



Statistical Office of the Slovak Republic



ASA INVENTORY - SK

Annual sector accounts

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State of play as of 31/05/2018

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Part A. General Description

1.1. Organisational aspects

The Statistical Office of the Slovak Republic (SOSR) is an independent institution responsible for area of national statistics. The SOSR compiles annual non-financial sectoral accounts (ASA) for all sectors of the economy and quarterly sectoral accounts for selected sectors, what ensures harmonisation of annual and quarterly accounts. Statistical information system in the SR is harmonised with the EU standards in order to ensure the international comparability of the provided statistical data. Compilation of annual national accounts is based on statistical surveys, which are organised by the SOSR, furthermore on the administrative data of ministries and other government units as well as on alternative data sources.

Due to ensuring of consistency between data, which is combination of various statistical surveys and administrative sources, the data checks are continuously carried out in cooperation with data providers. It consists of e.g. consistency checks with the balance of payments, international investment position, data in general government etc.

All classifications used for the purposes of national accounts are harmonised with the relevant international classifications. The Statistical register of organisation of the SOSR is being updated continuously.

The basis for compilation is statistical surveys carried out by SOSR and administrative data sources, where data exchange takes place under defined mutual agreements between SOSR and data providers, which are updated each year with aim to capture relevant legislative arrangements, and compilation needs as much as possible.

The statistical surveys are governed by the Programme of State Statistical Surveys for a three-year time period, which is made by the SOSR in co-operation with the ministries and state organisations. Within this Programme also all important and necessary surveys including the surveys carried out by other central government bodies and ministries are included (i.e. administrative data sources mentioned under the chapter C of ASA Inventory).

Within the Macroeconomic Statistics Directorate, an annual work schedule has elaborated for every year which is related to comprehensive compilation of annual sector accounts. The ASA compilation schedule and the data revision schedule are in line with the SO SR Revision Policy, please see link below:

https://slovak.statistics.sk/wps/wcm/connect/2eae886e-431b-4960-987b-008a4eb8da9e/politika_revizii.pdf?MOD=AJPERES&CVID=m510MaJ&CVID=m510MaJ

The balancing process and data transmission of the annual sector accounts at current and constant prices are ensured in line with the deadlines specified by TP ESA2010; (30th of September of the given year). The data consistency is also ensured due to data for T1 a T2 are prepared and sent to Eurostat at the same time. The ensuring of consistency between annual and quarterly data are carried out as follows:

- quarterly NA data are revised to ASA in November of the given year in accordance with TP ESA2010

- regional annual data and supply and use tables sent in December of the given year in line with the TP ESA2010 are also compatible with ASA data (sent in September)

As a part of the compilation of ASA, the brief Quality Report on selected tables of TP ESA2010 on a voluntary basis is compiled, which also contributes to higher data quality and transparency.

Due to transition from ESA 95 to ESA 2010 methodology many methodological areas were consulted and in some cases it was necessary to look for new data sources from administrative data sources or broaden current statistical surveys. First of all, it concerned e.g. harmonising balance of payments with concepts of ESA 2010 methodology.

Annual Financial Sectoral Accounts (AFSA) are compiled by SOSR for all sectors on the basis of administrative data sources complemented by data from statistical data sources. The SOSR is at the same time responsible for compilation of quarterly financial account of general government, while the National Bank of Slovakia (NBS) compiles quarterly financial account for other sectors.

1.2. Organisational structure

Number of employees compiling ASA:

<i>Sector of corporations (S11, S12):</i>	<i>4 persons</i>
<i>Sector of general government S13:</i>	<i>3 persons</i>
<i>Sector of households and NPISH (S14, S15):</i>	<i>4 persons</i>
<i>Sector of rest of the world (S2):</i>	<i>1 person</i>

The employees mentioned above responsible for the compilation of ASA do not spend full time work on this area. They are involved also within the process of balancing national accounts data, preparation the backgrounds for the compilation of GDP and GNI, EDP tables, industrial, regional and financial accounts, resulting in the preparation of relevant ESA2010 transmission tables.

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2. ASA compiling – general description

2.1. Data Sources

Statistical surveys intended for the acquisition of data on non-financial corporations, part of financial corporations and non-profit institution serving households (NPISH) are pursued regularly each year. For comparison and analytical reasons the administrative data are obtained too, which are regularly submitted to the SOSR by their administrators based on the contracts on mutual co-operation. The

administrative data sources are also the main sources for the sector of general government and the sector of households.

In statistical questionnaires the transformation of data from business accounting and the administrative concepts into the concept of national accounts is ensured in such a way that the reporting unit is provided with the precise definition of indicators under the given items in the questionnaire as well as with the link to the relevant accounts of the business accounting. In case when the account of the organisation is not in line with the request stated in the questionnaire, the organisation is obliged to determine the data and in the more difficult cases also the expert estimate is accepted. This is the way how data are explored also in case they become from the administrative data source. The items for the calculation of the production of banks and insurance corporations and for the compilation of intermediate consumption of banks are taken over directly from accounting and banking questionnaires. Revenues and expenditures of the general government are the main source for compilation of the S.13 data. For the transformation of codes of the revenues and expenditure items of EKRK (Economic Classification of Budgetary Classification used by the Ministry of Finance) into the transaction codes of the system of national accounts, the transformation bridges are used in S.13.

S.11: Main data sources are statistical surveys Roč1-01, Roč 2-01 (annual periodicity) and Prod 13-04, Prod 3-04 (annual and quarterly periodicity). Accounting statement Úč NUJ 2-01 for non-profit institution serving's corporations is used as well. This statement provides data for institutions not included in statistical surveys for non-financial corporations, but falling into sector S.11 on the basis of 50% rule. For comparison accounting statement Úč POD2-01 is used. Other data sources are statements from administrative sources. These are represented by research and development statement VV 6-01 and data for increase in the value of standing timber inventories taken over from the Forestry Research Institute. Regarding data on originals, this information is unfortunately not available from available resources. Because of that, it is necessary to look for information from annual reports of companies, which are concerned about this area, and to make expert estimates. Annual survey for big enterprises Roč 1-01 is available as of 15.7. after the reference year and data for small enterprises from survey Roč 2-01 is available at T+12 months after the reference year. Survey for big enterprises is used when questioning reporting units with 20 and more employees, but also for reporting units with lower amount of employees, if their turnover is higher than 5 mill. EUR. Survey Roč 2-01 is used when questioning reporting units with 19 and less employees, and it is a sample survey. Surveyed data is subsequently grossed-up up to the total population. For full coverage of population, we use also administrative data source Úč NUJ 2-01, where we use data for big non-profit institutions, which were not questioned by the survey Roč 1-01.

S12: Main data sources for compilation of non-financial ASA for sector S.12 originate from administrative data and from quarterly and annual exhaustive statistical surveys. The statistical surveys are labelled as Pen 5-01, Poi 5-01 and cover all units without regards to their size category. Survey Pen 5-01 covers all financial units including NBS except for insurance companies, pension funds and units belonging to subsector S.126, which carry out financial intermediation except for insurance

activities. Survey Poi 5-01 covers all insurance companies, pension funds and also other institutions concerned with insurance. Data needed for compilation of national accounts is available as of 30.7. after reference year. Next data sources are administrative data sources (mainly profit and loss accounts), which are submitted in determined periodicity defined within framework agreement arranged between NBS, MoF SR and SOSR. First annual data from administrative sources is available as of 30.4. after the reference year and is subsequently updated during July and August. Coverage of units between statistical survey and administrative data source is comparable, since amounts of units are normally analysed within individual registers. In case when data from administrative source is not in line with ESA 2010 concepts, its incorporation into NA is ensured by appropriate adjustment (conceptual change). It means the data are fully taken over from administrative data source without any further changes but it is necessary to make some adjustment in case of some NA transactions; for example Complementary insurance corresponds to the revenues obtained by the insurance company from investing of total technical reserves (administrative data source) which were netted by the revenues from investing of own resources (statistical survey).

S13: Main data source is revenues and expenditures of the general government provided by State Treasury, DataCentre and Ministry of Interior Affairs. Under agreement between the SOSR and State Treasury deadlines for data provision are as follows:

Preliminary data is available 35 days after reference period and revised data 50 days after reference period. In case of changes within data, this has to be available until 75 days after reference period.

Under agreement between the SOSR and DataCentre, data is available until 3 days after finalisation for MoF SR. Data provision is between 40 and 50 days after reference period.

Main data source used for compilation of annual sectoral account of S.13 is based on cash principle, which means that it is valued in purchaser's prices. For purposes of accrual adjustments, information on receivables and payables from accrual balance sheets of S.13 units is used.

S.14 and S.15: Main data sources for compilation of ASA for sectors S.14 and S.15 are statistical and administrative data sources – these are provided under agreement by Datacentre. Main administrative source for calculation of production and intermediate consumption for households sector are accounting statements Úč FO 1-01 and Úč FO 2-01. These statements are available in three batches – preliminary data submitted T+8 months, semi-definitive data T+12 months and final data T+16 months after reference year. Since these statements are not submitted by all units registered in Statistical register of organisations it is necessary to carry out grossing-up up to the total population of active units.

Other data sources are taken over from MoF SR, NBS and data for forest fruits is taken over from Forestry Research Institute.

When calculating agricultural production for own final use, besides survey on agricultural output and cattle stocks data from agricultural farm census and household budget survey, annual questionnaire on crop production and livestock is used for comparison and precision.

For calculation of production, intermediate consumption and compensation of employees, data from annual statistical sample survey Roč 3-01 is used as well. The advantage of this survey is interconnection of data on compensation of employees with data on number of employees, worked hours and data on production. Data from survey is compared with administrative data sources.

Final household consumption:

Methodological compilation process of final household consumption can be defined as bottom-up approach, where at first estimate for individual expenditures groups by COICOP is carried out and subsequently by its aggregation main aggregated value of FCH is calculated. When estimating the particular items, we use various data sources, which is mutually combined and complemented. Main source for FCH calculation in year 2010, with highest weight on overall value, is monthly statistics on retail trade sales. Other statistical sources comprise of additional data sources from surveys on retail trade: monthly questionnaire on transport, monthly questionnaire in telecommunication, monthly questionnaire on selected retail trade services, data from price statistics etc. The information from NBS, individual ministries and/or police is used as administrative data sources. The calculation algorithm for FCH in a year 2010 works also with data from HBS, however, they serve only as a complementary source of information for the comparison of certain COICOP groups (comparison of year-on-year indices). At the same time, the alternative data sources are used too, e.g. annual reports of firms, press data, miscellaneous inquiries and statistics of organisations active in the market, several analyses of state institutions and profession chambers etc. If for the concrete item the information is available from different sources, we use that one where the highest reliability and accuracy for our estimates can be presupposed.

For compilation of ASA for S.15 serve statistical data sources, which are available in the framework of sample survey carried out by SOSR provided with annual periodicity as of 31.8. after reference year. For calculation of production, intermediate consumption and other indicators, data from annual statistical sample surveys NSNO 1-01 and NSNO 2-01 are used. Data related to compensation of employees is taken from quarterly statistical questionnaire Práca 2-04.

Datacentre provides administrative data sources in the same way as in case of questionnaires for S.14, i.e. in three batches. Final data is starting base for data revision process. Data consists of all reporting units, which submitted relevant statistical questionnaires. Main administrative sources for calculation of production and intermediate consumption for sector of non-profit institutions are accounting statements Úč NO 1-01 and Úč NUJ 2-01.

By combination of administrative and statistical sources approximately 20%-30% of active units are annually covered.

Grossing-up is carried out for active units by size groups of number of employees and by SK NACE groups.

S.2: Main data source for compilation of ASA for the rest of the world sector is the balance of payments; value of services is compiled by NBS and value of goods by External Trade Statistics Department of the SOSR.

The balance of payments data is submitted in three batches – preliminary data T+51 after reference period, semi-definitive data T+8 months and final data T+21 months after reference period. As complementary administrative source, data from Labour, Social Affairs and Family Office (UPSVaR; data submitted monthly T+51 days after reference period) is used, which serves for estimation of consumption of residents working abroad. As base for estimation of consumption of non-residents working in SR serves complementary administrative source – Labour Force Surveys (LFS; data submitted quarterly T+35 days after reference period). Main data source for trading of non-resident units creating value added, which does not belong to SR economy, is VAT tax statements provided by Financial Administration of the Slovak Republic (data is available monthly T+50 days after reference period; update of monthly data in the form of batch with quarterly and annual periodicity also T+50 days after reference period). For calculation of goods sent abroad for processing, annual statistical survey Roč 1-01 is used.

2.2. Methods

2.2.1. Compilation of accounts - process

Methodological approach of ASA compilation (direct approach) is based on calculation of individual items for all institutional sectors, which after aggregation represents the whole economy S.1.

Methodology of data compilation for individual sectors and industries is described in more detail in GNI Inventory ESA 2010 (chapters 3-10).

Annual statistical surveys Roč 1-01 and Roč 2-01 represents main base for calculation of S.11 data. This data is divided by two-digit NACE (01-63, 68-82, 85-93, and 95-96). Data for small enterprises is available only at T+12 months, therefore in first version of non-financial account as preliminary data is used quarterly statement Prod 13-04 complemented by information from accounting statement Úč NUJ 2-01 on non-profit institutions belonging to sector of non-financial corporations due to 50% rule. Data for small companies are surveyed by statistical survey Roč 2-01. It is a sample survey, which is grossed-up to the total population of small units. As it was already mentioned these data are available only at T+12, therefore for compilation of accounts in T+9 the extrapolation methods are used. By extrapolation the whole time serie is taken into accounts as well as data from quarterly statement Prod 13-04. Data from this statement are used for comparison with estimated data. The most important is comparison of value added. By first revision of accounts the results from Roč 2-01 are replaced for estimates.

Data from annual statistical survey is stored in Integrated Statistical Information System (IŠIS).

Standard grossing-ups are used in case of units with non-response in statistical surveys. Statistical surveys and accounting statements do not cover all active units; therefore data is grossed-up to the total population of active units in Statistical

register of organisations. Before incorporation into NA, data acquired by statistical surveys is compared with data from administrative sources.

Due to ensuring of consistency of data with ESA 2010 concepts, it is necessary to carry out relevant adjustments (conceptual, validation) of source data. In sector S.11 adjustments for exhaustiveness are carried out, namely, it concerns estimates of undervalued production and overvalued intermediate consumption (N6) and adjustments for other statistical deficiencies (N7).

Annual account is compiled with the help of standard IT tool of MS Office.

Breakdown by subsectors is not available.

S.12: Among main data sources belong annual statistical surveys and profit and loss account, which is main administrative source for sector S.12. Data from administrative sources is submitted in given deadlines defined in framework agreement between NBS and the SOSR in electronic form via secured SFTP channel. Data from annual statistical surveys is stored in Integrated Statistical Information System (IŠIS).

Under ESA 2010 methodology, subjects classified in sector S.12 have code of main economic activity in two-digit SK NACE 64, 65 and 66. Besides these subjects, two private health insurance companies are classified among financial corporations with SK NACE code 84. There is only private part of these units classified in S.12, which belongs to private owners by law. Sector S.12 consists of nine subsectors (S.121-S.129), and there is different methodology of calculation for compilation of individual non-financial instruments.

Main data sources are administrative data from NBS (audited financial statements of banks, insurance companies and other financial institutions). NBS as an administrator of these data carry out regular checks between individual financial statements. In that way, validation check of these data, which enter into algorithm of calculation of items of S.12, but for other sectors using these data as well, is ensured in NA. Many items are interconnected within financial and non-financial accounts. Balancing items entering other counterpart sectors of economy are used also for ensuring consistency of S.12 accounts.

Transactions D.29, D.39, D.51 and D.59 are compiled by sector S.13. Transactions D.41, D.421, D.43, D.44, D.71, D.72 and D.8 are allocated into use sectors (intermediate consumption, final household consumption). Subsectors S.122 (commercial banks) and S.125 (non-banking institutions) are deemed as creators of FISIM. Since the SOSR does not have data for export and import of FISIM, this data is taken over directly from NBS.

Among main conceptual adjustments, which are carried out in sector S.12, belong e.g. calculation and allocation of non-life insurance services, which affect other sectors on their use side (intermediate consumption, final household consumption) and allocation of holdings.

Annual account is compiled with the help of standard IT tool of MS Office.

S.13: Revenues and expenditures of the general government represent main data sources for compilation of ASA of S.13. The compilation is based on budgetary classification. The data sources are acquire electronically. Since source data is based on cash principle, there is subsequent adjustment for accrual basis by the

means of information on receivables and payables. FISIM is allocated into data of the general government. Transactions D.41, D.41G, D.75, D.92 and D.99 are consolidated within individual subsector as well as mutually.

S.14: The calculation of transactions in sector S.14 is mostly based on administrative data sources. Main sources are accounting statements divided by two-digit NACE (01-03, 08, 10, 11, 13-18, 20-82, 85-93, 95, 96). The administrative data does not cover all active units registered in the Statistical register of organisations, therefore the grossing-ups are carried out up to the total population. For calculation of production, intermediate consumption and compensation of employees, there is also data used from annual statistical survey Rock 3-01 for comparative purposes and for determining of structures. For compensation of employees, there is check for interconnection of number of employees and worked hours by the means of derived indicators – average compensation per employee and per worked hour. Administrative data sources is submitted in given deadlines defined in framework agreement between both institutions in electronic form via secured SFTP channel, or as secondary form serves password protected CD and DVD. Data from annual statistical survey is stored in Integrated Statistical Information System (IŠIS).

Due to ensuring consistency in data with ESA 2010 concept, it is necessary to carry out relevant conceptual adjustments of source data. In sector S.14 there are carried out are adjustments for exhaustiveness, namely estimates for non-registered units on purpose (N1), deliberately non-registered units (illegal production) (N2), units without obligation to register (N3), registered units not included in statistics (N5), deliberate misreporting of business results and compensations for non-registered work and undervaluation of wages (N6) and other statistical deficiencies in data (N7).

Breakdown by subsectors is not available.

Annual account is compiled with the help of standard IT tool of MS Office.

The capital account of S.14 is compiled on the basis of exhaustive survey: Quarterly questionnaire on begun, in progress of construction and finished dwellings (Inv 3-04), supplemented by information on registration of vehicles, estimates and grossing-ups. For consumption of fixed capital we use PIM method. For sector S.14, we do not provide more detailed breakdown by subsectors.

Selected transactions are divided into sectors and balanced by the means of counterpart's information.

Process of FCH compilation:

Main data source for retail trade sales is statistical survey OPU 1-12 – monthly survey on trade, catering and accommodation. Data is submitted by 3-digit level of SK NACE Rev.2 and subsequently grossed-up up to the total population of economically active units. Relevant value of VAT is added to retail trade sales and data is subsequently divided into individual groups of COICOP (3-digit level) on the basis of relevant relations between individual items of COICOP or on the basis of deeper analysis. The basis for deeper analysis is represented by data from annual business statistics for selected enterprises in retail trade industry, where sales are available at detailed of CPA classification. Sales for big enterprises from survey OPU

1-12 is available in detailed industrial breakdown SK NACE. For FCH calculation, it is necessary to deduct part of sales not made by households from the value of retail trade sales allocated into COICOP groups. Therefore, sales are adjusted for sales carried out by business units, which represent their intermediate consumption or gross fixed capital formation. Percentages of deduction of sales from retail trade by COICOP originate from PHARE 2000 project and are continuously updated on the basis of development of value of expenditures by individual COICOP items and on the basis of estimates for structure of intermediate consumption of enterprises from annual surveys. The value of sales deductions from retail trade, which do not represent final household consumption, is about 16%.

Within FCH calculation, we add to retail trade sales also this data

- natural revenues,
- fees for financial services (COICOP 12.6),
- part of wholesale trade sales, which is not purchased for intermediate consumption, but represents final household consumption (foods, non-alcoholic beverages, or goods for routine household maintenance).

Administrative data sources are represented mainly by data from MoF SR (information on lottery wins and data for the excise taxes being collected) and data from NBS (background for the calculation of insurance services, BoP statistics – purchases of residents and non-residents etc.).

In addition to direct sources, which enter the calculation of FCH, also various extrapolation approaches are used depending on the relevant COICOP category. Here belong various estimates based on the calculations as price multiplied by quantity, estimates using various coefficients and percentages or calculations resulting from alternative data sources.

FCH is furthermore adjusted by the FISIM allocation and by grossing-ups made according to particular types of exhaustiveness (e.g. estimates for agricultural output for own final use, drugs, smuggling, tips, and prostitution).

Within the calculation of FCH in national concept, the final data resulting from domestic concept are increased by the values of purchases of Slovak residents abroad and, at the same time, decreased by the expenditures of non-residents in the territory of the SR.

S.15: For ASA compilation of S.15 we use statistical and administrative data sources. Administrative sources do not cover all active units; therefore data is grossed-up to the total population of active units in Statistical register of organisations. As a statistical data source, the statistical survey NSNO of the SOSR is used. For organisations, which are not covered by survey and are labelled as active units, we do carry out estimates and grossing-ups. Sample for given survey is stratified by economic activity, legal form and size category. Grossing-ups for not covered, but active units are based on acquired data for units, which fulfilled relevant survey within sample. It means that for final grossing-up that source is taken into account (statistical or administrative), which has higher response rate within individual stratified areas, each area is assessed independently.

Since, nor administrative neither statistical sources are complete, for compilation of final ASA of S.15 we use their mutual combination. There are not available detailed breakdowns by subsector.

Data for S.15 are divided by two-digit NACE and broken down by 9 industries (68, 85-88, 90, 91, 93, 94). Data from administrative source is submitted in given deadlines defined in the framework agreement between both institutions in electronic form via secured SFTP channel, or as secondary form serves password protected CD and DVD. Data from annual statistical survey is stored in Integrated Statistical Information System (IŠIS). Selected transactions are divided into sectors and balanced by the means of counterpart's information. Values of FISIM enter into item intermediate consumption within conceptual adjustments in sector S.15.

The statistical sources in S.15 are available in annual periodicity as of 31.8. As for administrative sources, the data is submitted in 3 batches (preliminary, semi-definitive and final); their periodicity is described in more detail in chapter 2.1.

S.2: Main sources for annual account are foreign trade statistics and the balance of payments. The sources are acquired on the basis of cooperation agreement signed between the SOSR and the NBS, the FD SR, the UPSVaR, in electronic form via secured SFTP channel, or from web site of given institution for comparison purposes. Subsector breakdown issues only in transmission tables. Selected items are divided by sector. FTS source data for export of goods are due to ensuring change of ownership principle for needs of NA adjusted for items goods for processing, merchanting, trading of non-resident traders registered in SR for VAT, consumption of non-residents, SUT adjustments. FTS source data for import of goods are for needs of NA adjusted for items goods for processing, import of drugs, smuggling, trading of non-resident traders registered in SR for VAT, consumption of residents, SUT adjustments. Export of services source data are for needs of NA adjusted for items goods for processing, merchanting, export of prostitution services, consumption of non-residents, export of FISIM and SUT adjustments. Import of services source data are for needs of NA adjusted for items goods for processing, consumption of residents, import of FISIM and SUT adjustments. The estimates are carried out for consumption of residents abroad and for consumption of non-resident in SR. The annual account includes illegal activities as drugs and smuggling on import side and prostitution services on export side.

2.2.2. Estimates for previous year`s data

Data for previous years is compiled by the same method as the one described in chapter 2.2.1. Data is revised on the basis of newly acquired information.

3. Consistency of ASA

3.1. Integration of financial and non-financial ASA

The verification of individual transactions is carried out by the means of counterpart's information checks. The matrix of inter-sectoral transactions is produced. Identity of transactions is achieved by horizontal and vertical balancing of given data. Within balancing, the quality and type of data source for individual sectors are decisive. The statistical discrepancy is subsequently removed by data adjustments, which are least

precise and reliable within given system of accounts. The data acquired from two different sources should be equal – two estimates of B.9 (current accounts, financial account). The balancing is gradual process including acquirement of partial data till acquirement of all available data, including mutual internal and external consultations (MoF SR, NBS), for achieving approved balanced system.

Concordance of financial and non-financial account is ensured by two steps:

1. The revision carried out in non-financial accounts, as result of update of data source update and additional information, is incorporated also in financial accounts.
2. The balancing of item „net lending/borrowing“(B.9n) is carried out between financial and non-financial account for all sectors in order to minimise discrepancies with item „net lending/borrowing“(B.9f) from financial account.

3.2. Consistency with quarterly non-financial sectoral accounts

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

- ASA is sum of quarterly sectoral accounts
 ASA is benchmark for quarterly sectoral accounts
 other (please explain below)

S.2: ASA is sum of quarterly sectoral accounts

ASA is benchmark for quarterly sectoral accounts. ASA for S.2 is sum of quarterly sectoral accounts. The consistency between main ASA aggregates (table 1 in ESA2010 TP) and table 1 and 2 (table 2 in ESA2010 TP) is sustained. The balance of payments contains export and import of goods from foreign trade statistics. This data is identical as input data of ASA for S.2, but S.2 account includes other adjustments as well (e.g. smuggling, drugs).

3.3. Consistency with other data files

3.3.1. Consistency with main aggregates (*table 1 in ESA2010 TP*)

As described in more detail in Chapter 1.1, the consistency between ASA aggregates and the data in Tables 1 of TP ESA2010 is secured in a whole time series at current and constant prices.

In case of the Slovak Republic, the basis for NA compilation is production approach. Since, there arises small inconsistencies between different GDP approaches; this difference is adjusted in relevant items on expenditure side.

3.3.2. Consistency with main aggregates of general government (*table 2 in ESA2010 TP*)

When compiling annual sectoral accounts, information from the general government sector is taken over on individual transactions (mainly tax revenues, subsidies and transfers), and in some cases administrative data provides information on counterparts sector and serves further for estimation of counterparts of individual transactions. The consistency between main ASA aggregates for the general government sector and table 2 is ensured. If there is discrepancy within the general government sector account, e.g. received D.29 differs from sum of D.29 paid by other sectors, we take as more reliable value of S.13 received, relevant sector or sectors are adjusted on the basis of character of given tax.

As described in more detail in Chapter 1.1, the consistency between ASA aggregates and the data in Table 2 of TP ESA2010 is secured in line with the transmission deadline (as of 30 of September of the given year). In case if some change of data within the EDP notifications appear, the relevant adjustments will be reflected in the ASA data at the time of regular revision defined by the TP ESA2010.

3.3.3. Consistency with Balance of Payments

The balance of payments contains values of export and import of goods from the foreign trade statistics. For ASA compilation of S.2, this input data is the same, but are further adjusted as for e.g. illegal activities (smuggling, drugs).

The part of services in the balance of payments is export and import of FISIM calculated from deposits and loans sides, which are separately taken over from NBS and enters into total allocation of FISIM.

Currently, the full consistency between NA and BoP data should be ensured, since, the data in the balance of payments is compiled under current BPM6 methodology, which is consistent with the ESA2010 methodology. If there are small inconsistencies, these are subsequently consulted ad hoc by both sides (SOSR, NBS); the goal is to eliminate them as much as possible.

One of the possible causes, which were consulted with NBS in relation to the value of errors and omissions, could be the value of trading of non-resident units registered in the Slovak Republic only for VAT purposes. The goal is to analyse all such flows (what is not easy) and to carry out relevant adjustments in NA to ensure consistency between NA and BoP.

4. Data publication

The ASA data is published approximately 20 days after complete transmission to Eurostat within valid transmission programme ESA2010 and is stored in StadDat database that means, data is available to user in individual structures (dimensions and cubes) in the whole time series from 1995 till current reference year. This data is regularly updated in case of change in values due to revision.

The description of reason for revision, including quantified changes in individual years, is described in more detail within GNI Quality Report, normally transmitted to

Eurostat in September of a given year. This report is also published together with EDP Quality Report on website of the SOSR in Slovak and English.

The data in table T800, which is transmitted to Eurostat within data transmission, is submitted in full coverage for obligatory items in time series from 1995 till current reference year. This data is also published on website of SOSR (see link below). Voluntary items are not currently compiled and therefore are not published.

Published data of ASA:

<http://statdat.statistics.sk/cognosext/cgi-bin/>

Metadata is available in the framework of national methodologies (in Slovak and English):

<https://slovak.statistics.sk/wps/portal/ext/themes/macroeconomic/accounts/metadata/>

GNI and EDP Quality Reports:

<https://slovak.statistics.sk/wps/portal/ext/metadata/report/>

5. Revisions

First preliminary ASA data for reference year is available by the end of September of the following year. These values are published on our website approximately 20 days after its transmission to Eurostat.

The standard revision of „preliminary data“ includes precision of data based on sequential data provision from administrative sources, data procession of annual statistical surveys and also adjustments arising from elimination of discrepancies within compilation of Supply and Use Tables as well as corrections of own calculations.

This process is inevitable, since results of annual surveys (statistical surveys as well as administrative sources) are not possible to process by the end of August, but it is possible to process only at the end of November, sometimes even later. As part of this process, the methodological changes based on new regulations and guidelines are also gradually incorporated.

The standard data revision is finalised by compilation of „final version“(T+36 months). Within national revisions, there is coordination between different data sets of the national accounts. Quarterly data is revised on the basis of final annual data. For the Slovak Republic, there is an obligation to transmit the data only for sectors of S.13, S.1 and S.2. The ASA of S.13 is in accordance with quarterly data only in September data transmission, since, quarterly data of S.13 has to be in accordance with SFTPS statistics, which is revised almost every quarter in the context of requirements, which can arise from the EDP process (process of EDP verification in April and October, or due to EDP mission findings).

In case of benchmark year, usually the whole time series can be revised back to year 1995. The next benchmark year for big benchmark revision is set for the Slovak Republic as year 2019.

6. Notes or issues

Currently, we keep a record of several areas, which need to be improved in the future. It concerns mainly precision of estimates for some items due to availability of individual data, which is available for units of the general government sector.

In the past, one of problematic areas was calculation of value for FISIM, which for some sectors and time periods showed negative values and there was not logical explanation for that. When analysing this problem, which arose when using internal interest rate calculated from side of granted loans, where for some quarters and years arose negative values of FISIM on deposits side, we concluded that internal interest rate should have been calculated by combination of data from loans and deposits side. Such newly calculated rate is applied to both sides for all sectors of the economy. At the same time, the analysis found out that the amount of granted loans (loans granted by non-banking institutions, loans from financial lease and instalment loans) are not negligible since year 2010. This knowledge led to calculation of FISIM not just for banking institutions, but also for non-banking institutions classified under ESA 2010 into subsector S.125. Thus, the adjusted interest rate contains also this aspect and proves that the calculation algorithm is fully in line with ESA 2010 definitions. The values of FISIM for individual years since year 2010 were revised and solved within transversal reservation. The results of this work including quantification are described within the GNI Quality Report.

7. Future plans

Within verification GNI cycle, some problematic areas in NA have been discovered, which have impact also on many ASA indicators. Due to this reason, we currently prepare methodological documents relevant to individual problematic areas, which will include quantification and impacts on NA items. It concerns e.g. correct recording of income in kind of employees, calculation of operating lease and some items of non-reported economy. Described changes together with quantification will be incorporated into NA in consistent time series within big benchmark revision in year 2019 and published on SOSR website.

For the sector of the general government, we work on compilation of specific bridge tables relevant for individual items of S.13, which should lead to better precision of estimates for all transactions within ASA.

Part B. Sector delineation

Table 1 List of the (sub) sectors

Sector code	List of the subsectors	Mark with 'x'	Additional breakdowns/ comments
S.11	Non-financial corporations	x	
S.11001	- Public non-financial corporations		
S.11002	- National private non-financial corporations		
S.11003	- Foreign controlled non-financial corporations		
S.12	Financial corporations	x	
S.121	- Central bank		
S.122	- Deposit-taking corporations except the central bank		
S.123	- Money market funds (MMFs)		
S.124	- Non-MMF investment funds		
S.125	- Other financial intermediaries, except insurance corporations and pension funds		
S.126	-Financial auxiliaries		
S.127	- Captive financial institutions and money lenders		
S.128	- Insurance corporations		
S.129	- Pension funds		
S.13	General	x	
S.1311	- Central government (excluding social security funds)	x	
S.1312	- State government (excluding social security funds)	x	
S.1313	- Local government (excluding social security funds)	x	
S.1314	- Social security funds	x	
S.14+S.15	Households and Non-profit institutions serving households		We compile the non-financial ASA for sectors S.14 and S.15 separately
S.14	Households	x	
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	

1. Importance of institutional sectors in domestic economy

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

Table 2 Employment by sector in 2010

Sector	Employment (full-time equivalence units)	Share in total economy (%)
S.11	1 060 591	48,9
S.12	32 374	1,4
S.13	418 515	19,3
S.14	621 984 (self-employed included)	28,7
S.15	36 358	1,7

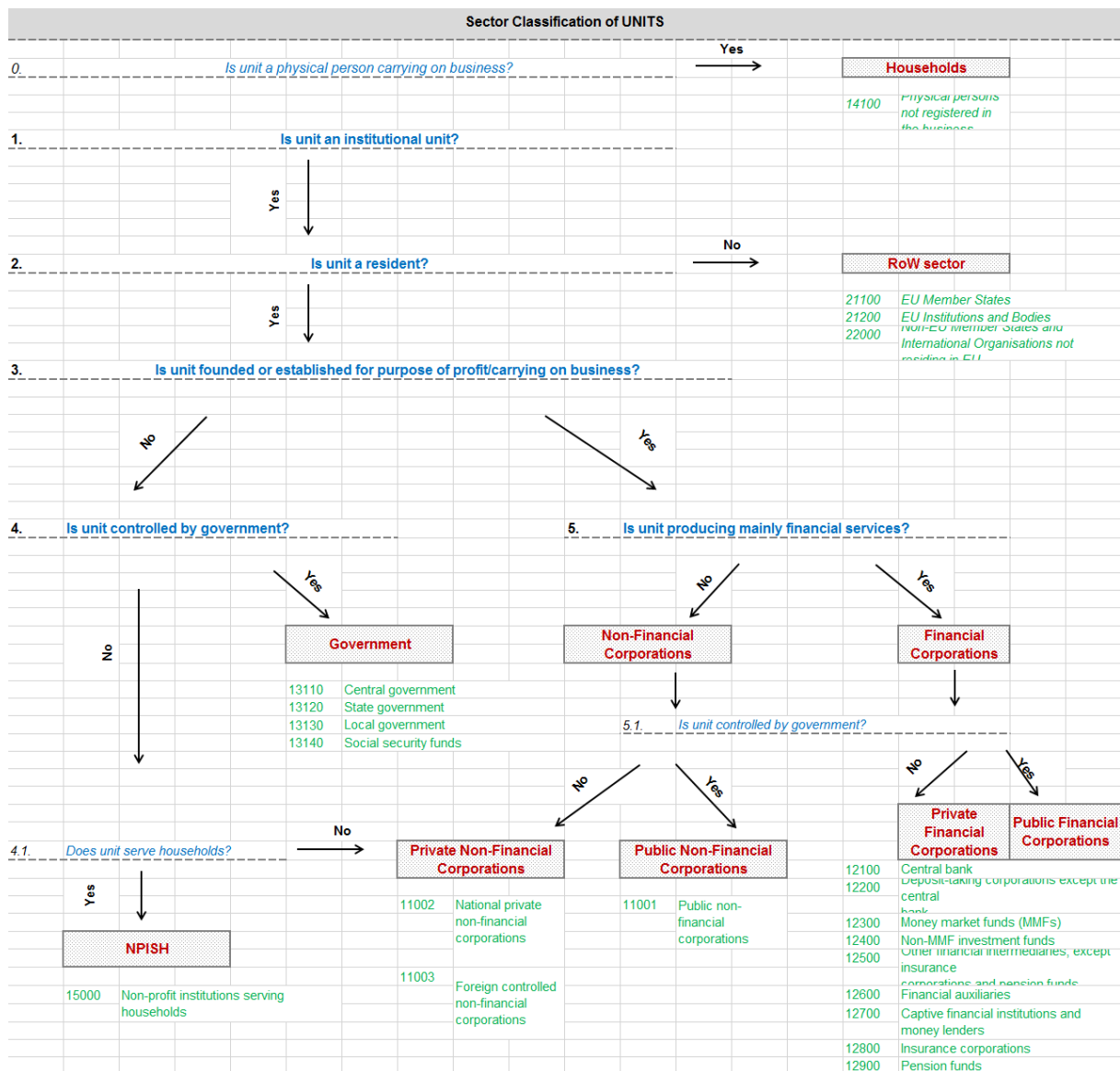
2. Sector allocation of institutional units

Sector allocation of institutional units is carried out according to the ESA 2010 definitions of sectors. Usually it is secured by employees of Department responsible for updating of statistical Register of Organisations. Since the ESA2010 methodology brought many changes against the original ESA95 in NA, one of which was also a new justification of sectoral classification of subjects according to qualitative criteria, it was necessary to analyse the individual cases in more detail and consult it with close cooperation with the Sector Accounts Department.

Every year we do the controls of right sectoral classification of reporting units – separately for institutional sectors.

In general, the sectoral classification of units is performed according to Decision tree presented in the chart 1 and also separately within the Annex 4-Project 1_SK_Decision tree.

The chart 1:



Except of basic criteria (quantitative criterion of the rule 50%), the correctness of the use of qualitative criteria for entities classified under public control, for which some reclassification of entities within the sectors defined to ESA2010 can happen, is being monitored in more detail. If the sectoral reclassification of some entities is identified over the year, by the end of each year the Sector Accounts Department prepares by default a complete list of units with a sectoral reclassification proposal for the statistical Register of Organisations, which subsequently incorporates these changes into the statistical Register of Organisations.

The process of sectoral classification of entities classified under S.13 is described in detail in EDP Inventory within the chapter 5. In the process of regular justification of the sectoral classification of entities we compare and confront the information in the statistical Register of Organisations with the information from administrative data sources of State Treasury and DataCentre.

As regards the units classified in the sector of financial corporations S.12, the SO SR within the justification of qualitative criteria ESA2010 cooperates actively with the NBS, which submits to SO SR a list of units with a proposal of sectoral reclassification of entities, either within the subsector of S.12 or between the sectors of economy.

3. Matrix „Industries – (sub) sectors“

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

Table 3 Share of value added on total *in %*

NACE Rev. 2, breakdown A88	Sectors (in GVA)					
	Total	S11	S12	S13	S14	S15
1 Crop and animal production, hunting and related service activities	2,07	0,34	0,00	0,00	1,73	0,00
2 Forestry, logging	0,74	0,23	0,00	0,00	0,51	0,00
3 Fishing and aquaculture	0,00	0,00	0,00	0,00	0,00	0,00
5 Mining of coal and lignite	0,13	0,13	0,00	0,00	0,00	0,00
6 Extraction of crude petroleum and natural gas	0,00	0,00	0,00	0,00	0,00	0,00
7 Mining of metal ores	0,02	0,02	0,00	0,00	0,00	0,00
8 Other mining and quarrying	0,09	0,09	0,00	0,00	0,00	0,00
9 Mining support service activities	0,29	0,29	0,00	0,00	0,00	0,00
10 Manufacture of food products	1,21	0,90	0,00	0,00	0,31	0,00
11 Manufacture of beverages	0,39	0,33	0,00	0,00	0,06	0,00
12 Manufacture of tobacco products	0,00	0,00	0,00	0,00	0,00	0,00
13 Manufacture of textiles	0,23	0,19	0,00	0,00	0,04	0,00
14 Manufacture of wearing apparel	0,40	0,24	0,00	0,00	0,16	0,00
15 Manufacture of leather and related products	0,43	0,39	0,00	0,00	0,04	0,00
16 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	1,04	0,38	0,00	0,00	0,66	0,00
17 Manufacture of paper and paper products	0,49	0,47	0,00	0,00	0,02	0,00
18 Printing and reproduction of recorded media	0,29	0,20	0,00	0,00	0,09	0,00
19 Manufacture of coke, refined petroleum products	0,31	0,31	0,00	0,00	0,00	0,00
20 Manufacture of chemicals and chemical products	0,67	0,42	0,00	0,00	0,25	0,00
21 Manufacture of basic pharmaceutical products and pharmaceutical preparations	0,28	0,28	0,00	0,00	0,00	0,00
22 Manufacture of rubber and plastic products	1,15	1,03	0,00	0,00	0,12	0,00
23 Manufacture of other non-metallic mineral products	0,90	0,74	0,00	0,00	0,16	0,00
24 Manufacture of basic metals	1,59	1,57	0,00	0,00	0,02	0,00
25 Manufacture of fabricated metal products, except machinery and equipment	2,74	1,36	0,00	0,00	1,38	0,00
26 Manufacture of computer, electronic and optical products	1,12	1,07	0,00	0,00	0,05	0,00

27 Manufacture of electrical equipment	0,97	0,90	0,00	0,00	0,07	0,00
28 Manufacture of machinery and equipment n.e.c.	1,41	1,34	0,00	0,00	0,07	0,00
29 Manufacture of motor vehicles, trailers and semitrailers	3,14	3,14	0,00	0,00	0,00	0,00
30 Manufacture of other transport equipment	0,25	0,25	0,00	0,00	0,00	0,00
31 Manufacture of furniture	0,51	0,33	0,00	0,00	0,18	0,00
32 Other manufacturing	0,37	0,22	0,00	0,00	0,15	0,00
33 Repair and installation of machinery and equipment	0,92	0,59	0,00	0,00	0,33	0,00
35 Electricity, gas, steam and air conditioning supply	4,05	4,05	0,00	0,00	0,00	0,00
36 Water collection, treatment and supply	0,42	0,42	0,00	0,00	0,00	0,00
37 Sewerage	0,01	0,01	0,00	0,00	0,00	0,00
38 Waste collection, treatment and disposal activities; materials recovery	0,52	0,42	0,00	0,03	0,07	0,00
39 Remediation activities and other waste management services	0,00	0,00	0,00	0,00	0,00	0,00
41 Construction of buildings	2,64	0,54	0,00	0,00	2,10	0,00
42 Civil engineering	1,10	0,85	0,00	0,00	0,25	0,00
43 Specialised construction activities	5,14	1,11	0,00	0,01	4,02	0,00
45 Wholesale and retail trade and repair of motor vehicles and motorcycles	1,64	0,65	0,00	0,00	0,99	0,00
46 Wholesale trade, except of motor vehicles and motorcycles	7,75	5,64	0,00	0,00	2,11	0,00
47 Retail trade, except of motor vehicles and motorcycles	5,59	2,98	0,00	0,00	2,61	0,00
49 Land transport and transport via pipelines	3,51	1,39	0,00	0,16	1,96	0,00
50 Water transport	0,02	0,02	0,00	0,00	0,00	0,00
51 Air transport	0,02	0,02	0,00	0,00	0,00	0,00
52 Warehousing and support activities for transportation	1,25	0,83	0,00	0,26	0,16	0,00
53 Postal and courier activities	0,44	0,40	0,00	0,00	0,04	0,00
55 Accommodation	0,27	0,18	0,00	0,01	0,08	0,00
56 Food and beverage service activities	0,94	0,29	0,00	0,00	0,65	0,00
58 Publishing activities	0,48	0,24	0,00	0,01	0,23	0,00
59 Motion picture, video and television programme production, sound recording and music publishing activities	0,18	0,14	0,00	0,00	0,04	0,00
60 Programming, consultancy and related activities	0,13	0,03	0,00	0,10	0,00	0,00
61 Telecommunications	1,87	1,87	0,00	0,00	0,00	0,00
62 Computer programming, consultancy and related activities	1,32	1,22	0,00	0,00	0,10	0,00
63 Information service activities	0,51	0,39	0,00	0,02	0,10	0,00
64 Financial service activities, except insurance and pension funding	3,07	0,00	3,00	0,01	0,06	0,00
65 Insurance, reinsurance and pension funding, except compulsory social security	0,48	0,00	0,48	0,00	0,00	0,00
66 Activities auxiliary to financial services and insurance activities	0,47	0,00	0,14	0,00	0,33	0,00
68 Real estate activities	6,88	1,33	0,00	0,01	5,52	0,02

69 Legal and accounting activities	1,61	0,58	0,00	0,00	1,03	0,00
70 Activities of head offices; management consultancy activities	0,73	0,57	0,00	0,00	0,16	0,00
71 Architectural and engineering activities; technical testing and analysis	1,32	0,68	0,00	0,04	0,60	0,00
72 Scientific research and development	0,25	0,07	0,00	0,15	0,03	0,00
73 Advertising and market research	0,49	0,33	0,00	0,00	0,16	0,00
74 Other professional, scientific and technical activities	0,42	0,18	0,00	0,02	0,22	0,00
75 Veterinary activities	0,06	0,00	0,00	0,01	0,05	0,00
77 Rental and leasing activities	0,54	0,49	0,00	0,00	0,05	0,00
78 Employment activities	0,30	0,28	0,00	0,00	0,02	0,00
79 Travel agency, tour operator and other reservation service and related activities	0,17	0,12	0,00	0,00	0,05	0,00
80 Security and investigation activities	0,35	0,29	0,00	0,00	0,06	0,00
81 Services to buildings and landscape activities	0,40	0,19	0,00	0,03	0,18	0,00
82 Office administrative, office support and other business support activities	0,78	0,60	0,00	0,00	0,18	0,00
84 Public administration and defence; compulsory social security	7,70	0,00	0,03	7,67	0,00	0,00
85 Education	3,48	0,08	0,00	2,98	0,17	0,25
86 Human health activities	3,10	1,16	0,00	1,04	0,71	0,19
87 Residential care activities	0,37	0,00	0,00	0,32	0,02	0,03
88 Social work activities without accommodation	0,06	0,00	0,00	0,02	0,01	0,03
90 Creative, arts and entertainment activities	0,15	0,00	0,00	0,12	0,03	0,00
91 Libraries, archives, museums and other cultural activities	0,14	0,01	0,00	0,13	0,00	0,00
92 Gambling and betting activities	1,49	1,49	0,00	0,00	0,00	0,00
93 Sports activities and amusement and recreation activities	0,23	0,11	0,00	0,02	0,08	0,02
94 Activities of membership organizations	0,23	0,00	0,00	0,00	0,00	0,23
95 Repair of computers and personal and household goods	0,16	0,03	0,00	0,00	0,13	0,00
96 Other personal service activities	0,62	0,10	0,00	0,00	0,52	0,00
97 Activities of households as employers of domestic personnel	0,00	0,00	0,00	0,00	0,00	0,00
98 Undifferentiated goods- and services producing activities of private households for own use	0,00	0,00	0,00	0,00	0,00	0,00
99 Activities of extraterritorial organisations and bodies	0,00	0,00	0,00	0,00	0,00	0,00
Total (as a share in %)	100,0%	50,13%	3,65%	13,17%	32,28%	0,77%

Part C. Data sources

Table 4 Data sources

No.	Data source name	Data source description	Used for sector
DS1	<p>Roc 1-01 Annual questionnaire on business statistics</p>	<p>Type of data source: statistical</p> <p>Type of collection method: Annual statistical survey</p> <p>Reporting units: Enterprises registered in the commercial register, subsidized organizations, which are market producers with the number of employees 20 and more. And the organizations with the number of employees 0-19 with the annual sales of own products and goods 5 000 000 euro and more.</p> <p>Content: main variables covered: Financial indicators of cross-sectional indicators, establishment indicators, industrial indicators</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: Annual</p> <p>Timeliness: t+ 7,5 months after reference period</p>	S.11. S.2
DS2	<p>Roč 2-01 Annual questionnaire on business statistics in small enterprises</p>	<p>Type of data source: statistical</p> <p>Type of collection method: Annual statistical sample survey</p> <p>Reporting units: Enterprises registered in the commercial register, subsidized organizations, which are market producers with the number of employees 0-19 with the annual sales of own products and goods up to 5 000 000 euro.</p> <p>Content: main variables covered: Financial indicators of cross-sectional indicators, establishment indicators, industrial indicators</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: Annual</p> <p>Timeliness: t+ 12 months after reference period</p>	S.11
DS3	<p>Prod 3-04 Quarterly questionnaire on business statistics</p>	<p>Type of data source: statistical</p> <p>Type of collection method: Quarterly statistical survey</p> <p>Reporting units: Enterprises registered in the commercial register, subsidized organizations, which are market producers with the number of employees 20 and more. And the organizations with the number of employees 0-19 with the annual sales of own products and goods 5 000 000 euro and more.</p> <p>Content: main variables covered: Financial assets, assets and liabilities, selected assets and liabilities in the</p>	S.11

		<p>sectoral structure, acquisition and sale of fixed assets, employees and wages, selected indicators at the level of particular establishments</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: Quarterly</p> <p>Timeliness: t+ 26 days after reference period</p>	
DS4	<p>Prod 13-04 Quarterly questionnaire on business statistics in small enterprises</p>	<p>Type of data source: statistical</p> <p>Type of collection method: Quarterly statistical sample survey</p> <p>Reporting units: Enterprises registered in the commercial register, subsidized organizations, which are market producers with the number of employees 0-19 with the annual sales of own products and goods up to 5 000 000 euro.</p> <p>Content: main variables covered: Financial indicators, assets and liabilities, acquisition and disposal of durable assets, basic labour indicators</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: Quarterly</p> <p>Timeliness: t+ 25 days after reference period</p>	S.11
DS5	<p>V (NBS)5-12 Statistical balance – LIABILITIES</p>	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources</p> <p>Reporting units: Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR. The outcome V (NBS) 5-12 is at full extent.</p> <p>Content: main variables covered: The volume of deposits and the amount of average interest rates broken down by time and by economic sectors and sub-sectors of the European system of national accounts</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: National Bank of Slovakia</p> <p>Periodicity: monthly, annual</p> <p>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</p>	S.12
DS6	<p>V (NBS)13-04 Quarterly statement of interest costs and revenues</p>	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources</p> <p>Reporting units: Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR</p> <p>Content: main variables covered: Interest costs and interest income from clients classified according to the</p>	S.12

		<p><i>institutional sectors and subsectors of the European System of National Accounts, Statistical Classification of Economic Activities, and Territorial breakdown by municipalities.</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Periodicity: monthly, annual</i></p> <p><i>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</i></p>	
DS7	V (NBS)33-12 <i>Statistical balance - ASSETS</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR</i></p> <p><i>Content: main variables covered: Loans provided to clients broken down by type and time into the institutional sectors and sub-sectors of the European system of national accounts</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Periodicity: monthly, annual</i></p> <p><i>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</i></p>	S.12
DS8	Pb (NBS) 1-12 <i>Monthly statement on encashment and payment between residents and non-residents</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: Reporting units are all commercial banks of the SR and the foreign banks' affiliates in the SR</i></p> <p><i>Content: main variables covered: Complete information on the payments of institutional sectors and sub-sectors of the European System of National Accounts</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Periodicity: monthly, annual</i></p> <p><i>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</i></p>	S.2
DS9	Ppn (VZS) 02-04 <i>Statement on profit and loss</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: Life insurance and non-life insurance companies. Reporting units are Slovak insurance companies providing life and non-life insurance and affiliates of foreign insurance companies in Slovakia.</i></p> <p><i>Content: main variables covered: Summary for all</i></p>	S.12

		<p><i>Slovak insurance agencies, broken down by type of insurance services provided - data for life insurance companies, non-life insurance companies.</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Periodicity: quarterly, annual</i></p> <p><i>Timeliness: Data are available at 30 days after reference period and annual until the end of April after reference year</i></p>	
DS10	Ppn (TAP) 8-01 <i>Statement on technical aspects of insurance</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: Life insurance and non-life insurance agencies. Reporting units are Slovak insurance agencies providing life and non-life insurance and affiliates of foreign insurance companies in Slovakia.</i></p> <p><i>Content: main variables covered: Summary for all insurance agencies of the Slovak Republic for data on costs in life and non-life insurance</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: until the end of June after reference year</i></p>	S.12
DS11	Skp (VZS) 02-04 <i>Statement on profit and loss</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: Life insurance and non-life insurance agencies. The reporting unit is the Slovak chancellery of insurers , which deals with non-life insurance</i></p> <p><i>Content: main variables covered: Statement for the Slovak chancellery of insurers at full extent</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Periodicity: quarterly, annual</i></p> <p><i>Timeliness: Data are available at 45 days after reference period and until the end of June after reference year</i></p>	S.12
DS12	Pen P5-01 <i>Annual enterprise survey on banking and nonbanking financial institutions</i>	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Annual statistical survey</i></p> <p><i>Reporting units: The reporting units are businesses registered in the business register regardless of the number of staff, which are maintained in the register of organisations of the SOSR, with the main activity according to the Nace Rev. 2- financial services, except for insurance and the pension scheme (division 64) and auxiliary activities for financial services (division 66.1) and activities of investment managers (division 66.3).</i></p> <p><i>Content: main variables covered:</i></p>	S.12

		<ul style="list-style-type: none"> – Production of non-bank financial institutions – Consumption of material, energy and services <p>Information on reporting units, capital participation abroad, financial indicators, financial leasing, ATMs, assets and liabilities, employees and wages, , acquisition less disposal of durable assets, durable assets, basic monetary indicators in the regional breakdown and specification of selected items of production, intermediates, property and supplies</p> <p>Valuation principle: accrual</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: Annual</p> <p>Timeliness: t+ 7,5 months after reference period</p>	
DS13	<p>Pin P3-04 Quarterly enterprise questionnaire on nonbanking financial institutions</p>	<p>Type of data source: statistical</p> <p>Type of collection method: Quarterly statistical survey</p> <p>Reporting units: Units reported are non-bank financial institutions registered in the Commercial Register irrespective of the number of employees who are mentioned in the Register of Organizations of the Statistical Office of the SR with the main activity according to Statistical Classification of Economic Activities SK NACE rev. 2 provided by special regulation: 64.2 Activities of holding companies 64.3 Trusts, funds and similar financial entities 64.9 Other financial services except insurance and pension funding 63.3 Activities of investment managers</p> <p>Content: main variables covered:</p> <ul style="list-style-type: none"> – Consumption of material, energy and services – Cost of sold goods – Securities sold (CP *) and deposits – Interest costs – Revenue from sales of own products, services and goods – Changes in inventories of own production – Capitalisation – Sales of CP * and deposits – Total interest received – Income from financial leasing <p>Financial indicators in non-banking financial institutions, assets and liabilities, employees and wages, acquisition less disposal of durable assets</p> <p>Valuation principle:: accrual</p> <p>Organisation collecting data: Statistical Office of the Slovak republic</p> <p>Periodicity: Quarterly</p> <p>Timeliness: t+25 days after reference period</p>	S.12
DS14	<p>Pen P3-04 Quarterly enterprise</p>	<p>Type of data source: statistical</p> <p>Type of collection method: Quarterly statistical survey</p>	S.12

	questionnaire on banking	<p><i>Reporting Units: The reporting units are commercial banks in Slovakia and branches of foreign banks in Slovakia and the National Bank of Slovakia</i></p> <p><i>Content: main variables covered: Consumption of energy and services. Financial indicators in money, assets and liabilities, employees and wages, acquisition less disposal of durable assets</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Periodicity: Quarterly</i></p> <p><i>Timeliness: t+25 days after reference period</i></p>	
DS15	<p>Poi P 5-01 Annual questionnaire in insurance</p>	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Annual statistical survey</i></p> <p><i>Reporting Units: Units reported are enterprises registered in the Commercial Register, irrespective of the number of employees who are mentioned in the Register of Organizations of the Statistical Office of the Slovak Republic, with the main activity according to NACE Rev. 2 divisions of statistical classification of economic activities. 2-insurance, reinsurance and pension funding, except compulsory social security (division 65) and auxiliary activities in insurance and pension funding (division 66.2).</i></p> <p><i>Content: main variables covered:</i></p> <ul style="list-style-type: none"> - Premiums written off broken down by type of service provided, life insurance (LI*) and non-life insurance (NLI*) - Social contributions received - Compensation costs broken down by type of service provided, costs of LI* and NLI* - Paid social benefits - Revenue from the financial placement of I-T* reserves - State of the I-T reserves - Fees and commissions received <p><i>Pointers for Intermediate Calculation:</i></p> <ul style="list-style-type: none"> - Consumption of material, energy and services <p><i>Information on the reporting unit, equity participation abroad, financial indicators, financial leasing, automatic teller machines, assets and liabilities, premiums written and costs on claims payments, employees and wages, acquisition and sale of the durable assets, durable assets, basic indicators of insurance in regional breakdown and the specification of selected items of intermediate consumption, acquisition of durables and inventories.</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 7,5 months after reference period</i></p>	S. 12

DS16	<p>Poi P 3-04 Quarterly questionnaire in insurance</p>	<p>Type of data source: <i>statistical</i></p> <p>Type of collection method: <i>Quarterly statistical survey</i></p> <p>Reporting Units: <i>Enterprises registered in the Commercial Register, irrespective of the number of employees registered in the Statistical Office of the Slovak Republic, the main activity of the statistical classification of economic activities of SK NACE Rev.2 established by special regulation: 65 - Insurance, reinsurance and pension funding, compulsory social security and 66.2: auxiliary activities in insurance and pension funding.</i></p> <p>Content: <i>main variables covered:</i></p> <ul style="list-style-type: none"> - <i>Premiums written off broken down by type of service provided, LI* and NLI*</i> - <i>Social contributions received from employees and employers</i> - <i>Compensation costs broken down by type of service provided, costs of insurance payments from the LI* and NLI*</i> - <i>Social benefits funded by private funds</i> - <i>Revenue from the financial placement of I-T * reserves</i> - <i>State of the I-T * reserves</i> - <i>Fees and commissions received</i> - <i>Pointers for Intermediate Calculation</i> - <i>Consumption of material, energy and services</i> <p><i>Financial indicators in insurance, assets and liabilities, employees and wages, procurement and long-term sales property</i></p> <p>Valuation principle: <i>accrual</i></p> <p>Organisation collecting data: <i>Statistical Office of the Slovak republic</i></p> <p>Periodicity: <i>Quarterly</i></p> <p>Timeliness: <i>t+25 days after reference period</i></p>	S.12
DS17	<p>FIN 1-04 Financial revenues and expenditure statement</p>	<p>Type of data source: <i>administrative</i></p> <p>Type of collection method: <i>Administrative data sources</i></p> <p>Reporting units: <i>Budgetary and semi-budgetary organisations, State funds, MH Management, Slovak land fund, Public universities, Slovak consolidation agency, Slovak Radio and Television (Slovak radio and Slovak television merged into new unit, established on 1.1.2010), Radio and television company, Slovak national centre for human rights, The Healthcare surveillance authority, Audit surveillance authority, The news agency of the Slovak republic, Nation´s Memory Institute, Audio-visual fund, municipalities, Higher Territorial Unit, Slovak Insurance Agency healthcare insurance companies, Social Insurance Agency in Slovakia</i></p> <p>Content: <i>main variables covered: Revenue and expenditure operations of public administrations</i></p> <p>Valuation principle: <i>cash</i></p> <p>Organisation collecting data: <i>Treasury, DataCentre</i></p>	S.13

		<p><i>Periodicity: Quarterly</i></p> <p><i>Timeliness: t+ 50 days after reference period</i></p>	
DS18	<p>FIN 2-04 <i>Financial statement for selected assets and liabilities data of general government unit</i></p>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting Units: Budget and Contributory Organizations, State Funds, MH Management, Slovak Land Fund, Public Universities, Slovenská konsolidačná, as, Rozhlas Tv Slovakia (Slovak Radio and TV joined in a new unit established on January 1, 2010), RTVS, sro, The Slovak National Centre for Human Rights, the Office for Supervision of Health Care, the Office for Audit of Audit, the Press Agency of the Slovak Republic, the Institute of the Memory of the Nation, the Audiovisual Fund, the Higher Territorial Units and the established budgetary and contributory organizations, organizations, interest groups of legal entities, non-profit organizations providing services in general, public health insurance companies, Social Insurance Company</i></p> <p><i>Content: main variables covered: Selected assets and liabilities</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: Treasury, DataCentre</i></p> <p><i>Periodicity: Quarterly</i></p> <p><i>Timeliness: t+ 50 days after reference period</i></p>	S.13
DS19	<p>UC ROPO 1-01 <i>Balance sheet statement</i></p>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: Budget and Contribution Organizations, State Funds, MH Management, Slovak Land Fund, Municipalities and Higher Territorial Units</i></p> <p><i>Content: main variables covered: assets and liabilities of the balance sheet</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: Treasury, DataCentre</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 50 days after reference period</i></p>	S.1311, S.1313
DS20	<p>UC ROPO 2-01 <i>Profit and loss statement</i></p>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting Units: Budget and Contribution Organizations, State Funds, MH Management, Slovak Land Fund, Municipalities and Higher Territorial Units</i></p> <p><i>Content: main variables covered: data for particular types of costs and revenues</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: Treasury, DataCentre</i></p> <p><i>Periodicity: Annual</i></p>	S.1311, S.1313

		<i>Timeliness: t+ 50 days after reference period</i>	
DS21	UC FNM 1-01 <i>Balance sheet statement</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: MH Management, Public Universities, Slovenská konsolidačná, a.s., Radio and Television of Slovakia (Slovak Radio and TV joined in a new unit, founded on January 1, 2010), The Slovak National Centre for Human Rights, the Office for Supervision of Health Care, the Office for Supervision of the Audit, the Press Agency of the Slovak Republic. Institute of the Memory of the Nation, Audiovisual Fund</i></p> <p><i>Content: main variables covered: assets and liabilities of the balance sheet</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: State Treasury</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 6 months after reference period</i></p>	S.1311
DS22	UC FNM 2-01 <i>Profit and loss statement</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting Units: National Property Fund, Public Universities, Slovak Republic Press Agency, Radio and Television of Slovakia (Slovak Radio and TV joined in a new unit, established on January 1, 2010). RTVS, s.r.o., Slovak National Centre for Human Rights, Office for Surveillance of Health Care, Audit Office, Press Agency of the Slovak Republic. Institute of the Memory of the Nation, Audio-visual Fund,</i></p> <p><i>Content: main variables covered: data for particular types of costs and revenues</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: State Treasury</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 6 months after reference period</i></p>	S.1311
DS23	UC SP 1-01, UC POI 3-01 <i>Balance sheet statement</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: Social Insurance Agency in Slovakia, health insurance companies</i></p> <p><i>Content: main variables covered: assets and liabilities of the balance sheet</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: State Treasury</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 6 months after reference period</i></p>	S.1314

DS24	UC SP 2-01 UC POI 4-01 <i>Profit and loss statement</i>	<i>Type of data source: administrative</i> <i>Type of collection method: Administrative data sources</i> <i>Reporting units: Social Insurance Agency in Slovakia, health insurance companies</i> <i>Content: main variables covered: Data for individual types of costs and revenues</i> <i>Valuation principle: accrual</i> <i>Organisation collecting data: State Treasury</i> <i>Periodicity: Annual</i> <i>Timeliness: t+ 6 months after reference period</i>	S.1314
DS25	FIN 3-04 <i>Statement on sector breakdown of increase/decrease of financial assets and liabilities</i>	<i>Type of data source: administrative</i> <i>Type of collection method: Administrative data sources</i> <i>Reporting units: all entities in the public sector</i> <i>Organisation collecting data: State treasury, DataCentre</i> <i>Content: main variables covered: Selected assets and liabilities</i> <i>Valuation principle: accrual</i> <i>Periodicity: Quarterly</i> <i>Timeliness: t+ 50 days after reference period</i>	S.13
DS26	FIN 4-01 <i>Statement on sector breakdown of financial assets and liabilities</i>	<i>Type of data source: administrative</i> <i>Type of collection method: Administrative data sources</i> <i>Reporting Units: all entities in the public sector except government budgetary organizations</i> <i>Organisation collecting data: State Treasury, DataCentre</i> <i>Content: main variables covered: Selected assets and liabilities by sector</i> <i>Valuation principle:: accrual</i> <i>Periodicity: Annual</i> <i>Timeliness: t+ 50 days after reference period</i>	S.13
DS27	FIN 5-04 <i>Quarterly statement on debt structure by currency</i>	<i>Type of data source: administrative</i> <i>Type of collection method: Administrative data sources</i> <i>Reporting units: all entities in the public sector</i> <i>Organisation collecting data: State Treasury, DataCentre</i> <i>Content: main variables covered: Selected assets and liabilities by sector</i> <i>Valuation principle: accrual</i> <i>Periodicity: Quarterly</i> <i>Timeliness: t+ 50 days after reference period</i>	S.13

DS28	FIN 6-01 <i>Financial statement on loans, issued obligations, notes and financial leasing</i>	<i>Type of data source: administrative</i> <i>Type of collection method: Administrative data sources</i> <i>Reporting units: all entities in the public sector</i> <i>Organisation collecting data: State Treasury, DataCentre</i> <i>Content: main variables covered: Selected liabilities</i> <i>Valuation principle: accrual</i> <i>Periodicity: Quarterly</i> <i>Timeliness: t+ 50 days after reference period</i>	S.13
DS29	FIN 7-04 <i>Overview of bank accounts balances and payables of municipalities and higher territorial units and their budgetary organisations</i>	<i>Type of data source: administrative</i> <i>Type of collection method: Administrative data sources</i> <i>Reporting Units: Municipalities and higher territorial units and their budgetary organizations</i> <i>Organisation collecting data: DataCentre</i> <i>Content: main variables covered: Selected receivables and payables</i> <i>Valuation principle: accrual</i> <i>Periodicity: Quarterly</i> <i>Timeliness: t+ 50 days after reference period</i>	S.1313
DS30	<i>Accrual taxes and social contributions</i>	<i>Type of data source: administrative</i> <i>Type of collection method: Administrative data sources - additional information</i> <i>Reporting units: all entities in the public sector</i> <i>Organisation collecting data: Ministry of Finance of the Slovak Republic</i> <i>Content: main variables covered: Summary for Taxes and Social Contributions</i> <i>Valuation principle: accrual</i> <i>Periodicity: Quarterly</i> <i>Timeliness: t+ 50 days after reference period</i>	S.13
DS31	<i>Information on the profit from privatisation</i>	<i>Type of data source: administrative</i> <i>Type of collection method: Administrative data sources - additional information</i> <i>Reporting Units: State Budget Organizations</i> <i>Content: main variables covered: Total of all profits related to privatisation</i> <i>Organisation collecting data: Ministry of Finance of the Slovak Republic</i> <i>Valuation principle: accrual</i>	S.1311

		<p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+3 months after reference period, data are available for April EDP notification</i></p>	
DS32	Information about guarantees	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources - additional information</i></p> <p><i>Reporting Units: State Budget Organizations</i></p> <p><i>Organisation collecting data: Ministry of Finance of the Slovak Republic</i></p> <p><i>Content: main variables covered: Total of guaranties provided by the government</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+3 months after reference period, data are available for April EDP notification</i></p>	S.1311
DS33	Capital transfers and injections, dividends	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources - additional information</i></p> <p><i>Reporting units: State budgetary organisations, National property fund</i></p> <p><i>Organisation collecting data: Ministry of Finance of the Slovak Republic</i></p> <p><i>Content: main variables covered: total of capital transfers and injections, dividends</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+3 months after reference period, data are available for April EDP notification</i></p>	S.1311
DS34	EU Funds' flows	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources - additional information</i></p> <p><i>Reporting units: state budgetary and subsidised organisations, municipalities and supreme territorial units and their budgetary organisations</i></p> <p><i>Organisation collecting data: Ministry of Finance of the Slovak Republic</i></p> <p><i>Content: main variables covered: income and expenditures related to the EU budget</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+3 months after reference period, data are available for April EDP notification</i></p>	S.1311, S.1313, S.2

DS35	Accrual interest flows	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources - additional information</p> <p>Reporting units: all entities of the sector of general government</p> <p>Organisation collecting data: Ministry of Finance of the Slovak Republic</p> <p>Content: main variables covered: total information on cash and accrual interest</p> <p>Valuation principle: accrual</p> <p>Periodicity: Annual</p> <p>Timeliness: t+3 months after reference period, data are available for April EDP notification</p>	S.13
DS36	Maastricht debt of the GG	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources - additional information</p> <p>Reporting units: all entities of the sector of general government</p> <p>Organisation collecting data: Ministry of Finance of the Slovak Republic</p> <p>Content: main variables covered: selected liabilities</p> <p>Valuation principle: accrual</p> <p>Periodicity: Quarterly</p> <p>Timeliness: t+ 50 days after reference period</p>	S.13
DS37	General government closing account	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources - additional information</p> <p>Reporting units: all entities of the sector of general government</p> <p>Organisation collecting data: Ministry of Finance of the Slovak Republic</p> <p>Content: main variables covered: total of revenue and expenditure as well as financial indicators for the general government sector</p> <p>Valuation principle: accrual</p> <p>Periodicity: Annual</p> <p>Timeliness: t+ 6 months after reference period</p>	S.13
DS38	Military expenditures questionnaire	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources - additional information</p> <p>Reporting units: Ministry of Defense of the SR</p> <p>Organisation collecting data: Statistical Office of the</p>	S.1311

		<p><i>Slovak republic</i></p> <p><i>Content: main variables covered: summary of expenditure and purchases of military and other equipment and construction of the Ministry of Defense of the Slovak Republic</i></p> <p><i>Valuation principle:: accrual</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+3 months after reference period, data are available for April EDP notification</i></p>	
DS39	Overview of profits and expenditures of health insurance	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources - additional information</i></p> <p><i>Reporting units: Health insurance agencies</i></p> <p><i>Organisation collecting data: Ministry of Finance of the Slovak Republic</i></p> <p><i>Content: main variables covered: summary of income and expenditure of particular health insurance agencies</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Quarterly</i></p> <p><i>Timeliness: t+ 50 days after reference period</i></p>	S.12, S.1314
DS40	Ppn (PTZ) 3-04 Statement on the life insurance market	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: All life insurance agencies in the Slovak Republic broken down by type of insurance services and the number of insurance policies. Reporting units are insurance agencies and affiliates of foreign insurance companies of SR providing LI* according to the type of insurance services.</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Content: main variables covered: Total for all agencies rendering the life insurance services in Slovakia broken down by types of insurance services – data for insurance agencies providing only life insurance services and data for insurance agencies rendering life and non-life insurance services</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: quarterly, annual</i></p> <p><i>Timeliness: Data are available at 45 days after reference period and until the end of June after the reference year</i></p>	S.12
DS41	Ppn (PTN) 4-04 Statement about insurance market of non- life insurance	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting Units: All non-life insurance agencies in Slovakia broken down by type of insurance services and number of insurance policies.</i></p> <p><i>Reporting units are insurance agencies and affiliates of foreign insurance companies of the SR providing NL* by type of insurance services</i></p>	S.12

		<p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Content: main variables covered: Summary for all insurance companies in the SR providing the NLI* together and in sorting according to the type of insurance services provided - data for LIs providing only LIs and data for LI* and NLI*</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: quarterly, annual</i></p> <p><i>Timeliness: Data are available at 45 days after reference period and until the end of June after the reference year</i></p>	
DS42	Dss (VZS) 16-02 Profit and loss statement of pension fund management company	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: pension fund management companies in Slovakia. Reporting units are PMC* SR whose activity is to manage pension funds in Slovakia</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Content: main variables covered: Flow indicators presented in the Profit and Loss Statement of Supplementary Pension Companies of the Slovak Republic</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: semi-annual, annual</i></p> <p><i>Timeliness: Data are available until the end of September after reference period and until the end of May after reference year</i></p>	S.12
DS43	Dds (VZS) 39-02 Profit and loss statement off supplementary pension asset management company	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting Units: Companies managing supplementary pension assets in Slovakia</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Content: main variables covered: Flow indicators presented in the Profit and Loss Statement of Supplementary Pension Companies of the Slovak Republic</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: semi-annual, annual</i></p> <p><i>Timeliness: Data are available until the end of September after reference period and until the end of May after reference year</i></p>	S.12
DS44	Bil (NBS)2-12 Monthly profit and loss statement	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting Units: The monitored units are all commercial banks in the Slovak Republic and affiliates of foreign banks in the Slovak Republic. Reporting units are commercial banks of Slovakia and affiliates of foreign banks in Slovakia.</i></p>	S.12

		<p>Organisation collecting data: National Bank of Slovakia</p> <p>Content: main variables covered: Flow indicators in the Profit and Loss Statement of Slovak banks and affiliates of foreign banks in the Slovak Republic in full, for securities traders and affiliates of foreign traders with B*</p> <p>Valuation principle: accrual</p> <p>Periodicity: monthly, annual</p> <p>Timeliness: Data are available at 30 days after reference period and audited data until the end of April after reference year</p>	
DS45	<p>NO ÚC 1-01 – Income and expenditure statement</p> <p>NO ÚC 2-01 – Assets and liabilities statement</p>	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources</p> <p>Reporting Units: Accounting units which aren't established for business purpose and their incomes in previous accounting period were less than 200 000 EUR (single – entry bookkeeping):</p> <ul style="list-style-type: none"> - Civil associations and their organizational units with legal status; - Organizational units of Matica slovenská with legal status; - Associations of legal entities; S.15 23 - Owners' associations of flats and business premises; - Non – investments funds; - Hunting organizations; - Non – profit organization providing community services. <p>Organization data collection: The tax authorities of the SR collect data, Datacentre processes and provides data.</p> <p>Content: main variables covered: Income and expenditures, Assets and Liabilities</p> <p>Valuation principle: accrual</p> <p>Periodicity: Annual</p> <p>Timeliness: The first data are available 8 months after reference year (t+8). The correcting data are available 12 months after reference year (T+12). The final data are available 16 months after reference year (t+16)</p>	S.15
DS46	<p>ÚČ NUJ 1-01 – Balance sheet</p> <p>ÚČ NUJ 2-01 – Profit and loss statement</p>	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources</p> <p>Reporting Units: Accounting units which aren't established for business purpose (double – entry bookkeeping):</p> <ul style="list-style-type: none"> - Political parties and movements; - Civil associations; - Interest associations of legal entities; - Churches and religious societies; - Non – profit organizations providing community services; - Foundations; - Non – investment funds; - Other legal entities (e.g. Owners' associations of flats and business promises, Public universities) which are non – profit and charge double entry bookkeeping. 	S.11, S.15

		<p><i>Organization data collection: The tax authorities of the SR collect data, Datacentre processes and provides data.</i></p> <p><i>Content: main variables covered: costs and revenues, assets and liabilities</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: The first data are available 8 months after reference year (t+8). The correcting data are available 12 months after reference year (t+12). The final data are available 16 months after reference year (t+16)</i></p>	
DS47	<p>NSNO 1-01 NSNO 2-01 <i>Annual questionnaire of non-profit organizations</i></p>	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Annual statistical sample survey</i></p> <p><i>Reporting units: foundations, associations, non-investment funds, non-profit organizations, housing owners' associations, federations, political parties and movements, religious societies and their organizations, Civic associations, professional organizations and professional associations of legal entities.</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered:</i></p> <ul style="list-style-type: none"> - Output - Intermediate consumption - Value added <p><i>Intermediate consumption and supplementary financial indicators, structure of intermediate consumption and revenues according to the Statistical Classification of Products by Activity (CPA) established by special regulation, basic financial indicators, number of employees and volunteers, number of hours worked by volunteers, information technologies, modules with structures once every 3 years</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 10,5 months after reference period</i></p>	S.15
DS48	<p>UC FO 1-01 - Profit and loss statement UC FO 2-01 - Assets and liabilities statement</p>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting Units The reporting units are physical persons not registered in the business register, keeping their sets of accounts under the single entry book-keeping system, which is added as Annex to the tax declaration. The outcome is processed by DataCentre at the aggregated level for the SR in total and in aggregations by NACE-K, legal form and the ownership</i></p> <p><i>Organization of data collection: The tax authorities of the SR collect data, Datacentre processes and provides data.</i></p>	S.14

		<p><i>Content: main variables covered:</i></p> <ul style="list-style-type: none"> - Output - Intermediate consumption - Value added <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: The first data are available 8 months after reference year (t+8). The correcting data are available 12 months after reference year (t+12.5). The final data are available 16 months after reference year (t+16)</i></p>	
DS49	Household Budget Survey	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Quarterly sample survey - statistical</i></p> <p><i>Reporting units: Private households</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered:</i> <i>Data on expenditures and household income. The amount of expenditure is calculated as the sum of goods and services We use the COICOP Individualized Target Consumption Classification in the household budget statistics survey.</i></p> <p><i>It is a sample survey, the main objective of which is to obtain indicators on expenditure, consumption and income of private households. Besides acquiring the characteristics of households and its members, data on the furnishings of apartments and households</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: quarterly</i></p> <p><i>Timeliness: Data are always available to the flash estimate of GDP</i></p>	S.14
DS50	Roc 3-01 Annual questionnaire on natural persons not registered in the business register	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Annual sample survey - statistical</i></p> <p><i>Reporting Units: Physical persons not listed in the Business Register, physical persons with liberal professions and SEF (Self-employed farmer)</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered:</i></p> <ul style="list-style-type: none"> - Output - Intermediate consumption - Value added <p><i>Basic indicators, employees and wages, specification of income, in the trade, restaurants and accommodation retail trade and restaurants network (public catering)</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Annual</i></p>	S.14

		<i>Timeliness: t+ 10/11 months after reference period</i>	
DS51	STAV 3-04 <i>Quarterly questionnaire on constructions of new, under construction and completed dwellings</i>	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Quarterly statistical survey</i></p> <p><i>Reporting Units: Construction offices and Special construction offices</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered: Basic data on dwellings, size of finished dwellings, construction permits for construction of new buildings</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Quarterly</i></p>	S.14
DS52	<i>Farm structure survey 2010</i>	<p><i>Timeliness: t+ 37 days after reference period</i></p> <p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Population census</i></p> <p><i>Reporting units: Farms that have met the stated criteria for the given farm in the reference period, i.e. from 1.11.2009 to 31.10.2010</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered:</i></p> <ul style="list-style-type: none"> - Land use - Livestock - Labour force on the farm - Support for rural development - Landscape elements - Production of energy from renewable sources - Watering - Method of agricultural practice <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: 10 years</i></p>	S.14
DS53	Pol 18-01 <i>Annual questionnaire on crop production and livestock</i>	<p><i>Timeliness: t+ 15 months after reference period</i></p> <p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Annual statistical Survey</i></p> <p><i>Reporting Units: Farms with agricultural which is the primary production (plant and livestock production) as main or secondary activity.</i></p> <p><i>Organization data collection: Register of farms of the Slovak Statistical Office</i></p> <p><i>Content: main variables covered: Harvesting areas and harvest for field crops, consumable vegetables and permanent crops, livestock, vineyard structure, winter gardening, spring sowing plan, in the even years information on machinery and equipment</i></p> <p><i>Valuation principle: accrual</i></p>	S.14

		<p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 3 months after reference period</i></p>	
DS54	<p>Práca 2-04 Quarterly questionnaire on labour</p>	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Quarterly statistical survey</i></p> <p><i>Reporting units: subsidised organisations, Higher Territorial Units, local government, municipalities, foundations, non-investment funds, budgetary organisations, non-profit funds, non-profit institutions serving public services, public non-profit institutions, Slovak Insurance Agency, healthcare insurance companies, associations, political parties churches and religious societies, civic associations, professional organizations – professional chambers, associations of legal entities, organizations and associations with an international element, regardless of the number of employees and the main activity, which are kept in the Register of Organisations in the Statistical Office of the Slovak Republic</i></p> <p><i>Organization of collecting data: Statistical Office of the Slovak Republic</i></p> <p><i>Content: main variables covered: Average number of employees on contract, vacant and occupied jobs, and hours worked, wage indicators and selected labour cost components.</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Quarterly</i></p> <p><i>Timeliness: t+ 35 days after reference period</i></p>	S.15
DS55	<p>VZPS 2-99 Labour force survey (LFS)</p>	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Quarterly statistical survey</i></p> <p><i>Reporting units: Households and members of households over 15 years of age.</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered: Number of persons employed and unemployed in detailed structure; for employed the main and other jobs, permanent or temporary work, hours worked, employed in the economic branch according to the Slovak classification of economic activities, employment status, since 15 years of age the economic status, formal and informal education, wage of employees</i></p> <p><i>Valuation principle:: accrual</i></p> <p><i>Periodicity: Quarterly</i></p> <p><i>Timeliness: t+ 35 days after reference period</i></p>	S.2
DS56	<p>UC POD 1-01 Balance sheet UC POD 2-01 Profit and loss statement</p>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting Units: accounting units, which are legal entities with registered office in the Slovak Republic, o accounting in double-entry bookkeeping, foreign persons</i></p>	S.11,S.14

		<p><i>which are making business in the territory of the Slovak Republic and natural persons making business or perform another independent profit activity.</i></p> <p><i>Organization of data collection: The tax authorities of the SR collect data, the Datacentre processes and provides data</i></p> <p><i>Content: main variables covered: costs and revenues, assets and liabilities</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: Preliminary data are available 5 months after the reference year. Semi-definitive data are available in 6 months, 9 months and 11 months after the reference year. Definitive data are available 15 months after the reference year.</i></p>	
DS57	Statistics on motor vehicles	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources - additional information</i></p> <p><i>Reporting units: Particular licencing authorities where the registration of vehicles is being done.</i></p> <p><i>Organization data collection: Ministry of the Interior of the Slovak Republic (web site)</i></p> <p><i>Content: main variables covered: Data on the number of registrations of new and individually imported cars broken down by type of car and region of Slovakia and the summary for the whole country.</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: monthly</i></p> <p><i>Timeliness: Data are always available to the flash estimate of GDP</i></p>	S.13, S.14
DS58	OPU 1-12 Monthly questionnaire on trade, catering and lodging	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: monthly statistical survey</i></p> <p><i>Reporting units: Enterprises registered in the Business Register, subsidised organizations that are market producers with a number of 20 or more employees. Organizations with a number of employees 0-19 and selected natural persons registered in the Commercial Register of the Slovak Republic with an annual profit of 5 million Euros or more; selected companies with a number of employees 0-19 and selected natural persons registered in the Slovak Commercial Register with annual revenues for own services and goods valued at EUR 5 million registered in the NACE 45-47 and 55-56</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered: Turnover less VAT, average registered number of employees in physical persons, wages and refunds of wages of employees</i></p> <p><i>Valuation principle: accrual</i></p>	S.14

		<p><i>Periodicity: monthly</i></p> <p><i>Timeliness: t+ 30 days after reference period</i></p>	
DS59	Dop 1-12 Monthly questionnaire on transport	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: monthly sample survey – statistical</i></p> <p><i>Reporting Units: Enterprises registered in the Business Register and profit-oriented t subsidised organizations with predominantly transport activities with a staff of 20 or more persons and enterprises with a staff up to 19 whose production is in volume of 5 million euro or more. Selected enterprises registered in the Commercial Register of the Slovak Republic and profit-oriented organizations with predominant transport activity with a staff up to 19 persons whose annual production was in volume of less than 5 million euro, registered in the register of NACE 49-52</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered:</i></p> <ul style="list-style-type: none"> – Transport of goods – Transport of goods-international transport – Output of freight transport – Output of freight transport - international transport. – Number of transported persons – Transported persons - international transport – Output of passenger transport – Output of passenger transport - international transport – Av. registered number of staff – phys. persons – Wages, refunds of wages of employees in € – Turnover less VAT <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: monthly</i></p>	S. 14
DS60	VTS 1-12 Monthly questionnaire on selected market services	<p><i>Timeliness: t+ 30 days after reference period</i></p> <p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: monthly sample survey – statistical</i></p> <p><i>Reporting Units: Units registered in the business register, subsidised organisations, which are market producers with the number of employees 20 and more; organisations with the number of staff 0-19 with the annual profit of 5 million € and more; selected physical persons registered in the Business register of the SR regardless of the number of staff, which are registered in the register of organisations of the SOSR under the headings: 68, 69 – 74 (except 72), 77 – 82, 85.5 – 85.6, 90 – 93, 95 – 96.</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered: Turnover less VAT, value added tax, average registered number of employees, wages and refunds of wages of employees.</i></p> <p><i>Valuation principle: accrual</i></p>	S. 14

		<p><i>Periodicity: monthly</i></p> <p><i>Timeliness: t+ 30 days after reference period</i></p>	
DS61	<p>IKaP 1-12 <i>Monthly questionnaire in information and communications</i></p>	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: monthly sample survey – statistical</i></p> <p><i>Reporting units: Enterprises registered in the business register and profit-oriented subsidised organisations with the information and communication as the main activity having 20 and more employees and businesses with less than 20 employees with the annual amount of production being 5 million € and more. Selected enterprises registered in the Business register of the SR and profit oriented subsidised organisations with the main activity being the information and communications and the number of staff of 19 persons incl., having the amount of annual production less than 5 mill. € and which are registered in the Register of the SOSR under the headings NACE: 53, 58-63. Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Content: main variables covered: Turnover less VAT, average registered number of employees in physical persons, wages and refunds of wages of employees</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: monthly</i></p> <p><i>Timeliness: t+ 30 days after reference period</i></p>	S.14
DS62	<p><i>Statistics of working non-residents</i></p>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources - additional information</i></p> <p><i>Reporting Units: Non-Residents applying for the work permit or the information card</i></p> <p><i>Organization data collection: Central Office of Labour, Social Affairs and Family</i></p> <p><i>Content: main variables covered: Estimate for illegally employed non-residents</i></p> <p><i>Valuation principle:: accrual</i></p> <p><i>Periodicity: monthly</i></p> <p><i>Timeliness: t+ 50 days after reference period</i></p>	S.2

DS63	<i>Balance of Payments</i>	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources</p> <p>Reporting Units: The reporting entity in accordance with the Foreign Exchange Act (in particular financial institutions)</p> <p>Organisation collecting data: National Bank of Slovakia</p> <p>Content: main variables covered: International transactions in services, revenues and current transfers</p> <p>Valuation principle: accrual</p> <p>Periodicity: Monthly, quarterly and annually</p> <p>Timeliness: Preliminary data are available t+51 days after the reference period, semi-definitive data are available t+8 months after reference period, definitive data t+21 months after reference period</p>	S.2
DS64	<i>Foreign trade statistics (Intrastat, Extrastat)</i>	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources</p> <p>Reporting units: All business entities, legal and physical persons involved in the export and import of goods</p> <p>Organization data collection: Statistical Office of the Slovak Republic and Financial Administration of the Slovak Republic</p> <p>Content: main variables covered: Type and value of trade for goods under the combined nomenclature</p> <p>Valuation principle: accrual</p> <p>Periodicity: monthly</p> <p>Timeliness: Preliminary data are available t+1 month, with updated all previous months in current year. Definitive data are available approximately T+10months after reference period</p>	S.2
DS65	VZZ (NBS) <i>Quarterly profit and loss statement of the National bank of Slovakia</i>	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources</p> <p>Reporting units: Reporting unit is only National bank of the SR. The statement of the National bank of Slovakia is the profit and loss report for the National bank of Slovakia. The data are available on the general agreement between SO SR and NBS.</p> <p>Organisation collecting data: National Bank of Slovakia</p> <p>Content: main variables covered: Profit and loss statement of NBS at full extent</p> <p>Valuation principle: accrual</p> <p>Periodicity: Quarterly and annually</p> <p>Timeliness: Data are available at 30 days after reference period and until the end of April after reference year</p>	S.12
DS66	Dof (VVN) 32-02 <i>Profit and loss statement of pension fund</i>	<p>Type of data source: administrative</p> <p>Type of collection method: Administrative data sources</p>	S.12

		<p><i>Reporting units: The reporting units are the pension funds of the SR</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Content: main variables covered: Flow indicators presented in the Profit and Loss Account for the pension funds of SR</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: semi-annual, annual</i></p> <p><i>Timeliness: half-year to 30.9. after the reference period, by 31.5. after the reference period</i></p>	
DS67	Dfo (VVN) 42-02 <i>Profit and loss statement of supplementary pension fund</i>	<p><i>Type of data source: administrative</i></p> <p><i>Type of collection method: Administrative data sources</i></p> <p><i>Reporting units: The reporting units are the pension funds of the SR</i></p> <p><i>Organisation collecting data: National Bank of Slovakia</i></p> <p><i>Content: main variables covered: Flow indicators submitted in the Profit and Loss statement for the complementary pension funds of the SR</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Periodicity: semi-annual, annual</i></p> <p><i>Timeliness: half-year to 30.9. after the reference period, by 31.5. after the reference period</i></p>	S.12
DS68	VV 6-01 <i>Annual questionnaire on Research and Development</i>	<p><i>Type of data source: statistical</i></p> <p><i>Type of collection method: Annual statistical survey</i></p> <p><i>Reporting units: units carrying out R&D, Universities, faculty hospitals,</i></p> <p><i>Content: main variables covered: employment in R&D, cost on R&D</i></p> <p><i>Valuation principle: accrual</i></p> <p><i>Organisation collecting data: Statistical Office of the Slovak republic</i></p> <p><i>Periodicity: Annual</i></p> <p><i>Timeliness: t+ 6 preliminary, t+9 final</i></p>	S.11

Part D. Description by transaction (ESA2010)

Under this section the detailed information on the data sources (with reference to the sources list defined in section C) and methods for each sector/sub-sector and for each (sub)transaction defined in the table 8 of ESA2010 TP (*P11, P12, P13, P2, P31, P32, P5G, P52, P53, P61, P62, P62F, P71, P72, P72F, D11, D12, D,21, D29, D31, D39, D41 (sub-divided to D41G and FISIM by sectors), D421, D422, D43, D441, D442, D443,D45,D51, D59, D611, D612, D613,D614, D61SC, D62,D631, D632, D71, D72, D74 including D74A, D75, D76, D8, D91, D92, D99, P51C, NP, EMP*) are provided.

1. P.11 MARKET OUTPUT

1.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

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

Sector S.11

A. Sources: DS1, DS2, DS46

Two statistical surveys are used for the calculation of output: Roč 1-01 for big enterprises and Roč 2-01 for small ones (DS1 and DS2). In addition, the administrative data sources are used, i.e. Profit and Loss statement Úč Nuj 2-01 (DS48) for non-profit institutions, for those reporting units which are not covered by the statistical survey for businesses, however, according to the 50% rule they belong to the sector of non-financial corporations. If more information needed, please refer to a more detailed description of particular modules presented in the GNI Inventory – SK (ESA 2010).

B. Methods

Data on output obtained from the statistical questionnaires are adjusted by holding gains and losses, underestimated output, tips, subsidies on products, increase of standing timber, output of housing services and goods sent abroad for processing. The output is furthermore adjusted by changes in the amount of export of goods and costs on sold product.

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

The estimate of tips has been based on the public poll survey carried out in the past, which estimated the level of tips being paid for services rendered in restaurants, hotels, hair-dressers, cosmetics etc. Next public poll survey will be undertaken in 2019.

Sector S.12

A. *Sources:* DS9, DS11, DS12, DS13, DS14, DS15, DS16, DS39, DS40, DS41, DS42, DS43, DS44, DS65

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

The banking part consists from seven sub-sectors, i.e. S.121-S.126Pen and S.127 and the insurance part covers three sub-sectors S.128-S.129 and S.126Poi.

The output for the National Bank of Slovakia (hereinafter NBS), deposit taking corporations except the central bank, money market funds, Non-MMF investment funds, other financial intermediaries except insurance corporations and pension funds, auxiliary financial services and captive financial institutions and money lenders is calculated from statistical and administrative data sources. The main independent data source for the calculation of output for Pen is an exhaustive statistical survey Pen P5-01 (DS12), which covers all financial units regardless of their size categories. For the compilation of output for NBS (sub-sector S.121), commercial banks (sub-sector S.122) and also for import and export of financial services, the information from NBS is used (DS44 a DS65).

For the calculation of output for insurance corporations and pension funds (S.128-S.129), a combination of data sources from the statistical survey and administrative sources is used. The primary data source for the compilation of output is the annual statistical questionnaire Poi P5-01 (DS15), the prevailing part of which is replaced by more accurate and, at the same time, definitive data from administrative sources, namely from the accounting statements after audit. The following accounting statements are in question: profit and loss for insurance corporations Ppn (VZS) 2-04 (DS9), Ppn (PTZ)3-04 (DS40) and Ppn (PTN) 4-04 (DS41) in a detailed data structure for life, non-life and mixed insurance companies. Data for these companies are taken over only in the aggregated structure for all insurance companies. Another additional data source serving for the purposes of the calculation of output for pension and supplementary pension companies are the accounting statements of revenues and expenditures for the pension management companies Dss (VZS) 16-02 (DS42) and revenues and expenditures for the supplementary pension management companies Dds (VZS) 39-02 (DS43).

B. Methods

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

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

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

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

For the Slovak Republic, the international transactions represent the majority of flows (approx. 99%) between direct insurers and reinsurers. Approximately 99% of reinsurance services are imported, i.e. the Slovak insurance companies are reinsured by foreign ones, however, the Slovak insurance companies do not provide these types of services to the foreign insurance companies, thus, the export of reinsurance services is equal to zero. The information on the share of domestic and foreign

reinsurers in the total gross premiums written and costs on the outstanding claims are available from the statistical questionnaire POI P 5-01. According to this ratio, the share of domestic and foreign reinsurers in the total value of fees for reinsurance services is estimated. That part, which results from the share of domestic reinsurers in the total value of fees for reinsurance services /approx. 0,8%/, enters the calculation of output as the profit of the resident unit.

Currently, the calculation of output for insurance covers also the revenues for private health insurance companies /Union and Dôvera/, of which certain part /the private one/ belongs to the sector of financial corporations S.12. This amount for the private health insurance companies is calculated from the administrative source /revenues Fin 1-04/ as a 3,5% percentage share from the total revenues of health insurance companies, which they can claim for according to the Law. This part is recorded in the national accounts in the S.126 Poi sub-sector.

According to the ESA2010 methodology the charges for lending of securities and shares or gold are considered as interests and not for fees (in line with the §5.243 of the ESA2010).

Sector S.13

A. Sources: DS17-DS24, D37, DS56

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

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

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

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

The basis for the compilation of ESA 2010 transactions, which are subject of ASA inventory, is the statement Fin 1-04 (since 2012 it is the statement Fin 1-12) - DS17, which by the means of budgetary classification breaks down in details all revenues and expenditures of the government entities. The revenues, together with expenditures, are described in details by the 6-digit code of the budgetary classification, the methodological delineation of which is clearly determined in the methodology on the budget compilation.

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

The statement captures all income and expenditure transactions at the cash basis. For the budgetary classification codes there is a transformation bridge, based on which it is unambiguously obvious to which ESA 2010 code of transactions the receipts and expenditures are to be allocated.

Based on the qualitative criteria of the ESA 2010 methodology (§ 2.38) the changes related to sectoral classification units in the national accounts were undertaken, as it was reflected in the increase in the number of units in the S.13 sector. In 2010 these units were reclassified:

- Národná diaľničná spoločnosť, a.s. (it was transferred from S.11 to subsector S.1311 since 2005)
- Exportno-importná banka Slovenskej republiky (it was transferred from S.12 to subsector S.1311 since 1997)
- Hospitals (they were transferred from S.11 to subsector S.1311 and S.1313 since 2005)
- Študentský pôžičkový fond (it was transferred from S.12 to subsector S.1311 since 1997)
- Fond na podporu začínajúcich pedagógov (it was transferred from S.12 to subsector S.1311 since 2004)
- Recyklačný fond (from S.15 to subsector S.1311 since 2001)
- subsidized organizations (they were transferred from S.11 to subsector S.1313 since 2006)

If entities did not report the accounting statement FIN1-04, for calculating of transactions according to ESA 2010 we used data from the following administrative sources: Profit and Loss Account UC POD 2-01, Balance Sheet UC POD 1-01 (DS56) and annual reports².

Another data source used for the compilation of transactions of the current account are the statements recording the stocks of financial transactions as of certain time period; the balance sheets and the statements Fin 2-04 (DS18) are in question. The balance sheets (DS19-DS24) are available for the annual data and the Fin 2-04 statements serve for the quarterly estimates. Based on these statements it is possible to calculate the receivables and liabilities of entities classified in the sector of government and on the basis of detailed information from the structure of balance sheet to allocate the asset or liability to the transaction in the current and capital account.

In addition to the above mentioned information, there is also additional information, which, however, does not have the structure of statement but is rather the subject of the state closing account /SCA/ (DS37, DS39). This external background has a form of exerted tables, which are for the purposes of the compilation of accounts for S.13 taken over from MFSR and the Ministry of Defence of the Slovak Republic (MoD SR – DS38).

The calculation of transactions is carried out directly from:

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

² Comprehensive source of annual reports and accounting statements is provided at the following link:
www.registeruz.sk

+ Value of transactions is due to methodological reasons adjusted by additional accrualisation, which is calculated from other assets and liabilities from balance sheets (the accounting statements which also fully cover the S.13 sector) (additional accrualisation F.8).

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

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

B. Methods

The base for the calculation of P.11 transaction is the statement Fin 1-04 (DS17). A transformation bridge determines which transactions enter this transaction (transformation bridge is annexed). This is the most important amount used for the estimation of P.11. The P.11 transaction is furthermore adjusted to the ESA 2010 concept by a so-called additional accrualisation resulting from the F.8 transactions.

Table 5 Market output of S. 13 in 2010

In thd.€

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	667 003
Additional accrualisation F.8	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	-14 259
Supplementary information	Fees for the waste disposal	Fin 1-04	130 979
	Receipts from recovery of debts		438
Total P.11			784 161

Supplementary information:

In line with the national legislation the municipalities (classified in S.1313) are obliged to organise the waste disposal and the liquidation of municipal garbage. According to the Law they withdraw the fees from households and other producers of municipal waste. These fees are reported within receipts in the Fin 1-04 statement in compliance with the budgetary rules under the item classified as D.29 (rec). However, in line with ESA 2010 it is a provision of service and thus for this receipt is it necessary to record a revenue for the service rendered as P.11. The receipts from the debt recovery of the Slovak Consolidation is also part of P.11.

In line with the Eurostat recommendations: Eurostat Guidance on accounting rules for EDP - Classification of payments for the use of roads (March 13, 2008), the income from sales of motorway tolls and tolls due to sectoral classification of Národná diaľničná spoločnosť are considered as output P.11.

Similarly, the health insurance companies (both public and private) for healthcare provided is also considered to be market output for health insurance companies (both public and public health insurance managed by private health insurance companies), since the payments for health services are made under comparable contractual arrangements conditions between private and public partners at economically significant prices.

Sector S.14**A. Sources: DS48, DS50**

The accounting statements Úč FO 1-01 on receipts and expenditures and Úč FO 2-01 on assets and liabilities (DS48) are to be considered as the data sources for the compilation of market output in the sector of households. These statements are annexed to the tax declaration on the income tax of physical persons. They are submitted by physical persons not registered in the business register, which keep their sets of accounts in the single-entry bookkeeping system.

Administrative statements are the basic source for the compilation of market output in the sector of households. The sample statistical survey covering entrepreneurs Roč 3-01 – annual questionnaire on physical persons not registered in the business register (DS50) is used as a supplementary data source for the estimation of output in the S.14 sector. By using this questionnaire we obtained the information on indicators characterising the activity of physical persons not registered in the business register. In addition, we are using several supplementary administrative and statistical sources (NBS, MOF SR, branch statistics, etc.).

B. Methods

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

The work in progress, goods, animals and others are added up by taking these items over from the Úč FO 2-01 statement. These statements report data only for a part of entrepreneurs. In 2010, there were 211 304 units, thus, these data are grossed up to the total population of units not registered in the business register – active – according to the statistical register. In 2010, a grossing-up up to 409 489 active units was done. The above described market output is consequently adjusted by holding gains and losses and the inward goods for processing. For the exhaustiveness of the calculation of market output of the sector of households also the estimates of the undervaluation of output, deliberately unreported by the registered units mainly due to the lowering of tax base and thus paying lower taxes, are being done.

For the enumeration of this item no direct sources are available, thus, it is based on the comparison with data from the statistical questionnaire, time series, the share of intermediate consumption in output and on the ground of these comparisons a data extrapolation is used. The purchases without receipt are to be considered as another component of the market output of deliberately unregistered units, which cover the market activities of households with the low share in the market. Mainly the services like tutoring, nursing, personal services, various repairs, purchases at market places and curb markets are in question. The total market output comprises also the estimate for drugs, prostitutions, tips and output for registered units do not underlying by the statistical survey.

Sector S.15**A. Sources: DS45, DS46, DS47**

Administrative sources are represented by accounting statements NO Úč 1-01 accounting statement on receipts and expenditures for units keeping their system of accounts in the single entry bookkeeping system (DS45) and Úč NUJ 2-01 Profit and loss statement for units keeping their system of accounts in the double entry bookkeeping system (DS46).

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

Also the following statistical questionnaires are available (DS47): NSNO 1-01 Annual questionnaire of non-profit organisations and NSNO 2-01 annual questionnaire of small non-profit organisations. The particular items in statistical questionnaires are presented in line with definitions of ESA2010 methodology. The methodological explanatory notes provide a description of the transformation from the bookkeeping system into the national accounts' concepts. For the reference year 2010, the total of 3979 non-profit organisations were addressed by the statistical questionnaires, which represented 7,66% from the total population of active units registered in the statistical register of organisations.

B. Methods

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

In the context of ESA2010, the market output can include only receipts from organising events and rendering of services taken over from the NO Úč 1-01 statement. Neither the revenues from sales of own neither good nor the costs on the sold goods can be figured out from this statement.

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

The particular items in the statistical questionnaires are presented in line with the ESA2010 definitions by the means of explanatory notes. From the statistical questionnaires only the revenues from the sale of own goods and services and the difference between the receipts and expenditures related to the sold goods are included in the market output.

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

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

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

The direct statistical sources represent 25,74% from the total value of market output and the direct administrative sources form 40,89% from the total value of market output. Thus, the share of estimates, grossing-ups and adjustments represents around 66,69% – E50.

Sector S.2

Not applicable

1.2 Balancing adjustments across all sectors

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

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

Table 6 Allocation of non-life insurance

In thd. €

Uses		Resources	
S.11	173 034	S.11	
S.12 Pen	18 417	S.12 Pen	
S.12 Poi	1 725	S.12 Poi	494 873
S.13	11 129	S.13	
S.14 sole traders	13 790	S.14 sole traders	
S.14 inhabitability	247 279	S.14 inhabitability	
S.15	594	S.15	
S.1	465 968	S.1	494 873
S.2	28 905	S.2	
S1 + S2	494 873	S1 + S2	494 873

1.3 Additional details

Table 7 Enumeration of P.1 by sectors

In thd. €

P.1		S.11	S.12	S.13	S.14	S.15	S.1
Source data		135 259 211	3 887 609	9 572 633	29 109 028	1 284 823	179 113 304
Adjustment	conception	-33 340 373	59 149	2 382 937	-7 075 354	13 277	-37 960 364
	exhaustiveness N1-N7	429 551	-	-	9 440 348	-	9 869 899
	balance	-	-	-	-184 589	906	-183 683
Final figure		102 348 389	3 946 758	11 955 570	31 289 433	1 299 006	150 839 156

Table 8 Enumeration of P.11 by sectors

In thd. €

P.11		S.11	S.12	S.13	S.14	S.15	S.1
Source data		134 005 544	3 887 609	1 945 879	24 520 965	593 105	164 953 102
Adjustment	conception	-33 336 684	59 149	0	-7 075 354	6 190	-40 346 699
	exhaustiveness N1-N7	429 551		0	7 474 435		7 903 986
	balance				-184 589	418	-184 171
Final figure		101 098 411	3 946 758	1 945 879	24 735 457	599 713	132 326 218

2. P.12 OUTPUT FOR OWN FINAL USE

2.1 Description of compilation procedures

USES

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

A. Sources: DS1, DS2, DS46

B. Methods

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

Sector S.12

Not applicable

Sector S.13

A. Sources: DS20, DS22, DS24, DS56

B. Methods

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

According to the ESA 2010 methodology, output for own final use P.12 includes all research and development activities conducted by public units. For identification of expenditures used for research and development (R&D) within the data source (FIN1-04), information on the activity of subjects according to the SK NACE classification and information on expenditures by COFOG classification are applied. In addition to source data, it is necessary to use several assumptions and simplifications for the calculation of R&D expenditures. Under the condition of the SR, we are able to identify the following three possible cases of the capitalization R&D:

- The volume of purchased R&D recorded within the intermediate consumption,
- Estimate of R&D services for subjects classified in S.13 within the SKNACE 72 and estimate of expenditures
- Estimate of expenditures on freely available of R&D

Table 9 Output for own final use of S.13 in 2010

In thd.€

Type of adjustment	Description	Data source	Total
Data source from accounting statements	Property activation	Profit and loss statement	6 405
Supplementary information	Sectoral classification	Annual report, Profit and loss statement	3 689
	Research and development	FIN 1-04	126 959
Total - P.12			137 053

Sector S.14

A. Sources: DS49, DS51, DS52, DS53

B. Methods

Output for own final use covers:

a/ agricultural output for own final use

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

c/ imputed rent

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

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

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

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

- b) The estimate on the housing construction (family houses and dwellings built-up by own account production of households or built-up by construction firms) is being made on the basis of the "Quarterly statement on begun and finished dwellings (Inv 3-04)", which was submitted by municipalities. The prices of family houses or dwellings were determined by a survey performed in real estate agencies (market prices), based on which the average prices of dwellings were derived (broken down by districts, number of rooms; data were obtained for the regional/district cities, towns and rural areas). The total value of increases in housing was obtained by the multiplication of the number of dwellings with the dwelling's average price. A more detailed description is presented in the GNI Inventory SK.

- c) For the calculation of imputed rent, the SOSR is currently using a user cost approach. According to the user cost method, the output of housing services is the sum of intermediate consumption, consumption of fixed capital, other taxes on production (after deducting the subsidies on production) and the net operating surplus. Housing services provided by the owners of dwellings are part of the calculation of imputed rent.

When calculating the particular cost items of the imputed rent for dwellings, the number of owner-occupied dwellings, inquired from the 2011 census, is used as the starting point. The above-mentioned figure is each year updated according to the results of the statistics on newly produced dwellings. This statistics contains detailed data on the structure of newly-built dwellings as well as data on the disposals of dwellings (due to demolition, change in their utilisation etc.)

Sector S.15

Not applicable

Sector S.2

Not applicable

2.2 Balancing adjustments across all sectors

The P12 transaction is not subject of balancing.

2.3 Additional details

Table 10 Enumeration of P.12 by sectors

In thd. €

P.12		S.11	S.12	S.13	S.14	S.15	S.1
Source data		1 253 667		137 053	4 588 063		5 978 783
Adjustment	conception	-3 689		0			-3 689
	exhaustiveness N1-N7			0	1 965 913		1 965 913
Final figure		1 249 978		137 053	6 553 976		7 941 007

3. P13 NON-MARKET OUTPUT

3.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17-DS24, D37, DS56

B. Methods

The non-market output in S.13 consists of items P.131 (payments for non-market output) and P.132 (other non-market output). It is equal to the difference between the output P.1 and market output P.11. and the output for own final use P.12. The output P.1 is in S.13 calculated as a sum of costs – intermediate consumption P.2, compensation of employees (consisting from wages and salaries D.11, actual social contributions of employers D.121 and imputed social contributions of employers D.122), consumption of fixed capital P.51C and other taxes on productions less D.29 less subsidies on production D.39. The calculation formula is presented in table below.

A more detailed composition of each transaction is subject to the description of particular transactions. The table shows the basic breakdown into sources, additional accrualisation (calculated from balance sheets), other adjustments and the resulting figure according to ESA 2010. In case of P.51C (CFC) the figure is presented as supplementary information, although the calculation of CFC is a separate one done by the means of PIM method, however, it is not a source data (depreciation from accounting statements).

The item P.131 includes a fee related to attendance of children in pre-school facilities (EK RK 223002) plus income from services provided related to personal transport of the Slovak Railway company (ZSSK) due to its reclassification from the S.11 sector to S.13.

Table 11 Non-market output of S.13 in 2010

In thd. €

		Data sources from accounting statements	Additional accrualisation F.8	Sectoral classification	Capitalisation of expenditures on R&D, military and small tools	Supplementary information	Total
D.11PAY	+	3 924 112	-54 258	473 872		-102 023	4 241 703
D.121PAY	+	1 202 178		167 037		-33 580	1 335 635
D.122PAY	+	130 381		9 904		-1 497	138 788
D.29PAY	+	32 487		7 211		-61	39 637
D.39REC	-						0
P.51C	+					2 328 109	2 328 109
P.11	-	667 003	-14 259	1 161 718		131 417	1 945 879
P.12	-	6 405		3 689	126 959		137 053
P.2	+	2 866 537	233 028	883 935	-245 936	134 134	3 871 698
P.13	Sum	7 482 287	193 029	376 552	-372 895	2 193 665	9 872 638

Sector S.14

Not applicable

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

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

Table 12 Non-market output of S.15 in 2010

In thd. €

2010		Direct source		Final ANA
		ŠZ*	AZ*	
P.2		227 069	365 961	825 773
D.11	+	209 057	215 709	332 957
D.121	+	59 429	61 957	95 275
D.122	+	2 232	7 481	5 280
D.29*	+	1 488	2 563	6 082
P.51c**	+	22 109	29 986	33 639
P.1	=	521 384	683 657	1 299 006
P.11		154 337	245 244	599 713
P.13		367 047	438 413	699 293
Ratio P.13/P.1	%	70,40	64,13	53,83

*ŠZ = statistical source

*AZ = Administrative source

*RNÚ = Annual national accounts

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

**Figure for P.51c presented in the table is only informative. For the purposes of comparison and the calculation of output directly from sources is K.1 equal to the value of depreciation reported in questionnaires.

Sector S.2

Not applicable

3.2 Balancing adjustments across all sectors

The P13 transaction is not subject of balancing.

3.3. Additional details

Table 13 Enumeration of P.13 by sectors

In thd. €

P.13		S.11	S.12	S.13	S.14	S.15	S.1
Source data				7 489 701		691 718	8 181 419
Adjustment	conception			2 382 937		7 087	2 390 024
	exhaustiveness N1-N7					488	488
Final figure				9 872 638		699 293	10 571 931

4. P.2 INTERMEDIATE CONSUMPTION

4.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources: DS1, DS2, DS46, DS68

B. Methods

Data on intermediate consumption obtained from statistical questionnaires are adjusted by holding gains and losses, overestimation of intermediate consumption, borderline between the durable assets and intermediate consumption (small tools), capitalised costs on R&D, allocated FISIM and fees for the insurance services. In line with the new ESA 2010 methodology, the allocation of non-life insurance corporations was changed due to new calculation of output for non-life insurance companies (by using the adjusted claims incurred D.72). Intermediate consumption is

furthermore adjusted by the changes in import of goods and trading of non-resident units registered in the SR for VAT purposes.

In accordance with the ESA 2010 methodology, the border for inclusion into the durable intangible and tangible asset is the service life longer than one year unlike the valid legal standards in the SR, which declare the border at the level acquisition costs of 1 700 € and the service life longer than one year in case of tangible asset and 2 400 € for intangible asset with the same length of service life. GFCF calculated according to ESA95 also took account the difference between Slovak legislation and the acquisition cost stated by ESA95 (500 €), and the compliance was ensured by the exclusion of relevant items from intermediate consumption to GFCF.

Within the ESA2010 implementation, no acquisition cost is referred as capitalisation criteria, the some assumption was necessary to made because we were not able to distinguish the smallest tools (e.g. screwdrivers, hammers etc.), which should not belong to GFCF, and therefore we stated the borderline at the level of acquisition costs 100 €. The compliance with the ESA2010 methodology is ensured by the transfer of items with the acquisition value being more than 100 € (with the assumption of the service life longer than one year) from intermediate consumption into gross fixed capital formation.

The incorporation of data for trade of non-resident units registered in the SR for VAT purposes is performed based on the analysis comparing data from VAT declarations and the foreign trade statistics data. In line with the methodology, the result of analysis for 2010 has shown that trade of non-resident units in the SR overestimates the export of goods and, at the same time, it underestimates the import of goods.

Sector S.12

A. *Sources:* DS10, DS12, DS13, DS14, DS15, DS16, DS44, DS65

B. *Methods*

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

The remaining data for non-banking financial institutions and companies dealing with auxiliary financial activities in subsectors S.123-S.126Pen and .127 are not available from administrative sources. They are taken from the statistical survey Pen P5-01 for relevant sub-sectors as a sum of consumption of material and energy, and services, including the costs on fees and commissions, charges for the non-life insurance services, holding gains and losses on inventories and the allocation of FISIM services.

The calculation of intermediate consumption for sub-sectors S.126 Poi (companies dealing with auxiliary insurance activities), S.128 (insurance corporations) and S.129 (pension companies) covers the consumption of material, energy and services being directly available from Poi P 5-01 data source. The value of fees for reinsurance services of non-life and life insurance is calculated in the same way as in output, while total part for the calculated reinsurance is taken over into the intermediate consumption.

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

Costs on the administration of settlement of claims are achievable from the directly available administrative data source being the accounting statement Ppn(TAP) 8-01 separately for life and non-life insurance. The indicator of costs on the financial allocation is available from statistical questionnaires and administrative data source. Currently, the calculation of intermediate consumption for insurance covers also the costs on private health-care insurance agencies /Union and Dôvera/, of which a certain value /private part/ belongs to the sector of financial corporations S.12. The costs on private health-care insurance agencies are compiled from the combined administrative sources. The whole part is recorded in national accounts under the sub-sector S.126Poi. Furthermore, the intermediate consumption is adjusted by holding gains and losses on inventories and FISIM.

According to the ESA2010 methodology the sectoral reclassification of some units from the sector of financial corporations S.12 to the general government sector S.13 was carried out. Furthermore, the allocation of non-life insurance corporations was changed due to new calculation of output for non-life insurance companies (by using the adjusted claims incurred D.72).

Sector S.13

A. *Sources:* DS17-DS24, D37, DS56

B. *Methods*

A general description presented with the transactions is valid also for the calculation of P.2. We base the estimate of intermediate consumption on the budgetary cash statements Fin 1-04 (DS17). The budgetary classification describes in details costs of entities classified in S.13 by the means of codes. Based on their methodological description it is possible to allocate the expenditures into intermediate consumption P.2 (adjustment – source data).

Table 14 Intermediate consumption of S.13 in 2010

In thd. €

Type of adjustment	Description	Data source	Total
Data sources from accounting statements	Revenues and expenditures (FIN 1-04)	FIN 1-04	2 866 537
Additional accrualisation F.8	Assets and liabilities (Balance sheet)	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	233 028
Supplementary information	Sectoral classification of public entities	Annual report, administrative data sources: UC_ROPO 1-01, UC_ROPO 2-01, UC_POD 1-01, UC_POD 2-01, FIN 1-04_PO	883 935
	Reclassification of transactions-dividends SKA a.s.	Annual report	-13 273
	FISIM		62 965
	Non-life insurance services		22 638
	Administration fee to private health companies	FIN 1-0, MOF SR statement: Overview of revenues, expenditures and management of health insurance, a.s.	36 883
	Capitalisation of military expenditures	FIN 1-04	-84 335
	Capitalisation of expenditures on R&D	FIN 1-04	-116 003
	Small tools	FIN 1-04	-45 597
	Car registration fee	the estimate on the basis of car registered	61
	Estimate of P.12	Profit and loss statement	6 405
Other adjustments		18 455	
Total - P.2			3 871 699

In addition to the standard adjustments relating to the additional accrualisation of P.2 obtained from the balance sheet (additional accrualisation F.8) on receivables and payables, the intermediate consumption was adjusted on the basis of specific additional information.

In line with the new ESA 2010 methodology, the expenditures on purchase of military equipment and expenditures on R&D were reclassified from intermediate consumption into the gross fixed capital formation (GFCF). Intermediate consumption was also reduced by small tools. Based on the life criterion of more than 1 year this type of expenditure was considered as gross fixed capital formation.

Furthermore, the allocation of non-life insurance corporations was changed due to new calculation of output for non-life insurance companies (by using the adjusted claims incurred D.72).

Sector S.14

A. Sources: DS48, DS50

B. Methods

The calculation of intermediate consumption covers also data from administrative statement Úč FO 1 - 01 by adding up the item purchase of material and part of reported overheads. This value is grossed up in the same way as the value of market output to the total population of active units according to the register. The intermediate consumption is adjusted by the sum of holding gains and losses, small tools, FISIM, intermediate consumption for drugs, smuggling and intermediate consumption related to the output for own final use (agricultural output for own final use, houses, garages, huts built within the own-account production and imputed rent). For exhaustiveness purposes we figure out also an overestimation of intermediate consumption of unit classified in the sector of households (a deliberate overestimation of intermediate consumption) and estimation of intermediate consumption for registered units do not underlying of the statistical survey. Data for which there are no direct sources are calculated by a combination of administrative and statistical sources, based on the time series development of the given indicator by using an extrapolation technique.

In line with the new ESA 2010 methodology, the allocation of non-life insurance corporations was changed due to new calculation of output for non-life insurance companies (by using the adjusted claims incurred D.72).

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

The amount of all raw materials, materials, energy consumption and services consumed during reference year represents intermediate consumption. According to ESA2010, only the following items from the accounting statement NO Úč 1-01 can be included into the intermediate consumption: Expenditures – Services and expenditures – Overheads. The following items are included into intermediate

consumption from the statement Úč NUJ 2-01: Expenditures – Consumption of material and energy, Repairs and maintenance, Travelling costs, Costs on representation and other services.

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

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

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

The final amount of intermediate consumption includes also the fees for the non-life insurance services and FISIM. When calculating the intermediate consumption also the time series of the previous years, together with the entire development in the S.15 sector, are taken into account. Both, the development of the number of units in the sector and the y-o-y comparisons of organisations, which submitted the statements in the successive years, are taken into consideration too.

Direct statistical sources represent 27,5% from the total intermediate consumption; direct administrative sources represent 44,32% from the value of intermediate consumption. The share of estimates, grossing-ups and adjustments represents around 64,09% – E50.

In line with the new ESA 2010 methodology, the allocation of non-life insurance corporations was changed due to new calculation of output for non-life insurance companies (by using the adjusted claims incurred D.72).

Sector S.2

Not applicable

RESOURCES

Not applicable

4.2 Balancing adjustments across all sectors

The P2 transaction is not subject of balancing.

4.3 Additional details**Table 15 Enumeration of P.2 by sectors**

In thd. €

P.2		S.11	S.12	S.13	S.14	S.15	S.1
Source data		73 774 339	1 677 133	3 169 597	11 855 790	810 126	91 286 985
Adjustment	conception	-1 978 851	27 406	702 101	-23 902	14 725	-1 258 521
	exhaustiveness N1-N7	-208 322			-355 158		-563 480
	balance				5 000	922	5 922
Final figure		71 587 166	1 704 539	3 871 698	11 481 730	825 773	89 470 906

5. P31 INDIVIDUAL CONSUMPTION EXPENDITURE**5.1 Description of compilation procedures****USES****Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17-DS24, D37, DS56

B. Methods

Under the condition of the SR the expenditures on the individual consumption P.31 are estimated in case of S.13 from both items entering the calculation of output (+D11PAY, +D122PAY, +D29PAY, +P2) belonging to COFOG classification groups

07, 08, 09, 10 (for subsectors S.1311 and S.1313) – the item D.631PAY and from expenditures entering the items D.632PAY.

Table 16 Individual consumption expenditure of S.13 in 2010

In thd. €

		Data source from accounting statements	Additional accrualisation F.8	Supplementary information	Total
D632PAY	+	3 357 999	123 910	0	3 481 909
D631PAY	+	2 664 456	0	0	2 664 456
P31	∑	6 022 455	123 910	0	6 146 365

A detailed description of particular transactions is presented in the text below. Under the conditions of the SR, the item D.632PAY consists of values defined under economic classification of the budget classification “637034” that means payments to medical facilities. This is the payment of health insurance (public and private)³ for the provided health care to the population. In particular, it is a payment for:

- outpatient general / specialist health care
- drugs
- general / specialized hospital care
- medical aids
- spa care
- treatment abroad
- joint examinations and treatment, health care, and others

The main data source is a statement of cash revenues and expenditures FIN 1-04 and for private health companies the statement of the Ministry of Finance of the Slovak Republic. The overview of revenues, expenditures and management of health insurance, a.s. Survey of income, expenditures and management of the health insurance company, a.s (DS39). This indicator is also adjusted on additional accrualisation for receivables and payables (F.8).

Sector S.14

A. Sources: DS49, DS57, DS58, DS59, DS60, DS61, DS62, DS63

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

B. Methods

The methodological approach on the compilation of final consumption of households can be defined as bottom-up, where firstly the estimate for individual groups of

³In line with Eurostat's recommendation to the Czech Republic in the similar case: *ESTAT C-3 / MHF / LA / VK / dm D (2008) 30172*. Revision of data was carried out for the whole time series from 1995. Private health insurance companies were reclassified into S.12 and transactions related to the system of public health insurance were rerouted to S.13.

expenditures by COICOP classification is made and then by summing them up, the main aggregated value for FCH is calculated.

When estimating the particular items, several data sources are used which are mutually combined and completed. The main data source for the calculation of FCH in 2010 is the statistics of retail trade sales, with the highest weight in the total value, available at monthly basis.

The following data sources belong among other statistical sources related to the retail trade surveys: monthly questionnaire on transport, monthly questionnaire in telecommunication, monthly questionnaire on selected retail trade services, data from price statistics etc.

The information from NBS, individual ministries and/or police are used as administrative data sources. The calculation algorithm for FCH works also with data from HBS, however, they serve only as a complementary source of information for the comparison of certain COICOP groups (comparison of year-on-year indices).

At the same time, the alternative data sources are used too, e.g. annual reports of firms, press data, miscellaneous inquiries and statistics of organisations active in the market, several analyses of profession chambers etc. If for the concrete item the information is available from different sources, we use that one where the highest reliability and accuracy for our estimates can be presupposed.

The main data source for the retail-trade sales is the statistical survey OPU 1-12- the monthly questionnaire on trade, catering and accommodation. Data are reported at 3-digit level of SK NACE Rev. 2. and consequently grossed-up for the total population of economically active units and data.

The relevant amount of VAT is then added to retail-trade sales and subsequently transferred to particular COICOP groups (3-digit breakdown) based on the relevant relations between individual COICOP items, possibly based on a more in-depth analysis. The background for a deeper analysis is to be found in data from annual business statistics for selected businesses in retail trade where the sales are available at a more detailed level of CPA classification. Sales for big enterprises are within the OPU 1-12 survey available in a detailed SK NACE breakdown.

When calculating the FCH, it is necessary to deduct from the value of retail trade sales allocated to the COICOP groups that part of services, which does not represent the purchases of households. Thus, the sales are adjusted by purchases realised by business entities, which represent their intermediate consumption or the GFCF. The percentage structure of deduction of purchases from COICOP-structured retail trade is based on the Phare 2000 project and is continuously updated based on the development of expenditures by individual COICOP items and estimates from the intermediate consumption structure of businesses taken from annual questionnaires. The level of deduction of purchases from retail trade, which do not serve for FCH, circulates around 16%.

The retail trade sales are furthermore adjusted in some groups of expenditures due to the adjustment of allocation of retail trade sales in order to eliminate a possible undervaluation/overvaluation due to seasonal influences.

Within the calculation of FCH, the following values are added to the amount of retail trade sales:

- income in kind,
- payments for financial services (COICOP 12.6),
- part of wholesale-trade sales which has not been bought for the intermediation consumption purposes but represents rather the FCH (food, non-alcoholic beverages, good for ordinary maintenance of households).

Administrative data sources represent mainly the data from the MOF SR (information on lottery wins and data for the excise taxes being collected) and data from NBS (background for the calculation of insurance services, BoP statistics – purchases of residents and non-residents etc.).

In addition to direct sources, which enter the calculation of FCH, also various extrapolation approaches are used depending on the relevant COICOP category. Here belong various estimates based on the calculations as price multiplied by quantity, estimates using various coefficients and percentages or calculations resulting from alternative data sources

FCH is furthermore adjusted by the FISIM allocation and by grossing-ups made according to particular types of exhaustiveness (e.g. estimates for agricultural output for own final use, drugs, smuggling, tips, and prostitution)

Within the calculation of FCH in national concept, the final data resulting from domestic concept are increased by the values of purchases of Slovak residents abroad and, at the same time, decreased by the expenditures of non-residents in the territory of the SR. Consumption of non-residents (workers and tourists) in the territory of Slovakia represents an estimate of financial means for their own consumption (purchase of clothes, food, etc.). When estimating, the number of working non-residents is taken into account. Information is available from administrative data source (Labour, social affairs and family centre). The data on the number of working non-residents broken down by time (until 1 year), country of origin and average wage are at disposal. For the estimate of the consumption of tourists, the data from BoP, item Tourism, are used.

The consumption of residents (working abroad and tourists) represents an estimate of the amount of funds for the coverage of own existence abroad (purchase of food, clothing etc.). Grossing-ups for residents are based on the number of working residents for the given period until 1 year taken over from the LFS, by country of activity and the average wage in that country. Grossing-ups for resident tourists use data from BoP, item Tourism.

Table 17 Final consumption of households according to the data sources (part 1)

In thd. €

Final consumption of households (Part 1)	Surveys & Censuses	Administrative Records	Other Extrapolation and Models	Benchmark extrapolation	Allocation of FISIM
Total	20 701 108	509 804	10 599 594	3 830 562	987 037
01 - Food and non-alcoholic beverages	5 884 020	-	-	-	-
02 - Alcoholic beverages, tobacco and narcotics	1 645 857	-	-	-	-
03 - Clothing and footwear	1 556 140	-	-	-	-
04 - Housing, water, electricity, gas and other fuels	982 714	-	8 744 239	-	-
05 - Furnishings, household equipment and routine household maintenance	2 399 811	-	-	-	-
06 - Health	852 372	-	-	665 349	-
07 - Transport	1 047 735	-	953 281	767 520	-
08 - Communication	172 783	-	-	1 271 918	-
09 - Recreation and culture	2 183 012	509 804	544 577	450 944	-
10 - Education	-	-	-	577 449	-
11 - Restaurants and hotels	2 144 719	-	-	-	-
12 - Miscellaneous goods and services	1 838 920	-	357 497	97 382	987 037
Transition to national concept	-6 975	-	-	-	-

Table 18 Final consumption of households according to the data sources (part 2)

In thd. €

Final consumption of households (Part 2)	Other conceptual	N2	N3	N7	Total HFCE
Total	693 944	317 092	717 112	40 133	38 396 386
01 - Food and non-alcoholic beverages	-	-	717 112	-	6 601 132
02 - Alcoholic beverages, tobacco and narcotics	-	268 103	-	-	1 913 960
03 - Clothing and footwear	-	-	-	-	1 556 140
04 - Housing, water, electricity, gas and other fuels	-	-	-	-	9 726 953
05 - Furnishings, household equipment and routine household maintenance	-	-	-	-	2 399 811
06 - Health	-	-	-	-	1 517 721
07 - Transport	-	-	-	-	2 768 536
08 - Communication	-	-	-	-	1 444 701
09 - Recreation and culture	-	-	-	-	3 688 337
10 - Education	-	-	-	-	577 449
11 - Restaurants and hotels	-	-	-	30 100	2 174 819
12 - Miscellaneous goods and services	693 944	48 989	-	10 033	4 033 802
Transition to national concept	-	-	-	-	-6 975

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

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

Table 19 Expenditures on individual consumption of S.15 in 2010

In thd. €

2010		Direct source		Final ANA
		SS	AS	
P.31	=	367 047	438 413	699 293
P.13	=	367 047	438 413	699 293
P.1		521 384	683 657	1 299 006
P.11	-	154 337	245 244	599 713

Sector S.2

Not applicable

RESOURCES

Not applicable

5.2 Balancing adjustments across all sectors

The P31 transaction is not subject of balancing.

6. P32 COLLECTIVE CONSUMPTION EXPENDITURE**6.1 Description of compilation procedures****USES****Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17-DS24, D37, DS56

B. Methods

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

Table 20 Collective consumption expenditure of S.13 in 2010

In thd. €

		Data sources from accounting statements	Additional accrualisation F.8	Supplementary information	Total
D11PAY	+	3 924 112	-54 258	371 849	4 241 703
D121PAY	+	1 202 178		133 457	1 335 635
D122PAY	+	130 381		8 407	138 788
D29PAY	+	32 487		7 150	39 637
D39REC	-	0			0
D631PAY	-	2 664 456	0	0	2 664 456
P51C	+			2 328 109	2 328 109
P11	-	667 003	-14 259	1 293 135	1 945 879
P12	-	6 405		130 648	137 053
P131	-	22 044		96 949	118 993
P2	+	2 866 537	233 028	772 133	3 871 698
P32	Σ	4 795 787	193 029	2 100 373	7 089 189

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Not applicable

6.2 Balancing adjustments across all sectors

The P32 transaction is not subject of balancing.

7. P51G GROSS FIXED CAPITAL FORMATION

7.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources: DS1, DS2

B. Methods

The statistical surveys for big (Roč 1-01) and for small (Roč 2-01) companies provide data for new acquisition and used fixed assets and its sale on the tangible and intangible fixed assets breakdown. The data for GFCF are grossing up due to following reasons:

- exhaustiveness – the case if all reporting units do not provide all pieces of information within the statistical survey (non-response)
- profit margin – for acquisition of fixed assets for own consumption. This amount is calculated as a percentage of the total sale of tangible and intangible assets.
- grossing up based on the commodity flow information – different way of GFCF calculation of GFCF. The main items entered into the calculation of GFCF are construction, output, import minus export goods and other items (i.e. cultivated assets, intangible asset, livestock and costs on transfer of non-produced non-financial assets). The value of intermediate consumption is deducted from this total value and result obtained by this commodity flow method represent the maximum value of GFCF for the whole economy. According this approach we are able to determine the amount for grossing up or deduction on total value of GFCF for sector S.11. This approach is mainly used in case if the value obtained within the surveyed item „other gross up“ is low.
- grossing up based on the stock of assets – this method is based on the principle where the figure of GFCF is deducted from the stock of asset (as of 31.12. of the given period) and the resulting value is consequently compared with the value for stock of asset (as of 1.1. of the given period). Based on the information if the calculated value is positive or negative we can decrease or increase the value of GFCF.
- Boundary of intermediate consumption – this adjustment is carried out for implementation the ESA2010 capitalisation criteria into the circumstances with the different legislation in our country. Under the condition of the Slovak Republic the fixed asset consists of tangible asset, of which the acquisition price is higher than 1 700 Eur with its service life longer than 1 year and of intangible asset, of which the acquisition price is higher than 2 400 Eur with its service life longer than 1 year. Due to this reason the assets with the acquisition price more than 100 € with service life more than 1 year is considered as fixed assets, and is removed from from the intermediate consumption into GFCF. The information on

determination of this issue is available from the statistical survey (DS1 and DS2). The value of boundary determined by SO SR in amount of 100 Eur is not stated by the ESA2010, it was determined on the basis of detail analysis undertaken in this issue for practical reasons.

- grossing up for R&D – for calculation of R&D the data are available from the statistical survey VV6-01 where the comprehensive information is surveyed for R&D on the detail level in comparison with the information obtained from the module 516.
- the value for GFCF is furthermore adjusted due to sectoral reclassification units.

Table 21 Gross fixed capital formation of S.11 in 2010

	In thd. €
Source data - Roč 1-01	7 002 175
Source data - Roč 2-01	275 512
Combined data	5 043
Total source data	7 282 730
Profit margin	10 164
Gross-up based on commodity flows	0
R&D	158 744
Small tools	620 780
Sectoral reclassification	-206 544
Total conceptual adjustments	583 144
Exhaustiveness	848 309
Gross-up based on stock of property	344 260
Total exhaustiveness	1 192 569
Total THFK for S.11	9 058 443

Sector S.12

A. Sources: DS12, DS15

B. Methods

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

Within the sector of financial corporations S.12 the grossing up in the item of GFCF (P.51) is not carried out. The information on GFCF in the sector S.12 is obtained separately for financial intermediaries (statistical statement Pen 5-01) and for insurance (Poi 5-01).

The initial value of GFCF in the S.12 is calculated according to ESA95 methodology and represented in year 2010 the value in the amount 157 988 (in thd. Eur). Within the change of ESA95 to ESA2010 methodology this value was changed by 694 thd. Eur due to sectoral reclassification of units.

Sector S.13

A. Sources: DS17-DS24, DS 28, D37, DS56

B. Methods

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

Based on the supplementary information from the FIN 6-01 statement it is possible to include the estimate of capital formation by the means financial leasing not reflected in receipts and expenditures to the P.51 transaction account.

Table 22 Gross fixed capital formation of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	1 753 255
Additional accrualisation F.8	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	-40 637
	Sectoral classification		403 088
	Capitalisation of military expenditures, R&D and small tools		322 177
Supplementary information	Acquisition of fixed assets through leasing	Fin 5-04	3 205
Total			2 441 088

Sector S.14

A. Sources: DS48, DS50, DS51, DS56

B. Methods

Calculation of figures for the acquisition less disposal of fixed assets is based on the accounting statements from administrative data sources (Statement on assets and liabilities), which are annexed to the tax declarations. The value of tangible fixed assets for the given year is recalculated to the number of active registered units for sole traders and others registered in the statistical register in the sector of households by individual branches.

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

- Acquisition less disposal of tangible fixed assets for the group of entrepreneurs -

sole traders and others classified into the sector of households which run their business according to a different law than the law on sole traders' licences (physical persons not registered in the business register)

- Increase of the housing construction (done by own account production of households and purchased from production firms)
- Increase of the construction of garages, recreational and garden huts (own account production of households and purchased from production firms)
- Purchase of dwellings for the purposes of personal property from other sectors
- Big repairs and reconstructions of residential buildings.

As a result of the ESA 2010 methodology, the value for small tools was excluded from intermediate consumption and included into the GFCF.

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

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

Sector S.2

Not applicable

RESOURCES

Not applicable

7.2 Balancing adjustments across all sectors

The P51G transaction is not subject of balancing.

7.3 Additional details

Table 23 Enumeration of GFCF by sectors

In thd. €

P.51g		S.11	S.12	S.13	S.14	S.15	S.1
Source data		7 282 730	157 468	1 715 825	2 991 267	39 191	12 186 481
Adjustment	conception	583 144		725 263	110 283		1 418 690
	exhaustiveness N1-N7	1 192 569			112 156		1 304 725
	balance						
Final figure		9 058 443	157 468	2 441 088	3 213 706	39 191	14 909 896

8. P52 CHANGES IN INVENTORIES

8.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. *Sources:* DS1, DS2, DS3, DS4

B. *Methods*

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

Inventories cover:

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

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

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

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

Sector S.12

A. Sources: DS12, DS15

B. Methods

Change in stocks is calculated from the difference between the closing and opening stock and is adjusted by holding gains or losses on inventories. The calculation is analogical to S.11. As the survey is exhaustive, with nearly 100% response rate, the data are not grossed-up. The introduction of the ESA2010 methodology will not have any impact on this item.

Sector S.13

A. Sources: DS17-DS24, D37, DS56

B. Methods

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

Table 24 Changes in inventories of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	18 192
Supplementary information	Other adjustment		812
	Sectoral classification		812
	Capitalisation of military expenditures		24 090
Total			50 718

Sector S.14

A. Sources: DS48, DS50, DS56

B. Methods

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

Sector S.15

A. Sources DS46, DS47

B. Methods

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

Sector S.2

Not applicable

RESOURCES

Not applicable

8.2 Balancing adjustments across all sectors

The P52 transaction is not subject of balancing.

8.3 Additional details**Table 25 Enumeration of P.52 by sectors**

In thd. €

P.52		S.11	S.12	S.13	S.14	S.15	S.1
Source data		839 466	-34 517	19 004	114 354	1 227	939 534
Adjustment	conception	523 042	-963	74 808	-11 922	49	585 014
	exhaustiveness N1-N7	-228 770			-1 211		229 981
	balance						
Final figure		1 133 738	-35 480	93 812	101 221	1 276	1 294 567

9. P53 ACQUISITION LESS DISPOSALS OF VALUABLES

9.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

- A. Sources DS1, DS2
- B. Methods

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

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

The introduction of the ESA2010 methodology will not have any impact on this item.

Sector S.12

- A. Sources DS12, DS15
- B. Methods

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

The introduction of the ESA2010 methodology will not have any impact on this item.

Sector S.13

- A. Sources DS17-DS24, D37, DS56
- B. Methods

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

Table 26 Acquisition less disposal of valuables of S.13 in 2010

In thd.

€

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	956
Total - P.53			956

Sector S.14*A. Sources:* DS49*B. Methods*

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

Sector S.15*A. Sources:* DS47*B. Methods*

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

Sector S.2

Not applicable

RESOURCES

Not applicable

9.2 Balancing adjustments across all sectors

The P53 transaction is not subject of balancing.

9.3 Additional details

Table 27 Enumeration of P.53 by sectors

In thd. €

P.53		S.11	S.12	S.13	S.14	S.15	S.1
Source data		405	151	956	21 670	0	23 182
Adjustment	conception						
	exhaustiveness N1-N7						
	balance						
Final figure		405	151	956	21 670	0	23 182

10. P61 EXPORTS OF GOODS

10.1 Description of compilation procedures

USES

Sector S.1

Not applicable

Sector S.2

A. Sources: DS62, DS63, DS64

B. Methods

Intrastat SK (DS64) is a system, which contains information on the trade with goods with EU member countries as partner countries, obtained by the statistical survey. Extrastat SK is a system for the compilation of statistics on trading of the SR with the EU non-member countries using the Unified customs declaration as an administrative data source.

The data for export of goods are consequently adjusted on NA concept (ESA2010) by following items:

- Inward processing (the main adjustment of data source is excluding of goods sent to abroad on next processing and of goods imported into the SR after processing in abroad; it means inward/outward processing)
- Merchanting (this value represents a form of net export within the trading between resident and non-resident without goods entered on the SR territory; this information is obtained directly from the administrative data source of NBS)
- Trading of non-resident entities registered in the territory of the SR for VAT payment purposes (the recording of this trading in NA is carried out on the basis of information from administrative data source (Financial Administration - Slovak Republic „hereinafter FA SR”) and information obtained from the FTS. Non-resident unit is registered in the country of which the trade is carried out. For the VAT payment purposes the non-resident entity will receive the official identification number (DIČ) based on this the entity is allowed to undertake the trading between resident and non-resident units (in this case the entity can be

importer or exporter). From the economic point of view this entity is always non-resident of the given country. Based on this the volume of trading has to be excluded from the total amount of export obtained from FTS.

Data on export of goods are grossed-up by the consumption of non-residents (working and tourists) in the territory of Slovakia, which represents the estimate of amount of financial means for own consumption (purchase of clothing, food etc.). The estimate is based on the number of working non-residents, which is provided by the Centre of Labour, Social Affairs and family (DS62), until 1 year by the country of origin and the average salary and tourists the BoP data, item Tourism, are used (DS63).

Table 28 Exports of goods in 2010

In thd.

€

Adjustment	Description	Source	Total
Source data	Export of goods	FTS Statistics	48 272 109
Supplementary information	Inward processing	Roč 1-01	1 292 365
	Outward processing	FTS Statistics	188 765
	Merchanting (net export of goods)	Balance of Payments	2 140
	VAT registered non-residents' trade	Ministry of Finance of the SR	-292 000
	Consumption of non-residents (as workers)	Central Office of Labour, Social Affairs and Family	24 301
	Consumption of non-residents (as tourists)	Balance of Payments	17 317
	Validation for SUT purposes	SUTs	73 069
Total			46 615 805

RESOURCES

Not applicable

10.2 Balancing adjustments across all sectors

The P61 transaction is not subject of balancing.

10.3 Additional details

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

11. P62 EXPORTS OF SERVICES

11.1 Description of compilation procedures

USES

Sector S.1

Not applicable

Sector S.2

- A. *Sources*. DS63
- B. *Methods*

The export of services includes all services provided by Slovak residents to non-residents. The main principles for recording of these transactions result from the Manual BPM6 on BoP and the Manual on FTS with services.

The data for export of services are consequently adjusted on NA concept (ESA2010) by following items:

- Income from inward processing
- Merchanting (this is the deduction item recorded in NA with the opposite sign as shown in the export of the goods)

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

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

Table 29 Exports of services in 2010

In thd. €

Adjustment	Description	Source	Total
Source data	Export of services	Balance of Payments	4 568 868
Supplementary information	Income from inward processing	Roč 1_01	213 571
	Merchanting	Balance of Payments	-2140
	Prostitution		71 672
	Services of EU – Collection of taxes and premium	Ministry of Finance of the SR	35 753
	Consumption of non-residents (as workers)	Central Office of Labour, Social Affairs and Family	36 451
	Consumption of non-residents (as tourists)	Balance of Payments	56 573
	Validation for SUT purposes	Supply and use tables	-73 069
	Export of FISIM		61 813
Total			4 969 492

RESOURCES

Not applicable

11.2 Balancing adjustments across all sectors

The P62 transaction is not subject of balancing.

11.3. Additional details

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

12. P62F EXPORT OF FISIM SERVICES**12.1 Description of compilation procedures****USES****Sector S.1**

Not applicable

Sector S.2

A. Sources: DS5, DS6, DS7

B. Methods

The data on export of FISIM services is calculated as the sum of FISIM from loans rendered to non-resident units and FISIM on deposits received from non-resident units.

Export FISIM = Export FISIM (L) + Export FISIM(D)

*Export FISIM(L) = Re(L) – L*Re*

*Export FISIM(D) = D*Re – Re(D),*

where

Export FISIM = total export of FISIM services for S.122+S.125

Export FISIM(L) = export of FISIM services on loans

Export FISIM(D) = export of FISIM services on deposits

R(e) = external reference interest rate within the sub-sectors S.122 and S.125

L = average annual value of loans provided to non-resident units

D = average annual value of deposits received from non-resident units

Re(L) = actual interest from loans

Re(D) = actual interest paid from deposits

The external reference interest rate (used when calculating the export and import of FISIM services) is calculated as a ratio between

- interest received from loans plus interest from deposits between residents and non-resident financial institutions

and

- stocks of interest plus stocks of deposits between resident and non-resident financial institutions.

The data on export FISIM services calculated according to the BPM6 methodology are obtained from the NBS.

RESOURCES

Not applicable

12.2 Balancing adjustments across all sectors

The P62F transaction is not subject of balancing.

13. P71 IMPORTS OF GOODS

13.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

Not applicable

Sector S.2

A. Sources: DS62, DS63, DS64

B. Methods

Intrastat SK (DS64) is a system, which contains information on the trade with goods with EU member countries as partner countries, obtained by the statistical survey. Extrastat SK is a system for the compilation of statistics on trading of the SR with the EU non-member countries using the Unified customs declaration as an administrative data source.

The data for import of goods are consequently adjusted on NA concept (ESA2010) by following items:

- Inward processing (the main adjustment of data source is excluding of goods sent to abroad on next processing and of goods imported into the SR after processing in abroad; it means inward/outward processing)
- Merchanting (this value represents a form of net export within the trading between resident and non-resident without goods entered on the SR territory; this information is obtained directly from the administrative data source of NBS)
- Trading of non-resident entities registered in the territory of the SR for VAT payment purposes (the recording of this trading in NA is carried out on the basis of information from administrative data source (Financial Administration - Slovak Republic „hereinafter FD SR”) and information obtained from the FTS. Non-resident unit is registered in the country of which the trade is carried out. For the VAT payment purposes the non-resident entity will receive the official identification number (DIČ) based on this the entity is allowed to undertake the trading between resident and non-resident units (in this case the entity can be importer or exporter). From the economic point of view this entity is always non-resident of the given country. Based on this the volume of trading has to be added to the total amount of import obtained from FTS).

The basic data from Intrastat and Extrastat on import of services are completed by estimates of consumption of residents working abroad and tourists. Grossing-ups for residents are based on the number of working residents during the given time period

until 1 year from surveys on average salary by country of activity. Grossing-ups represent the necessary subsistence funds abroad (purchase of food, clothing etc.). Grossing-ups for import cover the import of drugs too. The estimate of import drugs is based on the results of public poll survey, organised by the former Public Poll Institute under the SOSR, information from the National Anti-Drug Squad of the SR, information provided by the Centre for drug addiction and Institution of Health Information and Statistics (the amount of captured drugs, purity of drugs, prices for particular drugs, size of dose, average consumption, number of drug addicted people).

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

Table 30 Imports of goods in 2010

In thd. €

Adjustment	Description	Source	Total
Source data	Import of goods	FTS Statistics	47 493 577
Supplementary information	Inward processing	Roč 1-01	1 078 794
	Outward processing	FTS Statistics	258 772
	VAT registered non-residents' trade	Ministry of Finance of the SR	425 000
	Import of drugs		64 806
	Import of smuggling goods		29 820
	Debt forgiveness		681
	Consumption of non-residents (as workers)	Central Office of Labour, Social Affairs and Family	113 392
	Consumption of non-residents (as tourists)	Balance of Payments	86 802
	Validation for SUT purposes	SUTs	83 470
Total			46 959 982

13.2 Balancing adjustments across all sectors

The P71 transaction is not subject of balancing.

13.3 Additional details

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

14. P72 IMPORTS OF SERVICES

14.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

Not applicable

Sector S.2

A. Sources: DS63

B. Methods

The data for import of services are consequently adjusted on NA concept (ESA2010) by following items:

- Income from outward processing (Exclusion of goods sent to abroad on next processing from the data source obtained from FTS Statistics)

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

Table 31 Imports of services in 2010

In thd. €

Adjustment	Description	Source	Total
Source data	Import of services	Balance of Payments	5 329 614
Supplementary information	Income from outward processing	Roč 1_01	70 006
	Consumption of residents (as workers)	Central Office of Labour, Social Affairs and Family	131 242
	Consumption of residents (as tourists)	Balance of Payments	52 092
	Validation for SUT purposes	Supply and use tables	-83 470
	Import of FISIM		107 421
Total			5 606 905

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

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

14.2 Balancing adjustments across all sectors

The P72 transaction is not subject of balancing.

14.3 Additional details

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

15. P72F IMPORTS OF FISIM SERVICES

15.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

Not applicable

Sector S.2

A. Sources: DS5, DS6, DS7

B. Methods

Import of FISIM services is calculated as a sum of imported FISIM services on the granted loans (loans which the residents have taken abroad) and a sum of imported FISIM services on deposits (deposits which have been deposited by residents abroad). The algorithm of the import of FISIM is identical as in case of the export of FISIM services.

The external reference interest rate (used when calculating the export and import of FISIM services) is calculated as a ratio between

- interest received from loans plus interest from deposits between residents and non-resident financial institutions

and

- stocks of interest plus stocks of deposits between resident and non-resident financial institutions.

The data on import of FISIM services calculated according to BPM6 methodology are obtained from the NBS.

15.2 Balancing adjustments across all sectors

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

16. D11 WAGES AND SALARIES

16.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources: DS1, DS2, DS4, DS46

B. Methods

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

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

As part of the implementation of ESA 2010, a sectoral reclassification of many entities (healthcare facilities, contributory organizations, the National Motorway Company) was performed for the reference year 2010, based on the application of qualitative rules under ESA 2010 methodology, paragraph 2.38, and the Government Deficit and Debt Manual (MGDD).

Sector S.12

A. Sources: DS12, DS13, DS14, DS15, DS16, DS39

B. Methods

For the calculation of Wages and salaries (D.11), the statistical source of data Pen P 5-01 is the base for sub-sectors S.121-S.126Pen; the Poi P 5-01 questionnaire is the ground for the sub-sectors S.126Poi, S.128 and S.129.

The alternative available data sources are the accounting statements from administrative sources, which, however, due to the insufficient breakdown of indicators required by the ESA 2010 methodology, serve only for comparison purposes. The calculation of D.11 for private health-care insurance agencies Dôvera and Union is based on the available administrative data sources, concretely on receipts and expenditures Fin 1-04 for Union and annual data of the health-care insurance company for Dôvera.

According to the ESA2010 methodology the sectoral reclassification of some units from the sector of financial corporations S.12 to the sector of general government S.13 was carried out.

B. Methods

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

Sector S.13

A. Sources: DS17-DS24, DS25, DS37, DS39

B. Methods

The basis for the calculation of D.11 is the Fin 1-04 statement. A transformation bridge determines which items of the budgetary classification enter this transaction. This the most important amount used for the estimation of D.11. The D.11 transaction is furthermore adjusted to ESA 2010 concept by a so-called additional accrualisation, which is calculated on the basis of accounting statements of balance sheets (F.8).

Table 32 Wages and salaries (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Data sources from accounting statements	Expenditures (Fin 1-04)	Fin 1-04	3 924 114
Additional accrualisation F.8	Receivables and payables (Balance sheets)	FIN 2-04, UC_ROPO 1-01,UC_NUJ 1-01,UC_POD 1-01,UC_FNM 1-01,UC_SP 1-01,UC_POI 3-01	-54 258
Supplementary information	Wages for December	Fin 1-04, implementation of the state budget (provided on monthly basis)	-102 023
	Sectoral classification of public entities	Annual report, administrative data sources: UC ROPO 1-01, UC ROPO 2-01, UC POD 1-01, UC POD 2-01, statement FIN 1-04_PO	473 872
Total			4 241 703

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

Sector S.14

A. Sources: DS48, DS50

B. Methods

Wages and salaries D.11 are part of D.1 Compensations of employees, which include compensations in the monetary form or in kind, which are paid by the employer to the employees as a reward for the work done during the given time period. The calculation of wages and salaries is based on the administrative data source – Úč FO 1-01 statement where the information on the item salaries contains the gross wages paid to employees. Due to the fact that not all units belonging to S.14 are obliged to submit this questionnaire, these data are grossed up to the total population of active units in accordance to the register of organisations. Also, within the making of grossing ups the data obtained from the statistical survey Roč 3-01 are used. Within this questionnaire the data on wages and compensations of wages of employees and income in kind of employees are to be found. The grossing-ups of D.11 in the sector of households are based on the number of units classified in the sector, development of their output, number of employees working for physical persons not registered on the Business register, development of wages in the given

time period and the development of the share of D.11 (Wages and salaries) in D.1 (Compensations of employees).

Sector S.15

A. Sources: DS45, DS46, DS47, DS54

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

B. Methods

In line with ESA2010, it is permissible to count into wages and salaries only the item costs – Wages from the statement NO Úč 1-01. From the Úč NUJ 2-01 statement the item costs- labour costs are included into the wages and salaries.

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

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

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

Direct statistical sources from the NSNO questionnaires represent 62,79% from the value of wages and salaries and direct administrative sources represent 64,79% from the total of wages and salaries. The share of estimates, grossing-ups and adjustments is around 36,21% – OE.

Sector S.2

A. Sources: DS55

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

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

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

Sector S.15

Not applicable

Sector S.2*B. Sources: DS62**B. Methods*

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

16.2 Balancing adjustments across all sectors

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

16.3 Additional details**Table 33 Distribution of D.11 into institutional sectors**

In thd. €

Uses		Resources	
S.11	11 503 317	S.11	
S.12	613 517	S.12	
S.13	4 241 703	S.13	
S.14	2 591 532	S.14	20 460 451
S.15	332 957	S.15	
S.1	19 283 026	S.1	20 460 451
S.2	1 312 429	S.2	135 004
S1 + S2	20 595 455	S1 + S2	20 595 455

17. D12 EMPLOYER'S SOCIAL CONTRIBUTIONS

17.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. *Sources:* DS1, DS2, DS46

B. *Methods*

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

Actual social contributions of employers are formed by the social contributions paid by employers for the benefit of their employees into the social security fund. The basis for the calculation of transactions D.121 and D.122 are the annual statistical statements Roč 1-01 and Roč 2-01.

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

As part of the implementation of ESA 2010, a sectoral reclassification of many entities (healthcare facilities, contributory organizations, the National Motorway Company) was performed in the reference year 2010, based on the application of qualitative rules under ESA 2010, paragraph 2.38, and the Government Deficit and Debt Manual (MGDD).

Sector S.12

A. *Sources:* DS12, DS15, DS17

For the calculation of Wages and salaries D.11, the background for the sub-sectors S.121-S.126Pen a S.127 is represented by the statistical data source Pen P 5-01 and for sub-sectors S.126Poi-S.128-S.129 it is the Poi P 5-01 questionnaire. The alternative available data sources are accounting statements from the administrative data sources, which, however, due to insufficient breakdown of indicators within the ESA95 methodology, serve only for comparison purposes.

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

According to the ESA2010 methodology the sectoral reclassification of some units from the sector of financial corporations S.12 to the sector of general government S.13 was carried out.

B. Methods

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

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

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

Sector S.13

A. Sources: DS17-DS24, DS25, DS37, DS39, DS56

B. Methods

In addition to the standard calculation from the source data and the accounting statements, the D.12 transaction is adjusted by the value of social security contributions paid by employers, which belong to wages being paid to employees of

S.13 at the end of the year. Wages (and the related benefits from employers) for December are paid in January next year. The adjustment to the accrual concept of national accounts is in question. Information required for this adjustment cannot be obtained from receivables and liabilities but rather from additional information. A separate methodological approach has been developed for the purposes of this adjustment - see chapter 16.1.

Table 34 Social contributions of employers (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	1 332 559
Supplementary information	Wages for December	Fin 1-04	-35 077
Sectoral classification			176 941
Total			1 474 423

Sector S.14

A. Sources: DS48, DS50

B. Methods

The data for the calculation of social contributions of employers D.12 are obtained from both the statistical survey (Roč 3-01) and administrative data sources. The social contributions D.121 consists of the amount of actual social contributions, which are paid by employers for their employees into the funds of D.121 and the imputed social contributions D.122, which are paid by employers directly to their employees and which are calculated by an extrapolation of the time series of wage development. Within the administrative data source, the information from the statement Úč FO 1-01 is used, specifically the item Insurance and Contribution Payments, which includes premiums and contributions paid for a physical person or entrepreneur, and premiums and contributions paid by employers for employees. When performing the grossing-ups of D.12 in the sector of households, the number of units classified into the sector, number of employees working for physical persons not registered in the business register, development of their wages during the given time period in comparison with the time series and the development of the share of social contributions of employees in the compensation of employees (D.12/D.1) and the share of social contributions of employers in wages and salaries (D.12 /D.11) are used as a basis.

Sector S.15

A. Sources: DS45, DS46, DS47, DS54

B. Methods

In terms of ESA2010, it is possible to include the expenditures – payments to pension funds and social fund achievable from the NO Úč 1-01 statement into the social contributions of employers. The following information is taken over and included into the social contributions of employers from the Úč NUJ 2-01 statement: expenditures – legal social insurance and health insurance, other social insurance and legal social expenditures and other social expenditures.

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

When calculating the social contributions of employers also the time series of preceding years, as well as the entire development in S.15, are taken into consideration. The following information is taken into account: the development of the number of units in sector, as well as y-o-y comparisons of organisations which submitted the statements in the successive years. Another important comparison is the share of social contributions in the compensations of employees (D.11/D.1) and the share of social contributions of employers in wages and salaries (D.121 a D.122/D.11). The direct statistical sources from the NSNO questionnaires represent 61,32% from the value of social contributions of employers and the direct administrative sources represent 69,05% of the total of social contributions of employers. The share of estimates, grossing-ups and adjustments represent around 34,81% – OE.

Sector S.2

A. Sources: DS55

B. Methods

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

RESOURCES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14*A. Sources:* counterparts of other sectors*B. Methods*

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

Sector S.15

Not applicable

Sector S.2*A. Sources:* DS62*B. Methods*

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

17.2 Balancing adjustments across all sectors

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

Table 35 Distribution of D.12 into institutional sectors

Uses		Resources	
S.11	3 206 506	S.11	
S.12	167 022	S.12	
S.13	1 474 423	S.13	
S.14	743 002	S.14	5 843 993
S.15	100 555	S.15	
S.1	5 691 508	S.1	5 843 993
S.2	183 745	S.2	31 260
S1 + S2	5 875 253	S1 + S2	5 875 253

In thd. €

Table 36 Distribution of D.121 into institutional sectors

In thd. €

Uses		Resources	
S.11	3 054 197	S.11	
S.12	163 102	S.12	
S.13	1 335 635	S.13	
S.14	685 640	S.14	5 486 334
S.15	95 275	S.15	
S.1	5 333 849	S.1	5 486 334
S.2	183 745	S.2	31 260
S1 + S2	5 517 594	S1 + S2	5 517 594

Table 37 Distribution of D.122 into institutional sectors

In thd. €

Uses		Resources	
S.11	152 309	S.11	
S.12	3 920	S.12	
S.13	138 788	S.13	
S.14	57362	S.14	357 659
S.15	5 280	S.15	
S.1	357 659	S.1	357 659
S.2	0	S.2	0
S1 + S2	357 659	S1 + S2	357 659

18. D211 VALUE ADDED TYPE TAXES

18.1 Description of compilation procedures

USES

Sector S.1

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

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

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS30

B. Methods

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

The income from VAT is classified under this item in the SR. The basis for the estimation of VAT is the cash income reported in the Fin 1-04 statement. It is adjusted by flows related to other time periods based on the supplementary information, which is collected and compiled by the MFSR – a so called additional calculation. In addition to accrual adjustment for the collected VAT, the sanctions which are moved into the D.759 transaction appear in the collected VAT in cash. The total cash value of VAT was amounted 4 421 082 thd. Eur in year 2010. This amount was then adjusted about levy of third own EU VAT resource.

Table 38 Value added type taxes (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	4 422 082
Supplementary information	Taxes - sanctions	Accrual taxes – source MOF SR	1
	Taxes and social contributions (TAC)	Accrual taxes – source MOF SR	-239 982
	Payments to EU budget	Fin 1-04	-53 371
	The third own resource EU related to VAT (the change in line with the implementation ESA2010)	Fin 1-04	53 371
Total			4 182 101

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS17, DS30

B. Methods

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

18.2 Balancing adjustments across all sectors

There are no balancing adjustments in the D211 item.

19. D212 TAXES AND DUTIES ON IMPORTS EXCL.VAT**19.1 Description of compilation procedures*****USES*****Sector S.1**

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

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

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17

B. Methods

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

Table 39 Taxes and duties on imports excl.VAT (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	30
Total			30

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS17, DS37

B. Methods

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

19.2 Balancing adjustments across all sectors

No balancing adjustments are made in the D212 item.

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

20.1 Description of compilation procedures

USES

Sector S.1

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

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

RESOURCES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS30, DS37, DS57

B. Methods

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

At the receipt side, the item D.214 mainly includes excise taxes and other charges that are tax-exempt and are levied locally. These are fees for game machines, accommodation fees, and so on, paid by entrepreneurs.

In Slovakia there is currently a tax on mineral oils, alcohol, wine, and beer and tobacco products. Excise taxes are payable by the manufacturer or distributor who places the goods on the domestic market, but it is the final consumer.

As concerns the tax receipt D.214, there is also an adjustment for the car registration fee. Under the conditions of the SR there is a tax collection system through stamps. Receipt from this sales is allocated to the item of the budget classification, this item being allocated to ESA transactions D.29 and D.59 on the basis of an expert since there is no direct source based on which this amount would be possible to allocate explicitly. The SR uses the information on registered vehicles in SR in the given year. Based on this number of registered vehicles, it calculates vehicle registration receipt. The calculated amount is then transferred to ESA transaction D.214.

Table 40 Taxes on products, except VAT and import taxes (resources) of S.13 in 2010

In thd. €

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

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

20.2 Balancing adjustments across all sectors

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

21. D29 OTHER TAXES ON PRODUCTION

21.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11*A. Sources: DS1, DS2*

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

B. Methods

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

Sector S.12*A. Sources: DS12, DS15, DS17**B. Methods*

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

According to the ESA2010 methodology the three reporting units were reclassified from the sector of financial corporations S.12 to the sector of general government S.13.

Sector S.13**A. Sources:** DS17, DS37, DS57

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

B. Methods

In addition to the standard calculation from source data of accounting statements adjustment is made for the transaction D.29PAY. A part of the source data is the item, by the means of which the receipts from stamps are reported in case of the sector S.13, which are within the national system of questionnaires only a part of D.29, except for the fee on the registration of cars. As this charge should be allocated within the transaction D.214 in accordance with the ESA2010 methodology the figures are estimated on the basis of number of registered cars. The specific methodological approach has been developed for this adjustment. Based on this methodological approach the value of transaction D.29PAY is adjusted at all fee-paying sectors.

Table 41 Other taxes on production (uses) of S.13 in 2010

In thd.€

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	32 487
Supplementary information	Registration of cars	Estimate based on the number of registered cars	-61
	Sectoral classification of public entities	Annual report, administrative data sources: balance sheets and profit and loss statement: UC ROPO 1-01, UC ROPO 2-01, UC POD 1-01, UC POD 2-01, statement FIN1-04_PO	7 211
Total			39 637

Sector S.14

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

Sector S.15**A. Sources:** DS45, DS46, DS47**B. Methods**

In the context of ESA2010, it is possible to take from Úč NUJ 2-01 the following costs: Tax on motor vehicles, real estate tax and other taxes and charges and to add them to taxes on production.

The other taxes on production and charges for goods and services related to the activity of the given unit, charges for the imported goods and services, which represent the obligatory fees paid by the reporting unit to the government bodies (customs duties on import, equalising taxes on import except for VAT and excise

taxes), enter the item Other taxes on production and are taken from statistical questionnaires.

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

Sector S.2

Not applicable

RESOURCES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS37, DS57

B. Methods

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

Table 42 Other taxes on production (resources) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	603 655
Supplementary information	Taxes - sanctions	Accrual taxes – source MOF SR	-948
	Taxes and social contributions (TAC)	Accrual taxes – source MOF SR	3 672
	Charge for garbage removal and disposal	Fin 1-04	-130 979
	Registration of cars	Estimate based on the number of registered cars	-2 633
	Transferring of transactions related to deposit insurance (Fond na ochranu vkladov)		46 510
Total			519 277

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

At the same time, the item is increased by bank contributions to the Deposit Protection Fund (S.12). According to the ESA 2010 methodology and the revised MGDD methodological manual, transactions related to deposit insurance are redirected through the S.13 public sector S.13. The redirection on the receipt side is recorded in NA as tax receipt under D.29REC, and as a payable transfer under D.759PAY on the expenditure side.

The sanctions imposed within the tax proceeding are related to tax receipts too. Under the conditions of the SR, the Financial Administration reports the cash values including sanctions. In this context there is a need to transfer the sanctions from tax receipts to D.759REC.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

21.2 Balancing adjustments across all sectors

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

Table 43 Distribution of D.29 into institutional sectors

In thd.€

Description	Description – tax on:	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Insertion of source data	Land	47 665	27 448	8 860	5 306	5 428	623	
	Constructions	122 886	99 855	6 920	5 714	9 892	505	
	Dwellings and non-residential buildings in the residential house	7 861	5 499	393	8	1 568	393	
	Dog	2 612	522	0	0	2 090	0	
	Entrance and stay of car in the historical area	520	416	26	0	52	26	
	Usage of public place	10 459	8 890	0	0	1 046	523	
	Waste disposal and small construction waste	130 980	13 494	3 929	34 497	76 440	2 620	
	Nuclear equipment	3 930	3 930	0	0	0	0	
	Usage of the mining place	597	597	0	0	0	0	
	Motor vehicles	119 319	75 297	6 973	0	34 782	2 267	
	Storage of gas and liquids	1 184	947	0	0	237	0	
	Public services provided by STV a SRo	11 415	11 415	0	0	0	0	
	Cancelled local fees	33	0	0	0	33	0	
	Sales of stamps	64 798	55 079	1 944	0	6 479	1 296	
	Other charges	50 800	40 640	0	0	10 160	0	
	Licences	3 461	3 461	0	0	0	0	
	Pollution of water	10 736	8 006	627	0	1 899	204	
Pollution of air	14 174	10 569	828	0	2 508	269		
Charge for the registration of cars	Sales of stamps	-2 633	-2 238	-79	0	-263	-53	
Charge for the waste disposal	Waste and small building waste	-130 980	-26 196	-3 929	-13 098	-85 137	-2 620	
VUC RO –tax on motor cars–time adjustment - accrual	Cars	2 793	2 374	84	0	279	56	0
VUC RO - tax on motor cars –time adjustment - accrual	Cars	879	0	0	0	879	0	0
VUC RO - tax on motor cars –time adjustment –transaction shift	Cars	-948	-806	-28	0	-95	-19	
Non-profit institutions in S.13	Other taxes	219	222	-1	-1		-1	
	Water pollution	7	7					
	Redirection of transactions related to deposit insurance (Fond ochrany vkladov)	46 510		46 510				
	updated sources on HIC	0	-2111	2 111				
	The paid tax D.29 by reclassified entities	0	-7 204		7 211		-7	
Total		519 277	330 113	75 168	39 637	68 277	6 082	

22. D31 SUBSIDIES ON PRODUCTS

22.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A.Sources: DS17, DS34, DS37

B.Methods

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

Table 44 Subsidies on product (uses) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	605 830
Supplementary information	EU flows outside S.13	SCA and supplementary information from the MOF SR	-194 820
Reclassification of ZSSK	The reclassification of transaction was transferred into the S.13	OST	-228 115
Total			182 896

Within the reclassification of entities into the public sector S.13, the subsidies were also reviewed. We reconsidered the original trace of D.3 on D.73.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A.Sources: counterpart of S.13

B.Methods

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

RESOURCES

Not applicable

22.2 Balancing adjustments across all sectors

The item D.31 is not adjusted within the balancing process.

23. D39 OTHER SUBSIDIES ON PRODUCTION**23.1 Description of compilation procedures****USES****Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A.Sources: DS17, DS34, DS37

B.Methods

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

Table 45 Subsidies on product (resources) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	711 192
Supplementary information	EU flows outside S.13	SCA and supplementary information from the MOF SR	-228 701
Reclassification of NDS	The reclassification of transaction was transferred into the S.13	OST	-42 028
Total			440 463

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2*A.Sources:* counterpart of S.13*B.Methods*

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

RESOURCES**Sector S.1**

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

Sector S.11*A. Sources:* DS1 and counterpart of S.13*B. Methods*

The statistical questionnaire Roč 1-01 is the background for the calculation of other subsidies on production for the S.11. The establishment units declare the subsidies from the government bodies and EU for the compensation of operating losses of the units producing goods and services provided that these losses are the consequence of the economic and social policy of government for the purposes of employment of disability persons and/or people lingeringly unemployed and subsidies on education, which are organised and funded by the organisations. The following subsidies belong among the other subsidies on production: subsidies on the elimination of unfavourable economic results under the worse climate conditions, subsidies on the territory protection against the harmful consequences of water, subsidies on the administration of water, public-benefit works, on the attenuation programmes of ore and coke mining, the public bus and railway transport, on the funding of operation

and maintenance of melioration equipment, forestry, support of small and medium businesses, tourism, support of art, programme of the energy decrease and utilisation of alternative energy sources, subsidies of the productive cooperatives of handicapped persons and subsidies from the budgets of municipalities into the urban public transport. These data are updated based on the information taken from the sector of S.13.

Sector S.12

A. Sources: DS12, DS15

B. Methods

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

Sector S.13

Not applicable

Sector S.14

The data are directly taken from S.13

Sector S.15

Not applicable

Sector S.2

Not applicable

23.2 Balancing adjustments across all sectors

The data are obtained directly from the administrative data sources and are supplemented by information from other sectors.

Table 46 Distribution of D.39 into institutional sectors

		In thd. €						
Description	Description - subsidies:	Total	S.11	S.12	S.13	S.14	S.15	S.2
Insertion of the source data	To legal person established by the government, municipality or supreme territorial entity	339 809	339 809					
	To other legal person	354 635	354 635					
	To physical person – entrepreneur	3 450				3 450		
	To subsidised organisation not included into the S.13	12 566	12 566					
	On the compensation of a property loss	732				732		
DK21 removal of EU flows outside S.13	To other legal person	-227 665	-227 665					
	To physical person - entrepreneur	-1 022				-1 022		
	To subsidised organisation not included into the S.13	-13	-13					
Non-profit institutions in S.13	To other legal person	0						
Reclassification	NDS	-42 029	-42 029					
	Received from S.2	412 606	412 555	51	0	0		
Total		853 069	849 858	51	0	3 160	0	0

24. D41 INTEREST

24.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources: DS1, DS2

B. Methods

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

Sector S.12

A. Sources: DS6, DS12, DS15, DS17

B. Methods

Cost interest represents the payments derived from the nominal value of financial assets and liabilities – deposits, bonds, obligations, loans, interest on the value of deposit paid to the company fellows; also the interest reduced by the bank, discount of bonds and sanction interest are included too. Interest is presented gross, i.e. prior to the tax deduction. The fees and commissions considered as the payments for the services rendered are not included.

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

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

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

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

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

- *Interest*

The commitment of the firm to pay interest to banks, suppliers, in case of loans, financial operations, e.g. discount of securities, is monitored. The interest costs are compiled based on the combination of source data from the statistical survey and

administrative sources. The payment of interest from the sector S.12 to other sectors of economy is in question.

According to the ESA2010 methodology the sectoral reclassification of some units from the sector of financial corporations S.12 to general government sector S.13 was carried out.

Sector S.13

A. Sources: DS17, DS35, DS37

B. Methods

Table 47 Interest (uses) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	880 103
Supplementary information	Accrual interest	SCA	32 231
	FISIM		-26 235
Reclassification	ESA2010		13 381
Reclassification	Others		2 553
Total			902 034

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

Sector S.14

A. Sources: DS7

B. Methods

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

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

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

Sector S.2

A. Sources: DS8, DS63

B. Methods

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

RESOURCES

Sector S.1

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

Sector S.11

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

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

Sector S.12

- A. Sources: DS6, DS12, DS15, DS17
- B. Methods

Income interests represent the receipts derived from the nominal value of financial assets and liabilities – deposits, bonds, obligations, loans, interest on the value of deposit paid to the company fellows; also the interest reduced by the bank, discount of bonds and sanction interest are included too. Interest is presented gross, i.e. prior to the tax deduction. The fees and commissions considered as the payments for the services rendered are not included.

According to accounting groups, we distinguish:

- *Interests*

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

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

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

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

According to § 17 art.21 of the Law on income tax, the contractual penalties, fines resulting from the late payments and interest on the late payments except for the interest on the late payments from credits received by the banks and interest in case

of the generation of disallowed debit remainder on the current account; these are included by the creditor into the tax base only after their reception. The item of income interest is compiled in the same way as in case of cost interest based on the combination of sources from the statistical survey and administrative sources. The interest received by S.12 from other sectors of economy is in question.

According to the ESA2010 methodology the sectoral reclassification of units was carried out. Within this item the fee for lending of securities and shares and gold was added (the same figure with the opposite sign as it is adjusted in output). Furthermore, the volume of interest was adjusted by using the information on interests from the mortgage for young people where the favourable interest rate was provided by commercial banks for the period 5 years and also from mortgage for young married couples.

Sector S.13

A. Sources: DS17, DS35, DS37

B. Methods

Table 48 Interest (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	127 174
Supplementary information	Accrual interest	SCA	-23 793
	FISIM	-	36 730
Reclassification	ESA2010	-	9 522
Reclassification	Others	-	2 315
Total			144 809

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

Sector S.14

A. Sources: DS7

B. Methods

Preliminary data on interest are figured out based on the NBS statistics, the final figure on interest is taken from the balancing of the S.12 sector. This transaction includes also FISIM, which is obtained from S.12. Interests quantified on the source are those being paid to the sector of households from the ownership of financial assets (loans, bonds,) according to actual interest rate during the accounting time period. The interest is presented gross, before the tax deduction.

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

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

Sector S.2

A. Sources: DS8, DS63

B. Methods

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

24.2 Balancing adjustments across all sectors

Sector S.12 is responsible for balancing of interest between particular sectors of economy due to the fact that the best data sources, mainly from administrative data, are at its disposal. Firstly a matrix recording is compiled by which the approximate values are obtained on the amount of interest which each sector has to pay to whom and conversely how much is the particular sector receiving and from whom. After entering the particular values at both sides of the matrix recording (sources and use), the remaining difference is balanced in order to eliminate the majority of inconsistencies. The balancing is carried out mainly within the sectors S.11 and S.14. This is the way how we reach the balanced system of gross interests. Whereas we want to achieve interests net, in order to record them in the system of national accounts, it is necessary to net them up by the values of FISIM.

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

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

Table 49 Distribution of D.41g into institutional sectors

In thd. €

Uses			Resources
S.11	1 319 418	S.11	511 215
S.12	1 168 704	S.12	3 752 977
Pen	1 163 571	Pen	3 530 890
Poi	5 133	Poi	222 087
S.13	928 269	S.13	108 079
S.14	1 263 070	S.14	346 888
S.15	10 561	S.15	3 564
S.1	4 690 022	S.1	4 722 723
S.2	1 059 247	S.2	1 026 546
S1 + S2	5 749 269	S1 + S2	5 749 269

Table 50 Adjustment of interests due to FISIM allocation

In thd. €

Uses			Resources
S.11	-378 390	S.11	134 498
S.12	373 428	S.12	-1 237 458
Pen	373 428	Pen	-1 237 458
Poi	0	Poi	0
S.13	-26 235	S.13	36 730
S.14	-886 453	S.14	179 786
S.15	-6 012	S.15	8 390
S.1	-923 662	S.1	-878 054
S.2	53 538	S.2	7 930
S1 + S2	-870 124	S1 + S2	-870 124

Table 51 Distribution of D.41 into institutional sectors

In thd. €

Uses			Resources
S.11	941 028	S.11	645 713
S.12	1 542 132	S.12	2 515 519
Pen	1 536 999	Pen	2 293 432
Poi	5 133	Poi	222 087
S.13	902 034	S.13	144 809
S.14	376 617	S.14	526 674
S.15	4 549	S.15	11 954
S.1	3 766 360	S.1	3 844 669
S.2	1 112 785	S.2	1 034 476
S1 + S2	4 879 145	S1 + S2	4 879 145

25. D41G TOTAL INTEREST BEFORE FISIM ALLOCATION

25.1 Description of compilation procedures

USES

Not applicable

RESOURCES

Sector S.1

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

Sector S.11

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

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

Sector S.12

- A. *Sources*: DS6, DS12, DS15, DS17
- B. *Methods*

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

Sector S.13

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

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

Sector S.14

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

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

Sector S.15

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

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

Sector S.2

A. Sources: allocation from S.12

B. Methods

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

25.2 Balancing adjustments across all sectors

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

Table 52 Distribution of D.41g into institutional sectors

In thd. €			
Uses			Resources
S.11	1 319 418	S.11	511 215
S.12	1 168 704	S.12	3 752 977
Pen	1 163 571	Pen	3 530 890
Poi	5 133	Poi	222 087
S.13	928 269	S.13	108 079
S.14	1 263 070	S.14	346 888
S.15	10 561	S.15	3 564
S.1	4 690 022	S.1	4 722 723
S.2	1 059 247	S.2	1 026 546
S1 + S2	5 749 269	S1 + S2	5 749 269

26. D421 DIVIDENDS

26.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources: DS1, DS2

B. Methods

The annual statistical surveys Roč 1-01 a Roč 2-01 are the data sources for the calculation of this indicator for S.11. Dividends represent the amount of distributed

dividends and other gain sharing on which it was decided on the general assembly on the housekeeping for the previous time periods. Dividends are recorded at the time when they have to be paid. These data are updated based on the information from S.12 and S.2.

Sector S.12

A. Sources: DS12, DS15

B. Methods

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

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

Sector S.13

Not applicable

Sector S.13 represents the grouping of other non-market producers. Mainly the entities directly connected to the state budget are in question. There are also specific organisations in the sector with business legal forms (limited companies and/or joint stock companies), which were established for specific purpose and which according to ESA2010 do not represent the market output. Due to this reason, if there are transactions described in the accounting system as the payment of dividends, such transactions are recorded as D.73.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS8, DS63

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

A. Sources: DS1, DS2

B. Methods

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

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

Sector S.12

A. Sources: DS12, DS15

B. Methods

Dividends at the source side represent the income of the reporting unit due to its share, as the share-holder, in the profit of the limited company or other received gain sharing of trade companies' partners. The amounts resulting from the housekeeping for the previous time period on which the general assembly decided that they will be paid to the reporting unit in the given year are in question. From the results of the general assembly, mainly the decision on time when the dividends will be paid is important. For example, the amount of dividends from the general assembly related to the previous time period of T+18 months, on which it was decided that they should be paid in the given calendar year in time T, belongs here too. These data are updated based on the information obtained from the sector S.2 being available from the administrative source of NBS at T+18 months.

Sector S.13

A. Sources: DS17, DS31, DS32, DS33, DS36

B. Methods

Table 53 Dividends (resources) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	622 136
Supplementary information	Superdividends	Source MOF SR	-146 412
Total			475 724

The main source for the compilation of interest is the information from the accounting statements (cash receipts and expenditures of the Fin 1-04 statement). Another background for the accrual adjustment of interest is the information from the MOF SR on the profitability of companies which have repaid the dividends. In case that the dividends paid are not financed from the current profits of companies (but are rather paid disproportionately to the profit achieved or are paid from the sale of non-financial assets or reserves), they are recorded as the financial transaction and not as the ESA2010 income with a positive impact on B.9n.

Sector S.14

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

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

Sector S.15

- A. Sources: DS45, DS46, DS47
- B. Methods

In the context of ESA2010, dividends include also the items revenues from the long-term financial assets and revenues from the short-term financial assets taken over from the Úč NUJ 2-01 statement. The shares in the profit of company enter dividends provided that the reporting unit owns shares of a certain company; this information is taken over from the statistical questionnaires. Other income from the distributed profit due to the ownership of financial investment is included too.

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

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

Sector S.2

A. Sources: DS8, DS63

B. Methods

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

25.2 Balancing adjustments across all sectors

Sector S.12 works with data on dividends received and paid inquired by the statistical survey and partially taken from the administrative data sources. Data on both sides are partially inquired by using the counterparts of particular sectors. Data for those sectors, for which the required values on dividends are available, are directly taken over and recorded in a form of matrix. The remaining missing values are extrapolated by using an expert estimate. After entering all values into the matrix presentation, the resulting difference is balanced in order to eliminate the majority of inconsistencies mainly in sectors S.11 and S.14. Within the balancing process the information on indicator rate of return calculated as a share of the value D.421 to AF.51 (financial stock) for individual sectors is also taken into account.

Table 54 Distribution of D.421 into institutional sectors

				In thd. €
Uses				Resources
S.11	5 120 210	S.11		2 723 369
S.12	270 666	S.12		67 942
S.12 Pen	180 513	S.12 Pen		50 196
S.12 Poi	90 153	S.12 Poi		17 746
S.13	0	S.13		475 724
S.14	0	S.14		3 238
S.15	0	S.15		0
S.1	5 390 876	S.1		3 270 273
S.2	247 492	S.2		2 368 095
S1 + S2	5 638 368	S1 + S2		5 638 368

27. D422 WITHDRAWALS OF INCOME FROM QUASI-CORPORATIONS

27.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources

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

B. Methods

Withdrawals of income for quasi-corporations represent the amount withdrawn from the profit of quasi-corporation residing in the domestic territory, which has been withdrawn by the reporting units for own final use during the time period under observation based on the decision of the profit distribution or it is a part of profit of the quasi-corporation residing in the Slovak territory which has been actually withdrawn to its foreign owner – non-resident for his own final use. For the estimation of this indicator, currently the extrapolation techniques are used, which are based on the older statistical surveys. The last statistical survey, in which the withdrawals of income of quasi-corporations was traced, had taken place in 2008. However in 2014 there was a special questionnaire regarding withdrawals of income of quasi-corporations were only the quasi-corporations were asked.

Sector S.12

A. Sources

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

B. Methods

Withdrawals of income for quasi-corporations represent the amount withdrawn from the profit of quasi-corporation residing in the domestic territory, which has been withdrawn by the reporting units for own final use during the time period under observation based on the decision of the profit distribution or it is a part of profit of the quasi-corporation residing in the Slovak territory, which has been actually withdrawn to its foreign owner – non-resident for his own final use. In both cases the date of the

realisation of transaction is decisive. For the previous time periods, only negligible values close to zero were reported in the surveys.

Sector S.13

Not applicable

Sector S.14

- A. *Sources*: number of dwellings owned by non-residents in Slovakia/from Slovakia
- B. *Methods*

Withdrawals from the income of quasi-corporations represent the amount, which the owners of quasi-corporations withdraw for their own final use from profits obtained by their quasi-corporations.

NBS does not identify quasi-corporations separately. BoP does not record withdrawals from income of resident and non-resident owners of land and buildings and similarly no net operating surplus of resident and non-resident owners of land and buildings is recorded in BoP.

Within the compilation of national accounts, the estimate of withdrawals from income of quasi-corporations is calculated based on the value of dwellings and the corresponding rate of return from the property (2,5% - is also used for the calculation of the net operating surplus for the imputed rent). Withdrawals from the income of quasi-corporations are recorded in the period in which they are realised by the owners.

When estimating the withdrawals from the income of quasi-corporations, the information from the tourism statistics on the number of dwellings owned by non-residents in Slovakia is used; at the same time, the similar data on non-residents from Slovakia in the neighbour Czech Republic are used. The majority of dwellings owned by Slovak residents outside the territory of the Slovak Republic is located in the territory of the Czech Republic.

Rough estimate of output and intermediate consumption is based on the methodology used to calculate imputed rent by cost method. Net operating surplus for dwellings owned by residents/non-residents is recorded as withdrawal from the income of quasi-corporations (D.422). Calculation and impact on GNI is given in following tables.

Table 55 Withdrawals from the income of quasi-corporations of S.14 in 2010 (part 1)

Data for non -residents in Slovak republic	2010
number of dwellings	8 748
total value of dwellings mil. €	625
P.1	12,71
P.2	1,33
B.1G	11,38
net operating surplus = D.422	5,5

Table 56 Withdrawals from the income of quasi-corporations of S.14 in 2010 (part 2)

Data for residents in Slovak republic*	2010
number of dwellings	22 192
total value of dwellings mil. €	550
P.1	16,96
P.2	3,37
B.1G	13,59
net operating surplus = D.422	4,84

* data only for dwellings owned in Czech Republic have been available

Table 57 Withdrawals from the income of quasi-corporations of S.14 in 2010 (part 3)

	2010
Impact on GNI for total economy in volume mil. €	-0,66
Impact on GNI for total economy in %	-0,0010

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Not applicable

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterpart of S.11, number of dwellings owned by non-residents in Slovakia/from Slovakia

B. Methods

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

NBS does not identify quasi-corporations separately. BoP does not record withdrawals from income of resident and non-resident owners of land and buildings and similarly no net operating surplus of resident and non-resident owners of land and buildings is recorded in BoP.

Within the compilation of national accounts, the estimate of withdrawals from income of quasi-corporations is calculated based on the value of dwellings and the corresponding rate of return from the property (2,5% - is also used for the calculation of the net operating surplus for the imputed rent). Withdrawals from the income of quasi-corporations are recorded in the period in which they are realised by the owners.

When estimating the withdrawals from the income of quasi-corporations, the information from the tourism statistics on the number of dwellings owned by non-residents in Slovakia is used; at the same time, the similar data on non-residents from Slovakia in the neighbour Czech Republic are used. The majority of dwellings owned by Slovak residents outside the territory of the Slovak Republic is located in the territory of the Czech Republic.

Rough estimate of output and intermediate consumption is based on the methodology used to calculate imputed rent by cost method. Net operating surplus for dwellings owned by residents/non-residents is recorded as withdrawal from the income of quasi-corporations (D.422). Calculation and impact on GNI is given in following tables.

Table 58 Withdrawals from the income of quasi-corporations of S.14 in 2010 (part 1)

Data for non -residents in Slovak republic	2010
number of dwellings	8 748
total value of dwellings mil. €	625
P.1	12,71
P.2	1,33
B.1G	11,38
net operating surplus = D.422	5,5

Table 59 Withdrawals from the income of quasi-corporations of S.14 in 2010 (part 2)

Data for residents in Slovak republic*	2010
number of dwellings	22 192
total value of dwellings mil. €	550
P.1	16,96
P.2	3,37
B.1G	13,59
net operating surplus = D.422	4,84

* data only for dwellings owned in Czech Republic have been available

Table 60 Withdrawals from the income of quasi-corporations (uses) of S.14 in 2010 (part 3)

	2010
Impact on GNI for total economy in volume mil. €	-0,66
Impact on GNI for total economy in %	-0,0010

Sector S.15

Not applicable

Sector S.2

Not applicable

27.2 Balancing adjustments across all sectors

In the majority of cases for particular years, only the sector of non-financial corporations reports the data (and only at the use side). Its counterpart and, at the same time, a balancing item is the sector S.14 (at its source side). Withdrawals of income of quasi-corporations related to dwelling services are also included within the table 61. The detail information on estimate is described under the point 27.1 for sector S.14.

Table 61 Distribution of D.422 into institutional sectors

Uses		Resources	
S.11	1 759	S.11	0
S.12	0	S.12	0
S.12 Pen	0	S.12 Pen	0
S.12 Poi	0	S.12 Poi	0
S.13	0	S.13	0
S.14	5 500	S.14	6 599
S.15	0	S.15	0
S.1	1 759	S.1	1 759
S.2	4 840	S.2	5 500
S1 + S2	12 099	S1 + S2	12 099

In thd. €

28. D43 REINVESTED EARNINGS ON FDI

28.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources: counterpart S.2

B. Methods

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

Sector S.12

A. Sources: counterpart S.2

B. Methods

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

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: D63

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

A. Sources: counterpart S.2

B. Methods

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

Sector S.12

A. Sources: counterpart S.2

B. Methods

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

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: D63

B. Methods

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

28.2 Balancing adjustments across all sectors

The total value of reinvested earnings is taken over directly from the administrative data source of NBS specifically from the BoP current account. The sectoral breakdown is also at disposal. No balancing adjustment is made.

Table 62 Distribution of D.43 into institutional sectors

		In thd. €	
Uses		Resources	
S.11	1 100 473	S.11	59 651
S.12	85 900	S.12	2 908
S.13	0	S.13	0
S.14	0	S.14	0
S.15	0	S.15	0
S.1	1 186 373	S.1	62 559
S.2	62 559	S.2	1 186 373
S1 + S2	1 248 932	S1 + S2	1 248 932

29. D441 INVESTMENT INCOME ATTRIBUTABLE TO INSURANCE POLICY HOLDERS**29.1 Description of compilation procedures****USES****Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

A. *Sources*: DS10, DS 15, DS16

B. *Methods*

The total value of supplementary premiums D.441 corresponds to the total revenues from investment of actuarial reserves, which are obtained by the insurance corporation netted up by the revenues from investment of own resources of insurance agencies (gains and losses being realised). Data on total revenues from investment are taken over from administrative sources from accounting statements after audit. However, the directly available data from administrative sources on the revenues from own funds are not available, thus they are obtained from the statistical survey. Due to the combination of data from two different sources it is therefore necessary to compare the relevant values and mathematically to reconcile them. This approach is applied in the same manner to non-life insurance as well as to life insurance. In terms of life insurance, the final figure is furthermore adjusted by unrealised gains and losses.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

A. *Sources*: counterpart of S.12

B. *Methods*

Data on investment income attributable to insurance policyholders are fully taken from S.12 (allocation for non-life insurance).

Sector S.12

A. Sources: DS15, DS16

B. Methods

The revenues from the investment of actuarial reserves are recorded at the source side only from the perspective of the non-life insurance. As there is no information on such receivables available, data are estimated based on the structure of a specific module on costs related to the premiums due in the POI P5-01 statement which is compiled in a sectoral breakdown.

Sector S.13

A. Sources: counterpart of S.12

B. Methods

Data on investment income attributable to insurance policy holders are fully taken from S.12 (allocation for non-life insurance).

Sector S.14

A. Sources: counterpart of S.12

B. Methods

Data on investment income attributable to insurance policy holders are fully taken from S.12 (allocation for life and non-life insurance).

Sector S.15

A. Sources: counterpart of S.12

B. Methods

Data on investment income attributable to insurance policy holders are fully taken from S.12 (allocation for non-life insurance).

Sector S.2

A. Sources: counterpart of S.12

B. Methods

Data on investment income attributable to insurance policy holders are fully taken from S.12 (allocation for life and non-life insurance).

29.2 Balancing adjustments across all sectors

Sector of financial corporations S.12 does not have any precise information on the received revenues from the investment of actuarial reserves for non-life insurance.

Therefore it uses data from specific module on costs related to the premiums due in the POI P5-01 statement which is compiled in a sectoral breakdown. Based on this structure, the total of revenues from investment of actuarial reserves is then allocated into other sectors of economy, by which a balanced system is achieved also from the non-life insurance standpoint. As far as the life insurance is concerned, the counterpart to revenues from investment of actuarial reserves from S.12 is the sector of households S.14 and the sector rest of the world S.2.

Table 63 Distribution of D.441 into institutional sectors

Uses		Resources	
S.11		S.11	13 204
S.12 Pen		S.12 Pen	1 241
S.12 Poi	226 408	S.12 Poi	141
S.13		S.13	853
S.14		S.14	208 007
S.15		S.15	25
S.1	226 408	S.1	223 471
S.2		S.2	2 937
S1 + S2	226 408	S1 + S2	226 408

In thd. €

30. D442 INVESTMENT INCOME PAYABLE ON PENSION ENTITLEMENTS

30.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS15, DS16, DS66, DS67

B. Methods

Pension entitlements arise in connection with one or two different types of pension schemes. These are Defined contribution schemes and Defined benefit schemes.

In the Defined contribution scheme, the contributions of both employers and employees are invested on behalf of employees as future retirees. This scheme is

applied in the case of private schemes defined in the financial corporations sector S.12.

The Defined benefit scheme is applied in the general government sector S.13. For the calculation of the volume of Investment income payable on pension entitlements D.442, a combination of data sources is used, from the statistical survey Poi 5-01 and the administrative data source of the NBS (statements of income and costs for pension management companies and supplementary pension management companies and their funds). The total value of supplementary premiums D.442 corresponds to the total revenues from investment of actuarial reserves of pension schemes, which are obtained by the pension companies netted up by the revenues from investment of own resources of pension companies.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterpart of S.12

B. Methods

Data on investment income payable on pension entitlements are fully taken from S.12.

Sector S.15

Not applicable

Sector S.2

Data on investment income payable on pension entitlements are fully taken from S.12.

30.2 Balancing adjustments across all sectors

As far as investment income payable on pension entitlements, the counterpart to revenues from investment of actuarial reserves from S.12 is the sector of households S.14 and the sector rest of the world S.2.

Table 64 Distribution of D.442 into institutional sectors

		In thd. €	
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi	67 239	S.12 Poi	
S.13		S.13	
S.14		S.14	67 239
S.15		S.15	
S.1	67 239	S.1	67 239
S.2		S.2	
S1 + S2	67 239	S1 + S2	67 239

31. D443 INVESTMENT INCOME ATTRIBUTABLE TO COLLECTIVE INVESTMENT FUND SHAREHOLDERS

31.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

A. Sources: The data sources used for the calculation of D.443 are obtained from administrative data source of NBS. These statements are not mentioned in the list of data sources within the part C of ASA Inventory due to fact that represent the supplementary data source only.

B. Methods

Based on information received from NBS, final accounts statement Kt (UZ) 52-04 – Overview of changes in net worth of fund (where item “Payment of proceeds to investment fund shareholders/ reinvested earnings”)- is relevant data source for information on value of proceeds, which belong to investment fund shareholders. However, the problem is that not all investment funds report values for this item in the same way (in a sense of IFRS). Since individual investment funds have different reporting approaches, there does not exist relevant harmonised data source.

Due to this reason, we eventually opted for practical approach based on assumption that total profit of investment funds in given period is assumed to be reinvested earnings. It equals to sum of items under “profits and losses” for given accounting period from following statements:

Kis (PF) 16-04 – statement on revenues and costs of mutual fund (MF of monetary market)

Kis (PF) 16-04 – statement on revenues and costs of mutual fund (others than MF of monetary market)

Kis (PF) 19-04 - statement on revenues and costs of special mutual fund of real estates

These statements cover all units (investment funds) classified in subsectors S.123 and S.124.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: assumptions based on financial account information

B. Methods

Due to not available data sources needed to compilation of the value D.443 for sector S.2 we used the assumptions based on financial account information. For determination of share of profitability we use the information on the stocks of Investment fund shares and the value of reinvested earnings. This ratio was applied to total amount of stock of non-resident Investment fund shares and resulting of this the value of reinvested earnings from the rest of the world point of view was estimated. Based on the information from the statistical survey the ratio of dividends received from abroad was used to calculation of reinvested earnings belonging to resident Investment fund shareholders.

RESOURCES**Sector S.1**

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

Sector S.11

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

B. Methods

Data on property income of the Investment income attributable to collective investment fund shareholders are fully taken from S.12+S.2.

Sector S.12

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

B. Methods

Data on property income of the Investment income attributable to collective investment fund shareholders are fully taken from S.12+S.2.

Sector S.13*Not applicable***Sector S.14**A. *Sources*: counterpart of S.12+S.2B. *Methods*

Data on property income of the Investment income attributable to collective investment fund shareholders are fully taken from S.12+S.2.

Sector S.15*Not applicable***Sector S.2**A. *Sources*: counterpart of S.12B. *Methods*

Data on property income of the Investment income attributable to collective investment fund shareholders are fully taken from S.12.

31.2 Balancing adjustments across all sectors

This item is not a subject of balancing.

The data for the calculation of D.443 for sector S.12 on use side is obtained directly from the administrative data sources of NBS. The allocation into the institutional sectors on the resource side is carried out using the estimation procedure described in more detail under the point 31.1.

Table 65 Distribution of D.443 into the institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	49 657
S.12 Pen	90 145	S.12 Pen	38 592
S.12 Poi		S.12 Poi	
S.13		S.13	
S.14		S.14	45 747
S.15		S.15	
S.1	90 145	S.1	133 996
S.2	45 216	S.2	1 365
S1 + S2	135 361	S1 + S2	135 361

32. D45 RENTS

32.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

- A. Sources: DS1
- B. Methods

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

Sector S.12

- A. Sources: DS12, DS15
- B. Methods

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

Sector S.13

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

Sector S.14

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

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

Sector S.15

- A. Sources: DS47
- B. Methods

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

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

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

Sector S.2

Not applicable

RESOURCES

Sector S.1

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

Sector S.11

- A. Sources: DS1
- B. Methods

Rental at the source side covers benefits of owners for right to use the agricultural land, being granted by the owner (including the share in the harvest), the forests, inland water and rivers for recreational or other purposes including fishing. The

following fees belong here: for the right to exploit the mineral or fossil sources (coal, oil, natural gas) and fees for the usage of public space. The following are not included: rentals from buildings and residential buildings located on the given land, maintenance costs, not even the tax on land. Grossing-ups are not made, figures are adjusted within the balancing process.

Sector S.12

- A. Sources: DS12, DS15
- B. Methods

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

Sector S.13

- A. Sources: DS17-DS25, DS37, DS56
- B. Methods

Table 66 Rents (resources) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	43 787
Additional accrualisation F.8	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	727
Reclassification	ESA2010	-	52
Reclassification	Others	-	0
Total			44 566

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

Sector S.14

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

Rent on land is a form of property income, which is achieved by the owner of land from the land renter. This item covers also the rent paid to the owners of inland water

for the right to use this water for recreational or other purposes, including fishing. The following are not included: rentals from buildings and residential buildings located on the given land. No direct source is available. Estimate is made based on the extrapolation of time series. The final figure is adjusted within the balancing with other sectors.

Sector S.15

A. Sources: DS47

B. Methods

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

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

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

Sector S.2

Not applicable

32.2 Balancing adjustments across all sectors

Direct data are at disposal for sectors S.11, S.12, S.13 and partially also for S.15. Data for sector S.14 are not available. After putting of all available data to balancing procedure the data for S.14 are compiled within balancing process. The information on data for D.45 in time serie is also considered by balancing process.

Table 67 Distribution of D.45 into institutional sectors

		In thd. €	
Uses			Resources
S.11	54 846	S.11	13 153
S.12 Pen	15	S.12 Pen	0
S.12 Poi	0	S.12 Poi	0
S.13	0	S.13	44 566
S.14	31 686	S.14	21 124
S.15	664	S.15	8 368
S.1	87 211	S.1	87 211
S.2	0	S.2	0
S1 + S2	87 211	S1 + S2	87 211

33. D51 TAXES ON INCOME

33.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. *Source*: DS1 and counterpart of S.13

B. *Methods*

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

Sector S.12

A. *Sources*: DS12, DS15 and counterpart of S.13

B. *Methods*

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

Sector S.13

A. Sources: DS20, DS22, DS24, DS56

B. Methods

Table 68 Taxes on income (uses) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Supplementary information	D51PAY	VZaS	19 212
Reclassification	ESA2010	-	891
Reclassification	Others	-	0
Total			20 103

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

Sector S.14

A. Sources: counterpart of S.13

B. Methods

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

Sector S.15

A. Sources: counterpart of S.13

B. Methods

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

Sector S.2

A. Sources: DS8

B. Methods

Data are taken from administrative data source from the payment title 645 Taxes on income and property at the payment side from the statement PB 1_12.

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS30

B. Methods

Table 69 Taxes on income (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	2 869 691
Supplementary information	2%	Fin 1-04	44 145
	Taxes and social contributions (TAC)	Accrual taxes–information from MOF SR	411 148
ESA2010	Tax credits	Accrual Taxes - Ministry of Finance SR	276 143
Total			3 601 127

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

In line with the implementation of ESA2010 methodology the value of taxes received was increased on tax credits.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS8

B. Methods

Data are taken from the administrative source, from the payment title 645 Tax on income and property at the side of payments from the statement PB 1_12.

33.2 Balancing adjustments across all sectors

Table 70 Distribution of D.51 into institutional sectors

The total figure for D.51rec (S.13) is directly taken over from the administrative data sources. The sectoral allocation of D.51 in more detail is also mainly based on administrative data source which is supplemented by information provided by other sectors.

								In thd.€
Description	Description–Tax on:	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Source data	dependent activity	1 431 188				1 431 188		
	business making, other independent earning activity	47 406				47 406		
	Revenue form income tax remitted to the local government	-478	-287			-191		
	Transferor the share of physical persons income tax to a separate account	-15 553					-15 553	
	Transfer of the share of legal entities´ income tax to a separate account	-28 592					-28 592	
	Tax on income of legal entity	1 283 388	1 140 276	143 112		0		
	Tax on income levied by the wage deduction	152 332				152 332		
DK 21 DPPO - 2%	Transfer of the share of legal entities´ income tax to a separate account	28 592					28 592	
DK 21 DPFO Dependent activity - 2%	Transfer of the share of physical persons income tax to a separate account	15 553					15 553	
DK 21 DPFO SZČO - Updating of accrualisation fork EDP 2011/09	business making, other independent earning activity	-24 759				-24 759		
DK 21 DPPO - Updating of accrualisation fork EDP 2011/09	Tax on income of legal entity	-30 738	-30 738					
DK 21 DPFO dependent activity–impact of accrualisation	dependent activity	16 069				16 069		
DK 21 DPFO dependent activity – impact of accrualisation	business making, other independent earning activity	44 547				44 547		
DK 21 DPPO - impact of accrualisation	Tax on income of legal entity	399 284	295 025	79 857	19 212	0	3 992	1 198

DK21 D51REC - DPPO Updating of accrualisation 04/2012	Tax on income of legal entity	7 296	7 296					
DK21 D51REC - DPPO Updating of accrualisation 04/2012	business making, other independent earning activity	-551	-551					
ESA2010 implementation as of 2014/09 on tax credits	Tax bonus	254 830				254 830		
	Occupational bonuses	21 313				21 313		
	Reclassification of units	0	-567	-324	891			
	Income tax to and from S.2	61 931	40 914	0	0	1 430	0	19 587
D.51	Total	3 663 058	1 451 368	222 645	20 103	1 944 165	3 992	20 785

34. D59 OTHER CURRENT TAXES

34.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

- A. Sources: DS1 and counterpart of S.13
- B. Methods

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

Sector S.12

- A. Sources: DS12, DS15 and counterpart of S.13
- B. Methods

Among other current taxes belong the taxes paid regularly by the owners of movables and immovables (from the ownership of land, buildings, recreational facilities), which are not used for business purposes. The final figure is updated within the balancing process by the information from the S.13, which is more precised in terms of data on taxes.

Sector S.13

A. Sources: DS20, DS22, DS24, DS56

B. Methods

Initially, the transaction was estimated in S.13 as 0, however after incorporating of data for reclassified entities into the general government sector S.13 accordance with the ESA2010 methodology the final figure was updated.

Table 71 Other current taxes (uses) of S.13 in 2010

			In thd. €
Type of adjustment	Description	Source	Total
Reclassification	ESA 2010		1
Total			1

Sector S.14

A. Sources: counterpart of S.13

B. Methods

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

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS57

B. Methods

Table 72 Other current taxes (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	212 978
Supplementary information	Registration of cars	Estimate based on the number of registered cars	-2 054
Total			210 924

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

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

34.2 Balancing adjustments across all sectors

The total figure for D.51rec (S.13) is directly obtained from the administrative data sources. The sectoral allocation of D.51 in more detail is also mainly based on administrative data source which is supplemented by information provided by other sectors.

Table 73 Distribution of D.59 into institutional sectors

In thd.€

Description - tax on:	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Land	23 476	10 241	0	0	13 235	0	0
Constructions	60 525	37 683	0	0	22 842	0	0
Dwellings and non-housing premises in the residential house	3 872	1 161	0	0	2 711	0	0
Transfer of immovables	113	34	0	0	79	0	0
Dog	1 287	386	0	0	901	0	0
Entry and parking of car in the historical part	256	77	0	0	179	0	0
Compensation for public services rendered by STV and SRo	64 683	0	0	0	64 683	0	0
Cancelled local fees	16	0	0	0	16	0	0
Sales of stamps	31 915	22 341	0	0	9 574	0	0
Other fees	25 021	9 385	624	0	15 012	0	0
Licences	1 705	1 194	0	0	511	0	0
Revenues from sales of stamps	-2 054	-778	-7	1	-1 270	0	0
Other fees	109	58	0	0	51	0	0
Total D.59	210 924	81 782	617	1	128 524	0	0

35. D611 EMPLOYERS' ACTUAL SOCIAL CONTRIBUTIONS

35.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

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

B. Methods

The data represents the counterpart information obtained from S.12 and S.13 and the balance between sources and use of S.2

Sector S.15

Not applicable

Sector S.2

A. Sources: DS64

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS15, DS16

B. Methods

Employers' actual social contributions are paid by employers to social security schemes or other employment-related social security schemes in order to secure social benefits for their employees.

Since the actual social contributions of employers are paid to their employees, their value is recorded together with wages and salaries in cash and in kind as one of the components of employee rewards.

The amount of social contributions being paid by employers is broken down into compulsory payments to the social security schemes (paid to pension administrators) and voluntary contributions (paid to supplementary pension administrators).

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

In the case of supplementary pension management companies (DDS), the data paid by employers and employees are divided on the basis of contributions received to the DDS funds.

As concerns the pension management companies (DSS) the data paid by employers and employees are broken down by data from the social insurance company (income from the collection of premiums).

Sector S.13

A. Sources: DS17, DS30, DS39

B. Methods

Table 74 Actual social contributions of employers (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	4 563 241
Supplementary information	Taxes and social contributions (TAC)	Accrual taxes - MOF SR	15 950
Total			4 579 191

The transaction D611 Employers' actual social contributions in case of general government consists of contributions received by social security funds S.1314 and contributions received by managers of social security scheme designed for members of armed forces and the police which is classified in S.1311. The value of the transaction is determined from the cash receipts and additional accrual adjustment. The accrual adjustment is calculated from the time adjusted cash based method for calculation of the social contributions.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS55

B. Methods

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

35.2 Balancing adjustments across all sectors

The data for actual social contributions of employers on resource side are related only to the sectors S.12 and S.13 and are obtained from the annual statistical survey (S.12) and from administrative data sources (S.13). The counterpart information is allocated in the sector S.14 on use side including the actual social contributions of employers from/to rest of the world S.2.

Table 75 Distribution of D.611 into institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi		S.12 Poi	754 658
S.13		S.13	4 579 191
S.14	5 486 334	S.14	
S.15		S.15	
S.1	5 486 334	S.1	5 333 849
S.2	31 260	S.2	183 745
S1 + S2	5 517 594	S1 + S2	5 517 594

36. D612 EMPLOYERS' IMPUTED SOCIAL CONTRIBUTIONS

36.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

Imputed social contributions represent the counterpart to the social benefits, which are paid directly by employers to their employees, or former employees and are calculated as the sum of values in particular sectors. They correspond to the D.122 flows. See paragraph 4.97 of ESA 2010.

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

A. Sources: DS1, DS2, DS48

B. Methods

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

Sector S.12

A. Sources: DS12, DS15, DS17

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item in line with the paragraph 4.97 of ESA 2010. See chapter 17.1

Sector S.13

A. Sources: DS17-DS24, DS25, DS37, DS39, DS56

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item in line with the paragraph 4.97 of ESA 2010. See chapter 17.1

Sector S.14

A. Sources: DS48, DS50

B. Methods

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

Sector S.15

A. Sources: DS45, DS46, DS47, DS54

B. Methods

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

Sector S.2

Not applicable

36.2 Balancing adjustments across all sectors

This item D.612 is not subject of balancing. These values are equal to item D.122 (Imputed social contributions).

Table 76 Distribution of D.612 into institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	152 309
S.12 Pen		S.12 Pen	2 527
S.12 Poi		S.12 Poi	1 393
S.13		S.13	138 788
S.14	357 659	S.14	57 362
S.15		S.15	5 280
S.1	357 659	S.1	357 659
S.2		S.2	
S1 + S2	357 659	S1 + S2	357 659

37. D613 HOUSEHOLDS' ACTUAL SOCIAL CONTRIBUTIONS

37.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of S.12 and S.13 and S.2

B. Methods

The data represents the counterpart information obtained from S.12, S.13 and S.2.

Sector S.15

Not applicable

Sector S.2

A. Sources: allocation of premiums for DDS (S.12)

B. Methods

Currently, under the conditions of the Slovak Republic the participant of the supplementary pension scheme could be also non-resident working on the Slovak territory. Their actual social contributions correspond the value which the pension scheme participants (non-resident employees working in Slovakia) pay to the supplementary pension companies on voluntary basis or in terms of companies' conditions.

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS15, DS16

B. Methods

Actual social contributions of households are social contributions paid on their behalf by employees, self-employed persons or non-working persons to social insurance schemes. Data are compiled by combining data from both the annual statistical survey and administrative data sources.

The total amount of social contributions received from employers and employees are divided into supplementary pension management companies (DDS) on the basis of contributions received to DDS funds; in the case of pension management companies (DSS), it is broken down by data from the social insurance company (incomes from the collection of premiums).

Sector S.13

A. Sources: DS17, DS30, DS39

B. Methods

The transaction D613 Households' actual social contributions in case of general government consists of contributions received by social security funds S.1314 and contributions received by managers of social security scheme designed for members of armed forces and the police which is classified in S.1311. The value of the transaction is determined from the cash receipts and additional accrual adjustment. The accrual adjustment is calculated from the time adjusted cash based method for calculation of the social contributions.

Table 77 Actual social contributions of households (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	3 601 638
Supplementary information	Taxes and social contributions (TAC)	Accrual taxes - MOF SR	4 264
Total			3 605 902

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: allocation of premiums for DDS (S.12)

B. Methods

Within this item the actual social contributions correspond the value which the pension scheme participants (resident employees working in abroad) pay to the supplementary pension companies on voluntary basis or in terms of companies' conditions.

37.2 Balancing adjustments across all sectors

The data for households actual social contributions on resource side are related to only the sectors S.12 and S.13 and are obtained from the annual statistical survey (S.12) and from administrative data sources (S.13). The counterpart information is allocated in the sector S.14 on use side including the households actual social contributions from/to rest of the world S.2.

Table 78 Distribution of D.613 into institutional sectors

		In thd. €	
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi		S.12 Poi	270 063
S.13		S.13	3 605 902
S.14	3 876 641	S.14	
S.15		S.15	
S.1	3 876 641	S.1	3 875 965
S.2		S.2	676
S1 + S2	3 876 641	S1 + S2	3 876 641

38. D614 HOUSEHOLDS' SOCIAL CONTRIBUTION SUPPLEMENTS

38.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of S.12

B. Methods

The data represents the counterpart information obtained from S.12.

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS15, DS16, DS66, DS67

B. Methods

Within the NA account system the supplementary household social contributions are incorporated in the allocation of primary income account under the item other investment income which the pension administrators of funds pay to households (investment income payable on entitlement to a pension D.442). This adjustment is carried out in line with the paragraph 4.101 of the ESA2010 methodology.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

38.2 Balancing adjustments across all sectors

According to ESA2010 methodology this value match the item D.442.

This item is not a subject of balancing.

Table 79 Distribution of D.614 into institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi		S.12 Poi	67 239
S.13		S.13	
S.14	67 239	S.14	
S.15		S.15	
S.1	67 239	S.1	67 239
S.2		S.2	
S1 + S2	67 239	S1 + S2	67 239

39. D61SC SOCIAL INSURANCE SCHEME SERVICE CHARGES

39.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of S.12

B. Methods

The data represents the counterpart information obtained from S.12.

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS15, DS16

B. Methods

Charges for social security scheme service are service fees charged by pension scheme administrators. The data are at disposal directly from both the annual statistical survey and administrative data source of NBS (profit and loss account for pension management and supplementary pension management companies).

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

39.2 Balancing adjustments across all sectors

This item is not a subject of balancing.

Data for social insurance scheme services represent the output (fee services) of the sector S.12 for pension management companies and supplementary pension management companies in Slovakia. These data are obtained from both annual statistical survey and administrative data source. The counterpart information is allocated in the sector S.14.

Table 80 Distribution of D.61SC into institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi		S.12 Poi	46 357
S.13		S.13	
S.14	46 357	S.14	
S.15		S.15	
S.1	46 357	S.1	46 357
S.2		S.2	
S1 + S2	46 357	S1 + S2	46 357

40. D621 SOCIAL SECURITY BENEFITS IN CASH

40.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS15, DS16

B. Methods

The value of social security benefits in cash is obtained from the statistical survey Poi 5-01 and corresponds the social insurance benefits payable to households by social security funds (pension management companies).

Sector S.13

A. Sources: DS17

B. Methods

Table 81 Social security benefits in cash (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	6051386
Total			6 051 386

The transaction is directly compiled from administrative data sources.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable.

Sector S.13

Not applicable

Sector S.14

A. Sources: counterparts of S.12 and S.13

B. Methods

The data represents the counterpart information obtained from S.12 and S.13.

Sector S.15

Not applicable

Sector S.2

Not applicable

40.2 Balancing adjustments across all sectors

The data for social security benefits in cash on use side are related to only the sectors S.12 and S.13 and are obtained from the annual statistical survey (S.12) and from administrative data sources (S.13). The counterpart information is allocated in the sector S.14 on resource side.

Table 82 Distribution of D.621 into institutional sectors

		In thd. €	
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi	2 032	S.12 Poi	-
S.13	6 051 386	S.13	
S.14	-	S.14	6 053 418
S.15		S.15	
S.1	6 053 418	S.1	6 053 418
S.2		S.2	
S1 + S2	6 053 418	S1 + S2	6 053 418

41. D622 OTHER SOCIAL INSURANCE BENEFITS**41.1 Description of compilation procedures****USES****Sector S.1**

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

Sector S.11

A. Sources: DS1, DS2, DS46

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item in line with the paragraph 4.97 of ESA 2010. See chapter 17.1.

Sector S.12

A. Sources: DS12, DS15, DS17

B. Methods

Social benefits paid from private funds represent the allowances paid to households from supplementary pension schemes and pension administrators funded from the contributions of employers and employees. The data are available from the annual statistical survey. Furthermore, within this item is also the amount of imputed social contributions paid by employers (D.122).

Sector S.13

A. Sources: DS17-24, DS25, DS37, DS39, DS56

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item in line with the paragraph 4.97 of ESA 2010. See chapter 17.1.

Sector S.14

A. Sources: DS48, DS50

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item in line with the paragraph 4.97 of ESA 2010. See chapter 17.1.

Sector S.15

A. Sources: DS45, DS46, DS47, DS54

B. Methods

In terms of the linkage of particular items the imputed social contributions are equal to imputed social contributions of employers at the level of D122 item in line with the paragraph 4.97 of ESA 2010. See chapter 17.1

Sector S.2

A. Sources: allocation of premiums for DDS (S.12)

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

A. Sources: counterpart of all sectors (D.622 uses)

B. Methods

Sector S.15

Not applicable

Sector S.2

A. Sources: allocation of premiums for DDS (S.12)

B. Methods

By now, the volume of allowances related to supplementary pension schemes is equal to zero.

41.2 Balancing adjustments across all sectors

The data for social insurance benefits represent the values in the item D.122 (Imputed social contributions) plus the social insurance benefits for the sector S.12 (paid by supplementary pension management companies) on use side including the S.2. The counterpart information is allocated in the sector S.14 on resource side.

Table 83 Distribution of D.622 into institutional sectors

		In thd. €	
Uses			Resources
S.11	152 309	S.11	
S.12 Pen	2 527	S.12 Pen	
S.12 Poi	120 983	S.12 Poi	
S.13	138 788	S.13	
S.14	57 362	S.14	480 063
S.15	5 280	S.15	
S.1	477 249	S.1	480 063
S.2	2 814	S.2	
S1 + S2	480 063	S1 + S2	480 063

42. D623 SOCIAL ASSISTANCE BENEFITS IN CASH

42.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS30, DS39

B. Methods

Table 84 Social assistance benefits in cash (uses) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	3 285 930
Implementation of ESA2010	Payable Tax Credits	Administrative sources	276 143
Total			3 562 073

The transaction is directly compiled from administrative data sources.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

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

The data represents the counterpart information obtained from S. 13.

Sector S.15

Not applicable

Sector S.2

Not applicable

42.2 Balancing adjustments across all sectors

Data are directly taken over from sector S.13 and no other balancing is needed.

Table 85 Distribution of D.623 into institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi		S.12 Poi	
S.13	3 562 073	S.13	
S.14		S.14	3 562 073
S.15		S.15	
S.1	3 562 073	S.1	3 562 073
S.2		S.2	
S1 + S2	3 562 073	S1 + S2	3 562 073

43. D631 SOCIAL TRANSFERS IN KIND — NON-MARKET PRODUCTION

43.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: please see chapter 1.1.

B. Methods

Table 86 Social transfers in kind – non-market production (uses) of S.13 in 2010

				In thd.€
Adjustment	Description	Source		Total
Source data from accounting statements	D631 - Fin 1-04	Fin 1-04 (Cofog 07,08,09, 10)		2 664 456
Total				2 664 456

The D.631 transaction is calculated from receipts and expenditures from accounting statements for the COFOG groups 07, 08, 09, and 10.

Sector S.14

Not applicable

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

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

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

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

B. Methods

The social transfers in kind consist from individual goods and services, which are provided to households in form of transfers in kind by the government units and non-profit institutions serving households.

Sector S.15

Not applicable

Sector S.2

Not applicable

43.2 Balancing adjustments across all sectors

Data for S.13 are taken over directly from the administrative data source. For S.14 and S.15 balancing is carried out if needed.

Table 87 Distribution of D.631 into institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi		S.12 Poi	
S.13	2 664 456	S.13	
S.14		S.14	3 363 749
S.15	699 293	S.15	
S.1	3 363 749	S.1	3 363 749
S.2		S.2	
S1 + S2	3 363 749	S1 + S2	3 363 749

44. D632 SOCIAL TRANSFERS IN KIND — PURCHASED MARKET PRODUCTION**44.1 Description of compilation procedures****USES****Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17-DS25

B. Methods

Table 88 Social transfers in kind – purchased market production (uses) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	3 357 999
Additional accrualisation F.8	Balance sheets	FIN 2-04, UC_ROPO 1-01,UC_NUJ 1-01,UC_POD 1-01,UC_FNM 1-01,UC_SP 1-01,UC_POI 3-01	123 910
Total			3 481 909

The D.632 transaction is calculated from accounting data on revenues and expenditures and additional accrual adjustment calculated from administrative sources.

Sector S.14

Not applicable

Sector S.15

- A. Sources: DS45, DS46, DS47
- B. Methods

In case of S.15, the social transfers in kind has not been calculated yet.

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

- A. Sources: counterparts of S.13 and S.15
- B. Methods

The social transfers in kind consist from individual goods and services, which are provided to households in form of transfers in kind by the government units and non-profit institutions serving households.

Sector S.15

Not applicable

Sector S.2

Not applicable

44.2 Balancing adjustments across all sectors

Data are directly taken over from sector S.13 and no other balancing is needed.

Table 89 Distribution of D.632 into institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	
S.12 Pen		S.12 Pen	
S.12 Poi		S.12 Poi	
S.13	3 481 909	S.13	
S.14		S.14	3 481 909
S.15		S.15	
S.1	3 481 909	S.1	3 481 909
S.2		S.2	
S1 + S2	3 481 909	S1 + S2	3 481 909

45. D71 NET NON-LIFE INSURANCE PREMIUMS

45.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

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

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

Sector S.12

A. Sources: DS9, DS11, DS15

B. Methods

At the use side, the value of net premiums is recorded including the supplementary premiums, which are taken over from the balance system "Balancing adjustments across all sectors". See chapter 45.2.

Sector S.13

A. Sources: DS17, counterpart of S.12

B. Methods

Table 90 Net non-life insurance premiums (uses) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	25 602
Supplementary information	Allocation related to the non-life insurance		-13 191
Revision ESA 2010	Sector reclassification		-36
Total			12 375

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

Sector S.14

A. Sources: counterpart of S.12

B. Methods

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

Sector S.15

A. Sources: counterpart of S.12

B. Methods

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

Sector S.2

A. Sources: counterpart of S.12

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS9, DS11, DS15

B. Methods

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

After the quantification of actual premiums received it is necessary to net this value by payments for insurance and reinsurance services, what is in principal the output of insurance agencies rendering non-life insurance. Whereas no data on payments from services are available at sectoral level, the estimate is applied by using the same approach as in case of premiums received. Final values, which enter the accounts, include also the supplementary premiums (D.441 for non-life insurance), which are recorded at the source side in form of the income received from the investment for non-life insurance. Each sector takes over the final values from the balanced system, which are recorded at the use side.

Sector S.13

A. Sources: DS17

B. Methods

Figure for the net non-life insurance premiums is estimated from the administrative data source.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

45.2 Balancing adjustments across all sectors

The figure for net non-life insurance premiums is calculated as a difference between the gross non-life insurance premiums and output (non-life insurance service fees) plus investment income attributable to insurance policy holders on resource side separately for individual institutional sectors. Only the information on total value of gross non-life insurance premiums is available and obtained directly from the administrative data source without counterpart information. This information is at disposal from the annual statistical survey Poi P 5-01. Based on this structure the net non-life insurance premiums is calculated proportionally by individual sectors.

Due to the sectoral classification of unit Eximbanka from the sector financial corporations S.12 to the sector S.13 the small value is presented also in sector S.13 on resource side. Within the balancing process this figure is allocated in sector S.11 on use side.

Table 91 Distribution of D.71 into institutional sectors

In thd. €

Uses			Resources
S.11	161 487	S.11	
S.12 Pen	17 160	S.12 Pen	
S.12 Poi	1 710	S.12 Poi	468 316
S.13	12 375	S.13	5 341
S.14	246 701	S.14	
S.15	552	S.15	
S.1	439 985	S.1	473 657
S.2	33 672	S.2	
S1 + S2	473 657	S1 + S2	473 657

46. D72 NON-LIFE INSURANCE CLAIMS

46.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS9, DS11, DS15

B. Methods

Based on the ESA2010 methodology the total value of costs on non-life insurance claims D.72 is equal to the total value of net premiums received including the supplementary premiums D.71 only in case if the damage on property due to disaster is classified in NA in item other capital transfers D.99. This was case in year 2010 when the damages were high due to the floods. In general, the level of costs on non-life insurance claims in time series was no so significant and therefore it was considered as current transfer (D.71 is not equal to D.72).

From 2014 the direct information on this issue is available from the statistical survey.

Sector S.13

A. Sources: DS17

B. Methods

Since the classification of the insurance company in S.13 the item is calculated from administrative records and subsequently balanced by total calculation of D.72 for S.1.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

A. Sources: counterpart of S.12

B. Methods

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

Sector S.12

A. Sources: DS9, DS11, DS15

B. Methods

Based on administrative data sources the total costs on the non-life insurance premiums claims, being paid in case of insurance incident to the relevant sectors of economy, are calculated as gross adjusted claims incurred, which are consequently netted by the change in the reserve on premium claims, costs on the administration of clearance, change in the stock of reserves on the settlement of extraordinary risks and the changes in stock of other reserves. Due to the fact that it is not possible to find out from the administrative source the precise values which are paid by particular sectors of economy to the insurance agencies in the form of premiums, we perform our estimate based on the structure of the module on the written premiums from the statistical source POI P5-01, in which this type of premiums is surveyed broken down into sectors and subsectors.

Sector S.13

A. Sources: DS17, counterpart of S.12

B. Methods

Table 92 Non-life insurance claims (resources) of S.13 in 2010

In thd.

€

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	5 272
Supplementary information	NŽP		7 188
Revision ESA 2010	Sector reclassification		181
Total			12 641

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

Sector S.14

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

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

Sector S.15

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

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

Sector S.2

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

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

46.2 Balancing adjustments across all sectors

The figure for non-life insurance claims is obtained directly from the administrative data source as well as without the counterpart information. This information is available from the annual statistical survey Poi P 5-01. Based on this structure the non-life insurance claims are calculated proportionally by individual sectors.

Due to the sectoral classification of unit Eximbanka from the sector financial corporations S.12 to the sector S.13 the small value is presented also in sector S.13 on use side. Within the balancing process this figure is allocated in sector S.11 on resource side.

Table 93 Distribution of D.72 into institutional sectors

			In thd. €
Uses			Resources
S.11		S.11	161 492
S.12 Pen		S.12 Pen	15 294
S.12 Poi	468316	S.12 Poi	1 734
S.13	5 341	S.13	12 641
S.14		S.14	260 241
S.15		S.15	285
S.1	473 657	S.1	451 687
S.2		S.2	21 970
S1 + S2	473 657	S1 + S2	473 657

47. D74 CURRENT INTERNATIONAL COOPERATION (INCLUDING D.74A)

47.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17

B. Methods

Table 94 Current international cooperation (uses) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	30 395
Total			30 395

Transaction is estimated based on the administrative data sources.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart of S.13

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS34, DS37

B. Methods

Table 95 Current international cooperation (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	1 743 391
Supplementary information	EU receivables	SCA	225 936
	EU flows outside S.13	SCA and supplementary information from MOF SR	-1 239 247
	Shift of CT from current transfers (special information from MFSR)	Fin 1-04	-394 166
Total			335 914

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

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart of S.13

B. Methods

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

47.2 Balancing adjustments across all sectors

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

48. D75 MISCELLANEOUS CURRENT TRANSFERS

48.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources: DS1, DS2

B. Methods

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

Sector S.12

A. Sources: DS12, DS15

B. Methods

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

survey are in the final phase replaced directly by the data from the sector S.2, for which more precise data are available for this domain.

Sector S.13

A. Sources: DS17-DS21, DS23-DS39

B. Methods

Table 96 Miscellaneous current transfers (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	992 147
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	57 863
Supplementary information	2%	Fin 1-04	44 145
	Anonymous deposits	SCA	1 276
	D51PAY	VZaS	-19 212
	EU flows outside S.13	SCA and a supplementary information from the MOF SR	-17 106
	Transfer to the EU budget	Fin 1-04	-53 371
	Other adjustments		-1 439
Revision ESA 2010	Sector reclassification	Administrative data sources	-52 585
Revision ESA 2010	Own resources	Administrative data sources	-466 899
Total			484 819

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

Sector S.14

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

B. Methods

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

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

In the context of ESA2010, it is possible to include among other current transfers the following items from the accounting statement Úč NUJ 2-01: costs – Contractual penalties and fines, Other penalties and fines, Gifts, Allowances to organisational units, Benefits granted to other organisational units, Allowances granted to physical persons, Allowances granted from the share of tax being paid and allowances granted from the public collection.

In administrative statements, the miscellaneous current transfers are represented by contractual penalties, interests on late payments, fees on late payments, fines or other sanctions resulting from the contractual relations, enforceable amounts from bonds, and severance pays in the context of the Commercial Code, etc. Furthermore, the voluntary free-of-charge deliveries of durable tangible assets, durable intangible assets and inventories are in question. Finally, the granted allowances or claims for benefits between the organisational units, if they are accounting units, membership contributions or other benefits or claims from allowances belong here. The following items are included into the miscellaneous current transfers originating from the statistical questionnaires: Compensatory damages, i.e. payments of the unit which has caused a damage on property or an injury to the persons, Penalties and fines paid, i.e. all penalties and fines paid including surcharges, penalties and fines on late payments and fines for the breach of working relations, e.g. penalties on the late payment, penalties and fines for the breach of notification duty. Furthermore in question are the Granted gifts and allowances, i.e. financial or material gifts to non-financial business, financial organisations, entrepreneurs, budgetary and subsidised organisations, directly to population or to abroad, however, not to other non-profit institutions in the SR. Finally, the Paid prizes from lotteries, games and organised collections, together with the payments for the participation in lotteries and games, are in question. When compiling data the administrative and statistical sources are combined and grossing-ups and estimates are made. The sample of organisations for the statistical sample survey is stratified by economic activities, legal forms and size of units. Data from the sample survey are used also for the estimate of values which are not separately specified in the accounting statements (or they are, however, under the cumulated accounting items). Grossing-ups for not observed but active units are obtained from data for those units which have submitted the questionnaire. Statistical data are combined with the administrative data of those units, which had better coverage by questionnaires within the industry (at the 5-digit SK NACE 2 level), i.e. better coverage by direct data sources. When calculating the miscellaneous current transfers also the time series of the previous years and their impact on savings of S.15 are taken into consideration. Both, the development of the number of units in sector and the y-o-y comparisons of organisations which have submitted the questionnaires in the subsequent years, are taken into account too.

Table 97 Miscellaneous current transfers (uses) of S.15 in 2010

In thd. €

2010	Statistical sources (SS)			Administrative sources (AS)	
	NSNO 1-01	NSNO 2-01	SZ in total	Úč NUJ 2-01	AS in total
Direct source	49 503	444	49 947	121 972	121 972
Grossing-ups	114 575		114 575	160 012	160 012
Total	164 522		164 522	281 984	281 984
Combination of SS and AS and grossing-up	250 595				
Total ANA	219 180				

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

Sector S.2

- A. Sources: DS63
- B. Methods

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

RESOURCES

Sector S.1

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

Sector S.11

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

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

Sector S.12

A. Sources: DS12, DS15

B. Methods

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

Sector S.13

A. Sources: DS17-DS21, DS23-DS39

B. Methods

Table 97 Miscellaneous current transfers (uses) of S.15 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	868 757
Additional accrualisation F.7	Balance sheets	FIN 2-04, UC_ROPO 1-01, UC_NUJ 1-01, UC_POD 1-01, UC_FNM 1-01, UC_SP 1-01, UC_POI 3-01	-38 183
Supplementary information	D73PAY vs. D73REC	Fin 1-04	-125 335
	D75 vs D.9	Fin 1-04 (EU source code)	-7 963
	Taxes - sanctions	Accrual taxes-information from MOF SR	947
	Taxes and social contributions (TAC) - sanctions	Accrual taxes - information from MOF SR	910
	Dividends SKA	Annual report	-13 273
	Wages for December	Fin 1-04	-18 861
	Other adjustments		14 639
	Adjustment D75REC vs D9REC	Fin 1-04	-57 897
Revision ESA 2010	Sector reclassification	Administrative data sources	50 141
Total			673 882

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

Sector S.14

A. Sources: information from other sectors and information on games and lotteries requested by MOF SR

B. Methods

The calculation of current transfers of households at the source side covers the data on lotteries and games at the level of wins paid (difference between cash deposited by population to lotteries and games and the wins paid), reparations – current transfers received between the sectors, which consist mainly from cash or in kind current transfers from abroad and fines and penalties from S.13

Sector S.15

A. Sources: DS45, DS46, DS47

B. Methods

In the context of ESA2010, it is possible to include among the miscellaneous current transfers the following items from the accounting statement Úč NUJ 2-01: Receipts from gifts and allowances, Receipts from the share of tax on income, receipts from the public collection and receipts from subsidies.

In the context of ESA2010, it is possible to include among the other current transfers the following items from the accounting statement Úč NUJ 2-01: revenues – Contractual penalties and fines, Other penalties and fines, Gifts received, Contributions received from organisational units, Contributions received from other organisational units, Contributions received from physical persons, membership dues received, Contributions received from the share of tax being paid and cash obtained from the public collection and subsidies received.

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

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

payments and fines for the breach of working relations and penalties and fines received due to the breach of notification duty.

Furthermore the Subsidies from the state budget and from the budget of municipalities, which represent the subsidies on the operation of the organisation, possibly the Receipts from state purpose funds and Receipts from the social security funds are in question.

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

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

Table 99 Miscellaneous current transfers (resources) of S.15 in 2010

In thd. €

2010	Statistical sources (SS)			Administrative sources (AS)		
	NSNO 1-01	NSNO 2-01	€	NSNO 1-01	NSNO 2-01	€
Direct source	372 285	2 694	374 979	422 662	74 978	497 640
Grossing-ups	595 553		595 553	601 058		601 058
Total	970 532		970 532	1 098 697		1 098 697
Combination of SS and AS and grossing-up	1 018 339					
Total ANA	624 706					

Direct statistical sources from the NSNO questionnaires represent 60,02% from the total of miscellaneous transfers and direct administrative sources are represented by 79,66% from total. The share of estimates, grossing-ups and adjustments is around 30,16% – OE.

Sector S.2

A. Sources: DS63

B. Methods

The figure on current transfers from BoP is the source information for the calculation of D.75. It is then netted by the current international cooperation (D.74), current taxes on income (D.5), non-life insurance claims (D.72), everything within the framework of sector S.2.

48.2 Balancing adjustments across all sectors

The data are directly obtained from both the annual statistical surveys and administrative data sources for all sectors. To achieve alignment in data within balancing process on both sides the majority adjustments are made in sectors S.11 and S.14.

Table 100 Distribution of D.75 into institutional sectors

In thd. €

Uses		Resources	
S.11	805 107	S.11	440 099
S.12	92 401	S.12	113 368
S.13	484 819	S.13	673 882
S.14	2 249 673	S.14	1 730 693
S.15	219 180	S.15	624 706
S.1	3 851 180	S.1	3 582 748
S.2	471 859	S.2	740 291
S1 + S2	4 323 039	S1 + S2	4 323 039

49. D76 VAT- AND GNI-BASED EU OWN RESOURCES

49.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS37

B. Methods

Table 101 VAT- and GNI-based EU own resources (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	466 899
VAT own resource (3rd source)	Receipts and expenditures (Fin 1-04)	Fin 1-04	53 371
Total			520 270

The data for item D.76 is obtained from the administrative data sources mentioned in the table above.

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

Not applicable

RESOURCES**Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: counterpart S.13

B. Methods

The value is directly taken from the sector S.13

49.2 Balancing adjustments across all sectors

No balancing adjustments are made under the item D.76.

50. D8 ADJUSTMENT FOR THE CHANGE IN PENSION ENTITLEMENTS**50.1 Description of compilation procedures****USES****Sector S.1**

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

Sector S.11

Not applicable

Sector S.12

A. Sources: DS15

B. Methods

Adjustment for the change in pension entitlements is not taken over directly from questionnaires but is calculated by the following way:

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

The calculation on the use side covers furthermore the value of premiums paid for supplementary pension management companies to abroad, which is netted by services paid to abroad, i.e. by the import of services. The counterpart to the final figure from the use side is the sector of households S.14 on the source side, for

which this value represents the final claim on the financial means in the future, if conditions for retirement are met.

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: allocation of S.12

B. Methods

The figure is calculated within the import of services and is taken directly from the sector S.12.

RESOURCES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

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

B. Methods

Adjustment resulting from the change in pension entitlements represents the adjustment requisite for the reflection of changes in the actuarial reserves into the savings of households, which they are entitled to and which are replenished by the

insurance payments and contributions recorded on the secondary distribution of income account in form of social contributions. The figure is the counterpart to the final amount from the sources of S.12 and S.2.

Sector S.15

Not applicable

Sector S.2

Not applicable

50.2 Balancing adjustments across all sectors

This item is not a subject of balancing.

The data of adjustment for the change in pension entitlements in sector S.12 on use side are obtained from the administrative data sources and calculated in line with the ESA2010 methodology. The counterpart information is allocated in the sector S.14 on resource side including the pension entitlements from the sector rest of the world S.2.

Table 102 Distribution of D.8 into institutional sectors

		In thd. €	
Uses			Resources
S.11	0	S.11	0
S.12	903 099	S.12	0
Pen	0	Pen	0
Poi	903099	Poi	0
S.13	0	S.13	0
S.14	0	S.14	904 351
S.15	0	S.15	0
S.1	903 099	S.1	904 351
S.2	1 252	S.2	0
S1 + S2	904 351	S1 + S2	904 351

51. D91 CAPITAL TAXES

51.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

Not applicable

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS8

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

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

B. Methods

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

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17

B. Methods

Table 103 Capital taxes (uses) of S.13 in 2010

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

Transaction is calculated based on administrative data sources mentioned in the table above.

Sector S.14

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

B. Methods

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

Sector S.15

Not applicable

Sector S.2

A. Sources: DS8

B. Methods

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

51.2 Balancing adjustments across all sectors

The information on data for D.91 is directly obtained from the administrative data sources Fin 1-04 (S.13) and Pb 1-12 (S.2). If necessary, the balancing is done mainly in sector S.11.

Table 104 Distribution of D.91 into institutional sectors

							In thd. €
Description - Resource	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Taxes on heritage and donation	20			20			
Taxes on capital (payment title 646)	2 324						2 324
D.91				20			2 324

Description - Uses	TOTAL	S.11	S.12	S.13	S.14	S.15	S.2
Taxes on heritage and donation	20	14			6		
Taxes on capital (payment title 646)	2 324	2 233			91		
D.91		2 247			97		

52. D92 INVESTMENT GRANTS

52.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

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

B. Methods

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

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS32, DS33, DS34, DS37, DS39

B. Methods

The value of transaction is achieved from administrative data source and supplementary information from the Sectoral capital accounts (SCA). The value of D.92 is adjusted by the consolidation, which is calculated from the source data. The value of consolidation of D.92 in 2010 is amounted to 720 720 thd. Eur.

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

Table 105 Investment grants (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	2 011 328
Supplementary information	D.9PAY	SCA	12 405
	EU flows outside S.13	SCA and supplementary info from MOF SR	-716 660
Total - nonconsolidated			1 307 073
Consolidation	Receipts and expenditures (Fin 1-04)	Fin 1-04	720 720
Consolidation - ESA 2010 revision		Administrative data source	162 836
Total - consolidated			423 517

Sector S.14

- A. Sources: counterparts of S.13 and S.2
- B. Methods

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

Sector S.15

- A. Sources: counterparts of S.13 and S.2
- B. Methods

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

Sector S.2

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

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

RESOURCES**Sector S.1**

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

Sector S.11

- A. Sources: counterparts of S.13 and S.2
- B. Methods

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

Sector S.12

Not applicable

Sector S.13

- A. Sources: DS17, DS34, DS37
- B. Methods

Transaction is calculated from the expenditure side. This is due to the reason that some government units do not report received capital transfer under proper title. Since, it is much easier to control one reporting unit (MoF SR) than several

thousands of government units, the information on value of capital transfers reported on expenditure side is considered as solid one and thus calculation is based on expenditure side.

Table 106 Investment grants (resources) of S.13 in 2010

			In thd. €
Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	21 908
Supplementary information	Other adjustments		394 169
	Adjustment D75REC vs D9REC	Fin 1-04	698 812
Total			1 114 889
Consolidations	Receipts and expenditures (Fin 1-04)	Fin 1-04	720 720
Consolidation - ESA 2010 revision		Administrative data source	162 836
Total - consolidated			231 333

Sector S.14

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

B. Methods

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

Sector S.15

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

B. Methods

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

Sector S.2

A. Sources: DS34

B. Methods

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

52.2 Balancing adjustments across all sectors

The total value of transaction is not adjusted within balancing. The breakdown into paying (receiving) institutional sectors is subject to adjustments. These adjustments are based on information provided by other institutional sectors.

Table 107 Distribution of D.92 into institutional sectors

							In thd.€
Source	Description	Total	S.2	S.11	S.13	S.14	S.15
Source data	To subsidised organisation	113 843			113 843		
	To budgetary organisation	504			504		
	To public university	99 624			99 624		
	To state purpose fund	203			203		
	To municipality	427 922			427 922		
	To supreme territorial unit	56 154			56 154		
	To other government entities	562			562		
	To civic unions, foundations and non-investment fund	2 720					2 720
	To church	4 790					4 790
	To non-profit legal entity not included under the sub-item 722001	9 706					9 706
	To individual	183				183	
	To legal person founded by the government, municipality or supreme territorial unit	756 445		734 537	21 908		
	To other legal person not included under sub-item 723001	462 265		462 265			
	To physical person - entrepreneur	12 430				12 430	
	To subsidised organisation not included into government	62 421		62 421			
	To individual and legal entity other than international organisation	1 071	1 071				0
To international organisation	486	486					
DK21 Removal of EU flows streaming outside S.13	To civic union, foundation and non-investment fund	-267					-267
	To church	-557					-557
	To non-profit legal entity not included under the sub-item 722001	-1 181					-1 181
	To individual	-23				-23	
	To legal person founded by the government, municipality or supreme territorial unit	-415 782		-415 782			
	To other legal person not included under sub-item 723001	-257 264		-257 264			
	To physical person - entrepreneur	-6 921				-6 921	
To subsidised organisation not included into government	-34 666		-34 666				
DK 101 –remission of granted returnable financial aid	Undefined	1 399		1 399			
ŠFA –capital transfer to equity of MH Invest company	Undefined	1 048		1 048			
ŠFA - capital transfer to equity of Bratislava Airport (Letisko MRŠ a.s.)	Undefined	9 958		9 958			
ŠFA –Capital transfer for guarantees called and assumed debts in the past	Undefined	0		0			

DK 21 Commitment on the assumed debt of hospitals	Undefined	0		0			
Reclassification to S.13		0		-162 836	162 836		
	Transactions from S.2	1 110 130		500 732	600 449	6 944	2 005
D.92	total	2 417 203	1 557	901 812	1 484 005	12 613	17 216

The total value of transaction is not adjusted within balancing. The breakdown into paying (receiving) institutional sectors is subject to adjustments. These adjustments are based on information provided by other institutional sectors.

53. D99 OTHER CAPITAL TRANSFERS

53.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Not applicable

Sector S.12

Not applicable

Sector S.13

A. Sources: DS17, DS32, DS33, DS34, DS37, DS39

B. Methods

The data are obtained directly from the administrative data sources and are supplemented by information from other sectors.

Table 108 Other capital transfers (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	133 179
Supplementary information	D.9PAY	SCA	1 165
	Other adjustments		8 689
	Foreign liabilities	SCA	3 902
Reclassification - ESA 2010	ESA 2010		1 497
Total			148 432

Non-consolidated value of D.99		148 432
* Consolidation		104 088
Consolidated valued of D.99		44 344

Sector S.14

Not applicable

Sector S.15

Not applicable

Sector S.2

A. Sources: DS8

B. Methods

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

RESOURCES**Sector S.1**

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

Sector S.11

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

B. Methods

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

Sector S.12

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

B. Methods

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

Sector S.13

A. Sources: DS17, DS34, DS37

B. Methods

The data are obtained directly from the administrative data sources and are supplemented by information from other sectors.

Table 109 Other capital transfers (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	745 003
Supplementary information	D74 vs D.9	Fin 1-04 (EU source code)	7 963
	Adjustment D75REC vs D9REC	Fin 1-04	-640 915
Reclassification of units - ESA 2010		Acc. stm.	27 956
Total			140 007

Non-consolidated value of D.99		140 007
* Consolidation		104 088
Consolidated valued of D.99		35 919

Sector S.14

- A. *Sources*: counterparts of S.13 and S.2
 B. *Methods*

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

Sector S.15

- A. *Sources*: counterparts of S.13 and S.2
 B. *Methods*

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

Sector S.2

- A. *Sources*: counterpart of S.13, DS8
 B. *Methods*

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

53.2 Balancing adjustments across all sectors

The total value of transaction is not adjusted within balancing. The breakdown into paying (receiving) institutional sectors is subject to adjustments. These adjustments are based on information provided by other institutional sectors.

Table 110 Distribution of D.99 into institutional sectors

Source	Description	Total	In thd. €					
			S.2	S.11	S.12	S.13	S.14	S.15
Source data - Non-profit institutions in S.13	From the state budget	2				2		
	From the State purpose fund	1				1		
Source data	From semi budgetary organizations	1 988				1 988		
	From budgetary organizations	830				830		
	From public university	840				840		
	From the Slovak land fund	22				22		
	From state fund with special purpose	129				129		
	From municipality	100 179				100 179		
	From other units to of general government	96				96		
	From international organizations other the international org.	2 915	2 915					
	From international org	5 048	5 048					
	Hospitals	27 868		27 868				
	Semi budgetary org.	89		89				
	Received by S.11	-8 845		-30 461	1 007	20 609		
	Received by S.14	81	66			15		
	Received by S.15	19 819				19 819		
	Received by S.2	24 567		10 788		3 902	9 570	307
Total		175 629	8 029	8 284	1 007	148 432	9 570	307

54. P51C CONSUMPTION OF FIXED CAPITAL

54.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

A. Sources: DS1, DS2

B. Methods

In compliance with the ESA2010 methodology, the calculation of consumption of fixed capital is based in all sectors and subsectors on the value of durable tangible and intangible assets expressed at replacement prices. The calculation is carried out by using the PIM method, while the consumption of fixed capital is estimated linearly.

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

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

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

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

Life span used for durable tangible and intangible assets

Table 111 Life span used for durable tangible and intangible assets

Fixed assets		life span in years
buildings and structures		
of which:	residential buildings	58
	roads	50
	other buildings and structures	60
machinery and equipment		23
of which:	small tools	5
transport equipment		18
cultivated assets		23
intangible assets		5
of which:	research and development	10

Sector S.12

A. Sources: DS12, DS15

B. Methods

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

Sector S.13

A. Sources: DS17-DS24, D37, DS56

B. Methods

The same approach is used as for the sector S.11. In comparison to the general description of the calculation of P.51C using PIM method in case of S.13 important part is R&D based on detailed information on expenditures classified by COFOG. In addition to R&D military equipment is also included in P.51C calculation.

Sector S.14

- A. Sources: DS48, DS50, DS51, DS56
- B. Methods

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

Sector S.15

- A. Sources: DS46, DS47
- B. Methods

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

Sector S.2

Not applicable

RESOURCES

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

54.2 Balancing adjustments across all sectors

No balancing adjustments are made under the item P.51C.

55. NP ACQUISITION LESS DISPOSALS OF NON-FINANCIAL NON-PRODUCED ASSETS**55.1 Description of compilation procedures****USES****Sector S.1**

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

Sector S.11

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

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

addressed. According to the ESA2010 methodology the sectoral reclassification of units was carried out. Furthermore, the balancing of data between sectors S.1 and S.2 was undertaken.

Table 112 Acquisition less disposals of non-financial non-produced assets (uses) of S.11 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Roč. 1-01, Roč. 2-01	755 233
Reclassification ESA 2010	Accounting statements	Accounting statements	-97 071
Balancing adjustment	Accounting statements	Accounting statements	-311 049
Total			347 113

Sector S.12

A. Sources: DS12, DS15

B. Methods

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

Sector S.13

A. Sources: DS17

B. Methods

Table 113 Acquisition less disposals of non-financial non-produced assets (uses) of S.13 in 2010

In thd. €

Adjustment	Description	Source	Total
Source data from accounting statements	Receipts and expenditures (Fin 1-04)	Fin 1-04	-54 857
Reclassification ESA 2010	Accounting statements	Accounting statements	97 071
Reclassification - other	Accounting statements	Accounting statements	-1 047
Total			41 167

Data are taken directly from the administrative data sources mentioned in a table above.

Sector S.14

A. Sources: counterparts of other sectors

B. Methods

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

Sector S.15

A. Sources: DS69

B. Methods

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

Sector S.2

A. Sources: DS63

B. Methods

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

RESOURCES

Not applicable

55.2 Balancing adjustments across all sectors

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

Table 114 Distribution of NP transaction into institutional sectors

NP/sector	In thd.€						
	S.1 total	S.11	S.12	S.13	S.14	S.15	S.2
Source data	315 696	755 233	942	-54 857	-388 110	2 488	-18 899
Balancing adjustment	-311 049	-311 049	0	0	0	0	+15 299
Reclassification ESA 2010	0	-97 071	0	97 071	0	0	0
Reclassification - other	-1 047	0	0	-1 047	0	0	0
Total	3 600	347 113	942	41 167	-388 110	2 488	-3 600

56. EMP EMPLOYMENT

56.1 Description of compilation procedures

USES

Sector S.1

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

Sector S.11

Voluntary item, not provided.

Sector S.12

Voluntary item, not provided.

Sector S.13

A. Sources: DS54

B. Methods

Number of employees in persons is taken from the quarterly statistical survey Práca 2-04 for the institutions of general government sector. For the calculation the indicator of „average recorded number of employees in physical persons „from the module 5 of the statistical survey is used. The following items are added to that number:

- estimate of the number of persons working on agreements a main job;
- estimate of the number of working prisoners;
- estimate of the number of people on maternity leave.

Persons working on agreement are reported in the concept of jobs separately besides the average recorded number of employees (more jobs on agreement for one person can be included). Since these are short-term, often seasonal jobs, the number of full-time equivalents is used instead of jobs. The working prisoners represent the accused and convicted persons assigned to work for a remuneration in the institutions for the execution of prison sentence and their number is taken from the statistical yearbooks of the Corps of prison and court guard. The number of persons on maternity leave is estimated as a sectoral share from the total number of these persons reported in Labour force survey (LFS) in households.

The hours worked of employees are calculated as a sum of the items “number of hours worked by employees” and “number of hours worked by persons with jobs on agreement” from the same module 5 of the statistical survey for the general government units. An estimate of the number of hours worked by prisoners assigned to work is added.

Sector S.14

Voluntary item, not provided.

Sector S.15

Voluntary item, not provided.

Sector S.2

Not applicable

RESOURCES

Not applicable

56.2 Balancing adjustments across all sectors

Not applicable