities employing up to 9 persons (legal entities, civil law partnerships and natural persons running business activities) and entities employing between 10 and 49 persons	
		Content: revenues, wages and salaries, income of owners, costs	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+26 months	
DS5	Data on employment and salaries in associations, foundations, social religious groups,	Type of data source: administrative	S.13 S.15 S.2
		Type of collection method: full survey	
		Reporting units: associations, foundations, social religious groups, professional, economic and employers' self-government bodies	

No.	Data source name	Data source description	Used for sector(s):
	professional, economic and employers' self-government bodies	Content: the number of working persons and their remuneration Valuation principle: not applicable Organization collecting data: Social Insurance Institution ZUS Periodicity: annually Timeliness: T+10 months	
DS6	Data on employment in budgetary units operating in the national defence area and the public security area	Type of data source: administrative Type of collection method: full survey Reporting units: budgetary units operating in the national defence area and the public security area Content: data on working in budgetary units operating in the national defence area and the public security area Valuation principle: not applicable Organization collecting data: the Ministry of National Defence and the Ministry of the Interior and Administration Periodicity: annually Timeliness: T+5 months	S.13
DS7	DNU-K Quarterly Report on international trade in services	Type of data source: statistical Type of collection method: full survey Reporting units: residents and affiliates, branches and enterprises set up by non-residents whose revenues and expenditures (without VAT) from purchase or delivery of services has exceeded the given limit. Content: the value of services purchased and delivered by economic units in international trade by type of service in line with the Extended Balance of Payments Services Classification (EBOPS 2010) and by geographical division Valuation principle: cash flow Organization collecting data: Statistics Poland Periodicity: quarterly Timeliness: T+3 months	S.11 S.2
DS8	DNU-R Annual Report on international trade in services	Type of data source: statistical Type of collection method: full survey Reporting units: residents and affiliates, branches and enterprises set up by non-residents, which do not have obligation to fill in DNU-K report Content: the value of services purchased and delivered by economic units in international trade by type of service in line with the Extended Balance of Payments Services Classification (EBOPS 2010) and by geographical division Valuation principle: cash flow Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+9 months	S.11 S.12 S.13 S.14 S.2
DS9	Clergymen on duty	Type of data source: statistical Type of collection method: full survey Reporting units: churches and religious associations Content: religious denominations in Poland, catholic rites in Poland Valuation principle: not applicable	S.13 S.15 S.2

No.	Data source name	Data source description	Used for sector(s):
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
DS10	F-01/I-01 Report on revenues, expenditures, financial result and outlays on fixed assets	Type of data source: statistical	S.11 S.12 S.13 S.14 S.15
		Type of collection method: full survey	
		Reporting units: entities employing between 10 and 49 persons, entities employing 50 and more persons, entities compiling full set of accounts	
		Content: profit and loss account, balance sheet, outlays on fixed assets	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: quarterly, semi-annually	
		Timeliness: T+2 months	
DS11	F-01s Report on income, costs and financial results of higher education institutions	Type of data source: statistical	S.11 S.13 S.15
		Type of collection method: full survey	
		Reporting units: higher education institutions	
		Content: revenues, costs, financial result, funds and investment outlays	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
DS12	F-02 Statistical financial report	Type of data source: statistical	S.11 S.12 S.13
		Type of collection method: full survey	
		Reporting units: entities employing 10 and more persons classified according to Nace to the following sections: A, divisions 01 and 02 (excluding farmers); K (excluding credit institutions and insurance companies); state organizational units from sections: A-N and P-S (excluding cultural institutions which are legal entities)	
		Content: basic data on an enterprise, balance sheet, profit and loss account	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+8 months	
DS13	F-02/dk Annual report on finances of cultural institutions	Type of data source: statistical	S.13 S.14
		Type of collection method: full survey	
		Reporting units: public cultural institutions	
		Content: revenues, costs and balance of payments data	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
DS14	F-03 Report on stock and flow of fixed assets	Type of data source: statistical	S.11 S.12 S.13 S.15
		Type of collection method: full survey	
		Reporting units: general government sector units (excluding local councils); financial and insurance sector units; non-financial corporations sector units with employment above 9 persons which are not included in the structural statistics surveys of enterprises (units for this survey are chosen on the base of the Statistical Units Register)	

No.	Data source name	Data source description	Used for sector(s):
		Content: investment outlays, fixed assets Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+10 months	
DS15	FDF Report on financial activities regarding leasing	Type of data source: statistical Type of collection method: full survey Reporting units: enterprises running leasing activities Content: aggregated data for calculation and allocation of FISIM in national accounts Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+3 months	S.12
DS16	G-05 Report on the cost of used materials, energy and external services and on the value of stock of materials	Type of data source: statistical Type of collection method: full survey Reporting units: entities with 10 or more persons employed compiling full set of accounts Content: materials, energy and external services used for all purposes, for example: production, construction, assembly and other by divisions of the Polish classification of goods and services Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: every 5 years Timeliness: T+11 months	S.11
DS17	H-01a Report on activities of stores, pharmacies and gas stations	Type of data source: statistical Type of collection method: sample survey Reporting units: entities selling goods through a retail chain, retail shops and gas stations chosen on a random basis Content: retail sale value, including VAT Valuation principle: cash flow Organization collecting data: Statistics Poland Periodicity: once a year Timeliness: T+6 months	S.14
DS18	Report on chains of catering	Type of data source: statistical Type of collection method: full survey Reporting units: legal entities, units not being legal entities, natural persons running business activities Content: sale in catering establishments, types of catering establishments. Turnover of enterprises running business activities. Valuation principle: cash flow Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+8 months	S.11 S.14
DS19	H-01s Report on wholesale and retail sales	Type of data source: statistical Type of collection method: sample survey Reporting units: legal entities, units not being legal entities, natural persons running business activities Content: the value of retail sales (including VAT), the structure of retail sales by chosen groups of COICOP, the value of wholesale of commodities (including VAT) Valuation principle: cash flow	S.11 S.14

No.	Data source name	Data source description	Used for sector(s):
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+8 months	
DS20	I-01 Report on outlays on fixed asset	Type of data source: statistical	S.12
		Type of collection method: full survey	
		Reporting units: enterprises with 9 or more persons employed, whose activities have been classified in section K	
		Content: outlays on fixed assets	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: quarterly	
		Timeliness: T+2 months	
DS21	INTRASTAT, EXTRASTAT	Type of data source: statistical	S.2
		Type of collection method: full survey	
		Reporting units: entities participating in the trade in goods between the European Union member states and obliged to provide information on the trade in goods for register and statistical purposes in line with the European Union law regarding statistics on the trade in goods between European Union member states, with the law on public statistics and with custom law.	
		Content: foreign trade in goods by 8-digit Combined Nomenclature CN, country of origin and dispatch for imports, country of destination for exports, type of transaction, net weight, quantity in supplementary measurement unit	
		Valuation principle: cash flow	
		Organization collecting data: Statistics Poland	
		Periodicity: monthly	
		Timeliness: T+75 days	
DS22	KSI – comprehensive computer system of the Social Insurance Institution ZUS	Type of data source: administrative	S.11 S.12 S.13 S.14 S.15 S.2
		Type of collection method: full survey	
		Reporting units: the Social Insurance Institution (ZUS)	
		Content: social contributions, benefit payments, administrative costs of ZUS	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: quarterly	
		Timeliness: T+2 months	
DS23	KZZ Report on resident enterprises with foreign affiliates and shares in foreign entities	Type of data source: statistical	S.11
		Type of collection method: full survey	
		Reporting units: enterprises running business activities in Poland, owning foreign affiliates and/or shares in foreign entities (excluding credit and insurance institutions)	
		Content: the number and type of foreign entities, the number of employees, financial results	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+14 months	
DS24	M-01 Report on housing	Type of data source: statistical	S.14
		Type of collection method: sample survey for housing communities, full survey for other entities	

No.	Data source name	Data source description	Used for sector(s):
		Reporting units: legal entities, organizational units not being legal entities and natural persons running business activities, for those local units which deal with housing Content: dwelling stock (by type of ownership: housing cooperatives, local government, State Treasury, enterprises, social building societies, housing communities and other) Valuation principle: cash flow Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+8 months	
DS25	Mz-03 Report on finances of independent public health care entities	Type of data source: statistical Type of collection method: full survey Reporting units: independent public health care entities, research institutes Content: aggregated data from financial reports Valuation principle: accrual Organization collecting data: the Ministry of Health Periodicity: annually Timeliness: T+6 months	S.11 S.12 S.13 S.14 S.15
DS26	OŚ-4g Report on management of district revenues derived from environmental payments and fines and meant for financing environmental protection and water management	Type of data source: statistical Type of collection method: full survey Reporting units: districts – the first level of the local government administration Content: increase in fund, costs, supplementary and balance data Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+6 months	S.11 S.13 S.14
DS27	OŚ-4p Report on management of revenues of the second level of the local government administration derived from environmental payments and fines and meant for financing environmental protection and water management	Type of data source: statistical Type of collection method: full survey Reporting units: the second level of the local government administration Content: increase in fund, costs, supplementary and balance data Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+6 months	S.11 S.13 S.14
DS28	OŚ-4w/n Report on management of Regional/ National Fund for Environmental Protection and Water Management	Type of data source: statistical Type of collection method: full survey Reporting units: Funds for Environmental Protection and Water Management Content: increase in fund, costs, supplementary and balance data Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+6 months	S.11 S.13 S.14
DS29	PNT-01	Type of data source: statistical Type of collection method: full survey for division 72, purposive sampling for other	S.11 S.12 S.13

No.	Data source name	Data source description	Used for sector(s):
	Report on research and development activities (R&D)	Reporting units: units with activities classified in 72 division; units classified in other divisions, running research and development activities Content: expenditures incurred on own research and development Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+14 months	S.14 S.15
DS30	PNT-01a Report on research and development activities (R&D) and on financial resources designated for research and development in the central and local government units	Type of data source: statistical Type of collection method: purposive sampling Reporting units: central and local government units Content: expenditures incurred on own research and development Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+14 months	S.13
DS31	PNT-01/s Report on research and development activities (R&D) in higher education	Type of data source: statistical Type of collection method: purposive sampling Reporting units: schools of higher education Content: expenditures incurred on own research and development Valuation principle: accrual Organization collecting data: Statistical Office in Szczecin Periodicity: annually Timeliness: T+14 months	S.11 S.13
DS32	Non-residents' travels to Poland. Movement of vehicles and people across the Polish – European Union countries border	Type of data source: statistical Type of collection method: sample survey Reporting units: non-residents, including tourists from abroad and one-day visitors, leaving Poland. Movement of vehicles and people across the Polish European Union countries border – surveys conducted directly at border crossings Content: with regard to travelling from abroad and staying overnight in Poland data by: the country of domicile, age, gender, the main purpose of visit, duration of a stay, organizational form, type of accommodation used in Poland, visited province, means of transport. Expenditures incurred in Poland by type and by country of domicile of visitors, expenditures connected with travelling incurred in the place of stay. With regard to travelling from abroad and not staying overnight data by: the country of domicile, the main purpose of visit and the mode of travelling around Poland. Expenditures incurred in Poland by the country of domicile. Incomers characteristics within the local border traffic. Valuation principle: cash flow Organization collecting data: Statistics Poland, the National Bank of Poland, the Ministry of Sports and Tourism Periodicity: quarterly Timeliness: T+90 days	S.14 S.2
DS33	Agricultural Census 2010	Type of data source: statistical Type of collection method: I. full survey for the following farms:	S.13 S.14

No.	Data source name	Data source description	Used for sector(s):
		1) owned by natural persons with arable land: a) at least 1 hectare; b) below 1 hectare with special features, like for example special agricultural production 2) owned by legal entities and other organizational units II. sample survey for farms run by natural persons with arable land below 1 hectare, other than those specified in point 1b. Reporting units: farms Content: use of arable land, business activity, structure of agricultural household income, cultivation area, livestock, agricultural vehicles and machines, use of pesticides, economic activity, methods of agricultural production Valuation principle: not applicable Organization collecting data: Statistics Poland Periodicity: once in 10 years Timeliness: In line with Article 9 and 11 of the Regulation 1166, Poland provided data from Agricultural Census in March 2012	
DS34	Revenues, Expenditures, balance sheet of Social Insurance Institution for Farmers (KRUS) and all funds managed by KRUS (including Contribution Fund and Motivation Fund)	Type of data source: statistical Type of collection method: full survey Reporting units: KRUS and the funds managed by KRUS Content: revenues, expenditures, assets and liabilities Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+6 months	S.13 S.14
DS35	R-05Sz Report on cultivation area, crops and harvest	Type of data source: statistical Type of collection method: full survey Reporting units: legal entities and other organizational units on behalf of their local units running activities classified to Nace Rev 2 section A or if their arable land exceeds 1 hectare Content: cultivation area, crops and harvest Valuation principle: not applicable Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+8 months	S.11 S.14
DS36	R-06 Report on cultivation area and harvest of fodder and other plants by type of use	Type of data source: statistical Type of collection method: full survey Reporting units: legal entities and other organizational units on behalf of their local units running activities classified to Nace Rev 2 section A or if their arable land exceeds 1 hectare Content: cultivation area of fodder, vegetables and strawberries Valuation principle: not applicable Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+6 months	S.11 S.14
DS37	R-08 Report on outcome of gardening	Type of data source: statistical Type of collection method: full survey Reporting units: legal entities and other organizational units on behalf of their local units running activities classified to Nace Rev 2 section A or if their arable land exceeds 1	S.11 S.14

No.	Data source name	Data source description	Used for sector(s):
		hectare or if they use greenhouses for gardening with surface above 100 square meters. Content: production of vegetables by type, production of vegetables in greenhouses, production of fruits by type Valuation principle: not applicable Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+7 months	
DS38	R-09U Report on slaughter of livestock	Type of data source: statistical Type of collection method: full survey Reporting units: legal entities and other organizational units and their local units as well as natural persons engaged in industrial slaughter of livestock Content: the amount of industrial slaughter of cattle by type, of sheep, goats, horses, poultry, rabbits Valuation principle: not applicable Organization collecting data: Statistics Poland Periodicity: monthly Timeliness: T+6 months	S.11 S.14
DS39	R-09W Report on poultry hatching	Type of data source: statistical Type of collection method: full survey Reporting units: legal entities and other organizational units and their local units as well as natural persons engaged in industrial poultry hatching Content: the amount of brood by poultry species and by use of chicks Valuation principle: not applicable Organization collecting data: Statistics Poland Periodicity: monthly Timeliness: T +6 months	S.11 S.14
DS40	R-10S Report on the purchase of agricultural and forest produce	Type of data source: statistical Type of collection method: full survey Reporting units: natural persons running business activities connected with the purchase of agricultural and forest produce if the total value of the purchased produce exceeds 10 thousand zloty over a period of 6 months Content: the value of purchased produce (in current prices, including VAT and without VAT) Valuation principle: cash flow Organization collecting data: Statistics Poland Periodicity: semi-annually Timeliness: T+7 months; T+13 months	S14
DS41	Profit and loss account and balance sheet of the Bank Guarantee Fund	Type of data source: financial reporting Type of collection method: full survey Reporting units: the Bank Guarantee Fund Content: revenues, expenditures, assets, liabilities, data on payments made to the Fund by banks by way of annual payment and payments made by the Fund to financial institutions as well as connected with bank deposits guarantees Valuation principle: accrual Organization collecting data: Statistics Poland	S.12 S.13

No.	Data source name	Data source description	Used for sector(s):			
		Periodicity: annually				
		Timeliness: T+6 months				
DS42	Profit and loss account and balance sheet of the Agricultural Consultancy Centre in Brwinów	Type of data source: statistical	S.11 S.13 S.14			
		Type of collection method: full survey				
		Reporting units: the Agricultural Consultancy Centre in Brwinów				
		Content: revenues, expenditures, assets and liabilities				
		Valuation principle: accrual				
		Organization collecting data: Statistics Poland				
		Periodicity: annually				
		Timeliness: T+6 months				
DS43	Profit and loss statement and balance sheet of funds set up by the Bank of Domestic Economy (Bank Gospodarstwa Krajowego), funds entrusted and handed over to the Bank and other legal entities	Type of data source: statistical	S.11 S.12 S.13 S.14 S.15 S.2			
		Type of collection method: full survey				
		Reporting units: the Technical Supervision of Transport, the Polish Academy of Science, the Bank of Domestic Economy (for funds set up, entrusted and handed over to the Bank in line with separate law regulations (including: credit and flow funds), the Polish Tourist Organization, the Polish Centre of Accreditation, the Domestic Capital Fund stock company, the Polish Film Institute, the Polish Institute of International Affairs, the Centre for Eastern Studies, the Centre of Polish-Russian Dialogue and Understanding				
		Content: revenues, expenditures, assets and liabilities				
		Valuation principle: accrual				
		Organization collecting data: Statistics Poland				
		Periodicity: annually				
		Timeliness: T+6 months				
		DS44		Profit and loss account and balance sheet of the National School of Public Administration	Type of data source: statistical	S.13 S.14
					Type of collection method: full survey	
Reporting units: the National School of Public Administration						
Content: revenues, expenditures, assets and liabilities						
Valuation principle: accrual						
Organization collecting data: Statistics Poland						
Periodicity: annually						
DS45	Profit and loss account and balance sheet of the National School of Judiciary and Public Prosecution	Type of data source: statistical	S.13 S.14			
		Type of collection method: full survey				
		Reporting units: the National School of Judiciary and Public Prosecution				
		Content: revenues, expenditures, assets and liabilities				
		Valuation principle: accrual				
		Organization collecting data: Statistics Poland				
		Periodicity: annually				
DS46	Profit and loss account and balance sheet of other units classified in the general government sector	Type of data source: statistical	S.11 S.12 S.13 S.14 S.15			
		Type of collection method: full survey				
		Reporting units: other units classified in the general government sector in line with ESA 2010 rules				
		Content: revenues, expenditures, assets and liabilities				
		Valuation principle: accrual				
		Organization collecting data: Statistics Poland				
		Periodicity: annually				
DS47		Timeliness: T+6 months	S.11			
		Type of data source: administrative				

No.	Data source name	Data source description	Used for sector(s):
	Profit and loss statement and balance sheet of independent health care institutions of the Ministry of National Defence	Type of collection method: full survey	S.13
		Reporting units: independent health care institutions	S.14
		Content: revenues, expenditures, assets and liabilities	
		Valuation principle: accrual	
		Organization collecting data: the Ministry of National Defence	
		Periodicity: annually	
DS48	Profit and loss statement and balance sheet of independent health care institutions of the Ministry of the Interior and Administration	Timeliness: T+6 months	
		Type of data source: administrative	
		Type of collection method: full survey	
		Reporting units: independent health care institutions	
		Content: revenues, expenditures, assets and liabilities	
		Valuation principle: accrual	
DS49	Profit and loss statement and balance sheet of the Technical Supervision of Transport	Organization collecting data: the Ministry of the Interior and Administration	
		Periodicity: annually	
		Timeliness: T+6 months	
		Type of data source: statistical	
		Type of collection method: full survey	
		Reporting units: the Technical Supervision of Transport	S.11
DS50	Profit and loss statement and balance sheet of regional agricultural consultancy centres	Content: revenues, expenditures, assets and liabilities	S.13
		Valuation principle: accrual	S.14
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
		Type of data source: statistical	
DS51	Profit and loss statement and balance sheet of regional training centres for drivers	Type of collection method: full survey	
		Reporting units: regional agricultural consultancy centres	S.11
		Content: revenues, expenditures, assets and liabilities	S.13
		Valuation principle: accrual	S.14
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
DS52	RB-27 Report on execution of the planned budget revenues	Timeliness: T+6 months	
		Type of data source: statistical	
		Type of collection method: full survey	
		Reporting units: regional training centres for drivers	S.13
		Content: revenues, expenditures, assets and liabilities	S.14
		Valuation principle: accrual	S.14
DS53	RB-27S Report on execution of the planned budget revenues of local government budgetary units/local government units	Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
		Type of data source: administrative	
		Type of collection method: full survey	S.11
		Reporting units: budgetary units	S.12
DS52	RB-27S Report on execution of the planned budget revenues of local government budgetary units/local government units	Content: revenues and receivables in line with the framework of budgetary classification	S.13
		Valuation principle: cash flow	S.14
		Organization collecting data: the Ministry of Finance	S.15
		Periodicity: monthly, quarterly and annually	S.2
		Timeliness: T+1,5 months, T+6 months	
		Type of data source: administrative	
DS53	RB-27S Report on execution of the planned budget revenues of local government budgetary units/local government units	Type of collection method: full survey	
		Reporting units: local government units	S.11
		Content: revenues and receivables in line with the framework of budgetary classification	S.12
		Valuation principle: cash flow	S.13
		Organization collecting data: the Ministry of Finance	S.14
		Periodicity: monthly, quarterly and annually	S.15

No.	Data source name	Data source description	Used for sector(s):
		Periodicity: quarterly and annually Timeliness: T+1,5 months, T+6 months	
DS54	RB-27UE Report on execution of the planned European Union budget revenues	Type of data source: administrative Type of collection method: full survey Reporting units: budgetary units Content: revenues and receivables in line with the framework of budgetary classification Valuation principle: cash flow Organization collecting data: the Ministry of Finance Periodicity: annually Timeliness: T+6 months	S.13 S.2
DS55	RB-28 Report on execution of the planned expenditures of the state budget	Type of data source: administrative Type of collection method: full survey Reporting units: budgetary units Content: expenditures and liabilities in line with the framework of budgetary classification Valuation principle: cash flow Organization collecting data: the Ministry of Finance Periodicity: monthly, quarterly and annually Timeliness: T+1,5 months, T+6 months	S.11 S.12 S.13 S.14 S.15 S.2
DS56	RB-28NW Report on execution of the planned expenditures which has not expired at the end of the budget year	Type of data source: administrative Type of collection method: full survey Reporting units: budgetary units Content: expenditures in line with the framework of budgetary classification Valuation principle: cash flow Organization collecting data: the Ministry of Finance Periodicity: annually Timeliness: T+6 months	S.13
DS57	RB-28S Report on execution of the planned expenditures of local government budgetary units/local government units	Type of data source: administrative Type of collection method: full survey Reporting units: local government units Content: expenditures and liabilities in line with the framework of budgetary classification Valuation principle: cash flow Organization collecting data: the Ministry of Finance Periodicity: quarterly, annually Timeliness: T+1,5 months, T+6 months	S.11 S.12 S.13 S.14 S.15
DS58	RB-28UE Report on execution of the planned European Union budget expenditures	Type of data source: administrative Type of collection method: full survey Reporting units: budgetary units Content: expenditures and liabilities in line with the framework of budgetary classification Valuation principle: cash flow Organization collecting data: the Ministry of Finance Periodicity: annually Timeliness: T+6 months	S.13 S.14 S.2
DS59	RB-30S Report on execution of financial plan of local government budgetary establishments	Type of data source: administrative Type of collection method: full survey Reporting units: local government budgetary establishments Content: revenues and expenditures in line with the framework of budgetary classification Valuation principle: accrual Organization collecting data: the Ministry of Finance Periodicity: quarterly, annually Timeliness: T+1,5 months, T+6 months	S.11 S.12 S.13 S.14 S.15

No.	Data source name	Data source description	Used for sector(s):
DS60	RB-33 Report on execution of financial plan of special purpose fund	Type of data source: administrative	S.11 S.12 S.13 S.14 S.15 S.2
		Type of collection method: full survey	
		Reporting units: special purpose funds	
		Content: revenues and expenditures in line with the framework of budgetary classification as well as receivables and liabilities, cash and current assets	
		Valuation principle: accrual	
		Organization collecting data: the Ministry of Finance	
		Periodicity: quarterly, annually	
DS61	RB-34PL Report on execution of revenues and expenditures of state budgetary units seated outside Poland	Timeliness: T+1,5 months, T+6 months	S.11 S.12 S.13 S.14 S.15 S.2
		Type of data source: administrative	
		Type of collection method: full survey	
		Reporting units: budgetary units seated outside Poland	
		Content: revenues and expenditures in line with the framework of budgetary classification	
		Valuation principle: accrual	
		Organization collecting data: the Ministry of Finance	
DS62	RB-34S Report on execution of revenues and expenditures of local government budgetary units operating on the base of the act of law – "Education Law"	Periodicity: quarterly, annually	S.11 S.12 S.13 S.14 S.15
		Timeliness: T+1,5 months, T+6 months	
		Type of data source: administrative	
		Type of collection method: full survey	
		Reporting units: local government educational units	
		Content: revenues and expenditures in line with the framework of budgetary classification	
		Valuation principle: accrual	
DS63	RB-35 Report on execution of the planned revenues and expenditures of executive agency	Organization collecting data: the Ministry of Finance	S.11 S.13 S.14
		Periodicity: quarterly, annually	
		Timeliness: T+1,5 months, T+6 months	
		Type of data source: administrative	
		Type of collection method: full survey	
		Reporting units: executive agencies	
		Content: revenues and expenditures in line with the framework of budgetary classification	
DS64	RB-40 Report on execution of financial plan of state special purpose fund/executive agency/institution of budgetary management/ the Social Insurance Institution (ZUS)	Valuation principle: accrual, cash flow	S.11 S.12 S.13 S.14 S.15
		Organization collecting data: the Ministry of Finance	
		Periodicity: quarterly, annually	
		Timeliness: T+1,5 months, T+6 months	
		Type of data source: administrative	
		Type of collection method: full survey	
		Reporting units: state special purpose funds/executive agencies/institutions of budgetary management/ Social Insurance Institution	
DS65	RB-FER Report on execution of some items of financial plan of the Pension and Disability Pension Fund	Content: revenues and expenditures in line with the framework of budgetary classification as well as receivables and liabilities, cash and current assets	S.11 S.13 S.14
		Valuation principle: accrual, cash flow	
		Type of data source: administrative	
		Type of collection method: full survey	
		Reporting units: the Pension and Disability Pension Fund	

No.	Data source name	Data source description	Used for sector(s):
		Organization collecting data: the Ministry of Finance	
		Periodicity: annually	
		Timeliness: T+6 months	
DS66	RB-FUS Report on execution of some items of financial plan of the Social Insurance Fund FUS	Type of data source: administrative	S.11 S.12 S.13 S.14 S.15 S.2
		Type of collection method: full survey	
		Reporting units: the Social Insurance Fund	
		Content: revenues and expenditures, receivables and liabilities	
		Valuation principle: accrual, cash flow	
		Organization collecting data: the Ministry of Finance	
		Periodicity: annually	
		Timeliness: T+6 months	
DS67	R-ZW-B Survey on stock of cattle, sheep and poultry and on animal production	Type of data source: statistical	S14
		Type of collection method: sample survey	
		Reporting units: individual farms chosen at random	
		Content: stock of cattle, sheep, horses, goats, poultry, production of animal products	
		Valuation principle: cash flow	
		Organization collecting data: Statistics Poland	
		Periodicity: semi-annually	
Timeliness: T+7 months, T+12 months			
D68	R-ZW-S Survey on stock of pork pigs and animal production	Type of data source: statistical	S.14
		Type of collection method: sample survey	
		Reporting units: individual farms chosen at random	
		Content: stock of pork pigs by weight, gender and type of use	
		Valuation principle: cash flow	
		Organization collecting data: Statistics Poland	
		Periodicity: quarterly	
Timeliness: T+3 months, T+7 months, T+12 months			
DS69	SOF-1 Report on activities of foundations, associations and other social organizations	Type of data source: statistical	S.11 S.12 S.13 S.14 S.15
		Type of collection method: sample survey	
		Reporting units: associations, foundations and social religious organizations	
		Content: type of activity, revenues, expenditures, fixed assets, the number of working persons	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: every 2 years	
Timeliness: T+15 months			
DS70	SOF-2 Report on activities of trades unions	Type of data source: statistical	S.14 S.15
		Type of collection method: full survey	
		Reporting units: trades unions	
		Content: type of activity, revenues, expenditures, fixed assets, the number of members	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: every 4 years	
Timeliness: T+7 months			
DS71	SOF-3 Report on activities of political parties	Type of data source: statistical	S.14 S.15
		Type of collection method: full survey	
		Reporting units: political parties	
		Content: revenues, expenditures, fixed assets, the number of members, the number of volunteers, the number of working on the base of job agreements and civil-law agreements	
		Valuation principle: accrual	
Organization collecting data: Statistics Poland			

No.	Data source name	Data source description	Used for sector(s):
		Periodicity: every 2 years	
		Timeliness: T+8 months	
DS72	SOF-4 Report on activities of economic and professional self-government and employers' associations	Type of data source: statistical	S.11 S.12 S.14
		Type of collection method: full survey	
		Reporting units: economic and professional self-government and employers' associations	
		Content: revenues, expenditures, fixed assets and remuneration	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: every 2 years	
		Timeliness: T+15 months	
DS73	SG-01 part 4 Statistics of a district (the first level of the local government): fixed assets	Type of data source: statistical	S.13
		Type of collection method: full survey	
		Reporting units: local governments	
		Content: investment outlays, fixed assets	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+10 months	
DS74	SP Annual enterprise survey	Type of data source: statistical	S.11 S.13 S.15
		Type of collection method: full survey	
		Reporting units: enterprises with 10 and more persons employed, running business activities classified in Nace rev 2 sections: A (division 03), B-I, J (excluding cultural institutions which are legal entities), L-N, P (excluding schools of higher education), Q (excluding independent public health care institutions), R (excluding cultural institutions which are legal entities), S (divisions 95 and 96); state-owned organizational units are not included in the survey.	
		Content: profit and loss account and balance sheet, investment outlays and fixed assets (for units not compiling full set of accounts – only chosen items)	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+12 months	
DS75	SP-3 Report on economic activities of enterprises	Type of data source: statistical	S.11 S.12 S.14
		Type of collection method: sample survey	
		Reporting units: enterprises with up to 9 persons employed, compiling full set of accounts and with simplified accounting system (revenues and costs register, revenues register or tax book); state-owned organizational units are not included in the survey.	
		Content: the number of employed, wages and salaries, fixed assets, outlays on fixed assets, income tax and VAT, revenues, costs, the value of stock at the beginning and end of an accounting year	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+9 months	
DS76		Type of data source: administrative	S.11

No.	Data source name	Data source description	Used for sector(s):
	Financial reporting of banks based on FINREP framework; reporting system WEBIS	Type of collection method: full survey	S.12
		Reporting units: banks	S.13
		Content: aggregated data for calculation and allocation of financial intermediation services indirectly measured (FISIM) in national accounts	S.14
		Valuation principle: accrual	S.15
		Organization collecting data: the National Bank of Poland	
		Periodicity: quarterly	
		Timeliness: T+1,5 months	
DS77	Financial reporting of banks based on FINREP framework	Type of data source: administrative	S.12
		Type of collection method: full survey	
		Reporting units: banks	
		Content: data from financial reports of banks, and namely: balance sheets, profit and loss accounts, data on cash flows	
		Valuation principle: accrual	
		Organization collecting data: the National Bank of Poland	
		Periodicity: quarterly, annually	
	Timeliness: T+1,5 months, T+8 months		
DS78	Financial reporting of voluntary pension funds	Type of data source: administrative	S.12
		Type of collection method: full survey	
		Reporting units: voluntary pension funds	
		Content: profit and loss accounts	
		Valuation principle: accrual	
		Organization collecting data: the Polish Financial Supervision Authority	
		Periodicity: quarterly	
	Timeliness: T+50 days		
DS79	Financial reporting of brokerage houses	Type of data source: administrative	S.12
		Type of collection method: full survey	
		Reporting units: brokerage houses	
		Content: balance sheets, profit and loss accounts, data on cash flows	
		Valuation principle: accrual	
		Organization collecting data: the Polish Financial Supervision Authority	
		Periodicity: annually	
	Timeliness: T+7 months		
DS80	Financial reporting of investment funds	Type of data source: administrative	S.12 S.14
		Type of collection method: full survey	
		Reporting units: investment funds	
		Content: profit and loss accounts, balance sheets, data on the structure and value of various items of investment, the number and types of investment funds, premiums, profits and fees for services within the PPE	
		Valuation principle: accrual	
		Organization collecting data: the Polish Financial Supervision Authority	
		Periodicity: semi-annually	
	Timeliness: T+9 months, T+11 months		
DS81	Financial reporting of the National Bank of Poland	Type of data source: statistical	S.12 S.13 S.15 S.2
		Type of collection method: full survey	
		Reporting units: the National Bank of Poland	
		Content: profit and loss account with supplementary financial data	
		Valuation principle: accrual	
		Organization collecting data: the National Bank of Poland	

No.	Data source name	Data source description	Used for sector(s):
		Periodicity: quarterly, annually Timeliness: T+1,5 months, T+5 months	
DS82	Financial reporting of Open Pension Funds (OFE)	Type of data source: administrative Type of collection method: full survey Reporting units: Open Pension Funds (OFE) Content: profit and loss account, balance sheet Valuation principle: accrual Organization collecting data: the Polish Financial Supervision Authority Periodicity: quarterly, annually Timeliness: T+2 months, T+3 months	S.12
DS83	Financial reporting of the Polish Motor Insurers' Bureau	Type of data source: statistical Type of collection method: full survey Reporting units: the Polish Motor Insurers' Bureau Content: profit and loss account, balance sheet, obligatory payments made by insurance companies to the Bureau Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: quarterly Timeliness: T+45 days	S.12 S.13
DS84	Financial reporting of pension societies	Type of data source: administrative Type of collection method: full survey Reporting units: pension societies Content: profit and loss account, balance sheet Valuation principle: accrual Organization collecting data: the Polish Financial Supervision Authority Periodicity: quarterly, annually Timeliness: T+2 months, T+3 months	S.12
DS85	Financial reporting of employment - related pension funds	Type of data source: administrative Type of collection method: full survey Reporting units: employment-related pension funds Content: profit and loss account, premiums, profits and fees for services within the PPE Valuation principle: accrual Organization collecting data: the Polish Financial Supervision Authority Periodicity: quarterly Timeliness: T+50 days	S.12 S.14
DS86	Financial reporting of employment - related pension societies	Type of data source: administrative Type of collection method: full survey Reporting units: employment-related pension societies Content: profit and loss account Valuation principle: accrual Organization collecting data: the Polish Financial Supervision Authority Periodicity: quarterly Timeliness: T+50 days	S.12
DS87	Financial reporting of the Financial Ombudsman	Type of data source: statistical Type of collection method: full survey Reporting units: domestic insurance companies, foreign insurance companies, pension societies, domestic payment institutions, domestic institutions of electronic money, bureaus of payment services, banks, credit unions, investment fund societies, investment companies, loan institutions.	S.12 S.13

No.	Data source name	Data source description	Used for sector(s):
		Content: advance payments due for covering the cost of Ombudsman activities by type of entity, annual data concerning the settlement of advance payments, revenues, costs, assets and liabilities. Valuation principle: accrual Organization collecting data: the Financial Ombudsman - Periodicity: quarterly Timeliness: T+40 days	
DS88	Financial reporting of credit unions	Type of data source: administrative Type of collection method: full survey Reporting units: credit unions, both active and filing for bankruptcy Content: profit and loss account, balance sheet, data on own funds, data on financial liquidity Valuation principle: accrual Organization collecting data: the Polish Financial Supervision Authority Periodicity: quarterly, annually Timeliness: T+1,5 months, T+8 months	S.12
DS89	Financial reporting of the Insurance Guarantee Fund	Type of data source: statistical Type of collection method: full survey Reporting units: the Insurance Guarantee Fund Content: revenues, costs, contributions meant for covering statutory activity Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+6 months	S.12 S.13
DS90	Financial reporting of the affiliates of foreign insurance companies	Type of data source: administrative Type of collection method: full survey Reporting units: foreign insurance companies operating in Poland on the base of freedom of establishment Content: gross written premiums for life and non-life insurance, gross claims paid for non-life insurance. Currently financial data on the activities of the affiliates of foreign insurance companies operating in Poland, which are not supervised by the Polish Financial Supervision Authority are collected in the special report designed by Statistics Poland – SFU-OZ. The report includes data for life and non-life insurance on: gross written premiums, gross claims paid, administrative costs, claims management costs. Valuation principle: accrual Organization collecting data: the Polish Financial Supervision Authority Periodicity: annually Timeliness: T+13 months	S.11 S.12 S.14 S.15 S.2
DS91	Financial reporting of insurance/reinsurance companies KNF-02 statistical report on activities of insurance/reinsurance companies	Type of data source: administrative/statistical Type of collection method: full survey Reporting units: life and non-life insurance companies and reinsurance companies Content: financial data and namely: balance sheet, technical insurance account, profit and loss account, cash flow account. KNF-02: gross written premiums for non-life insurance by type of insurance and by institutional sectors. KNF-02	S.11 S.12 S.13 S.14 S.15 S.2

No.	Data source name	Data source description	Used for sector(s):
		report has been expanded by additional information concerning costs, types of life and non-life insurance and gross written premiums and claims paid for affiliates of the Polish insurance and reinsurance companies supervised by the Polish Financial Supervision Authority and operating abroad on the base of freedom of establishment, premiums, profits and fees for services within the PPE Valuation principle: accrual Organization collecting data: the Polish Financial Supervision Authority Periodicity: quarterly, annually Timeliness: T+1,5 months, T+2,5 months, T+8 months	
DS92	Financial-accounting system of the Material Reserves Agency	Type of data source: statistical Type of collection method: full survey Reporting units: enterprises Content: data on stock and strategical reserves, revenues, costs, assets and liabilities Valuation principle: accrual and cash flow Organization collecting data: the Material Reserves Agency Periodicity: quarterly, annually Timeliness: T+1,5 months, T+6 months	S.11 S.13 S.14
DS93	Financial-accounting system of the Agency for Restructuring and Modernisation of Agriculture	Type of data source: statistical Type of collection method: full survey Reporting units: natural persons, enterprises and non-commercial entities Content: aggregated data – information on the use of the European Union funds by final beneficiaries Valuation principle: accrual Organization collecting data: the Agency for Restructuring and Modernisation of Agriculture Periodicity: annually Timeliness: T+7 months, T+13 months	S.11 S.13 S.14 S.15 S.2
DS94	Financial-accounting system of the Agriculture Agency	Type of data source: statistical Type of collection method: full survey Reporting units: natural persons, enterprises and non-commercial entities Content: aggregated data – expenditures incurred by the Agency within the European Union budget Valuation principle: cash flow Organization collecting data: the Agriculture Agency Periodicity: annually Valuation principle: cash flow Timeliness: T+7 months, T+13 months	S.11 S.13 S.14 S.15 S.2
DS95	Financial- accounting system KSI SIMIK and SL2014 of the Ministry of Development	Type of data source: statistical Type of collection method: full survey Reporting units: natural persons, enterprises and non-commercial entities Content: aggregated data on the use of the European Union funds with regard to payments to the final beneficiaries (understood as the payments requested by beneficiaries in the given year) by the type of: fund, program, priority, activity and beneficiary and by institutional sectors. Valuation principle: accrual Organization collecting data: the Ministry of Development	S.11 S.13 S.14 S.15 S.2

No.	Data source name	Data source description	Used for sector(s):
		Periodicity: annually	
		Timeliness: T+7 months, T+13 months	
DS96	Financial-accounting system of the National Fund of Health	Type of data source: statistical	S.11 S.13 S.14 S.2
		Type of collection method: full survey	
		Reporting units: the National Fund of Health	
		Content: data concerning the value of health care services refunded from the National Fund of Health for hospitals operating as associations of capital and as research institutes, report on execution of financial plan of the National Fund of Health, report on execution of investment plan of the National Fund of Health and balance sheet of the National Fund of Health	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
DS97	Financial-accounting system of the Social Insurance Institution ZUS	Type of data source: statistical	S.11 S.12 S.13 S.14 S.15 S.2
		Type of collection method: full survey	
		Reporting units: the Social Insurance Institution	
		Content: the amount of contributions due to the Open Pension Funds (OFE) in the given year but not transferred in the same year, the amount of outstanding contributions transferred to OFE in the given year, the amount of receivables remitted on the base of the act of law on social insurance and other law regulations, the amount of provisions created and reversed and write-downs of the Social Security Fund and Bridge pensions Fund, financial statements of the Social Security Fund, the Bridge Pension Fund, the Fund of Demographic Reserves and the Social Insurance Institution	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
DS98	Financial-accounting system of the Office of Electronic Communications	Type of data source: statistical	S.11 S.13
		Type of collection method: full survey	
		Reporting units: the Office of Electronic Communications	
		Content: revenues from payments charged by the Office of Electronic Communication, by type of payment	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
Timeliness: T+6 months			
DS99	The system of the National Bank of Poland own operations	Type of data source: statistical	S.11 S.12 S.13 S.14
		Type of collection method: full survey	
		Reporting units: the National Bank of Poland	
		Content: silver and gold collector's coins	
		Valuation principle: accrual	
		Organization collecting data: the National Bank of Poland	
		Periodicity: annually	
Timeliness: T+10 months			
DS100		Type of data source: administrative	S.11

No.	Data source name	Data source description	Used for sector(s):
	The tax information system of the Ministry of Finance	Type of collection method: full survey	S.13
		Reporting units: the Ministry of Finance	S.14
		Content: data base file on taxpayers of personal income tax and corporate income tax	
		Valuation principle: cash flow	
		Organization collecting data: Statistics Poland	
		Periodicity: monthly	
		Timeliness: T+1,5 months	
DS101	Information system of the Export Credit Insurance Corporation (KUKI)	Type of data source: statistical	S.11 S.12 S.13 S.14
		Type of collection method: full survey	
		Reporting units: the Export Credit Insurance Corporation (KUKI)	
		Content: activities guaranteed by the State Treasury, that is: reports on the bank account balance, export insurance taken out, insurance guarantees; balance sheet, technical insurance account, profit and loss account, cash flow account with regard to commercial activities	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
DS102	Computer system of the National Centre for Emissions Management (KOBiZE)	Type of data source: statistical	S.11 S.13
		Type of collection method: full survey	
		Reporting units: the National Centre for Emissions Management (KOBiZE)	
		Content: data regarding permissions for greenhouse gases emission: the amount of permissions granted for free and the amount of permissions traded at auctions by the Polish government under EU ETS system, the amount of permissions cancelled by operators of installations included in EU ETS system.	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+6 months	
DS103	Computer system of the Social Insurance Institution for Farmers (KRUS)	Type of data source: administrative	S.13 S.14
		Type of collection method: full survey	
		Reporting units: the Social Insurance Institution for Farmers	
		Content: social contributions due and health care contributions due;	
		Benefit payments from social insurance with regard to pensions, disability pensions, social care and other;	
		Administrative costs of KRUS by type	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
DS104	Uniformed service benefits (police, military, security service and other)	Type of data source: statistical	S.13 S.14
		Type of collection method: full survey	
		Reporting units: the Ministry of National Defence, the Ministry of the Interior and Administration, the Ministry of Justice.	

No.	Data source name	Data source description	Used for sector(s):
		Content: the amount of benefits paid out by type (pensions, disability pensions, survivors' pensions) Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: quarterly Timeliness: T+1,5 months	
DS105	Report on the financial result of investment funds societies	Type of data source: statistical Type of collection method: full survey Reporting units: investment funds societies Content: balance sheet, profit and loss statement Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: semi-annually Timeliness: T+7 months; T+15 months	S.12
DS106	Travelling of residents	Type of data source: statistical Type of collection method: sample survey Reporting units: households Content: social-demographic features of respondents, travelling destinations (foreign and domestic), travelling goals, duration of travel, type of accommodation, means of transport, organized travelling, the amount and type of expenditures incurred Valuation principle: cash flow Organization collecting data: Statistics Poland, the National Bank of Poland, the Ministry of Sport and Tourism Periodicity: quarterly Timeliness: T+90 days	S.14 S.2
DS107	Payments of enterprises to the State Fund for Rehabilitation of Disabled People	Type of data source: statistical Type of collection method: full survey Reporting units: enterprises Content: aggregated data on payments to the State Fund for Rehabilitation of Disabled People recognized as taxes on production, by institutional sectors Valuation principle: cash flow Organization collecting data: the State Fund for Rehabilitation of Disabled People Periodicity: annually Timeliness: T+9 months	S.11 S.12 S.13 S.14 S.15
DS108	Revenues, expenditures and balance sheet of the Technological Credit Fund	Type of data source: statistical Type of collection method: full survey Reporting units: the Technological Credit Fund Content: revenues, expenditures, assets and liabilities Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+6 months	S.11 S.12 S.13
DS109	Z-02 Report on Labour Cost	Type of data source: statistical Type of collection method: sample survey Reporting units: legal entities, other organizational units, natural persons running business activities, with 10 and more persons employed Content: wages and salaries, compensation for the time of sickness Valuation principle: accrual	S.11 S.12 S.13 S.14 S.15

No.	Data source name	Data source description	Used for sector(s):
		Organization collecting data: Statistics Poland	
		Periodicity: every 4 years	
		Timeliness: T+7 months	
DS110	Z-06 Report on working people, wages and salaries and work time	Type of data source: statistical	S.11 S.12 S.13
		Type of collection method: full survey	
		Reporting units: enterprises employing more than 9 persons; budgetary units regardless of the number of employed	
		Content: the number of working people, wages and salaries, work time	
		Valuation principle: not applicable	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+7 months	
DS111	Z-12 Report on the structure of wages and salaries by professions	Type of data source: statistical	S.11 S.12 S.13
		Type of collection method: sample survey	
		Reporting units: enterprises, local units	
		Content: wages and salaries by professions	
		Valuation principle: not applicable	
		Organization collecting data: Statistics Poland	
		Periodicity: every 2 years	
		Timeliness: T+10 months	
DS112	Subscription fee for using r/tv sets	Type of data source: administrative	S.11 S.12 S.13 S.14 S.15
		Type of collection method: full survey	
		Reporting units: National Broadcasting Council	
		Content: revenues from subscription fees and other	
		Valuation principle: accrual	
		Organization collecting data: National Broadcasting Council	
		Periodicity: annually	
		Timeliness: T+7 months	
DS113	Capital injections	Type of data source: administrative	S.11 S.12 S.13
		Type of collection method: full survey	
		Reporting units: ministries and Government Plenipotentiary for Strategic Energy Infrastructure	
		Content: recapitalization of public units	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+8 months	
DS114	Dividends	Type of data source: administrative	S.11 S.12 S.13
		Type of collection method: full survey	
		Reporting units: ministries and Government Plenipotentiary for Strategic Energy Infrastructure	
		Content: proceeds from dividends	
		Valuation principle: accrual	
		Organization collecting data: Statistics Poland	
		Periodicity: annually	
		Timeliness: T+8 months	
DS115	Guarantees and sureties	Type of data source: administrative, statistical	S.11
		Type of collection method: full survey	S.12
		Reporting units: Ministry of Finance, local government units,	S.13

No.	Data source name	Data source description	Used for sector(s):
		other units of general government sector not included in the public finance sector Content: receivables and liabilities granted under guarantees and sureties Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: quarterly, annually Timeliness: T+55 days, T+9 months	
DS116	Public-private partnership	Type of data source: statistical Type of collection method: full survey Reporting units: units classified in the general government sector in line with ESA 2010 rules Content: expenditure on the implementation of PPP contracts Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: quarterly Timeliness: T+2 months	S.11 S.12 S.13
DS117	F-01/o Report on the revenues, costs and financial results of schools and other educational institutions	Type of data source: statistical Type of collection method: full survey Reporting units: public schools transferred to be operated by individuals or legal persons who are not local governments Content: revenues and expenditures Valuation principle: accrual Organization collecting data: Statistics Poland Periodicity: annually Timeliness: T+4 months	S.11 S.13
DS118	Financial reports IKE, IKZE	Type of data source: administrative Type of collection method: full survey Reporting units: investment funds, insurance companies, entities conducting brokerage activities, banks, voluntary pension funds managed by PTE Content: financial statements, investment list, number and type structure of IKE, IKZE, withdrawals (one-off, installments), refunds, transfer withdrawals, average amount of deposits and deposits in the reporting period Valuation principle: accrual Organization collecting data: the Polish Financial Supervision Authority Periodicity: quarterly Timeliness: T+3 months	S.12, S.14
DS119	The Automotive Market Research Institute	Type of data source: other non-statistical Type of collection method: full coverage Reporting units: authorized car dealers operating on the Polish market Content: information on the prices of individual cars offered by producers on the Polish market is collected in the form of a separate database. It includes all data allowing the unambiguous identification of the vehicle, including the make, model, engine capacity, fuel type, body type, equipment version and type of gearbox Valuation principle: n/a Organization collecting data: The Automotive Market	S.11, S.12, S.14

No.	Data source name	Data source description	Used for sector(s):
		Research Institute	
		Periodicity: annual	
		Timeliness: T+8 months	
DS120	Central Register of Vehicles and Drivers (CEPIK)	Type of data source: administrative	S.11, S.12, S.14
		Type of collection method: full survey	
		Reporting units: communication departments in poviats that register vehicles and issue driving license documents, insurers, vehicle inspection stations, Police, Road Transport Inspection	
		Content: information on vehicles registered in Poland and drivers with permissions to drive.	
		Valuation principle: n/a	
		Organization collecting data: Central Register of Vehicles and Drivers (CEPIK)	
		Periodicity: annual	
		Timeliness: T+3 months	
DS121	Participation of Polish residents (residents) in travels	Type of data source: statistical	S.14, S.2
		Type of collection method: sample survey	
		Reporting units: households and their members	
		Content: socio-demographic characteristics of the respondents, destinations, directions of trips in the country and abroad, type of accommodation used, means of transport, organizational form of the trip, length of stay, types of expenses (accommodation, meals, shopping, etc.)	
		Valuation principle: n/a	
		Organization collecting data: Statistics Poland, National Bank of Poland, Ministry of Sport and Tourism	
		Periodicity: quarterly	
		Timeliness: T+20 days	
DS122	Eu-Aw	Type of data source: statistical	S.11, S.12, S.13, S.14
		Type of collection method: pilot survey	
		Reporting units: selected entities	
		Content: Information on following valuables: antiques and other objects, such as paintings and sculptures; precious metals and stones, diamonds, non-monetary gold, platinum, silver, etc.; other valuables.	
		Valuation principle: n/a	
		Organization collecting data: Statistics Poland	
		Periodicity: n/a	
		Timeliness: n/a	
DS123	Eu-M	Type of data source: statistical	S.11, S.12, S.13, S.14
		Type of collection method: pilot survey	
		Reporting units: larger Polish museums	
		Content: Information on collections of artistic, numismatic, crafts and other museum objects.	
		Valuation principle: n/a	
		Organization collecting data: Statistics Poland	
		Periodicity: n/a	
		Timeliness: n/a	

SECTION D. Description by transaction

1. P 11 – Market output		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
<i>Resources</i>		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors
S11	DS4, DS10, DS11, DS12, DS23, DS29, DS31, DS69, DS72, DS74, DS75,	<p>1) Estimation methods: Market output is estimated on the base of direct data sources from statistical reports and on the base of data obtained by indirect estimations. For estimation of P11 selected items of profit and loss accounts from statistical reports are taken into account, for example: net revenues from sale of products (goods and services), excise duty, net revenues from sale of commodities and materials, the value of materials and commodities sold, etc. Source data for S11 sector for individual Nace Rev. 2 sections and divisions are transformed into ESA transactions on the base of algorithm worked out by the National Accounts Department. Additionally, branch departments responsible for respective areas of economy make adjustments to the data from statistical reports for non-response reasons, mainly for medium-sized enterprises.</p> <p>2) Conceptual adjustments:</p> <p>a) Nominal Holding Gains/Losses (NHG). Data on NHG are estimated by Nace Rev. 2 sections and divisions as well as by large medium and small units (the latter as the total of small legal entities classified in S11 and natural persons running business classified in S14). For estimating NHG for small units in S11 and S14 separately data from branch departments on the structure of inventories for S11 and S14 are used. Three types of NHG are taken into account in P11 transaction: for work in progress, finished products and commodities.</p> <p>b) adjustment to output due to foreign affiliates which consists in decreasing output estimation by output of foreign affiliates of the Polish resident companies. In some cases, profit and loss account of parent companies in the statistical report on the base of which output of S11 sector is compiled, includes data for their affiliates operating abroad on the base of freedom of establishment. In such cases it is necessary to eliminate data of such affiliates from the accounts of their parents based on the additional data source.</p> <p>c) adjustment to output of hotels, restaurants and cafes with a view to include in output the full value of consumed food and drinks. Input data calculated on the base of standard algorithm for transition from statistical sources to ESA transactions include food and drinks purchased and consumed in hotels, restaurants and cafes estimated as a trade margin. ESA 2010 stipulates that such products should be included in output at full value. The adjustment consists in increasing revenues from sale of products by the value of estimated revenues from sale of commodities and in decreasing trade margin by the value of margin related to sold commodities (bought by hotels, restaurants and cafes for resale).</p>

		<p>d) adjustment concerning resale of mobile phones, resulting from the way of registering mobile phones by mobile phones operators in their statistical report. These companies sell mobile phones as a package together with mobile phone service. The mobile phones are frequently sold on special offer. Companies register their revenues from sale of mobile phones as the revenues from sale of commodities, whereas full cost of purchasing mobile phones is registered as the value of commodities bought for resale. Consequently, with special price offers, the trade margin is negative. Companies' revenues from mobile phone services, ensuring profitability of overall activities are included in revenues from sale of products. Adjustment to P11 transaction consists in transferring revenues from sale of commodities related to mobile phones to revenues from sale of products and in adjustment of trade margin resulting from this transfer (as a difference between revenues from sale of mobile phones and the cost of their purchase for resale).</p> <p>e) adjustment to services connected with lotteries and gambling. Input data compiled on the base of standard algorithm ensuring transition from statistical sources to ESA transactions include revenues from lotteries and gambling. ESA 2010 recommends that such services should be calculated as a balance between revenues from lotteries and gambling and winnings paid out.</p> <p>The adjustment is made by replacing revenues from lotteries and gambling calculated on the base of statistical sources by the balance between revenues from lotteries and gambling and winnings related to them, additionally decreased by tax on gambling recognized as D21 tax which ensures basic prices for revenues. As a consequence, output is decreased by the winnings paid out and the tax on gambling.</p> <p>f) reclassification of units in line with ESA 2010 rules from S11 to S13, from S14 to S11 and from S15 to S11</p> <p>3) Exhaustiveness adjustments:</p> <p>a) N6 – producers deliberately misreporting</p> <ul style="list-style-type: none"> - adjustments due to non-observed economy in registered units, including VAT fraud (see Annex 5) - N7 – not all required data collected - services connected with private use of companies' cars (see Annex 6)
S12	DS10, DS12, DS15, DS69, DS72, DS75, DS76, DS77, DS78, DS79, DS80, DS81, DS82, DS83, DS84, DS85, DS86, DS88, DS90, DS91, DS101, DS105, DS119,	<p>1) Estimation methods:</p> <p>Market output is equal to the total of market output of all subsectors. Output is calculated on the base of algorithm for transition from source data to ESA transactions. Methods of measuring market output depend on the type and characteristics of institutional units classified in relevant subsectors of S12, for example: output of the central bank is measured as sum of costs; output of banks includes both explicit payments for financial services and payments for financial services indirectly measured (FISIM); output of insurance companies is calculated as the difference between premiums earned (plus premium supplements) and compensations paid out, adjusted by change in technical reserves; output of Nace Rev. 2 section K (large and medium units) is measured as sum of revenues from sale of products and trade margin; output of non-profit institutions classified in S12 as sum of contributions paid by financial institutions to non-profit institutions serving them.</p> <p>For calculating P11 transaction source data from financial reporting are used, directly measuring the value of market output as well as data allowing for indirect measurement of the output. Additionally, adjustments are made, in line with ESA methodology.</p> <p>Direct sources from financial reporting (administrative/statistical) are used for estimating output of: the National Bank of Poland, the Insurance Guarantee Fund, the Polish Motor Insurers' Bureau, banks, credit unions, investment funds, brokerage houses, common and employees' pension societies, resident insurance companies,</p>

	DS120	<p>affiliates of foreign insurance companies operating on the base of freedom of establishment, pension funds.</p> <p>Direct sources from statistical reporting are used for estimating output of: investment fund societies, large and medium units classified in Nace Rev. 2 section K, non-profit institutions classified in S12 sector.</p> <p>Indirect methods of estimating output are used for small units classified in Nace Rev. 2 section K, employing up to 9 persons. The method is based on 4 % sample, extrapolated then on the whole population.</p> <p>FISIM model is also an indirect method of estimating P11 transaction, used for calculation of financial services payments for which are indirectly measured and result from differences in interest rates of loans and deposits provided/taken by financial institutions (FISIM producers). FISIM is calculated on the base of data from banks (the Central Bank is excluded) and from leasing companies.</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments:</p> <p>N7 – not all required data collected</p> <p>Services connected with private use of companies' cars treated as wages and salaries in kind which, in line with ESA 2010 are included in market output. (see Annex 6).</p>
S13	DS10, DS11, DS12, DS25, DS28, DS34, DS43, DS45, DS46, DS47, DS48, DS51, DS52, DS53, DS55, DS56, DS57, DS59, DS60, DS61, DS62, DS63, DS64, DS74, DS92, DS98, DS112	<p>1) Estimation methods:</p> <p>Market output is estimated on the base of data directly derived from administrative and statistical sources.</p> <p>It includes:</p> <ol style="list-style-type: none"> revenues from payments for concessions and licenses decreased by revenues from UMTS, revenues from leases of property owned by the State Treasury, local government units or other units classified in the public finance sector as well as from other contracts with similar characteristics, net revenues from sale of goods and services, net revenues from sale of materials and commodities, value of materials and commodities sold, revenues from advertisement payment, revenues from units for special purpose means. <p>Additionally, the adjustment is made decreasing market output, due to TV payment in units included in S13 sector that receive the payment.</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S14	DS1, DS2, DS4, DS10, DS24, DS35, DS36, DS37, DS38, DS39, DS40, DS67, DS68, DS75, DS93, DS94,	<p>1) Estimation methods:</p> <p>Market output is calculated on the base of data derived directly from statistical reports as well as on data with indirect Estimation methods. Survey for small units classified in S14 sector is carried out on 4 % sample. Then the results are extrapolated on the whole population. Branch departments compile data for Nace Rev. 2 sections and divisions on the base of algorithm for transition from statistical data to ESA transactions worked out by the National Accounts Department. The data regarding business run by natural persons and civil-law partnerships are directly included in S14 sector.</p> <p>P11 transaction also comprises the value of agricultural output produced on individual farms. Agricultural output is calculated as the product of quantities of agricultural produce and relevant prices.</p> <p>Actual rents are estimated for housing stock of Social Housing Association and developers on the base of data on housing stock and rental prices derived from statistical reports.</p> <p>2) Conceptual adjustments:</p>

	DS119, DS120	<p>a) NHG – nominal holding gains. Three types of inventories are taken into account for calculation of P11 transaction: for work in progress, finished products and trade margin. Data on NHG are estimated for small units in total, that is small legal entities classified in S11 sector and natural persons classified in S14 sector. For estimating the split of NHG between S11 and S14 data on the structure of inventories for S11 and S14 are used, calculated on the base of data obtained from branch departments.</p> <p>b) adjustment to output in section I (activities of hotels, restaurants, cafes, etc.) with the aim of including the full value of consumed food and drinks in output. It consists in increasing revenues from sale of products by estimated revenues from sale of commodities and in decreasing trade margin related to commodities sold (bought for further resale).</p> <p>c) reclassification of civil-law partnerships. Small units included in the statistical survey are natural persons running business and civil-law partnerships. Market output of civil-law partnerships constitutes 10 % of market output estimated on the base of statistical sources. Adopted split has been estimated on the base of ratio of the number of civil-law partnerships registered in REGON register to the number of natural persons running business activities.</p> <p>3) Exhaustiveness adjustments:</p> <p>a) Producers deliberately not registering - underground (N1). For estimating P11 data on the number of natural persons working underground in chosen areas of activities are used. Data are obtained from sample survey on economic activities of population (BAEL). The average salary and relevant ratios of salaries to output are calculated on the base of SP3 statistical report. Market output is calculated as the product of estimated number of workforce, average wages and salaries and the ratio of salaries to output for small registered units. Additionally, VAT fraud is calculated on output of small non-registered units (see point c)).</p> <p>b) Producers deliberately not registering – illegal (N2). It includes estimations concerning:</p> <ul style="list-style-type: none"> - activities of pimps reaping the benefits from prostitution, - production of and trade in drugs, - smuggling of cigarettes. <p>Revenues of pimps are cost item – they constitute 20 % of output produced by persons rendering sexual services. The value of revenues from prostitution is equal to the number of persons rendering sexual services multiplied by the number of sexual intercourses during a year and by the average price of the service. Estimations of revenues from production of and trade in drugs are based on the number of persons taking drugs, frequency of drug taking and the number of doses. Estimations of cigarettes smuggling are based on the analysis of the amount of smuggling from eastern European countries to the domestic market and their illegal sale as well as on the value of cigarettes legally produced in Poland and smuggled to western European countries. Additionally, the illegal production of cigarettes on an industrial scale is taken into account – faking well-known brands.</p> <p>c) Producers deliberately misreporting (N6) Misreporting consist in understating revenues and overstating costs by entrepreneurs with a view to earning financial benefits to which they are not entitled (lower tax to pay, lower social contributions paid to Social Insurance Institution). The detailed description is provided in Annex 5. 10 % of adjustment N6 connected with civil-law partnerships is transferred to S11 sector.</p> <p>d) Adjustments N7:</p> <ul style="list-style-type: none"> - adjustment due to private use of companies' cars. The detailed description is provided in Annex 6.
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S15	DS69, DS70, DS71, DS11	<p>1) Estimation methods: Market output is estimated on the base of data derived directly from statistical reports and by indirect methods. Surveys of units classified in S15 are carried out once in two years (and for trade unions - once in four years). For P11 estimation data from statistical sources on revenues from economic activities are used. The data are estimated by the branch department in line with algorithm provided by the National Accounts Department. In those years in which surveys are not carried out estimation is based on inflation rate. Units classified in S15 sector and included in surveys are registered in REGON register and in the register of statistical units. They are subjected both to full and sample surveys depending on the type of statistical report. For all units with purposive sampling statistical weight is equal to 1, and for units with representative sampling statistical weight depends on the size of population of the given class. Extrapolation of data from the survey on the whole population of active units is done by the branch department.</p> <p>2) Conceptual adjustments: reclassification of units from S13 to S15 in line with ESA 2010 guidelines</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S2		Not applicable
1.2 Balancing adjustments across all sectors		<p>Gross Domestic Product is compiled independently from two sides: production side and expenditure side, whereas income side is estimated as residual. Adjustments due to balancing are made both to production and expenditure side. From production side balancing is done at the level of Nace Rev. 2 sections, institutional sectors and by type of ownership. At the moment of GDP compilation, with the deadline T+9 months, supply and use tables for the given year are not ready yet and therefore supply and use tables for previous years are used for balancing of GDP. Additionally, analysis of quarterly GDP data and data from labor market are performed. Adjustments due to GDP balancing are mainly introduced to output of non-financial corporations sector and household sector.</p>
1.3 Additional details		Not applicable

2. P 12 – Output produced for own final use		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
<i>Resources</i>		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors
S11	DS10, DS12, DS14, DS29, DS31, DS74	<p>1) Estimation methods: Data are elaborated on the base of direct sources from statistical reports and on the base of indirect methods. For estimation of P12 data from profit and loss accounts are used. Input data for individual sections and divisions and for large, medium and small units are estimated by branch departments on the base of algorithm for transition from statistical reports to ESA 2010 transactions worked out by the National Accounts Department. Additionally, branch departments responsible for particular areas of economy make adjustments due to non-response, mainly for medium sized units.</p> <p>2) Conceptual adjustments:</p> <p>a) estimation of output for own final use for market producers. According to ESA 2010 output for own final use for market producers should be estimated in basic prices. Information from statistical reports is used for calculation of this transaction in S11 sector. These sources provide data about the cost of products produced for own final use. For estimation in basic prices net operating surplus is calculated (as gross operating surplus minus consumption of fixed capital) and the cost of products produced for own final use is increased by the calculated value.</p> <p>b) R&D capitalization (see Annex 4)</p> <p>3) Exhaustiveness adjustments - N7 – not all required data collected – software produced for own final use (see Annex 2)</p>
S12	DS29, DS110, DS111	<p>1) Estimation methods – not applicable</p> <p>2) Conceptual adjustments - R&D capitalization (see Annex 4)</p> <p>3) Exhaustiveness adjustments: N7 – not all required data collected – software produced for own final use (see Annex 2)</p>
S13	DS11, DS13, DS25, DS43, DS45, DS46, DS48, DS117	<p>1) Estimation methods – output for own final use is estimated on the base of direct data sources, both administrative and statistical. Output is estimated as the cost of products produced for own final use.</p> <p>2) Conceptual adjustments: R&D capitalization (see Annex 4)</p> <p>3) Exhaustiveness adjustments: N7 – not all required data collected – software produced for own final use (see Annex 2)</p>
S14	DS29	<p>1) Estimation methods: Data are estimated on the base of direct statistical sources and on the base of indirect methods.</p> <p>2) Conceptual adjustments:</p> <p>a) consumption of agricultural products from own production. The value is estimated on the base of survey of farmers' household budget and verified on</p>

		<p>the base of information from agricultural questionnaires on consumption of agricultural products</p> <p>b) imputed rents – estimated at user’s cost in line with the Commission Decision 1722/05.</p> <p>According to the adopted method of estimating imputed rents, the following items are included in output:</p> <ul style="list-style-type: none"> - cost of current repairs and renovations, - cost of insurance of apartments, - FISIM, - consumption of fixed capital, - tax on real estate, - operating surplus. <p>Imputed rents are calculated for types of ownership, like: cooperative dwellings, districts, enterprises, State Treasury, natural persons and housing cooperatives.</p> <p>c) R&D capitalization (see Annex 4)</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S15	DS11, DS29, DS31	<p>1) Estimation methods: Output for own final use is estimated for institutions of higher education classified in Nace Rev. 2 section P (division 85). Cost of products produced for own final use is derived directly from the statistical reports on revenues, expenditures and financial result of institutions of higher education.</p> <p>2) Conceptual adjustments: capitalization of R&D (see Annex 4) The adjustment is recorded in section P (division 85) and in section S (division 94).</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

3. P13 – Non-market output		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
<i>Resources</i>		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13	DS10, DS11, DS13, DS43,	<p>1) Estimation methods: Non-market output is estimated as the difference between total output, market output and output for own final use. Payments for non-market output include:</p> <p>a) revenues from market squares payment,</p>

	DS46, DS52, DS53, DS55 DS56, DS57, DS59, DS60, DS62, DS63, DS64, DS74, DS93, DS94, DS98, DS101, DS117	<p>b) revenues from administrative fees for administrative services,</p> <p>c) revenues from payments of parents covering cost of maintenance of their children in institutions,</p> <p>d) revenues from various payments decreased by those which have been recognized as taxes on production D29 and rent D45,</p> <p>e) payments connected with kindergartens,</p> <p>f) revenues from share in import duty and sugar fee,</p> <p>g) net revenues from sale of products if they have not been recognized as market output,</p> <p>h) net revenues from sale of commodities and materials decreased by the value of commodities and materials sold if they have not been recognized as market output,</p> <p>i) other revenues,</p> <p>j) payments for educational services.</p> <p>The remaining non-market output is estimated as the difference between total output, market output, output for own final use and payments for non-market output</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S14		Not applicable
S15	DS9, DS11, DS29, DS31, DS52, DS55, DS57, DS59, DS60, DS61, DS62, DS64, DS90, DS91, DS93, DS94, DS69, DS70, DS71	<p>1) Estimation methods</p> <p>Non-market output of S15 is calculated as the difference between total output, market output and output for own final use.</p> <p>Non-market output is also calculated as sum of payments from population, that is revenues from statutory activities (calculated by the branch department on the base of algorithm worked out by the National Accounts Department) and from other non-market output.</p> <p>Data are estimated by the relevant Nace Rev. 2 sections. Additionally, in section S non-market output is equal to sum of payments from population, that is to estimated cost of church activities decreased by the church fund. The estimation of the cost of church activities is made on the base of the report published by the Catholic Information Agency: "Finances of catholic church in Poland" and on the base of data from statistical survey concerning catholic church rites. The survey includes units from within the administrative framework of churches, for example: parishes, protestant churches, orders, curiae, clerical seminars. The estimation of the cost of activities of the catholic church, which is recognized in national accounts as non-market unit, includes: current costs of parishes and dioceses, revenues of clergy paid out from the State Budget and of persons working within church framework, like: organist, maid, sexton, security guard.</p> <p>2) Conceptual adjustments: reclassification of units from S13 to S15 in line with ESA 2010 rules</p> <p>3) Exhaustiveness adjustments – not applicable</p>
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

4. P2 – Intermediate consumption		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors.
S11	DS4 DS10	1) Estimation methods:

	DS12 DS16 DS23 DS29 DS31 DS69 DS72 DS74 DS75 DS76 DS90 DS91	<p>Data are elaborated on the base of direct statistical sources as well as indirect methods.</p> <p>Input data for S11 for individual sections and divisions of Nace Rev. 2 and by the size of units (small, medium and large) are estimated on the base of algorithms for the transition from statistical sources to ESA 2010 transactions, worked out by the National Accounts Department. For estimation of P2 transaction, mainly items included in operating costs of profit and loss accounts are taken into consideration, like for example: use of materials and energy, external services, business trips etc. With regard to production costs estimations are made in two stages.</p> <p>The first stage consists in calculating the cost of production on the base of direct statistical sources. The second stage consists in transition from the results obtained from statistical reports to ESA transaction P2. Additional information is used concerning cost of materials, energy and external services. It is possible to extract detailed data concerning transport and accommodation costs on the base of information on business trips.</p> <p>Additionally, branch departments make adjustments due to non-response, mainly for medium seized units.</p> <p>2) Conceptual adjustments:</p> <ol style="list-style-type: none"> a) Nominal Holding Gains/Losses (NHG). Data on NHG are estimated by sections and divisions of Nace Rev. 2 and by the size of units (data for small units are the total of legal entities classified in S11 and natural persons classified in S14). For estimating NHG for small units in S11 and S14 separately, data from branch departments on the structure of inventories for S11 and S14 are used. One type of NHG is included in P12 transaction: for materials. b) FISIM – FISIM for S11 is distributed between sections and divisions of Nace Rev. 2 and between small, medium and large enterprises by using the structure of output provided by branch departments. (see Annex 3) c) reclassification of units from S11 to S13; from S14 to S11; from S15 to S11 in line with ESA 2010 rules d) insurance service – data on non-life insurance premiums from statistical reports are adjusted to data obtained on the base of allocation of insurance output which is calculated in line with ESA 2010 methodology. (see Annex 1) e) adjustments connected with foreign affiliates of the Polish residents operating abroad on the base of freedom of establishment. It consists in decreasing intermediate consumption of S11 by the value of intermediate consumption of the foreign affiliates, in cases in which profit and loss accounts of parent companies reported in statistical surveys include data for their foreign affiliates. In such cases it is necessary to deduct the value of intermediate consumption of the foreign affiliates from the accounts of their parents on the base of an additional source of data. f) adjustment of intermediate consumption of hotels, restaurants and cafes with the aim of inclusion of the full value of consumed food and drinks. The adjustment consists in increasing intermediate consumption by the value of sold commodities (bought by hotels and restaurants for further resale). g) adjustment concerning resale of mobile phones, resulting from the way of registering mobile phones by mobile phones operators in their statistical report. These companies sell mobile phones as a package together with mobile phone service. The mobile phones are frequently sold on special offer. Companies register their revenues from sale of mobile phones as the revenues from sale of commodities, whereas full cost of purchasing mobile phones is registered as the value of commodities bought for resale. The adjustment consists in including the cost of purchasing mobile phones in intermediate consumption (use of materials) and the proper adjustment of trade margin (explanation the same as for P11). h) adjustment of services connected with lotteries and gambling which should be calculated as the difference between revenues from gambling and winnings
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		<p>paid out. Intermediate consumption, consequently, is decreased by the value of winnings.</p> <ul style="list-style-type: none"> i) small tools, see description of P51G j) R&D capitalization (see Annex 4) 3) Exhaustiveness adjustments: <ul style="list-style-type: none"> a) N6 - producers deliberately misreporting - adjustments connected with non-observed economy in registered units (see Annex 5), b) N7 – not all required data collected - private use of companies’ cars (see Annex 6).
S12	DS10, DS12, DS14, DS15, DS20, DS29, DS69, DS72, DS75, DS76, DS77, DS78, DS79, DS80, DS81, DS82, DS83, DS84, DS85, DS86, DS88, DS90, DS91, DS101, DS105, DS110, DS111, DS119, DS120	<p>1) Estimation methods: Intermediate consumption of S12 sector is the sum of intermediate consumption of all subsectors. It is estimated for each subsector separately in line with algorithm for transition between source data and ESA transactions. Intermediate consumption includes cost of goods and services used in the production process, excluding fixed assets, that is: use of energy and materials, external services, business trip and other costs, for example: commission costs, sales costs, marketing and advertisements costs. Estimations are made on the base of source data from financial reports which allow for direct measuring of intermediate consumption and on the base of data allowing for indirect assessment. Additionally, conceptual adjustments resulting from ESA methodology are included.</p> <p>Direct sources from financial reporting (administrative/statistical) are used for estimating intermediate consumption of: the National Bank of Poland, the Insurance Guarantee Fund, the Polish Motor Insurers’ Bureau, banks, credit unions, investment funds, brokerage houses, common and employees’ pension societies, resident insurance companies, affiliates of foreign insurance companies operating on the base of freedom of establishment, pension funds.</p> <p>Direct sources from statistical reporting are used for estimating intermediate consumption of: investment fund societies, large and medium units classified in Nace Rev. 2 section K, non-profit institutions classified in S12 sector.</p> <p>Indirect methods of estimating intermediate consumption are used for small units classified in Nace Rev. 2 section K, employing up to 9 persons. The method is based on 4 % sample, extrapolated then on the whole population.</p> <p>2) Conceptual adjustments:</p> <ul style="list-style-type: none"> a) allocation of FISIM to subsectors of S12 sector (FISIM consumers), (see Annex 3), b) Allocation of an unsold output of the central bank (the National Bank of Poland), allocated by convention to subsectors S122 and S125, proportionally to their value added, c) allocation of insurance output to subsectors of S12 sector (insurance service). The amount of insurance service for S128 sector is equal to reinsurance output d) R&D capitalization In the case of market producers, expenditures on research and development are treated by ESA 2010 as gross fixed capital formation. As a result, the adjustment decreases intermediate consumption (item cost of external services) in subsectors of S12 sector (see Annex 4). e) small tools used in production longer than a year (regardless of their value) are treated by ESA 2010 as gross fixed capital formation. As a result, the adjustment decreases intermediate consumption (item cost of materials) in subsectors of S12 sector – see the description of P51G. <p>3) Exhaustiveness adjustments: N7 – not all required data collected Private use of companies’ cars is treated by ESA 2010 as wages and salaries in kind. As a result, the adjustment decreases intermediate consumption (item cost of materials/fuel and item external services/car maintenance and repairs) in subsectors of S12 sector, (see Annex 6).</p>
S13	DS10 DS11 DS13 DS25 DS28	<p>1) Estimation methods: Intermediate consumption is calculated on the base of direct data sources, both administrative and statistical. It includes cost of: materials and energy, external services, business trips (transport and accommodation), other costs by type,</p>

	<p>DS42 DS43 DS44 DS45 DS46 DS47 DS48 DS49 DS50 DS51 DS55 DS57 DS58 DS59 DS61 DS62 DS64 DS101</p>	<p>exchange differences, bank payments, commissions for running export insurance guaranteed by the State Treasury.</p> <p>2) Conceptual adjustments:</p> <ul style="list-style-type: none"> a) FISIM, b) insurance service, c) R&D capitalization (see Annex 4), d) small tools (see the description of P51G), e) payments from the National Broadcasting Council to the Polish Post Office, f) payments for public broadcasting reclassified from intermediate consumption to taxes on production D29, g) payments for public waste management – deducted from intermediate consumption, h) allocation of the invoiced central bank output. <p>3) Exhaustiveness adjustments: not applicable</p>
<p>S14</p>	<p>DS1 DS2 DS4 DS10 DS24 DS35 DS36 DS37 DS38 DS39 DS40 DS67 DS68 DS75 DS93 DS94 DS119 DS120</p>	<p>1) Estimation methods:</p> <p>Estimations are made on the base of data from direct statistical sources and on the base of data requiring indirect methods of calculations. Data for P2 transaction are estimated on the base of algorithms for transition from statistical sources to ESA transactions in national accounts. Data compiled by branch departments by sections and divisions of Nace Rev. 2 are directly included in S14 sector with regard to natural persons running business activities and civil-law partnerships.</p> <p>P2 also includes intermediate consumption for individual households in agriculture, that is the value of own-produced agricultural products used in production process (seeds, seedlings etc.) as well as the value of purchased materials, like seeds, fodder, pesticides, energy, external services (veterinary, transport, repairs, construction) and the value of insurance, banking, telecommunication, financial intermediation services.</p> <p>Imputed rents – estimated at user’s cost in line with Commissions Decision 1722/05. According to the adopted method of estimating imputed rents, intermediate consumption consists of the following items: cost of current repairs and renovations, cost of apartments’ insurance and FISIM.</p> <p>Actual rents are estimated for housing stock of Social Housing Association and developers on the base of data on housing stock and rental prices derived from statistical reports. Intermediate consumption is estimated by indirect method, with assumption that the share rate of intermediate consumption to output for actual rents is the same as the share rate of intermediate consumption to output for imputed rents.</p> <p>2) Conceptual adjustments:</p> <ul style="list-style-type: none"> a) Nominal Holding Gains/Losses (NHG). In P2 transaction only one type of inventories is taken into account – stock of materials. The value of NHG is estimated for small units in total, that is for legal entities, classified in S11 sector and for natural persons running business, classified in S14 sector. The split between the two sectors is done on the base of share rate of the cost of materials for each sector to the total cost of materials for both sectors. b) adjustment to Nace Rev. 2 section I (activities connected with catering and accommodation). <p>Intermediate consumption is increased by the value of materials sold (bought by hotels and restaurants for further resale).</p> <ul style="list-style-type: none"> c) reclassification of civil-law partnerships. The statistical report for small units includes both natural persons running business activities and civil-law partnerships. Intermediate consumption of civil-law partnerships constitutes 10 % of intermediate consumption of all small units. The adopted share rate has been calculated on the base of the number of civil-law partnerships registered in REGON register to the number of natural persons running business.

		<p>d) FISIM – the value of FISIM allocated to the production account of S14 sector is distributed between intermediate consumption of individual sections and divisions of Nace Rev. 2 on the base of output structure provided by branch departments. (see Annex 3)</p> <p>e) insurance service – data from statistical reports on non-life insurance premiums are adjusted to data obtained from allocation of insurance output calculated in line with ESA 2010 rules,</p> <p>f) small tools – see the description of P51G,</p> <p>g) R&D capitalization (see Annex 4),</p> <p>h) payments for public broadcasting.</p> <p>3) Exhaustiveness adjustments:</p> <p>a) N1 - producers deliberately not registering (underground activity) Estimated on the base of the statistical report for small units. Share rates of intermediate consumption to output are calculated for each Nace Rev. 2 section. Intermediate consumption for N1 is calculated on the base of these share rates and output calculated for N1 for the given section.</p> <p>b) N2 - producers deliberately not registering (illegal activity) Estimations include:</p> <ul style="list-style-type: none"> – activities of pimps who derive financial benefits from the provision of prostitution services by other persons – it has been assumed that intermediate consumption constitutes 10% of output (expert’s assessment), – production of and trade in drugs – intermediate consumption estimated on the base of information on similar kind of activities, – smuggling of cigarettes - intermediate consumption estimated on the base of information on similar kind of activities <p>c) N6 - producers deliberately misreporting Misreporting consists in understating revenues and overstating costs by enterprises with the aim of earning illegal financial benefits (lower income tax, lower social contributions). The detailed description of the method can be found in Annex 5. 10 % of N6 adjustment to P2 is allocated to civil-law partnerships in S11 sector</p> <p>d) N-7 - not all required data collected</p> <ul style="list-style-type: none"> - private use of companies’ cars – intermediate consumption is decreased by expenditures on petrol and repairs which are recognized as private consumption. (see Annex 6) - sale on market squares – P2 is estimated by indirect method, - actual rents – estimated by indirect method by assuming that the share rate of intermediate consumption to output for actual rents is the same as the share rate of intermediate consumption to output for imputed rents.
S15	DS10, DS11, DS69, DS70, DS71, DS74, DS76, DS81, DS90, DS91.	<p>1) Estimation methods: Data are elaborated on the base of direct statistical data sources on activities of non-profit institutions and on the base of indirect methods, in the case of estimation of costs of the Catholic Church. Individual items of intermediate consumption (use of energy and materials, external services, insurance service, other costs) by using structure of costs and of gross fixed capital formation obtained from statistical report for medium seize enterprises to costs of units classified in S.15. Additionally, external services of section S (division 94) include administrative data on commissions from the National Bank of Poland.</p> <p>2) Conceptual adjustments:</p> <p>a) reclassification of units from S13 to S15 in line with ESA 2010 sector classification,</p> <p>b) FISIM (see Annex 3),</p> <p>c) small tools – see the description of P51G,</p>

		d) payments for broadcasting, e) insurance service resulting from allocation of insurance output calculated in line with ESA 2010. 3) Exhaustiveness adjustments: not applicable
S2		Not applicable
Resources		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1. Balancing adjustments across all sectors		Gross Domestic Product is compiled independently from two sides: production side and expenditure side, whereas income side is estimated as residual. Adjustments due to balancing are made both to production and expenditure side. From production side balancing is done at the level of Nace Rev. 2 sections, institutional sectors and by type of ownership. At the moment of GDP compilation, with the deadline T+9 months, supply and use tables for the given year are not ready yet and therefore supply and use tables for previous years are used for balancing of GDP. Additionally, analysis of quarterly GDP data and data from labor market are performed. Adjustments due to GDP balancing are mainly made to intermediate consumption of non-financial corporations sector and household sector.
1.3 Additional details		Not applicable

5. P31 – Individual consumption expenditure		
1.1 Description of compilation procedures		
Uses		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors.
S11		Not applicable
S12		Not applicable
S13		1) Estimation methods: For data transmission required at T+9 months the split between individual consumption expenditure and collective consumption expenditure is estimated on the base of data for previous years. During preparation of table 11 of ESA 2010 transmission programme concerning expenditures of the general government sector by COFOG functions, the split of P3 transaction is calculated on the base of COFOG methodological guidelines. The data elaborated in this way are included in the accounts of S13 sector and transmitted to Eurostat at T+12 months deadline. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14	DS2 DS3 DS17 DS18 DS19 DS24 DS32 DS78 DS82 DS85 DS119	1) Estimation methods: direct and indirect Individual consumption in household sector includes: a) expenditures incurred by population on purchase of products (goods and services), b) consumption of agricultural products from own production (see the description of P12 for S14 sector), c) housing services – imputed rents (see the description of P12 for S14 sector), d) payments for services connected with social insurance – data on production of market services by Open Pension Funds, Employees' Pension Funds and

	DS120 DS121	<p>Voluntary Pension Funds obtained directly from the Polish Financial Supervision Authority.</p> <p>2) Conceptual adjustments:</p> <p>a) the value of second-hand cars imported from EU countries. It is estimated on the base of administrative data from the Ministry of Finance on purchase of the second-hand cars by natural persons from EU countries. The data concern those natural persons who have not registered for excise duty purposes (the form AKC-R). For natural persons who imported from EU more than one car trade margin is estimated. The estimated value is added to individual consumption of households in COICOP item: 07.1.1 Cars,</p> <p>b) FISIM (see Annex 3).</p> <p>3) Exhaustiveness adjustments:</p> <p>a) private use of companies' cars (see Annex 6),</p> <p>b) housing services – actual rents (see the description of P11 for S14 sector),</p> <p>c) purchases of products in underground economy (see the description of P11 for S14 sector),</p> <p>d) VAT fraud without complicity. VAT fraud is estimated on the base of output in non-observed economy. VAT tax rates set up by the Ministry of Finance are assigned to output of those items of COICOP classification in which underground economy is present (in 2015 these were: 5%, 8% and 23%).</p> <p>e) expenditures on goods and services connected with illegal activities (see the description of P11 for S14 sector),</p> <p>f) expenditures of the Polish citizens going abroad and foreigners staying in Poland. Estimations are made on the base of data from questionnaire survey carried out by the Regional Statistical Office in Rzeszów for the National Bank of Poland, the Ministry of Sport and Tourism and Statistics Poland.</p> <p>Individual consumption in household sector is compiled by COICOP classification and is based on: data on retail sale, the survey of household budgets, the balance of agricultural products, the survey on foreign trips, administrative data and estimations by expert's method. Additionally, each COICOP item related to services is validated by using growth rates from the survey of household budget (HBS) and against the most recent (at the time of individual consumption compilation) supply and use tables.</p> <p>Two approaches are used in compilation of individual consumption of household sector: the first approach - from retail sale side is predominant for estimating expenditures on commodities; the second approach – from household budgets side is predominant for estimating expenditures on services. Both approaches are supplemented by administrative data (direct method), by data from surveys (secondary use of statistical sources) and supported by indirect methods of calculations. Algorithm for calculating P31 transaction is as follows. The starting point are statistical data on retail sale by the following items: food and non-alcoholic beverages, alcoholic beverages and tobacco products, non-food products. The data for industrial purchases (concerning units running business activities and buying products necessary for their activities in retail) are estimated and deducted from the total of purchases in retail so as to obtain the value of products purchased in retail by households exclusively. In the next step exhaustiveness adjustments under N1 (underground) and N6 (producers deliberately misreporting) are made. The next part of algorithm concerns consumption of products from own production, purchases on market squares and sale of fruits of the forest (mushrooms, blackberries and cowberries). The value of commodities estimated in such a way is increased by the value of services. The majority of services is estimated on the base of survey of household budgets by adopting growth/decrease rates (on a year to year basis) of expenditures for individual categories of services in volume terms. Then the expenditures in current prices are calculated by using Paashe price indexes. ESA 2010 Transmission programme requires estimation of expenditures at the level of three-digit level of COICOP – hence structure of expenditures from the HBS is used. Individual consumption of households is compiled in two versions: domestic (expenditures incurred on the Polish territory) and national (with the exclusion of</p>
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		expenditures incurred by foreigners in Poland and the inclusion of expenditures incurred by the Polish citizens abroad). For balancing of GDP national version is accepted. For estimation of expenditures incurred by foreigners in Poland and by the Polish citizens abroad, necessary for calculation of the national version of household consumption, data on trips abroad from the Balance of Payments are used.
S15	DS9, DS11, DS29, DS31, DS43, DS46, DS52, DS55, DS57, DS59, DS60, DS61, DS62, DS64, DS69, DS70, DS71, DS90, DS91, DS93, DS94, DS97, DS107, DS109	1) Estimation methods: Individual consumption in the sector of non-profit institutions serving households is equal to non-market output decreased by payments from population and increased by social transfers in kind provided by market producers (for example: donations of food, clothes, medicines, holiday gifts, etc.) and by subsidies to food, benefits for settling in, expenditures on health care, social aid, etc. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S2		Not applicable
Resources		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

6. P32 – Collective consumption expenditure		
1.1 Description of compilation procedures		
Uses		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors.
S11		Not applicable
S12		Not applicable
S13		1) Estimation methods:

		For data transmission required at T+9 months the split between individual consumption expenditure and collective consumption expenditure is estimated on the base of data for previous years. During preparation of table 11 of ESA 2010 transmission programme concerning expenditures of the general government sector by COFOG functions, the split of P3 transaction is calculated on the base of COFOG methodological guidelines. The data elaborated in this way are included in the accounts of S13 sector and transmitted to Eurostat at T+12 months deadline. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
Resources		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

7. P51G – Gross fixed capital formation		
1.1 Description of compilation procedures		
Uses		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors
S11	DS14, DS74, DS75, DS29, DS31	1) Estimation methods: Data on gross fixed capital formation are compiled on the base of statistical reports, according to AN classification (direct method). Estimations made in such a way are then supplemented by ESA 2010 adjustments. 2) Conceptual adjustments: a) R&D capitalization Expenditures incurred on research and development which in line with ESA 2010 are recognized as gross fixed capital formation are estimated on the base of data from the survey carried out according to guidelines provided in Frascati Manual and in line with the methodology described in Manual on Research and Development (see Annex 4). b) small tools – expenditures on small tools used in production process for longer than one year and as such reclassified from intermediate consumption to gross fixed capital formation are estimated on the base of methodology worked out by using data on intermediate consumption according to Nace Rev. 2 classification from supply and use tables. 3) Exhaustiveness adjustments: N7 – own account software – expenditures incurred on software produced and used in the same unit are elaborated by the cost method. (see Annex 2)
S12	DS14, DS20, DS75,	1) Estimation methods: the same as for S11 sector 2) Conceptual adjustments:

	DS29	<ul style="list-style-type: none"> a) R&D capitalization (see Annex 4) b) small tools – the same as for S11 sector 3) Exhaustiveness adjustments: N7 – own account software (see Annex 2)
S13	DS14, DS55, DS57, DS59, DS63, DS73, DS74, DS29, DS30, DS31, DS46, DS13	<ul style="list-style-type: none"> 1) Estimation methods: Data on gross fixed capital formation are compiled on the base of statistical reports and administrative sources, according to AN classification (direct method). Estimations made in such a way are then supplemented by ESA 2010 adjustments. 2) Conceptual adjustments: <ul style="list-style-type: none"> a) R&D capitalization (see Annex 4), b) small tools - the same as for S11 sector, c) systems of military weapons – expenditures on military weapons which according to ESA 2010 should be treated as gross fixed capital formation are estimated on the base of administrative data sources, d) decommissioning costs of large assets – expenditures incurred on liquidation of coal mines are obtained directly from units dealing with restructuring of coal mines and incurring costs connected with their liquidation. 3) Exhaustiveness adjustments: N7 – own account software (see annex 2)
S14	DS75 DS29	<ul style="list-style-type: none"> 1) Estimation methods: direct data source adjusted by conceptual and exhaustiveness adjustments 2) Conceptual adjustments: <ul style="list-style-type: none"> a) R&D capitalization (see Annex 4), b) small tools – the same as for S11 sector 3) Exhaustiveness adjustments: <ul style="list-style-type: none"> a) N3 – outlays on individual housing are estimated on the base of floor surface of buildings, as well as outlays on industrial buildings, agricultural equipment and cultivated assets on the base of economic studies of agriculture, b) N6 – gross fixed capital formation for own final use in individual construction and agriculture.
S15	DS69, DS70, DS71, DS72	<ul style="list-style-type: none"> 1) Estimation methods: direct data source adjusted by conceptual and exhaustiveness adjustments 2) Conceptual adjustments: <ul style="list-style-type: none"> a) R&D capitalization (see Annex 4) b) small tools - the same as for S11 sector 3) Exhaustiveness adjustments: not applicable
S2		Not applicable
Resources		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

8. P52 – Changes in inventories		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors
S11	DS10 DS74 DS75	Calculations are performed on the base of data from direct data sources. For quarterly estimations data from F-01 report on revenues, expenditures, financial result and outlays on fixed assets are used. To ensure balance of inventories at the beginning of the year the assumption is made that stock at the beginning of the given accounting year is equal to the stock at the end of the previous accounting year. Changes in inventories are calculated for each type of inventories separately, that is for: stock of materials, work in progress and finished goods and commodities by products, divisions and size of units, in subsequent quarters of the accounting year. Estimation of changes in inventories by products is made on the base of supply and use tables. At present the tables include 543 groups of goods and services. After estimating the accounting value of changes in inventories, the value is recalculated in constant prices by using relevant price indexes at the beginning and end of the year. Changes in inventories in constant prices multiplied by the average price index for the given period are equal to changes in inventories in the average current prices. In annual account changes in inventories are calculated as sum of changes in inventories in all quarters. The value is then revised on the base of data from annual statistical reports for small, medium and large enterprises. Changes in inventories allocated to S11 sector include changes in inventories calculated for large, medium and part of small enterprises (civil-law partnerships).
S12		Not applicable
S13	DS41, DS51 DS92	The method is the same as for S11 sector. Source data on inventories in selected units classified in S13 sector are obtained directly from this units and for the remaining units calculations are performed on the base of annual balance.
S14	DS75	Changes in inventories in household sector is calculated as sum of changes in inventories in small enterprises (natural persons running business activities outside agriculture) and changes in inventories on individual farms. Estimations are made on the base of data from branch department on increase in the livestock and on changes in inventories of plants and animals.
S15		Not applicable
S2		Not applicable
<i>Resources</i>		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

9. P53 – Acquisitions less disposals of valuables		
1.1 Description of compilation procedures		
<i>Uses</i>		

Sector	Data Sources	Methods
S1	DS21, DS99, DS122, DS123	1) Estimation methods: direct data source on production, import and export of valuables. Split between institutional sectors is done on the base of a pilot survey (questionnaires Eu-Aw and Eu-M). 2) Conceptual adjustments – not applicable 3) Exhaustiveness adjustments – not applicable
S11	DS21, DS99, DS122, DS123	Methods the same as for S1
S12	DS21, DS99, DS122, DS123	Methods the same as for S1
S13	DS21, DS99, DS122, DS123	Methods the same as for S1
S14	DS21, DS99, DS122, DS123	Methods the same as for S1
S15		Not applicable
S2		Not applicable
Resources		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

10. P61 – Exports of goods		
1.1 Description of compilation procedures		
Uses		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		

	DS106, DS121	<ul style="list-style-type: none"> a) decreasing the value of exports by transactions connected with goods sent for processing and repairs. Goods subjected to processing are identified on the base of the type of transaction. b) reclassification of merchanting. Revenues from merchanting are classified as export of goods and uses as negative export of goods. <p>3) Exhaustiveness adjustments:</p> <ul style="list-style-type: none"> a) international trade in goods not reported in INTRASTAT or EXTRASTAT - goods transported by tourists (in tourist traffic), which were purchased for resale, other goods transported across the border without either the INTRASTAT declarations or the EXTRASTAT system documents being filled in (these include mainly the exported goods transferred abroad in bigger quantities without either the INTRASTAT declarations or the EXTRASTAT system documents), b) illegal trade in cigarettes and drugs. <p>Export of goods is calculated on the base of FOB valuation.</p>
Resources		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

11. P62 – Exports of services		
1.1 Description of compilation procedures		
Uses		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
Resources		

Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

12. P62F – Exports of FISIM (see Annex 3)

13. P71 – Imports of goods		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
<i>Resources</i>		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2	DS3, DS7, DS8, DS21, DS22, DS32, DS106, DS121	<ol style="list-style-type: none"> 1) Estimation methods: direct data sources are adjusted by conceptual and exhaustiveness adjustments. 2) Conceptual adjustments: <ol style="list-style-type: none"> a) decreasing the value of import by transactions connected with goods sent for processing and repairs. Goods subjected to processing are identified on the base of the type of transaction. b) CIF/FOB adjustments. 3) Exhaustiveness adjustments: <ol style="list-style-type: none"> a) data on international trade increased by the value of second-hand cars imported from the European Union which due to the low value are not reported in INTRASTAT, b) international trade in goods not reported in INTRASTAT or EXTRASTAT - goods transported by tourists (in tourist traffic), which were purchased for resale, other goods transported across the border without either the INTRASTAT declarations or the EXTRASTAT system documents being filled in (these include mainly the exported goods transferred from abroad in bigger quantities without either the INTRASTAT declarations or the EXTRASTAT system documents),

		c) illegal activities connected with production and smuggling of drugs, and cigarettes.
1.2 Balancing adjustments across all sectors	Not applicable	
1.3 Additional details		

14. P72 – Imports of services		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
<i>Resources</i>		
Sector	Data Sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2	DS3, DS7, DS8, DS21, DS22, DS32, DS106, DS121	1) Estimation methods: direct data sources are adjusted by conceptual and exhaustiveness adjustments. 2) Conceptual adjustments: a) insurance service calculated on the base of information on the following items: premiums earned, compensations due for payment, technical reserves, b) FISIM. 3) Exhaustiveness adjustments: a) foreign trips (expenditures of Poles abroad), b) prostitution services.
1.2 Balancing adjustments across all sectors	Not applicable	
1.3 Additional details	Not applicable	

15. P72F – Imports of FISIM (see Annex 3)

16. D11 – Wages and Salaries		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors
S11	DS4 DS10	1) Estimation methods:

	DS12 DS23 DS69 DS72 DS74 DS75 DS109 DS110	<p>Data are compiled on the base of direct statistical sources and on the base of indirect methods. For calculation of D11 transaction data on wages and salaries from statistical reports are used. Input data for S11 sector split by Nace Rev. 2 sections and divisions and by the size of units are estimated on the base of algorithms for transition from statistical sources to ESA 2010 transactions worked out by the National Accounts Department. Additionally, branch departments make adjustments due to non-response, mainly for medium size units.</p> <p>2) Conceptual adjustments:</p> <p>a) imputed social contributions which, in line with ESA methodology, included in national accounts together with actual social contributions. They concern compensation for sickness paid by an employers which is recognized by ESA as non-pension contributions paid by employers. Estimated value of compensations for sickness decreases wages and salaries gross.</p> <p>b) reclassification of units from S11 to S13, from S14 to S11 and from S15 to S11, in line with ESA rules related to sector classification.</p> <p>c) wages and salaries of foreign affiliates of the Polish residents. The total value of wages and salaries is decreased by the estimated value of wages and salaries of foreign affiliates of the Polish residents, operating abroad on the base of freedom of establishment. It is done in the cases in which profit and loss accounts of parent companies provided in the statistical report (the basis for S11 compilation) include data of their foreign affiliates. In such cases it is necessary to eliminate data of foreign affiliate from profit and loss account of their parents on the base of additional data source.</p> <p>3) Exhaustiveness adjustments:</p> <p>a) N6 – producers deliberately misreporting - non-observed economy in registered units (see Annex 5),</p> <p>b) N7 – not all required data collected - Private use of companies' cars (see Annex 6)</p>
S12	DS10 DS12 DS69 DS72 DS75 DS77 DS79 DS81 DS83 DS84 DS86 DS88 DS89 DS90 DS91 DS105 DS109 DS119 DS120	<p>1) Estimation methods:</p> <p>Compensation of employees (wages and salaries and other costs related to them) are equal to the sum of compensation of employees of all subsectors of S12 sector. The transaction is calculated for each subsector separately on the base of algorithm for transition from source data to ESA transaction. For calculation of D11 transaction direct data on wages, salaries and other cost from financial reporting are used, as well as data sources enabling indirect estimations. Additionally, adjustments are made, in line with ESA methodology.</p> <p>Direct sources from financial reporting (administrative/statistical) are used for estimating wages and salaries of: the National Bank of Poland, the Insurance Guarantee Fund, the Polish Motor Insurers' Bureau, banks, credit unions, investment funds, brokerage houses, common and employees' pension societies, resident insurance companies, affiliates of foreign insurance companies operating on the base of freedom of establishment.</p> <p>Direct sources from statistical reporting are used for estimating wages and salaries of: investment fund societies, large and medium units classified in Nace Rev. 2 section K, non-profit institutions classified in S12 sector.</p> <p>Indirect methods of estimating wages and salaries are used for small units classified in Nace Rev. 2 section K, employing up to 9 persons. The method is based on 4 % sample, extrapolated then on the whole population.</p> <p>2) Conceptual adjustments: compensation for sickness paid by an employers which according to ESA 2010 is treated not as wages and salaries but as imputed, non-pension social contributions. As a result, wages and salaries D11 are decreased by the estimated value and employers' social contributions D12 are increased by the same value. Imputed social contributions paid by employers are estimated on the base of statistical survey on compensation of employees carried out once in 4 years.</p> <p>3) Exhaustiveness adjustments: N7 not all required data collected – private use of companies' cars increasing wages and salaries in kind</p>
S13	DS10 DS11	<p>1) Estimation methods:</p> <p>Data compilation is based on direct data sources. Wages and salaries include:</p>

	DS12 DS13 DS22 DS25 DS28 DS34 DS41 DS42 DS43 DS44 DS45 DS46 DS47 DS48 DS49 DS50 DS51 DS55 DS56 DS57 DS58 DS59 DS60 DS61 DS62 DS63 DS64 DS65 DS66 DS74 DS92 DS93 DS96 DS109 DS117	<p>a) remuneration, b) staff expenses, c) staff expenses of members of the civil service corps, d) personal expenses of judges and prosecutors as well as assessors and trainees, e) additional annual remuneration, f) additional annual salary for professional soldiers and annual awards for officers, g) salaries of soldiers of the National Reserve Forces, h) deductions for the company social benefits fund, i) business trips, j) various expenses for individuals, k) personal expenses not included in remuneration, (l) personal expenses not included in salaries paid to soldiers and officers.</p> <p>An adjustment is made, however, for sickness payments, which are transferred from wages and salaries to social security contributions paid by employers. Sickness payments account for approximately 1.10% of the total remuneration transactions.</p> <p>2) Conceptual adjustments: compensation for sickness paid by an employer which according to ESA 2010 is treated not as wages and salaries but as imputed, non-pension social contributions. As a result, wages and salaries are decreased by the estimated value and employers' social contributions are increased by the same value. Imputed social contributions paid by employers are estimated on the base of statistical survey on compensation of employees carried out once in 4 years.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S14	DS1 DS2 DS4 DS10 DS75 DS109 DS119 DS120	<p>1) Estimation methods: Data are compiled on the base of direct, statistical data sources and on the base of indirect methods. Survey for small units classified in S14 sector is carried out on 4 % sample and the results are extrapolated on the whole population. Data for D11 are calculated on the base of algorithm for transition from statistical sources to ESA transactions. Then they are compiled by branch departments by Nace Rev. 2 sections and divisions and included in S14 sector with regard to natural persons running business activities and civil-law partnerships. D11 additionally includes wages and salaries of division 01 – persons employed on individual farms.</p> <p>2) Conceptual adjustments:</p> <p>a) reclassification of civil-law partnerships Small units included in the statistical survey are natural persons running business and civil-law partnerships. D11 of civil-law partnerships constitutes 10 % of D11 estimated on the base of statistical sources. Adopted split has been estimated on the base of ratio of the number of civil-law partnerships registered in REGON register to the number of natural persons running business activities.</p> <p>b) imputed social contributions (see description for D12 transaction)</p> <p>3) Exhaustiveness adjustments:</p> <p>a) N1 - producers deliberately not registering. For estimation of D11, data on natural persons working underground in chosen areas of economic activities are used. Data are estimated on the base of sample survey on economic activities of population (BAEL). Average wages and salaries are calculated on the base of statistical report for small units and multiplied by the</p>

		<p>estimated number of persons working underground for each Nace Rev. 2 section separately.</p> <p>b) N2 - illegal activities:</p> <ul style="list-style-type: none"> - production and trade in drugs, - cigarettes smuggling. <p>Wages and salaries are estimated by indirect method. For production and trade in drugs, wages and salaries are estimated at the level of 10 % of output, whereas for cigarettes smuggling at the level of roughly 5 %.</p> <p>c) N6 - producers deliberately misreporting</p> <p>For N6 estimation data elaborated by the Statistical Regional Office in Kielce (the Research Centre for non-observed economy) are used. Data are compiled with regard to: the number of units, the number of workforce, the number of employed on job contracts, the number of owners and co-owners, gross profit per one owner, the average salary. The data are split by Nace Rev. 2 groups of sections. Data from branch departments of Statistics Poland are validated against data from Regional Office in Kielce by comparing wages and salaries estimated by Regional Office with the average wages and salaries obtained from data sources (see Annex 5).</p> <p>d) N7 - not all required data collected:</p> <ul style="list-style-type: none"> - private use of companies' cars – recorded as wages and salaries in kind <p>It is estimated as imputed output plus estimated cost of car maintenance: petrol and repairs. Since 2015 wages and salaries in kind connected with these adjustments have been additionally decreased by lump sum paid by an employer (see Annex 6).</p> <ul style="list-style-type: none"> - tips – see the description of P11 for S14 sector.
S15	DS5 DS11 DS69 DS70 DS71	<p>1) Estimation methods:</p> <p>Data are compiled on the base of both direct and indirect methods. Wages and salaries in S15 sector are calculated by dividing compensations of employees by a fixed rate. Social contributions rate is set up by the government and in 2015 it was equal to 19,48 %. Data are estimated with split by Nace Rev. 2 sections. Individual wages and salaries are validated against administrative data from Social Insurance Institution and the Ministry of Finance. Additionally, section S includes wages and salaries in churches, estimated by the branch department.</p> <p>2) Conceptual adjustments: reclassification of units from S13 to S15, in line with ESA rules for sector classification</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S2	DS3	Data calculated by National Bank of Poland based on different data sources, including statistical surveys and administrative data sources.
Resources		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors.
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		<p>1) Estimation methods: The total of wages and salaries from all domestic institutional sectors (S11, S12, S13, S14, S15) plus balance of rest of the world (S2).</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S15		Not applicable
S2	DS3	Data calculated by National Bank of Poland based on different data sources, including statistical surveys and administrative data sources.
1.2 Balancing adjustments across all sectors		Not applicable

1.3 Additional details		Not applicable
17. D12 – Employers’ social contributions		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors
S11	DS10 DS12 DS69 DS72 DS74 DS75	<p>1) Methods of compilation: Data are compiled on the base of direct statistical sources and on the base of indirect methods. For calculation of D12 transaction data on social contributions from statistical reports are used. Data input for S11 with split by NACE Rev. 2 sections and divisions and by the size of units are calculated on the base of algorithms for transition from statistical sources to ESA transactions worked out by the National Accounts Department. Additionally, branch departments make adjustments due to non-response, mainly for medium size units.</p> <p>2) Conceptual adjustments:</p> <p>a) imputed social contributions – compensation for sickness paid by employers which according to ESA 2010 is treated not as wages and salaries but as imputed, non-pension social contributions. As a result, wages and salaries D11 are decreased by the estimated value and employers’ social contributions D12 are increased by the same value.</p> <p>b) reclassification of units from S11 to S13, in line with ESA rules for sector classification</p> <p>3) Exhaustiveness adjustment: not applicable</p>
S12	DS10 DS12 DS69 DS72 DS75 DS77 DS79 DS81 DS83 DS84 DS86 DS88 DS89 DS90 DS91 DS105 DS109	<p>1) Estimation methods: Social contributions paid by employers of S12 are the total of social contributions paid by employers of all S12 subsectors. The transaction is calculated for each subsector separately on the base of algorithm for transition from source data to ESA transactions. For calculation of D12 transaction direct data on social contributions from financial reporting are used, as well as data sources enabling indirect estimations. Additionally, adjustments are made, in line with ESA methodology.</p> <p>Direct sources from financial reporting (administrative/statistical) are used for estimating social contributions of: the National Bank of Poland, the Insurance Guarantee Fund, the Polish Motor Insurers’ Bureau, banks, credit unions, investment funds, brokerage houses, common and employees’ pension societies, resident insurance companies, affiliates of foreign insurance companies operating on the base of freedom of establishment.</p> <p>Direct sources from statistical reporting are used for estimating social contributions of: investment fund societies, large and medium units classified in Nace Rev. 2 section K, non-profit institutions classified in S12 sector.</p> <p>Indirect methods of estimating social contributions are used for small units classified in Nace Rev. 2 section K, employing up to 9 persons. The method is based on 4 % sample, extrapolated then on the whole population.</p> <p>2) Conceptual adjustments: compensation for sickness paid by an employers which according to ESA 2010 is treated not as wages and salaries but as imputed, non-pension social contributions. As a result, wages and salaries D11 are decreased by the estimated value and employers’ social contributions D12 are increased by the same value.</p> <p>Imputed social contributions paid by employers are estimated on the base of statistical survey on compensation of employees carried out once in 4 years.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S13	DS10 DS11 DS12 DS13 DS22 DS25 DS28 DS34	<p>1) Estimation methods: Data are compiled on the base of direct data sources. Employers’ social contributions include:</p> <p>a) social security contributions, b) health contributions, c) contributions to the Labor Fund, d) contributions to the Fund of Guaranteed Employees’ Benefits,</p>

	<p>DS41 DS42 DS43 DS44 DS45 DS46 DS47 DS48 DS49 DS50 DS51 DS55 DS56 DS57 DS58 DS59 DS60 DS61 DS62 DS63 DS64 DS65 DS66 DS74 DS92 DS93 DS96 DS104 DS108 DS117</p>	<p>e) contributions to the Bridge Pensions Fund.</p> <p>2) Conceptual adjustments:</p> <p>a) compensation for sickness paid by an employer which according to ESA 2010 is treated not as wages and salaries but as imputed, non-pension social contributions. As a result, wages and salaries D11 are decreased by the estimated value and employers' social contributions D12 are increased by the same value. Imputed social contributions constitute around 1,1 % of the total of wages and salaries.</p> <p>b) Imputed social contributions for uniformed service (police, military, security service and other)</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S14	<p>DS10 DS75 DS110</p>	<p>1) Methods of compilation: Estimations are made on the base of indirect methods. Data on wages and salaries are derived from the statistical report for small units. Data for S12 transaction are estimated proportionally to the share of employers' social contributions in wages and salaries for medium size enterprises calculated on the base of a different statistical report. For section A-01 employers' social contributions are calculated on the base of wages and salaries and legally enacted contribution rate.</p> <p>2) Conceptual adjustments:</p> <p>a) reclassification of civil-law partnerships. The statistical report for small units includes both natural persons running business activities and civil-law partnerships which should be classified in S11 sector. D12 for civil-law partnerships constitutes 10% of the total value derived from statistical sources, similarly to output and intermediate consumption.</p> <p>b) imputed social contributions. They concern compensation for sickness paid by employers. They are estimated on the base of data on wages and salaries of medium size enterprises (survey on compensation of employees Z-02). The share of compensation for sickness in the total cost of wages and salaries by Nace Rev. 2 sections and divisions is calculated and then used to calculate compensation for sickness for small units on the base of data on wages and salaries from the statistical report for small enterprises classified in the household sector. D11 is decreased by the estimated value of compensation for sickness and D12 is increased by the same value.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S15	<p>DS11 DS69 DS70 DS71 DS109</p>	<p>1) Estimation methods: Data are elaborated on the base of direct statistical sources and by indirect methods. Employers' social contributions are equal to the total of actual employers' social contributions (calculated by using fixed rate 19,48%, established by the government and data on wages and salaries) and imputed employers' social contributions. Imputed social contributions are estimated on the base of data on wages and salaries of private, medium size enterprises. The share of compensation for sickness in the total cost of wages and salaries by Nace Rev. 2 sections and divisions is calculated and then used to calculate compensation for sickness for non-profit institutions serving</p>

		households on the base of data on wages and salaries from the statistical reports covering the units classified in S15 sector. D11 is decreased by the estimated value of compensation for sickness and D12 is increased by the same value. 2) Conceptual adjustments: reclassification of units from S13 to S15, in line with ESA 2010 rules concerning sector classification. 3) Exhaustiveness adjustments – not applicable
S2		Data calculated by National Bank of Poland based on different data sources, including statistical surveys and administrative data sources.
Resources		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors.
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		1) Estimation methods: the total of employers' social contributions of all institutional sectors plus balance of rest of the world (S2) 2) Conceptual adjustments – not applicable 3) Exhaustiveness adjustments – not applicable
S15		Not applicable
S2		Data calculated by National Bank of Poland based on different data sources, including statistical surveys and administrative data sources.
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

18. D21 – Taxes on products		
1.1 Description of compilation procedures		
Uses		
Sector	Data Sources	Methods
S1		Not applicable
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
Resources		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors.
S11		Not applicable
S12		Not applicable
S13	DS43 DS52 DS53 DS60 DS64	1) Estimation methods: Taxes on products are calculated on the base of direct data from administrative sources. The transaction is the sum of the items: taxes on goods and services (VAT), taxes and duties related to import (except VAT) and taxes on products (except VAT and excluding taxes related to import). Taxes on goods and services (VAT) include value added tax VAT calculated based on cash data with a one-month time shift. Taxes and duties related to import (except VAT) include excise duty on intra-Community products and excise duty on imported excise goods - calculated based on cash data with a one-month time shift, import fuel charge – based on direct accrual data.

		Taxes on products (except VAT and excluding taxes related to import) include: excise duty on excise goods in the country - calculated on the basis of cash data with a one-month time shift; tax on games, flat rate tax on the value of sold production in the scope of ship construction or reconstruction; transportation fee, tax on civil law transactions, stamp duty (excluding agricultural tax, forest tax, inheritance and donation tax, tax on civil law transactions, tax and fees local from physical persons) - calculated on the basis of the algorithm of transition from cash to the accrual data; national fuel charge, interim payment, revenues from state earmarked funds from subsidies to rates in games of chance constituting the monopoly of the State, various revenues, including statutory revenues of state earmarked funds – based on direct accrual data. 2) Conceptual adjustments: Not applicable 3) Exhaustiveness adjustments: Not applicable
S14		Not applicable
S15		Not applicable
S2	DS55	1) Estimation methods: Taxes on products in S2 sector are calculated on the base of direct data sources, that is reports on execution of the State Budget. They comprise payments to the UE budget due to import duty, agriculture payments and sugar fees. Mathematical method is used to calculate 100 % of contribution to the EU budget which is then presented as a negative figure in S13 sector and a positive figure in S2 sector. Costs of contributions collection (25%) are registered as P131 – non-market output in S13 sector. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

19. D29 – Other taxes on production		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1		Obtained as sum of all relevant subsectors
S11	DS10 DS12 DS69 DS72 DS74	1) Estimation methods: Data are compiled on the base of direct and indirect methods. Revenues of the general government sector from taxes on production, obtained from administrative sources are allocated to institutional sectors on the base of algorithm worked out by the National Accounts Department. Depending on the characteristics of the given tax, in some cases the tax is distributed between all institutional sectors and in some cases, it is allocated to only one sector. The following taxes are allocated to S11 sector by direct method on the base of administrative data sources: a) payments to the Fund for Rehabilitation of Disabled People, b) other operational income of the Polish Film Institute, c) licenses issued by the Energy Regulation Office for generation and distribution of energy. 2) Conceptual adjustments: a) real estate tax excluding income from agricultural tax, forest tax, inheritance and donation tax, tax on civil law transactions as well as local taxes and fees from natural persons, b) tax on means of transport, c) fees for permission to sell alcoholic beverages, d) payments to the National Fund for Environmental Protection and Water Management, including fees related to: wastewater management and water

		<p>protection, protection of atmospheric air and climate, waste management and penalties related to violation of environmental protection requirements,</p> <p>e) fees for concessions and licenses,</p> <p>f) reclassification of units from S11 to S13, in line with ESA 2010 rules for sector classification,</p> <p>g) payments for public TV and radio broadcasting estimated on the base of value added structure,</p> <p>h) revenues from product fee.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S12	<p>DS41, DS52, DS53, DS81, DS83, DS87, DS89, DS91; DS10, DS12, DS69, DS72, DS75, DS77, DS78, DS79, DS80, DS81, DS82, DS84, DS85, DS86, DS88, DS91, DS105</p>	<p>1) Methods of estimations Data are compiled on the base of direct and indirect methods. Revenues of the general government sector from taxes on production, obtained from administrative sources are allocated to institutional sectors on the base of algorithm worked out by the National Accounts Department. Depending on the characteristics of the given tax, in some cases the tax is distributed between all institutional sectors and in some cases, it is allocated to only one sector. The following taxes are allocated to S12 sector by direct method on the base of data from financial reporting (administrative/statistical):</p> <p>a) payments to the Fund for Rehabilitation of Disabled People, b) receipts from legal payments to the Insurance Ombudsman, c) obligatory payments made by banks and cooperative savings to the Bank Guarantee Fund, d) obligatory payments made by insurance companies to The Insurance Guarantee Fund.</p> <p>2) Conceptual adjustments: a) real estate tax excluding income from agricultural tax, forest tax, inheritance and donation tax, tax on civil law transactions as well as local taxes and fees from natural persons, b) tax on means of transport, c) payments for public TV and radio broadcasting estimated on the base of value added structure.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S13	<p>DS11, DS13, DS25, DS28, DS34, DS41, DS42, DS43, DS44, DS45, DS46, DS47, DS48, DS49, DS50, DS51, DS55, DS56, DS57, DS58, DS59, DS60, DS61, DS62, DS63, DS64, DS65, DS66,</p>	<p>1) Estimation methods: Calculations are done on the base of direct data sources. Other taxes on production include:</p> <p>a) real estate tax excluding income from agricultural tax, forest tax, inheritance and donation tax, tax on civil law transactions as well as local taxes and fees from natural persons, b) other taxes paid to the State Budget, c) other taxes paid to the local government, d) taxes and payments.</p> <p>2) Conceptual adjustments: payments for public TV and radio broadcasting reclassified from intermediate consumption to other taxes on production.</p> <p>3) Exhaustiveness adjustments: not applicable</p>

	DS87, DS96,	
S14	DS26, DS27, DS28, DS52, DS53, DS55, DS60, DS75	<p>1) Estimation methods: Data are compiled on the base of indirect methods. D29 taxes are allocated to S14 sector on the base of revenues of the general government sector from these taxes and on the base of individual taxes characteristics.</p> <p>2) Conceptual adjustments:</p> <ol style="list-style-type: none"> real estate tax excluding income from agricultural tax, forest tax, inheritance and donation tax, tax on civil law transactions as well as local taxes and fees from natural persons, tax on means of transport, payments for public TV and radio broadcasting estimated on the base of value added structure, fees for permission to sell alcoholic beverages, product fee. <p>3) Exhaustiveness adjustments: not applicable</p>
S15	DS11, DS43, DS46, DS52, DS53, DS55, DS57, DS59, DS60, DS61, DS62, DS64, DS107	<p>1) Estimation methods: Data are compiled on the base of indirect methods. D29 taxes are allocated to S15 sector on the base of revenues of the general government sector from these taxes and on the base of individual taxes characteristics.</p> <p>2) Conceptual adjustments:</p> <ol style="list-style-type: none"> real estate tax excluding income from agricultural tax, forest tax, inheritance and donation tax, tax on civil law transactions as well as local taxes and fees from natural persons, payments to the Fund of Guaranteed Employees' Benefits, payments for public TV and radio broadcasting estimated on the base of value added structure. <p>3) Exhaustiveness adjustments: not applicable</p>
S2		Not applicable
Revenues		
Sector	Data Sources	Methods
S1		Corresponds to value of D29 revenues of S13 sector
S11		Not applicable
S12		Not applicable
S13	DS10, DS26, DS27, DS28, DS41, DS43, DS52, DS64, DS83, DS87, DS89	<p>1) Estimation methods: Data are compiled on the base of direct data sources. Other taxes on production include:</p> <ol style="list-style-type: none"> real estate tax excluding income from agricultural tax, forest tax, inheritance and donation tax, tax on civil law transactions as well as local taxes and fees from natural persons, tax on means of transport, fees for permission to sell alcoholic beverages, product fee, revenues from various payments fees for removal of trees and shrubs, emission allowances, payments to the National Fund for Environmental Protection and Water Management, including levies on environmental exploitation, receipts from legal payments to the Film Art Institute, receipts from legal payments to the Representative of Insured persons, obligatory payments of financial institutions to the Bank Guarantee Fund, payments for concessions and licenses, receipts from legal payments of ship owners to the Inland Shipping Fund, obligatory payments of insurance companies to the Polish Motor Insurers' Bureau,

		<p>o) obligatory payments of insurance companies to the Insurance Guarantee Fund.</p> <p>2) Conceptual adjustments:</p> <p>a) payments for public TV and radio broadcasting,</p> <p>b) emission allowances – data obtained from the direct data source (budget report) are replaced by data elaborated on the base of MGDD manual.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S14		Not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

20. D31 – Subsidies on products		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data Sources	Methods
S1	DS28, DS55, DS57, DS60, DS64, DS93, DS94	<p>1) Estimation methods: Estimations are made on the base of direct data sources. Subsidies to production consist of domestic subsidies and subsidies co financed from the European Union Budget (under Common Agricultural Policy of the European Union). Domestic subsidies are calculated on the base of paragraphs of budget classification and data derived from Agricultural Market Agency and Ministry of Investment and Development.</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S11		Not applicable
S12		Not applicable
S13	DS46, DS55, DS56, DS57, DS64, DS74, DS93, DS94	<p>1) Estimation methods: Data are compiled on the base of direct data sources and include:</p> <p>a) subject subsidies from budget for units not included the public finance sector,</p> <p>b) domestic subsidies</p> <ul style="list-style-type: none"> - for consumption of milk and milk products in primary schools - for seed corn <p>c) subsidies to promoting activities in the field of promotion of agricultural and agri-food products,</p> <p>d) Subsidies supporting the development of trade cooperation.</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S14		Not applicable
S15		Not applicable
S2	DS93, DS94	<p>1) Estimation methods: Data are derived from direct, administrative data sources. They mainly cover subsidies to: sugar, fruits and vegetables, different programs (for example “fruits in schools), etc.</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>

Resources		
Sector	Data Sources	Methods
S1	DS93, DS94, DS28, DS55, DS57, DS60, DS64	1) Estimation methods: total economy is obtained as sum of sectors paying out subsidies, that is S13 and S2. It is not compiled by institutional sectors. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

21. D39 – Other subsidies on production		
1.1 Description of compilation procedures		
Uses		
Sector	Data Sources	Methods
S1	DS28, DS55, DS57, DS60, DS64, DS93, DS94,	1) Estimation methods: Estimations are made on the base of direct data sources. Subsidies to production consist of domestic subsidies and subsidies co financed from the European Union Budget (under Common Agricultural Policy of the European Union). Domestic subsidies are calculated on the base of paragraphs of budget classification and data derived from Agricultural Market Agency and Ministry of Investment and Development. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S11		Not applicable
S12		Not applicable
S13	DS28, DS46, DS55, DS56, DS57, DS60, DS64, DS74, DS93, DS94, DS112	1) Estimation methods: Data compiled on the base of direct sources. Transaction D39 in S13 includes the following items: a) subsidies from budget for non-public institution of higher education, non-public educational unit and units from outside the public finance sector b) refund of wages and salaries of employees, c) derivatives of refunded wages and salaries, d) refund of costs of workplace equipment e) one-off financial support for a start-up business, f) elements of special programs, g) subsidies for interest on bank loans granted to finance part of the investment costs and partial repayment of loan capital for the implementation of investments in agricultural farms, h) subsidies for interest on bank loans granted to finance the costs of resuming production and replacement of fixed assets in the event of damage,

		<ul style="list-style-type: none"> i) financing or co-financing of the costs of harvesting, transport and disposal of dead farm animals of the species cattle, sheep, goats, pigs or horses for agricultural producers, j) financial assistance from other titles, k) financial resources for statutory tasks <ul style="list-style-type: none"> 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS93, DS94	<ul style="list-style-type: none"> 1) Estimation methods: transaction D39 covers subsidies from the European Union Budget. Direct data source for subsidies are the following institutions: Agency for Restructuring and Modernization of Agriculture and from the Agency of Agricultural Market. They include mainly: uniform area payments, agri-environmental programs, afforestation of agricultural land. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data Sources	Methods
S1	DS93, DS94, DS28, DS55, DS57, DS60, DS64	<ul style="list-style-type: none"> 1) Methods of compilation: total economy is obtained as sum of sectors paying out subsidies, that is S13 and S2. Then, depending on the type of subsidy the total is distributed between institutional sectors: S11, S12, S14 and S15. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S11	DS10, DS12, DS69, DS72, DS74	<ul style="list-style-type: none"> 1) Methods of compilation: subsidies consist of domestic subsidies and subsidies from the EU budget. EU subsidies are compiled on the base of direct data from the Agency of Restructuring and Modernization of Agriculture and from the Agency of Agricultural Market. The aforementioned agencies assign the subsidies to individual institutional sectors based on detailed sectoral reference provided by Statistis Poland. Domestic subsidies are compiled on the base of paragraphs of budget classification. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS10, DS12, DS60	<ul style="list-style-type: none"> 1) Methods of compilation: data are elaborated on the base of direct sources from statistical reports for large and medium units classified in NACE Rev. 2 section K. These data are supplemented with administrative data on subsidies to the remuneration of disabled employees received from the State Fund For Rehabilitation Of Disabled People. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14	DS10, DS12, DS69, DS72, DS74	<ul style="list-style-type: none"> 1) Methods of compilation: subsidies consist of domestic subsidies and subsidies from the EU budget. EU subsidies are compiled on the base of direct data from the Agency of Restructuring and Modernization of Agriculture and from the Agency of Agricultural Market. The aforementioned agencies assign the subsidies to individual institutional sectors based on detailed sectoral reference provided by Statistis Poland. Domestic subsidies are compiled on the base of paragraphs of budget classification. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15	DS52, DS55, DS57, DS59, DS60, DS61,	<ul style="list-style-type: none"> 1) Estimation methods: subsidies consist of domestic subsidies and subsidies from the EU budget. EU subsidies are compiled on the base of direct data from the Agency of Restructuring and Modernization of Agriculture and from the Agency of Agricultural Market. The aforementioned agencies assign the subsidies to individual institutional sectors based on detailed sectoral reference provided by

	DS62, DS64, DS93, DS94	Statistis Poland. Domestic subsidies are compiled on the base of paragraphs of budget classification. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

22. D41 – Interest		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors.
S11	DS74	1) Estimation methods: Interests paid by S11 are estimated based on SP survey for large and medium units keeping full account books. Within the framework of profit and loss accounts of these units, interests paid are given. 2) Conceptual adjustments: regarding FISIM (see annex 3) 3) Exhaustiveness adjustments: not applicable
S12	DS10, DS12, DS75, DS77, DS78, DS79, DS80, DS81, DS82, DS84, DS85, DS86, DS88, DS91, DS105	1) Estimation methods: Interests paid by S.12 are the sum of interest paid by subsectors. The transaction is calculated for each subsector separately on the base of algorithm for transition from source data to ESA transactions. In order to calculate transaction D41 source data is used from financial surveys, which measure directly interests paid, as well as, indirectly allow to estimate values of interests paid. Based on the direct financial survey data (administrative/statistical) paid interests are calculated for: NBP, banks and credit unions, investment funds, brokerage houses, public and employees' pension funds, national insurance funds. Based on data originating directly from statistical surveys of CSO paid interests are estimated: investment funds' companies, for large and medium units section K of NACE 2007 rev 2 Indirect methods are used for small units of section K according to NACE 2007 rev2 with the number of employees up to 9 persons, where the results obtained from a CSO survey based on 4% sample are extrapolated for whole population. 2) Conceptual adjustments: regarding FISIM (see annex 3) 3) Exhaustiveness adjustments: not applicable
S13	DS11, DS13, DS25, DS28, DS34, DS41, DS42, DS43, DS44, DS45, DS46, DS47, DS48, DS49, DS50, DS51, DS55, DS56,	1) Estimation methods: based on direct sources of data. They include interests paid by units of the sector, from which interests paid within sector are extracted (consolidation). Budget data are corrected with received Ministry of Finance data in order to adjust cash recording data to accrual data. The information is as follows: a) interests paid/accrued in a year from national and foreign treasury bonds, b) paid/accrued discount in a year from national and foreign treasury bonds and treasury bills, c) paid/accrued investors' premium, d) paid/ accrued premium from national and foreign bonds, e) interest from means accepted in deposits by Ministry of Finance, f) paid/received interests in a year from foreign and bank loans, g) SWAP transactions. 2) Conceptual adjustments: interests are reduced by FISIM (see annex 3) 3) Exhaustiveness adjustments: not applicable

	DS57, DS58, DS59, DS60, DS61, DS62, DS63, DS64, DS65, DS66, DS87, DS96	
S14	DS81	1) Estimation methods: Data regarding interests originate directly from reported data from NBP, i.e. income from interests – mortgages, car loans, other receivables as well as credits and loans. 2) Conceptual adjustments: interests are reduced by FISIM (see annex 3) 3 Exhaustiveness adjustments: not applicable
S15	DS81	1) Estimation methods: Data regarding interests originate directly from reported data from NBP, i.e.: a) interest income – mortgages – non-financial sector, b) interest income – car loans – non-financial sector, c) interest income – other loan receivables – non-financial sector. 2) Conceptual adjustments: regarding FISIM (see annex 3) 3) Exhaustiveness adjustments: not applicable
S2	DS3	1) Estimation methods: data originate directly from balance of payments of NBP (excluding FISIM) 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors.
S11	DS74	1) Estimation methods: interests received by S11 are estimated based on direct data source that is SP survey for large and medium units submitting profit and loss accounts, in which there are items regarding interests paid and received. 2) Conceptual adjustments: regarding FISIM (see annex 3) 3) Exhaustiveness adjustments: not applicable
S12	DS10, DS12, DS75, DS77, DS78, DS79, DS80, DS81, DS82, DS84, DS85, DS86, DS88, DS91, DS105	1) Estimation methods: Interests received by S.12 are a sum of interest received by the subsectors. The transaction is calculated for each subsector separately on the base of algorithm for transition from source data to ESA transactions. To calculate transaction D41 data from financial reporting is used, which directly measure received interests, as well as, which indirectly allow to estimate the values of received interests. Based on the direct financial reporting data (administrative/statistical) received interests are calculated for: NBP, banks and credit unions, investment funds, brokerage houses, public and employees' pension funds, national insurance funds. Based on data originating directly from statistical surveys of CSO received interests are estimated for: investment funds' companies, for large and medium units in section K of NACE 2007 Rev 2. Indirect methods are used for small units in section K according to NACE 2007 Rev2 with the number of employees up to 9 persons, where the results obtained from a CSO survey based on 4% sample are extrapolated for the whole population. 4) Conceptual adjustments: regarding FISIM (see annex 3) 5) Exhaustiveness adjustments: not applicable
S13	DS11, DS13, DS25, DS28, DS34,	1) Estimation methods: data regarding interests are based on direct data sources. They include interests received by units within the sector apart from interests paid within the sector, which are consolidated. Budget data are corrected with data received form Ministry of Finance in order to adjust cash recording data to accrual data. The information is as follows:

	DS41, DS42, DS43, DS44, DS45, DS46, DS47, DS48, DS49, DS50, DS51, DS52, DS53, DS59, DS60, DS61, DS62, DS63, DS64, DS65, DS66, DS87, DS96	<p>a) paid/ accrued premium from national and foreign bonds, b) national and foreign bonds interest income, c) interest from means accepted in deposits by Ministry of Finance, d) SWAP transactions.</p> <p>2) Conceptual adjustments: interests are increased by FISIM (see annex 3).</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S14	DS81	<p>1) Estimation method: data originate directly from NBP reports. Interests costs – interest costs from deposits and other receivables. 2) Conceptual adjustments: interests are reduced by FISIM (see annex 3) 3) Exhaustiveness adjustments: not applicable</p>
S15	DS81	<p>1) Estimation methods: data originate directly from NBP reports, i.e. interests from deposits and other receivables – non-financial sector. 2) Conceptual adjustments: regarding FISIM (see annex 3) 3) Exhaustiveness adjustments: not applicable</p>
S2	DS3	<p>1) Estimation methods: data originate directly from balance of payments NBP (with FISIM) 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable</p>
1.2 Balancing adjustments across all sectors		Adjustments due to balancing are done on non-financial corporations sector S11 on the use and resource sides. Less often this is done on the use and resource sides of household sector S14.
1.3 Additional details		Not applicable

22B. FISIM on interests		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors.
S11	DS15, DS76	<p>1) Estimation methods: FISIM on interests is calculated directly on the base of NBP bank reporting as well as based on data from statistical surveys of CSO regarding leasing enterprises. The transaction is calculated as interests paid by an institutional sector from loans granted by banks and leasing enterprises, reduced by a multiplication of internal rate of return (IRR) and the stock of granted credits and loans. The result is reported with a minus sign, and then reduced by the value of import of FISIM from credits and loans granted to residents by non-residents. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable</p>

S12	DS15, DS76	Described in Uses S.11
S13	DS15, DS76	Described in Uses S.11
S14	DS15, DS76	Described in Uses S.11
S15	DS76	Described in Uses S.11
S2	DS76	1) Estimation methods: The value of FISIM for S.2 is received from NBP and describes the total value of export of FISIM from credits and loans granted by residents to non-residents. The result is given with a minus sign. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors.
S11	DS15, DS76	1) Estimation methods: FISIM on interest is calculated as a sum of obtained results based on the direct data from NBP bank reporting as well as based on data from statistical surveys of CSO regarding leasing enterprises. For banks it is calculated as multiplications of internal rate of return (IRR) and the stock of deposits accepted by the banks and reduced by the value of interests paid to deposit holders of a given institutional sector. The result is increased by the value of import of FISIM from the deposits made by residents in non-resident units. Regarding leasing enterprises, this is not calculated. The capital financing leasing agreements and the costs of its acquisition are only a part of estimation of IRR. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS15, DS76	Described in Resources S.11
S13	DS15, DS76	Described in Resources S.11
S14	DS15, DS76	Described in Resources S.11
S15	DS76	Described in Resources S.11
S2	DS76	1) Estimation methods: The value of FISIM for S.2 is received from NBP and describes the total value of export of FISIM from deposits made in resident units by non-residents. The result is given with a minus sign. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Internal rate of return (IRR) reflects the average level of interest rates on transactions within S.122 and S.125 and between them. IRR regarding banking transactions is received from the NBP whereas for leasing it is estimated on the basis of data from the CSO's form.

23. D421 – Dividends

1.1 Description of compilation procedures

Uses

Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors.
S11	DS3 DS10, DS52, DS53	1) Estimation methods: Dividends paid out by S11 are estimated quarterly as a sum of two elements: dividends on funding funds, that is paid by state-owned companies to the State Budget and local government units and dividends paid out by limited companies of sector S11. Furthermore, dividends from balance of payments are included in D.421. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS3 DS77, DS79, DS84, DS91	1) Estimation methods: Dividends paid out by S.12 consist of sum of dividends paid out by subsectors. The transaction is calculated for each subsector separately on the base of algorithm for transition from source data to ESA transactions. To calculate D.421 transaction direct data from financial surveys is used within the range limited to administrative data for banks, brokerage houses, public pensions funds and national insurance (starting in 2017 also investment funds). For units in S.12, for which direct data source on paid out dividends is missing data is not estimated. To calculate dividends for the S12 sector the direct data from balance of payments is used. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors.
S11	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS3 DS10, DS12, DS75, DS77, DS78, DS79, DS80, DS81, DS82, DS85, DS88, DS91	1) Estimation methods: Dividends received by S.12 consist of the sum of the dividends received by subsectors. The transaction is calculated for each subsector separately on the base of algorithm for transition from source data to ESA transactions. To calculate D421 financial reporting data sources are used, which directly measure received dividends, as well as data, which indirectly allows to estimate the received dividends. Based on the direct financial reporting (administrative/statistical) dividends are estimated received by: NBP, banks and credit unions, investment funds, brokerage houses, national insurance/reinsurance companies, pension funds. Based on data taken directly from statistical reporting of CSO dividends are estimated of large and medium units in K section of NACE 2007 Rev2. Indirect methods are used for small units of section K of NACE 2007 Rev2. with the number of employees up to 9 persons, where the results obtained from a CSO survey based on 4% sample are extrapolated for the whole population. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13	DS46, DS52, DS53, DS64	1) Estimation methods: Dividends received by S.13 are payments by public financial and non -financial corporations. The dividends consist of: a) payments to state budget - part of profits of state legal persons, b) payments from profits of National Bank of Poland, c) payments from profits of state corporations, state-owned companies and companies of local government units, d) income on dividends, e) payments from state corporations. 2) Conceptual adjustments:

		All payments received by sector S.13 are tested against super-dividends. Payments from National Bank of Poland are corrected, according to recommendations included in MGDD. 3) Exhaustiveness adjustments: not applicable
S14	DS110	1) Estimation methods: Annual data on dividends received by S14 is calculated residually, i.e. as a result of balancing of revenues and uses. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		1) Estimation methods: data taken directly from the balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Adjustments due to balancing procedure are usually made for non-financial corporation sector S11 on the uses side (rarely on household sector S14 on resources side).
1.3 Additional details		Not applicable

24. D422 – Withdrawals of the income of quasi-corporations		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11	DS110	1) Estimation methods: it corresponds to revenues in sector S.14 for transaction D.422. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12		Not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14	DS110	1) Estimation methods: The income of the owners of private corporations is estimated indirectly. From the survey covering the number of employees, wages and time of work, an average number of owners and co-owners as well as members of the family is obtained, both for large and medium corporations. To estimate D.422 an assumption is accepted for the level of average income per one owner – calculated as a multiplication of average wage in the economy. The average income is multiplied by the number of owners and co-owners for large and medium corporations. Payments made out of from profits are taken directly from statistical survey (survey Z-06). 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable

S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

25. D43 – Reinvested earnings on foreign direct investment		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors. The main data source is Balance of Payments which allows to distinguish the following sectors/groups of sectors: other monetary financial institutions, institutions accepting deposits, excluding the central bank, money market funds, financial institutions other than monetary financial institutions, non-financial corporations, households and non-profit institutions, other sectors.
S11	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors.
S11	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

26. D441 – Investment income attributable to insurance policy holders		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors.
S11		Not applicable
S12	DS3, DS91	1) Estimation methods: The value of the transaction is calculated based on direct data sources, i.e. data from technical insurance accounts (data regarding investments and costs of the investments) and in its entirety, it is a use of S.12. This use is then allocated in the resources of institutional sectors, where the owners of the insurance are classified. In this transaction also uses of S.12 (subsector S.128) abroad are included, which are classified as resources of sector S.2. Data is obtained directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: Data regarding the income of insurance policy holders who are residents and who insured themselves abroad is obtained directly from balance of payments of NBP; 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Disposal of national income from investments in institutional sectors S.11, S.12, S.13, S.14, S.15 in terms of other personal and non-personal insurance (section II of insurance) is done using a structure of gross premiums, obtained from final report of the grant for years 2007-2008 'Improvement of national accounts – insurance'. The aforementioned structure is applied for data before 2016. Since 2016 disposal of income from investments into institutional sectors has been done based on a structure from a current financial report of insurers on the survey KNF-02.
S11	DS3 DS91	1) Estimation methods: Revenues of sector S.11 are the result of allocation of the incomes of policyholders regarding other personal and non-personal insurance between institutional sectors. To the revenues of S.11 the income of Polish policy holders insured abroad is added based on data from balance of payments. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS3, DS91	1) Estimation methods: Revenues of sector S.12 are the result of allocation of the incomes of policyholders regarding other personal and non-personal insurance between institutional sectors. To the revenues of S.12 the income of Polish policy holders insured abroad is added based on data from balance of payments. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13	DS91	1) Estimation methods: Revenues of sector S.13 are the result of allocation of the incomes of policyholders regarding other personal and non-personal insurance between institutional sectors. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14	DS3, DS91	1) Estimation methods: Revenues of sector S.14 are the result of allocation of the incomes of policyholders regarding other personal and non-personal insurance between institutional sectors

		To the revenues of S.14 the income of Polish policy holders insured abroad is added based on data form balance of payments. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15	DS91	1) Estimation methods: Revenues of sector S.15 are the result of allocation of the incomes of policyholders regarding other personal and non-personal insurance between institutional sectors. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S2	DS3	1) Estimation methods: Data for sector S.2 corresponds to data on uses of subsector S.128 and is obtained directly from the balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

27. D442 – Investment income payable on pension entitlements		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12	DS80, DS82, DS85, DS91, DS118	1) Estimation methods: data corresponds to resources of sector S.14 for transaction D.442 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14	DS80, DS82, DS85, DS91, DS118	1) Estimation methods: Direct method based on ZUS and KNF data sources. Profits from investing contributions paid into private capital social insurance under the second pillar (OFE) and the third pillar (PPE, IKE and IKZE). 2) Conceptual adjustment: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

28. D443 – Investment income attributable to collective investment fund shareholders		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Not applicable
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Not applicable
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Work is underway to estimate this transaction based on data from the National Bank of Poland on the structure of investment fund participants and data from the Polish Financial Supervision Authority on investment funds investment income.

29. D45 – Rents		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11	DS52, DS53	1) Estimation methods: This item is calculated as a residual basis: S.13 on the resources side minus S.14 on uses side. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12		Not applicable
S13		Not applicable
S14	DS52, DS53	1) Estimation methods: Estimations are made based on direct data source. In this transaction the following items are registered: a) receipts from exploitation fees, b) receipts from long term lease of estates. Part of the earnings is allocated to the household sector (20%) from the aforementioned points. The other part is allocated to sector S.11. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		Not applicable
<i>Resources</i>		

Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13	DS52, DS53	1) Estimation methods: The calculation is made based on direct data source: In this transaction the following items are registered: a) receipts from the tax on extractions of some mineral resources, b) receipts from exploitation fees, c) receipts from exploitation fees from coal mining companies, d) receipts from long term lease of estates, e) receipts from the sale of spectra. 2) Conceptual adjustments: Receipts from the fees from the sale of spectra are registered at the time of payment. This income on this account is spread over the entire period of use, according to ' <i>Guidance note - Mobile phone licences, exploration rights and other licences</i> '. 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

30. D51 – Taxes on income		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum D51 in S13
S11		1) Estimation methods: data is calculated as a residual basis, that is, from the sum of resources on S13 national taxes are subtracted for the following national institutional sectors – S12, S.13, S14 and S15. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS10 DS12 DS75 DS77, DS79, DS81, DS84, DS86 DS88, DS91 DS105	1) Estimation methods: Taxes on income of S.12 are the sum of taxes on incomes for the subsectors. For each subsector tax on income is calculated according to the accepted transformation algorithm from source data to final data. In order to calculated transaction D51 data sources from financial reporting are used, which directly measure the value of taxes on income, as well as, which allow to indirectly estimate the value of tax on income. Based on direct data from financial reporting (administrative/statistical) tax on income is estimated for: NBP, UFG and PBUK, banks and credit unions, brokerage houses, public and employee pension funds, national insurance/reinsurance companies. Based on the data directly taken from statistical survey of CSO tax on income is estimated for: investment fund associations, and large and medium units of section K of NACE 2007 Rev2. Indirect methods are used for small units from section K of NACE 2007 Rev2 with number of employees up to 9 persons. The results are obtained from a CSO survey based on 4% sample which is extrapolated for the whole population. 2) Conceptual adjustments: Not applicable 3) Exhaustiveness adjustments: Not applicable
S13	DS11, DS13	1) Estimation methods:

	DS25, DS46, DS74	Estimation is made based on direct data source, item from the survey form - taxes on income 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14	DS52, DS53, DS74, DS100	1) Estimation methods: Estimation is made based on direct data sources (state and local government units budgets). Taxes on income include: a) taxes on income from natural persons par. 1 with chapter 75604; b) lump sum income tax for individuals, par. 3; a) taxes on income on natural persons from the paid disposal of securities or derivative financial instruments, par. 4. b) taxes on income from economic activity of natural persons, paid in the form of tax card par. 35. 2) Conceptual adjustments: Tax D.51 includes as well as receipts from 19% income tax from natural persons received from incomes on non-agricultural economics activity (for small, medium and large units) As this tax is also paid by large and medium-sized enterprises included in the sector of non-financial enterprises, it should be eliminated - the tax amount for these entities is obtained directly from statistical reporting (annual survey of the SP company). 3) Exhaustiveness adjustments: Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant sectors
S11		Not applicable
S12		Not applicable
S13	DS52, DS53, DS100	1) Estimation methods: Estimations are made based on direct data sources of cash data with a one-month time shift. Income taxes include: a) income tax on natural and legal persons, b) lump sum income tax for natural persons, c) personal income tax on natural persons from the paid disposal of securities or derivative financial instruments, d) tonnage tax, e) tax on economic activity of natural persons, paid in the form of a tax card. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

31. D59 – Other current taxes		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of D59 in S13
S11	DS3	1) Estimation methods: data taken directly from balance of payments of NBP; non-financial corporations sector pays other current taxes only to the rest of the world sector 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12		Not applicable
S13		Not applicable
S14	DS52, DS59	1) Estimation methods: described in Resources S.13; 2) Conceptual adjustments: described in Resources S.13 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		Not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13	DS52, DS59	1) Estimation methods: The calculation is made on the basis of direct data sources. Item 'other current taxes' include: a) agricultural tax; b) forest tax; c) payment for having dogs; d) receipts from the spa fee, collected in communes with the status of a spa commune; e) income from the local tax; f) proceeds from other local fees collected by local government units on the basis of separate acts; g) arrears on taxes and cancellations; h) income from agricultural tax, forest tax, inheritance and donation tax, tax on civil law transactions and taxes and local fees from natural persons. 2) Conceptual adjustments: a) TV and radio subscription, b) fees for municipal waste management - removed from other current taxes. 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

32. D611 – Employers' actual social contributions		
1.1 Description of compilation procedures		
<i>Uses</i>		

Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable.
S12		Not applicable
S13		Not applicable.
S14	DS3	1) Estimation methods: it corresponds to resources D.611 in sector S.13 plus balance in S2 sector. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable.
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as transaction D611 for S13
S11		Not applicable
S12		Not applicable
S13	DS3, DS74	1) Estimation methods: the item corresponds to the expenditure of actual social security contributions paid by employers of all domestic sectors plus the balance of S2 sector (+uses, -resources). 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

33. D612 – Employers’ imputed social contributions		
1.1 Description of compilation procedures		
Uses		
Sector	Data sources	Methods
S1		Obtained as D612 for S14
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		1) Estimation methods: the item corresponds to the resources of D612 of all domestic institutional sectors i.e. S11, S12, S13, S14 and S15 plus the balance of S2 sector. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors

S11	DS109	<p>1) Estimation methods: The amount corresponds to the value of imputed social contributions paid by employers of sector S11. In order to calculate the transaction D.122 for S.11 DS109 is used, with data being collected every 4 years. Based on the received data divided into public and general government sector, as well as, divided between large and medium units, so called indices are estimated, that is the percentage share of wages paid during sick leave as part of the total wages. These indices are used to calculate the imputed contributions from wages in total and divided into sections and subsection of NACE 2007 Rev2 and ownership forms.</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S12		<p>1) Estimation methods: the amount corresponds to the value of imputed social contributions paid by employers paid by employers of sector S12.</p> <p>2) Conceptual adjustments: imputed social contributions paid by employers (so called imputed contributions) in sector S12, are estimated based on the results of a statistical survey of CSO which concerns the costs of labor in national economy, conducted every 4 years. In order to calculate the values of imputed contributions for 2015 the results for the survey from 2013 were used, which concerned 2012 data. Based on the survey indices are calculated, which show the share of wages paid for the sick leave paid by the employers as part of the total sum of wages for section K, broken down into private and public sectors. These indices are then related to total wages within an accounted year in order to calculate the imputed contributions for the year. Imputed social contributions in subsectors of sector S.12 classified in particular divisions are calculated with the shares of gross wages for each subsector.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S13	DS104, DS109	<p>1) Estimation methods: the amount is equal to the value of imputed social contributions paid by the employer for sector S13.</p> <p>2) Conceptual adjustments: the following adjustments are recorded: a) imputed sickness contributions which are transferred from wages to social security contributions paid by employers and are assigned in the same amount to social benefits other than social transfers in kind. Imputed sick pay accounts for approximately 1.10% of the total remuneration transactions; b) imputed uniformed contributions</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S14	DS109	<p>1) Estimation methods: the amount corresponds to the value of imputed social contributions paid by the employers of sector S14. In order to calculate the D.122 transaction the Z-02 "Labour costs survey" statistical survey is used. Based on the data received in the survey so called indices are calculated – a percentage share of wages paid during sick leave as part of wages in total. Achieved indices are used to estimate imputed social contributions from wages in total.</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S15	DS109	<p>1) Estimation methods: the amount corresponds to the amount of imputed social contributions paid by the employers of sector S15. The level of the imputed contributions is calculated based on the survey concerning the costs of labour. The contributions D.122 are calculated according to particular sections and divisions according to survey Z-02 for medium units of private sector.</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S2	DS3	<p>1) Estimation methods: data taken directly from balance of payments of NBP</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

34. D613 – Households’ actual social contributions		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as D613 for S14
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14	DS78, DS82, DS84, DS85, DS86	1) Estimation methods: it corresponds to resources of D.613 of sector S12 and S13 plus the balance of S2 sector 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12	DS22, DS80, DS85, DS91, DS118	1) Estimation methods: Data regarding the actual contributions paid by households are obtained directly from Polish Social Insurance Institution (PZU) in terms of contributions paid to Open Pension Funds. From the Polish Financial Supervision Authority provides direct data on social contributions paid by households to Employees’ Pension Funds as well as paid to units, which manage individual pension funds (IKE and IKZE). 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		1) Estimation methods: the item is calculated as a residual basis: $D613 = D61 - D611 - D612$ 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

35. D614 – Households’ social contribution supplements		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as D614 for S14
S11		Not applicable
S12		Not applicable
S13		Not applicable

S14	DS80, DS82, DS85, DS91, DS118	1) Estimation methods: it corresponds to the value of resources for transaction D614 for sector S12. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		Not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as D614 for S12
S11		Not applicable
S12	DS80, DS82, DS85, DS91, DS118	1) Estimation methods: Supplements of social contributions paid by households include data obtained directly from Polish Financial Supervision Authority, including: income from Open Pension Funds (OFE), income from Employees' Pension Funds (PPE) in the form of Public Pension Funds, income from PPE in the form of group life insurance with insurance capital fund, PPE profits in the form of a premium agreement to investment funds and profits of entities running IKE and IKZE. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

36. D61SC – Social insurance scheme service charges		
1.1 Description of compilation procedures		
Uses		
Sector	Data sources	Methods
S1		Obtained as D61SC for S14
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14	DS84, DS85, DS91	1) Estimation methods: it corresponds to the value of resources for transaction D61SC for sector S12. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		Not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as D61SC for S12
S11		Not applicable
S12	DS78, DS82, DS84, DS85, DS86	1) Estimation methods: fees for services related to the social insurance system include direct data from the Polish Financial Supervision Authority, including: PTE's revenues from the amounts collected by OFE from paid contributions, and fees from fees paid to EPP. Due to the lack of direct data on fees for services related to IKE and IKZE, estimates are made based on direct data for PPE in the form of group life insurance with a capital fund. 2) Conceptual adjustments: not applicable

		3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

37. D62 – Social benefits other than social transfers in kind		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		1) Estimation methods: imputed social contributions paid by employers of sector S11 are included here. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12		1) Estimation methods: imputed social contributions paid by employers of sector S12 and payments by pension funds and private social security are included here. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13	DS11, DS22, DS34, DS43, DS55, DS56, DS57, DS59, DS60, DS62, DS65, DS66, DS104	1) Estimation methods: Social transfers different than transfers in kind of the general government sector is obtained directly from data sources. These include: a) entity subsidies from the budget for a non-public university, b) entity subsidies from the budget for a non-public unit of the education system, c) subsidies from the budget for the Church Fund, d) awarded pensions, e) social benefits, f) scholarships and student benefits, g) scholarships for pupils, h) different scholarships, i) h) social transfers for individuals, j) social insurance contributions on unemployment benefits, k) social insurance contributions from scholarships, l) placement voucher, m) one-off compensation for accidents, n) sickness benefits. 2) Conceptual adjustments: imputed sickness contributions that are transferred from wages to social insurance contributions paid by employers and are assigned in the same amount in social benefits other than social transfers in kind. Imputed sick pay accounts for approximately 1.10% of the total remuneration. 3) Exhaustiveness adjustments: not applicable
S14		1) Estimation methods: imputed social contributions paid by employers of sector S14 are included here. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		1) Estimation method: imputed social contributions paid by employers of sector S15 are included here. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable

Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		1) Estimation methods: it corresponds to the uses D62 for all domestic institutional sectors i.e. S11, S12, S13, S14, S15 plus the balance of S2 sector. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data taken directly from balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

38. D631 – Social transfers in kind — general government and NPISHs non-market production		
1.1 Description of compilation procedures		
Uses		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13		1) Estimation methods: it is the difference between transaction D632 from the uses of S13 and transaction D63 from uses of S13. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable.
S15		Not applicable.
S2		Not applicable.
Resources		
Sector	Data sources	Methods
S1		Obtained as the sum for S14
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		1) Estimation method: it corresponds to D631 on the uses side of S13 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

39. D632 –Social transfers in kind — market production purchased by general government and NPISHs		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13	DS11, DS55, DS56, DS57, DS59, DS60, DS62, DS64, DS96,	1) Estimation methods: Social transfers in kind of the general government sector are based on direct data sources. These include: a) social benefits, b) in the field of help for foreigners, following goods and services: purchase of: materials and equipment, health services, medicines, medical devices and biocides, repair services, other services, health services for people not covered by the health insurance obligation, c) other forms of help for pupils, d) costs of training, traveling, accommodation and meals, e) medical examination of the unemployed, f) activation services, g) refunds of medicines, h) accident and accident prevention, i) reimbursement of health services provided free of charge by health units, not classified inside the general government sector. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		1) Estimation methods: it corresponds to P31 for S15 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S2		Not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		1) Estimation methods: it is equal to the sum of value of P31 for sector S15 and sector S13 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		It is equal to P31 of sector S15
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

40. D71 –Net non-life insurance premiums		
1.1 Description of compilation procedures		
<i>Uses</i>		

Sector	Data sources	Methods
S1		Breakdown of transaction D71 into institutional sectors S.11, S.12, S.13, S.14, S.15 is done based on the structure of imputed contributions presented in section II on insurance presented in the final report from 2007-2008 Grant agreement. The aforementioned structure is applied for data before 2016 (analogous to transaction D441). Data for D13 are administrative data and data for S2 is obtained from balance of payments.
S11	DS91	1) Estimation methods: uses for S.11 result from the allocation of premiums to sectors paying contributions. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS3, DS91	1) Estimation methods: uses for S.12 result from the allocation of premiums to sectors paying contributions. To the uses of S12 the amount paid to foreign insurers is added, constituting uses of S12 and resources of S2. These data come from the balance of payments. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13	DS55, DS57	1) Estimation methods: data for sector S13 are based on direct data source (from budgetary reporting); 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14	DS91	1) Estimation methods: uses for S.14 result from the allocation of premiums to sectors paying contributions. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15	DS91	1) Estimation methods: uses for S.15 result from the allocation of premiums to sectors paying contributions. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S2	DS3	1) Estimation methods: data for premiums paid into sector S12 by rest of the world sector, constituting uses of S.2, are obtained directly from the balance of payments. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors. Data on premiums paid to domestic insurance companies are obtained from insurers' reporting and are total revenue of S.12. The transaction is estimated as the sum of earned premiums and supplements to the premium in section II of insurance, less the global insurance production in section II. According to the ESA 2010 methodology, net premiums are to be equal to claims paid in a given settlement period. Data for sector S.13 come from administrative data and data for sector S.2 are obtained from the balance of payments.
S11		Not applicable
S12	DS3, DS91	1) Methods of estimation: The data comes directly from the reporting of domestic insurance companies. In addition, transaction D.71 includes the amounts of premiums paid into S.12 by the rest of the world sector, which is the use of S.2. Data for S2 is derived from the balance of payments. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13	DS101	1) Estimation methods: Data for S.13 are hard data (administrative data of Export Credit Insurance Corporation in the scope of operations guaranteed by the State Treasury).

		2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	2) Methods of estimation: To the resources of S.2 the values of the premiums paid in by domestic sectors to international insurers, are added. Data for sector S2 are obtained directly from the balance of payments of NBP. 3) Conceptual adjustments: not applicable 4) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

41. D72 – Non-life insurance claims		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12	DS3, DS91	1) Estimation methods: Data regarding paid out claims by national insurers to residents as well as nonresidents, are taken from statistical reporting of insurers and in total they constitute the uses of S.12. The value of claims paid out in section II of insurance is equal to premium D.711. Data for S.2 are taken from the balance of payments. Data on claims paid by domestic insurance companies, both to residents and non-residents, are obtained from the insurers' reporting and are in their entirety constitute uses of S.12. The value of claims paid in Section II of insurance is equal to D.711. Data for S.2 are obtained from the balance of payments. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2	DS3	1) Estimation methods: data regarding the value of claims paid out by the Sector S.2 are obtained directly from the balance of payments of NBP.; 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Distribution of transactions into sectors S.11, S.12, S.13, S.14, S.15 is based on the structure of gross written premiums paid by institutional sectors, and therefore analogous to that described in transaction D.441. Data for S.13 are administrative data and data for sector S.2 are obtained from the balance of payments.
S11	DS91	1) Estimation methods: Revenues from S.11 result from the allocation made to the sectors of beneficiaries receiving claims. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS3, DS91	1) Estimation methods:

		2) Revenues from S.12 result from the allocation made to the sectors of beneficiaries receiving claims. To revenues of S.12 the value of claims paid out by S.2 to national beneficiaries is added, which amounts to the uses of S.2. 3) Conceptual adjustments: not applicable 4) Exhaustiveness adjustments: not applicable
S13	DS101	1) Estimation methods: 2) Resources for sector S.13 come from administrative data from Export Credit Insurance Corporation (KUIKE). 3) Conceptual adjustments: not applicable 4) Exhaustiveness adjustments: not applicable
S14	DS91	1) Estimation methods: 2) Revenues from S.14 result from the allocation made to the sectors of beneficiaries receiving claims. 3) Conceptual adjustments: not applicable 4) Exhaustiveness adjustments: not applicable
S15	DS91	1) Estimation methods: 2) Revenues from S.15 result from the allocation made to the sectors of beneficiaries receiving claims. 3) Conceptual adjustments: not applicable 4) Exhaustiveness adjustments: not applicable
S2	DS3	1) Estimation methods: the data comes directly from the balance of payments of NBP; 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable
42. D74 – Current international cooperation (including D74A – the contributions of the government to international organisations)		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13	DS53, DS55	1) Estimation methods: data is based on direct data sources. These include: a) international help, b) contribution to international organizations, c) other financial settlements with abroad. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS11, DS25, DS43, DS52, DS53, DS54, DS55, DS57, DS58, DS61	1) Estimation methods: data calculated based on the direct data source. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
<i>Resources</i>		
Sector	Data sources	Methods

S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13	DS11, DS25, DS43, DS52, DS53, DS54, DS55, DS57, DS58, DS61	1) Estimation methods: data on transfers received by sector S.13 are based on direct data sources. Only funds for current expenses received from abroad, mainly from the European Union, are registered. According to the provisions of the MGDD, sector S.13 is the beneficiary of these funds. Revenues are recorded in the amount of expenses incurred. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS53, DS55	1) Estimation methods: data is calculated based on the direct data source. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

43. D75 – Miscellaneous current transfers		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11	DS52, DS53, DS55, DS57 DS58, DS59, DS60, DS61, DS62, DS64, DS95	1) Estimation methods: data includes administrative fees obtained directly from administrative data. 2) Conceptual adjustments: some data obtained from administrative sources are divided between institutional sectors according to dedicated algorithm. 3) Exhaustiveness adjustments: not applicable
S12		Not applicable
S13	DS10, DS11, DS12, DS13, DS25, DS28, DS34, DS41, DS42, DS43, DS44, DS45, DS46, DS47, DS48, DS49, DS50,	1) Estimation methods: calculated based on data directly obtained from the administrative and statistical data sources. In this transaction the following expenditures are recorded: a) earmarked subsidies transferred outside the general government sector to carry out current tasks, b) entity subsidies from the budget for entities not included in sector S.13, c) scholarships or for outstanding achievements for students, PhD students, d) penalties and claims paid to individuals, legal persons and other organizational units, e) payment for the financing of the British rebate, f) other settlements, g) other operating costs. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable

	DS51, DS55, DS57, DS59, DS60, DS61, DS62, DS64, DS65, DS66, DS69, DS74, DS89, DS101, DS103, DS108	
S14	DS2, DS52, DS53, DS55, DS57, DS58, DS59, DS60, DS61, DS62, DS64, DS95	<p>1) Estimation methods: transfers between households (the same value in both sides rec and pay); estimation is based on HBS – average value for donations received/paid from/to other households is accepted for calculation; population payments to non-profit institutions serving for households are included here. These payments include all voluntary contributions, membership fees to trade unions, political parties, sports clubs, cultural clubs, religious organizations, etc. The estimation of this component is based on data from the household budget survey, i.e. the growth rate (year to year) of spending for social purposes in terms of average monthly outlays per one person in households. The transaction also includes administrative fees obtained directly from administrative data.</p> <p>2) Conceptual adjustments: some data obtained from administrative sources are divided between institutional sectors according to dedicated algorithm.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S15	DS2, DS52, DS53, DS55, DS57, DS58, DS59, DS60, DS61, DS62, DS64, DS95	<p>1) Estimation methods: indirect estimation methods are applied.</p> <p>2) Conceptual adjustments: some data obtained from administrative sources are divided between institutional sectors according to accepted algorithm.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S2	DS3, DS95	<p>1) Estimation methods: Miscellaneous current transfers are calculated based on direct data obtained from administrative data sources (the balance of payments of NBP and data from Ministry responsible for investment and development).</p> <p>2) Conceptual adjustments: not applicable</p> <p>3) Exhaustiveness adjustments: not applicable</p>
<i>Resources</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11	DS95	<p>1) Estimation methods: data include the following items:</p> <p>a) European Union transfers received from administrative sources</p> <p>b) Administrative fees received from administrative sources</p> <p>2) Conceptual adjustments: some data obtained from administrative sources are divided between institutional sectors according to devoted algorithm.</p> <p>3) Exhaustiveness adjustments: not applicable</p>
S12	DS 95	<p>1) Estimation methods: not applicable</p> <p>2) Conceptual adjustments: some data obtained from administrative sources are divided between institutional sectors according to devoted algorithm.</p>

		3) Exhaustiveness adjustments: not applicable
S13	DS10, DS11, DS12, DS13, DS25, DS28, DS34, DS41, DS42, DS43, DS44, DS45, DS46, DS47, DS48, DS49, DS50, DS51, DS52, DS53, DS59, DS60, DS61, DS62, DS64, DS65, DS66, DS69, DS74, DS89, DS101, DS103, DS108,	1) Estimation methods: Miscellaneous current transfers are calculated based on direct data originating from administrative and statistical data sources. In this transaction the following payments are registered: a) fines and other pecuniary penalties from natural persons, legal persons and other organizational units, b) income from different sources, c) other settlements, d) other operational incomes. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable.
S14	DS52, DS53, DS55, DS57, DS58, DS59, DS60, DS61, DS62, DS64, DS95	1) Estimation methods: data includes the following items: a) transfers between households (the same value in both sides Rec and Pay); estimation is based on HBS - average value for donations received/paid from/to other households is accepted for calculation, b) current transfers between households based on data from balance of payments, c) administrative fees received from administrative data sources, d) health insurance of farmers, e) European Union transfers based on data from administrative sources 2) Conceptual adjustments: some data obtained from administrative sources are divided between institutional sectors according to accepted algorithm. 3) Exhaustiveness adjustments: not applicable.
S15	DS2, DS95	1) Estimation methods: population payments to non-profit institutions serving households are included here. These payments include all voluntary contributions, membership fees to trade unions, political parties, sports clubs, cultural clubs, religious organizations, etc. The estimation of this component is based on data from the household budget survey, i.e. the growth rate (year to year) of spending for social purposes in terms of average monthly outlays per one person in households. The transaction also includes administrative fees obtained directly from administrative data. 2) Conceptual adjustments: some data obtained from administrative sources are divided between institutional sectors according to devoted algorithm. 3) Exhaustiveness adjustments: not applicable

S2	DS3	1) Estimation methods: calculated based on data originating directly from administrative and statistical data sources (British rebate – data for sector S13, balance of payments from NBP) 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		EU transfers from the administrative data source, which is MR, are divided into institutional sectors according to the purpose of the fund. Data for sector S13 from MR are replaced with administrative data from budget classification. European Union transfers come from administrative data source such as Ministry of investment and development (MR). Data is divided between institutional sectors according to the purpose of the funds. For sector S13 data from MR are replaced with administrative data from budgetary classification.

44. D76 – VAT- and GNI-based EU own resources		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as the total of S13
S11		Not applicable
S12		Not applicable
S13	DS55	1) Estimation methods: EU own resources for VAT and GNI are calculated on the basis of data coming directly from administrative and statistical data sources. The transaction registers payments to the EU budget concerning the third part of the EU own resources due to VAT (D.761) and the fourth part of the EU's own resources on account of GNI (D.762). 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Not applicable.
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2	DS55	Data corresponds to transaction D76 from uses for S13.
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

45. D8 – Adjustment for the change in pension entitlements		
1.1 Description of compilation procedures		

Uses		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12	DS22, DS80, DS82, DS85, DS91, DS118	1) Estimation methods: it corresponds to resources D.8 for sector S.14 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13		Not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14	DS22, DS80, DS82, DS85, DS91, DS118	1) Estimation methods: An adjustment concerns savings of households invested in private capital social insurance systems, i.e. Pillar II (Open Pension Funds - OFE) and Pillar III (Employee Pension Programs - PPE, Employee Pension Funds - PFE, Individual Pension Accounts - IKE, Individual Pension Security Accounts - IKZE). 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

46. D91 – Capital taxes		
1.1 Description of compilation procedures		
Uses		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13		Not applicable
S14	DS53	1) Estimation methods: corresponds to resources for S.13 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2		Not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable

S13	DS53	1) Estimation methods: data calculated based on data directly originating from administrative and statistical data sources. Data on inheritance and donation taxes are recorded in the transaction D91. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS53	Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

47. D92 – Investment grants		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11		Not applicable
S12		Not applicable
S13	DS28, DS43, DS46, DS55, DS56, DS57, DS59, DS60, DS61, DS62, DS64	1) Estimation methods: Investment grants are calculated on the basis of data coming directly from administrative and statistical data sources. The transaction records targeted subsidies from the budget for financing and co-financing of investments to entities outside S.13, orphaned costs paid by sector S.13 to cover costs incurred by generators in connection with early termination of long-term power and electricity sales contracts, as well as funds transferred for the needs of social housing and support for households for housing needs. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2	DS3 DS95	1) Estimation methods: data calculated based on data originating from administrative data sources. Data concerns European Union grants devoted to investments. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
<i>Resources</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11	DS3 DS13, DS25, DS28, DS43, DS44, DS45, DS46, DS52, DS53, DS54, DS55, DS57, DS58,	1) Estimation methods: data estimates based on administrative data sources. Data regarding European Union grants is allocated to sector S.11 in accordance with the purpose of the funds. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable

	DS59, DS61, DS62, DS64 DS95	
S12	DS13, DS25, DS28, DS43, DS44, DS45, DS46, DS52, DS53, DS54, DS55, DS57, DS58, DS59, DS61, DS62, DS64	<ol style="list-style-type: none"> 1) Estimation methods: data estimated based on data originating directly from administrative data sources. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13	DS13, DS25, DS28, DS43, DS44, DS45, DS46, DS52, DS53, DS54, DS55, DS57, DS58, DS59, DS61, DS62, DS64	<ol style="list-style-type: none"> 1) Estimation methods: estimated based on data originating directly from administrative and statistical data sources. Transaction includes mainly funds which come from the European Union budget and are destined for financing of programs and projects for sector S.13 entities. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14	DS13, DS25, DS28, DS43, DS44, DS45, DS46, DS52, DS53, DS54, DS55, DS57, DS58, DS59, DS61, DS62, DS64 DS95	<ol style="list-style-type: none"> 1) Estimation methods: data estimates based on administrative data sources. Data regarding European Union grants is allocated to sector S.14 in accordance with the purpose of the funds. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable

S15	DS13, DS25, DS28, DS43, DS44, DS45, DS46, DS52, DS53, DS54, DS55, DS57, DS58, DS59, DS61 DS62 DS64 DS95	1) Estimation methods: data estimates based on administrative data sources. Data regarding European Union grants is allocated to sector S.15 in accordance with the purpose of the funds. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

48. D99 – Other capital transfers		
1.1 Description of compilation procedures		
<i>Uses</i>		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11	DS3 DS28, DS41, DS43, DS46, DS55, DS57, DS64	1) Estimation methods: data calculated based on data from sector S13 and the balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12		Not applicable
S13	DS28, DS41, DS43, DS46, DS55, DS57, DS64,	1) Estimation methods: data estimated based on data originating directly from administrative and statistical data sources. They include debt cancellations, subsidies in commercial law companies, covering negative financial results of entities classified to the public finance sector, covering liabilities assumed, covering public sector liabilities, expenses for claims related to claims of former owners of property taken over by the State Treasury, payments for compensations, guarantees and securities. 2) Conceptual adjustments: capital injections recognized as other capital transfers. 3) Exhaustiveness adjustments: not applicable
S14	DS28, DS41, DS43, DS46, DS55, DS57, DS64	1) Estimation methods: other capital transfers are calculated based on data from sector S.13. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15	DS28, DS41, DS43,	1) Estimation methods: other capital transfers are calculated based on data from sector S.13 2) Conceptual adjustments: not applicable

	DS46, DS55, DS57, DS64	3) Exhaustiveness adjustments: not applicable
S2	DS3	1) Estimation methods: data obtained from the balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11	DS3 DS43, DS46, DS52, DS53, DS59, DS62	1) Estimation methods: other capital transfers are calculated based on data from sector S13 and the balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S12	DS43, DS46, DS52, DS53, DS59, DS62	1) Estimation methods: calculated based on data from sector S.13. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13	DS43, DS46, DS52, DS53, DS59, DS62	1) Estimation methods: data estimated based on data originating directly from administrative and statistical data sources. They include receipts from guarantees, received inheritance, bequests and money donation, unrecoverable contributions (with negative sign), received compensations. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14	DS43, DS46, DS52, DS53, DS59, DS62	1) Estimation methods: other capital transfers are calculated based on data from sector S.13. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15	DS43, DS46, DS52, DS53, DS59, DS62	1) Estimation methods: data calculated based on data from sector S.13. 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S2	DS3	1) Estimation methods: data obtained from the balance of payments of NBP 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

49. P51C – Consumption of fixed capital		
1.1 Description of compilation procedures		
Uses		
Sector	Data sources	Methods

S1		<ol style="list-style-type: none"> 1) Estimation methods: the direct data source provide information on the value of fixed assets from statements in the book value (historical value). This value is adapted to current replacement costs using appropriate indices of prices for assets and types of activity and supplemented with a stock of conceptual estimates for gross fixed capital formation. The total value is the basis for calculating of consumption of fixed capital. Consumption of fixed capital is calculated using „straight line” method, where during the expected lifetime of the good it is written off at a constant rate. R&D is an exception in consumption of fixed capital, where geometrical method is used. 2) Conceptual adjustments: consumption of fixed capital of assets added through conceptual adjustments is added. 3) Exhaustiveness adjustments: not applicable.
S11	DS14, DS74, DS75, DS29, DS31	<ol style="list-style-type: none"> 1) Estimation methods: P51 C for S11 is the difference between calculated consumption of fixed capital for S1 and the calculated consumption of fixed capital of S12, S13, S14 and S15. 2) Conceptual adjustments: as for S1. 3) Exhaustiveness adjustments: not applicable.
S12	DS14, DS75, DS29	<ol style="list-style-type: none"> 1) Estimation methods: as for S1 2) Conceptual adjustments: as for S1. 3) Exhaustiveness adjustments: not applicable.
S13	DS14, DS73, DS74	<ol style="list-style-type: none"> 1) Estimation methods: as for S1 2) Conceptual adjustments: consumption of fixed capital of R&D assets, stock of small tools, stock of weapon systems in government and consumption of fixed capital of decommissioning costs for large capital assets, are added 3) Exhaustiveness adjustments: not applicable
S14	DS75, DS29	<ol style="list-style-type: none"> 1) Estimation methods: as for S1 2) Conceptual adjustments: as for S1. 3) Exhaustiveness adjustments: not applicable
S15	DS69, DS70, DS71, DS72	<ol style="list-style-type: none"> 1) Estimation methods: as for S1 2) Conceptual adjustments: as for S1. 3) Exhaustiveness adjustments: not applicable
S2		Not applicable
Resources		
Sector	Data sources	Methods
S1	Not applicable	Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

50. NP – Acquisitions less disposals of non-produced assets		
1.1 Description of compilation procedures		
Uses		
Sector	Data sources	Methods
S1		Obtained as a sum of all relevant subsectors
S11	DS74, DS10	<ol style="list-style-type: none"> 1) Estimation methods: data based on direct data source regarding purchased land 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable

S12	DS74, DS20	1) Estimation methods: data based on direct data source regarding purchased land 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S13	DS43, DS53, DS64, DS14, DS73	1) Estimation methods: data based on direct data source regarding purchased land 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S14	DS74, DS10	1) Estimation methods: a direct data source regarding purchased land 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
S15		Not applicable
S2	DS7, DS8	1) Estimation methods: a direct data source regarding purchased /sold land and other non-produced assets 2) Conceptual adjustments: not applicable 3) Exhaustiveness adjustments: not applicable
Resources		
Sector	Data sources	Methods
S1		Not applicable
S11		
S12		
S13		
S14		
S15		
S2		
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

51. EMP – Number of Employees		
1.1 Description of compilation procedures		
Sector	Data sources	Methods
S1	DS1, DS110	1) Estimation methods: the main source used to estimate employed for sector S1 is the quarterly Labour Force Survey (LFS), supplemented with annual survey Z-06. 2) Conceptual adjustments: transition from national to domestic concept is done through subtraction from LFS results data regarding residents working outside the economic territory of the country and addition of the results from the survey Z-06 regarding individuals who are not residents, working within the territory of the country. 3) Exhaustiveness adjustments: not applicable
S11		Not applicable
S12		Not applicable
S13	DS110, DS6, DS1, DS75, DS5, DS9, DS33	1) Estimation methods: data calculated mainly based on annual survey Z-06 and supplemented with data from Ministry of Defense (MON) and Ministry of Internal Affairs (MSWiA). From the survey Z-06 the number of employed in units, which according to ESA 2010, are accounted within the general government sector, is taken. The list of legal units assigned to S13 is developed in National Accounts Department and appropriately coded in Statistical Units Database. Since the survey Z-06 does not include employees working in the scope of national defense and public safety, missing data is supplemented from administrative sources, that is, from databases of MON and MSWiA. The achieved results are compared to the data from LFS, as the

		recommended, by Eurostat, data source for employed individuals. The share of employed in S13 in comparison to the total number of employed in national economy is calculated for the 31st of December of a given year. The total number of employed is taken from data from corporations i.e. Z-06, SP-3 surveys, administrative data as well as estimates based on SOF surveys (non-profit institutions), the number of clergy and farmers. The data from S1 compiled based on LFS are multiplied with the calculated share. Thus the data for S13 is calculated, and transferred within the framework of ASA tables. 1) Conceptual adjustments: not applicable 2) Exhaustiveness adjustments: not applicable
S14		Not applicable
S15		Not applicable
S2		Not applicable
1.2 Balancing adjustments across all sectors		Not applicable
1.3 Additional details		Not applicable

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

The table below presents the share of the estimated value in the total (estimated + observed) amount recorded. 'Observed amount', means the value calculated through the use of direct sources, including through directly observed counterpart data. 'Estimated amount' means the value calculated by using statistical or modelling techniques.

The following codes have been used in the table:

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		OE	OE	OV	OE	E80	-
P.12		OE	E80	E80	OV	E80	-
P.13		-	-	OV	-	E80	-
P.2		OE	OE	OE	OE	E80	-
P.31		-	-	OV	E50	E80	-
P.32		-	-	OV	-	-	-
P.51G		OE	OE	OE	OE	OE	-
P.52		OV	OV	OV	OV	OV	-
P.53		OV	OV	OV	OV	-	-
P.61		-	-	-	-	-	OE
P.62		-	-	-	-	-	OE
P.62F		-	-	-	-	-	OE
P.71		-	-	-	-	-	OE
P.72		-	-	-	-	-	OE
P.72F		-	-	-	-	-	OE
D.11	uses	OE	OE	OE	OE	E80	OV
	resources	-	-	-	OE	-	OV
D.12	uses	OE	OE	OE	OE	E80	-
	resources	0	0	0	OE	0	-
D.21	uses	-	-	-	-	-	-
	resources	-	-	OV	-	-	OV
D.29	uses	OE	OE	OE	OE	OE	-
	resources	-	-	OE	-	-	-
D.31	uses	-	-	OV	-	-	OV
	resources	-	-	-	-	-	-
D.39	uses	-	-	OV	-	-	OV
	resources	OE	OE	-	OV	OE	-
D41	uses	OE	OE	OE	OV	OV	OV
	resources	OE	OE	OE	OV	OV	OV
D.421	uses	OE	OV	-	-	-	OV
	resources	OE	OE	OE	OE	-	OV
D.422	uses	O80	-	-	-	-	-
	resources	-	-	-	E80	-	-
D.43	uses	OV	OV	-	-	-	OV
	resources	OV	OV	-	-	-	OV
D441	uses	-	OV	0	-	-	OV
	resources	E80	E80	E80	E80	E80	OV
D442	uses	-	OV	-	-	-	-
	resources	-	-	-	OV	-	-

D443	uses	-	-	-	-	-	-
	resources	-	-	-	-	-	-
D45	uses	OE	-	-	OV	-	-
	resources	-	-	OE	-	-	-
D.41G	uses	OE	OE	OE	OV	OV	OV
	resources	OE	OE	OE	OV	OV	OV
D.51	uses	OE	OE	OV	OE	OE	OV
	resources	-	-	OV	-	-	OV
D.59	uses	OE	-	-	OV	-	-
	resources	-	-	OV	-	-	OV
D.611	uses	-	-	-	OV	-	OV
	resources	-	-	OV	-	-	OV
D.612	uses	-	-	-	OE	-	OV
	resources	E80	E80	E80	E80	E80	OV
D.613	uses	-	-	-	OV	-	OV
	resources	-	OV	OV	-	-	OV
D.614	uses	-	-	-	OV	-	OV
	resources	-	OV	-	-	-	-
D.61SC	uses	-	-	-	OV	-	-
	resources	-	OV	-	-	-	-
D.62	uses	OV	OV	OE	E80	OV	OV
	resources	-	-	-	OE	-	-
D.63	uses	-	-	OV	-	E80	-
	resources	-	-	-	OE	-	-
D.631	uses	-	-	OV	-	-	-
	resources	-	-	-	OV	-	-
D.632	uses	-	-	OV	-	E80	-
	resources	-	-	-	OE	-	-
D.71	uses	E80	E80	OV	E80	E80	OV
	resources	-	OV	OV	-	-	-
D.72	uses	-	OV	-	-	-	OV
	resources	E80	E80	OV	E80	E80	OV
D.74	uses	-	-	OV	-	-	OV
	resources	-	-	OV	-	-	OV
D.75	uses	E80	E80	OV	E80	E80	OV
	resources	E80	E80	OV	E80	E80	OV
D.76	uses	-	-	OV	-	-	-
	resources	-	-	0	-	-	OV
D.8	uses	-	OV	-	-	-	-
	resources	-	-	-	OV	-	-
D.91	uses	-	-	-	OV	-	-
	resources	-	-	OV	-	-	-
D.92	uses	-	-	OV	-	-	OV
	resources	OV	OV	OV	OV	OV	-
D.99	uses	E80	-	OE	E80	E80	OV
	resources	E80	E80	OV	E80	E80	OV
P51C		OE	OE	OE	OE	OE	-
NP		OV	OV	OV	OV	-	OV
EMP		-	-	OE	-	-	-

Annex 1. Insurance service

Output of insurance/reinsurance corporations calculated in line with ESA 2010 is allocated to institutional sectors. Allocation of insurance output is registered in intermediate consumption (as insurance service) of all institutional sectors buying insurance services. Output of reinsurance companies constitutes insurance service in S.128 subsector of insurance corporations.

In 2015, due to the lack of data source, allocation of insurance output to institutional sectors was based on data on gross written premiums for non-life insurance collected in a one-off survey carried out in 2008 under grant agreement „Improvement of the quality of national accounts – insurance”.

For life insurance, the whole output is allocated to the household sector.

Since 2016 a new data source has been used for insurance output allocation in national accounts, that is statistical report on the insurance activities of insurance/reinsurance corporations KNF-02 designed by the Polish Financial Supervision Authority KNF in cooperation with Statistics Poland, which provides data on gross written premiums by institutional sectors.

Methodology of insurance output allocation needs verification by taking into account the above mentioned new data source on actual insurance premiums paid by institutional sectors (KNF-02 statistical report) and by checking whether there is no double-counting of insurance cost in the intermediate consumption (Action point A1b).

Annex 2. Own account software

Expenditures incurred on own account software constitute the category of intellectual property products under gross fixed capital formation. At the same time they constitute own account production of software.

Output of own account software is estimated on the cost basis, on the base of statistical reports on labor costs and on the base of data from business surveys.

Own account software is estimated for the non-financial corporations sector, the financial corporations sector and the general government sector by type of activity in line with Nace Rev 2 classification. This means that contrary to the output of software produced for sale which is registered in Nace division 62, own account software is also shown in other types of activities (Nace divisions). From expenditures side, reports on expenditures incurred on software purchased allow for obtaining data in various areas of activities, likewise in the case of own account software.

Methodology of estimating own account software is in line with recommendations of Task Force Software Measurement included in its final report (Eurostat/B1/CPNB/313EN).

Estimations are done on the base of the following formula:

Output of own account software = labor costs + non-labor costs + gross operating surplus

Labor costs are calculated on the base of reports concerning remunerations and employment. Estimations of the percentage of time spent on the production of software in the given unit were done on the base of data for those occupations which can contribute to this production.

Labor costs are calculated on the base of the number of employees employed in the given occupation, in the given division and on the base of the amount of time committed to the task of software production and on salaries, in line with the following formula:

labor costs in the given Nace division = the number of employees in the given occupation, in the given division x percentage of time committed to the task x average salary of the programmers.

The occupations were chosen and the time committed to development of own account software was estimated on the base of recommendations of the Task Force and by taking into account country-specific conditions.

The framework of enterprises in Poland (the majority of which employs up to 49 persons) supports the assumption that most of the software is bought from third parties. Purchase of ready-made software is less expensive for small enterprise than taking on programmers. It was assumed that programmers employed in enterprises, aside from Nace division 62, are engaged in own account software development in 40 %, whereas in Nace division 62 in 20%. The average time spent on software development in a unit, in percentage of overall working time for separate occupations by ISCO-08 classification is presented in table below.

Time committed to software by ISCO

Code of profession by ISCO-08	Name of profession	The average time committed to software development in %
1330	Information and communications technology service managers	5
2512	Software developers	10
2514	Applications programmers	40
	Applications programmers in Nace division 62	20
2519	Computer applications developers and system analysts not elsewhere classified	2
2521	Database developers and administrators	10
2529	Database and network professionals not elsewhere classified	2

Non-labor costs are calculated as the sum of intermediate consumption and taxes on production. Data for 62.01 Nace rev.2 class are the basis for estimations, and specifically relations of the above mentioned categories to the overall labor costs. These relations are then used for labor costs calculated for software.

Gross operating surplus is calculated as the sum of consumption of fixed capital and margin. These categories are calculated in the same way as non-labor costs, by using relations from 62.01 class.

Annex 3. Financial Intermediation Services Indirectly Measured (FISIM)

According to ESA 2010 methodology financial intermediation services indirectly measured should be registered in national accounts. ESA 2010 provides detailed methodology for calculation of FISIM and its allocation to institutional sectors.

FISIM is equal to indirect payments for financial services and results from the difference between interest rates on loans and interest rates on deposits. FISIM is calculated on the base of reference rate.

Calculation of FISIM output is made for loans provided and deposits taken by financial institutions exclusively. FISIM are produced in particular by banks and financial leasing institutions. The central bank is not included in FISIM calculation by convention. Financial institutions and their clients can be residents and non-residents and therefore imports and exports of FISIM is possible.

FISIM are allocated to users' sectors as costs. Due to the lack of detailed data on loans/deposits and interest rates for each type of activity, FISIM allocation is based on the structure of output for each type of activity.

Financial data of banks provided by the National Bank of Poland are used for output calculation and allocation of FISIM . FISIM for financial leasing is calculated on the base of data from statistical reports of Statistics Poland. Statistics Poland is also planning to include in future calculation of FISIM for cooperative savings in the Polish national accounts on the base of data provided by the Polish Financial Supervision Authority.

Stocks of loans and deposits used for FISIM calculation are classified by user sectors and they are the average for the given period.

In national accounts FISIM is presented in the following way:

- For FISIM producers (subsectors of the financial corporations sector: deposit-taking corporations and other financial intermediaries) – as output;
- For FISIM consumers (the remaining domestic institutional sectors and subsectors) – as intermediate consumption and in the case of some sectors as household individual final consumption expenditure, as non-profit institutions serving households individual final consumption expenditure and as government final consumption expenditure in the general government sector;
- For rest of the world sector – as exports and imports of services.

Annex 4. Expenditures on Research and Development as gross fixed capital formation

Capitalization of R&D expenditures treated as gross fixed capital formation leads to the increase of the main macroeconomic aggregates.

In order to perform proper estimations many data sources are used, as well as methods recommended as reliable and comparable by dedicated Eurostat/OECD Task Force.

For estimations of investments on R&D the following data sources are used:

- 1) PNT-01 report on research and development activities, based on Frascati methodology;
- 2) Data regularly used for national accounts compilation:
 - a) Business survey
 - b) Survey of public universities
 - c) Survey concerning financial statistics
 - d) Survey concerning international trade in services
 - e) Survey concerning materials, energy and services used as well as stock of materials
 - f) Budgetary reports for the general government sector.

Analysis of expenditures on R&D has been conducted in Poland for many years but using Frascati methodology exclusively provides neither all necessary information which would enable identification of research and development for own final use nor smooth reclassification of these expenditures from intermediate consumption to gross fixed capital formation.

Although Frascati methodology is recommended as the best source of data for research and development recognized as capital formation, it was finally decided that data based on this methodology should be used in combination with the regular data sources in national accounts.

Institutional sectors

For consistency purposes, rules used in national accounts with regard to institutional sectors have also been used for data concerning research and development. Historical data for time series 1995-2013 as well as data regularly compiled on the annual basis have been estimated for each domestic institutional sector separately: non-financial corporations sector, financial corporations sector, general government sector, household sector and non-profit institutions (each sector by Nace Rev.2 Divisions). Despite the fact that household sector is not taken into account in Manual on Research and Development, the relevant data concerning research and development expenditure have been collected on the base of Frascati methodology and therefore changes connected with capitalization of R&D have been introduced in S.14 as well. The difference in comparison to the approach presented in the Manual results from the specific rules used with regard to institutional sectors in the Polish national accounts.

The method of calculation

Information about output of R&D is derived from the following reports on R&D: PNT-01 – Questionnaire R&D, PNT+01s – Questionnaire R&D (HES) and PNT-01/a – Questionnaire R&D (government institutions). PNT-01 report is compiled by units classified in Nace Rev 2 division 72 (full survey) and also by units which conduct research and development activities apart from their main activity, regardless of the number of employed (intentional selection method). Report PNT-01/s is compiled by institutions of higher education. Report PNT-01/a is compiled by Prime Minister's Office, Ministries, Marshals' Offices, Regional Labor Offices (full survey), Central Offices, Offices of cities and municipalities (intentional selection method).

Internal expenditures from PNT survey were corrected appropriately due to own account software, investment outlays, taxes on production, subsidies to production, consumption of fixed capital and return of equity (for market

producers only). Data are elaborated for each institutional sector and in line with Nace Rev 2 classification.

Taxes on production and subsidies to production with regard to external expenditures were calculated proportionally to the share of taxes on production and subsidies to production to total output of division 72 (for each institutional sector).

Gross operating surplus is estimated based on indicators form national accounts for division 72 in relation to current expenditures, separately for market producers and the general government sector.

Data obtained from PNT survey are compiled in line with recommendations in the so called bridge tables.

Output of R&D is estimated for each institutional sector (in line with national accounts sectors) an by Nace Rev 2 divisions. Data estimated in such a way are then compared with data on R&D from supply and use tables. On the base of this analysis the value which should increase output (R&D on own account) or decrease intermediate consumption (R&D purchased) is estimated.

The sum of these changes constitutes the value of investments incurred on R&D.

According to the task force recommendations geometric depreciation function was adopted with the aim of estimating consumption of fixed assets for R&D. Due to the lack of dedicated survey, 10 years period as service life was accepted.

Annex 5. Adjustments due to non-observed economy in registered units, including VAT Fraud. Adjustment N6 – Producers deliberately misreporting

In the Polish national accounts, with regard to non-observed economy typology (N1-N7) recommended by Eurostat is adopted. For N6 adjustment – producers deliberately misreporting, estimation are made for registered units, including VAT Fraud. Adjustments concern output, intermediate consumption and gross value added for two sectors: non-financial corporations sector and households sector. It is assumed that in other sectors data are reliable.

Estimations concerning non-observed economy are based on the so called direct method carried out for registered economic units, that is:

- Small units employing up to 9 persons, regardless of their legal status
- Medium-sized units of private sector (cooperative dwellings excluded) employing between 10 and 49 persons.

The direct method was elaborated by the Regional Statistical Office in Kielce (Research Centre for non-observed economy). The method consists in estimation of the average revenue per a working person and the average salary per an employee on the base of survey and in the comparison of these estimations with the data from SP-3 statistical report on economic activities of small enterprises and from F-01 survey on revenues, expenditures, financial result and gross fixed capital formation of large and medium enterprises. Discrepancies between the data from the survey and from the statistical reports provide a rough picture of understating by enterprises their real revenues, salaries and margins and, on the other hand, overstating in official statistics their expenditures connected with running business.

The following, general assumptions are made for these estimations:

- the average work output should ensure profitability of business,
- small enterprises are flexible in adjusting to the market demands,
- wages and salaries in the smallest enterprises do not deviate in a significant way from average wages and salaries in bigger units (for the given branch of economy and location),
- an owner's income is higher than the average salary of an employee,
- an owner's income in bigger enterprises is relatively bigger than in the smallest enterprises.

The estimation are made for Nace rev 2 sections, grouped in the following way: Industry (B+C+D+E); Construction (F); Trading (G+I); Transport (H+J); Real estate, professional, scientific, technical, administrative and support service activities; Other Nace Rev 2 sections (A+P+Q+R+S).

Quantity data like: revenues, wages and salaries, profits are generalized to the level of provinces, then estimated at the level of sub regions and aggregated to the level of regions. Data aggregation is done by size of enterprises, regions, voivodships, subregions and groups of Nace Rev 2 sections.

Estimations are made in the following stages:

- generalization of the results with regard to total revenues; revenues per a working person; total wages and salaries; average, monthly wages and salaries and average income of owners;
- comparison between estimations and data from statistical reports at the level of groups of Nace rev 2 sections;
- estimation of voivodship data to the level of subregions;
- aggregation of data to the level of regions;
- calculation of output and all its items.

Data elaborated by the Research Centre are provided to the National Accounts Department of Statistics Poland for indirect use in estimations of non-observed economy N6 which is then included in GDP calculations.

The following variables are taken into account:

- output,
- intermediate consumption,
- gross value added,
- wages and salaries,
- gross operating surplus.

Additionally, the following data for small and medium units obtained by the Regional Office in Kielce from the Labor Department of Statistics Poland are used:

- the average number of units,
- the average number of working persons,
- the average number of employed on the base of job contract,
- the number of owners and co-owners.

The results of the Regional Office estimations are additionally analyzed in the National Accounts Department. The analysis consists in calculating indexes which show the basic relations in the reporting year in comparison to the previous year.

The analysis of indexes for the given year includes:

- the average salary per one employee to the average profit per one owner,
- assessment of data consistency between the average salary per one employee and labor statistics,
- the share of intermediate consumption in output.

The analysis of indexes for previous years includes:

- assessment of data consistency between output dynamics per one employee and price indexes in the given area of activities,
- assessment of dynamics of the average salary per an employee to output per a working person,
- assessment of the average profit per an owner to output per a working person.

The same calculations as mentioned above are made on the base of statistical data obtained from branch departments of Statistics Poland, separately for small and medium enterprises.

Additional adjustments to output, intermediate consumption and wages and salaries result from comparisons between indexes calculated by the Regional Office in Kielce and by branch departments of Statistics Poland.

There is then comparison of estimations from three data sources: the Regional Statistical Office in Kielce, branch departments of Statistics Poland and National Accounts Department of Statistics Poland.

The decision which set of indexes and variables should be taken into account when estimating the non-observed economy is the National Accounts Department's responsibility.

VAT Fraud

Estimations made by the National Accounts Department of Statistics Poland with regard to VAT fraud concern only one type of fraud, that is VAT fraud without complicity (of a purchaser).

The method of estimating VAT fraud is in line with recommendations included in the Commission Decision of 24 July 1998 on the treatment for national accounts purposes of VAT fraud.

The value of VAT fraud without complicity, that is VAT not reported for taxation, unbeknown to a purchaser is

included in the sector accounts of non-financial corporations and households.

In the non-financial corporations sector VAT fraud without complicity concerns small units (employing up to 9 persons) and medium-sized units (employing between 10 to 49 persons) of private sector, cooperative dwellings excluded. VAT fraud without complicity is estimated on the base of understated output. For each Nace Rev 2 section one, two or three tax rates are used, established by the Ministry of Finance. For 2015 data the tax rates are: 5 %, 8% and 23%. Then, on the base of experts assumptions percentage index of VAT fraud without complicity is calculated and the final value of VAT fraud is estimated by multiplying the understated output by VAT tax rate and VAT fraud without complicity index.

The method of estimating VAT fraud without complicity described above concerns both non-financial corporations sector and households sector. Additionally, in households sector VAT fraud connected with output of producers deliberately not registering (N1) is estimated. The method of estimations is identical as for VAT fraud estimated for N6.

Annex 6. The estimation method of calculating the value of the benefit of the private use of company cars

The estimate of the value of the benefit of the private use of company cars is the adjustment made within non-exhaustiveness type N7a (Not all required data collected).

It is calculated based on the following data sources:

- the Automotive Market Research Institute IBRM SAMAR;
- the Central Vehicles and Drivers Register (CEPiK),
- the publication of the Ministry of Finance “*Statement of the VAT resources base in Poland*”,
- data of Statistics Poland.

The number of passenger company cars used for private purposes in a given year serves as a starting point for further analyses. The estimate on private use of company cars is elaborated only for S.11, S.12 and S.14 sectors.

The estimate of the benefit of the value of private use of company cars is calculated both for new and used company cars based on the following formula:

$$\begin{aligned} & \text{the number of new/used passenger cars acquired for business purposes (in pcs)} \\ & \quad \times \\ & \quad \text{the average net price of new/used passenger car (in zł)} \\ & \quad \quad \times \\ & \quad \quad 30\% \\ & \quad \quad \text{(the use of company car for private purposes)} \end{aligned}$$

The final value of the benefit of the private use of company cars is the sum of the benefit of the use of both new and used company cars for private purposes.

The assignment of the value of the benefit into the institutional sectors: non-financial corporations sector (S.11), financial corporations sector (S.12) and households sector (S.14) is done based on outlays on fixed assets on transport equipment in sectors. There is no general government (S.13) and non-profit institutions sectors (S.15) included in the calculations. The private use of company cars in these sectors is assumed to be marginal, thus, this phenomenon can be treated as negligible.

The estimated value of the benefit of the private use of company cars was divided into the part concerning imputed car rental services (output) and the part concerning operating costs (intermediate consumption). Commonly available leasing calculator was used to calculate the part on imputed car rental services. The part concerning operating costs include costs of petrol and car servicing.

Car rental services and operating costs are calculated separately for new and used cars.

In national accounts the estimated value of the benefit of the private use of company cars is registered on each side of GDP:

- on production side: as the increase in output and the decrease of intermediate consumption,
- on income side: as the increase of wages and salaries (wages and salaries in kind). From 1st January 2015 D.11 is decreased by the value of lump sum, which employers are obliged to include in the compensation of employees,
- expenditure side: as the increase in expenditure of households sector.